



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

फ. स.10 / 274/2009-एस ई जेड /
सेवा मे ,

दिनांक: 06.04.2016

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. मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क, दिल्ली जोन, सीआर भवन, आई पी एस्टेट, नई दिल्ली
4. आयुक्त, केन्द्रीय उत्पाद शुल्क, गुडगाँव-1, दिल्ली-तृतीय, प्लॉट नं 36 व 37, सेक्टर 32, गुडगाँव ।
5. आयुक्त, आयकर, न्यू सी जी ओ कॉम्प्लेक्स, एनएच 4, फरीदाबाद ।
6. संयुक्त आयुक्त, आयकर, सीमा-II, उद्योग विहार, फेज-5, गुडगाँव (हरियाणा)।
7. उपसचिव (आई एफ - 1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
8. निदेशक (उद्योग एवं वाणिज्य विभाग), हरियाणा सरकार, 30 बेज भवन, सेक्टर 17, चंडीगढ़।
9. प्रबंध निदेशक, हरियाणा राज्य औद्योगिक विकास निगम, हरियाणा सरकार, प्लॉट नं सी -13 व 14, सेक्टर 6 पंचकूला, हरियाणा ।
10. वरिष्ठ नगर योजनाकार, टाउन एंड कंट्री प्लानिंग (मुख्यालय), एस सी ओ :71-75, सेक्टर 17C, चंडीगढ़।
11. श्री एस एन सिंह, संयुक्त निदेशक, जिला उद्योग केंद्र, प्लॉट नं 2, आई डी सी, गुडगाँव, हरियाणा।
12. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता ।

विषय: दिनांक 01/04/2016 को अपराह्न 03.30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 01.04.2016 को अपराह्न 03.30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त प्रेषित का निर्देश हुआ है।

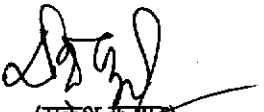
इसे विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र, नोएडा का अनुमोदन प्राप्त है।

भवदीय,

संलग्नक : उपरोक्त

प्रतिलिपि:

विकास आयुक्त - सूचनार्थ ।


(राकेश कुमार)
उप विकास आयुक्त

NOIDA SPECIAL ECONOMIC ZONE

Minutes of the meeting of the Approval Committee of private SEZs in the State of Haryana held under the chairmanship of Dr. L.B. Singhal, Development Commissioner (DC), NSEZ at 03.30 PM on 01/04/2016 in the Conference Hall of NSEZ.

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

1. Shri Yogendra Garg, Commissioner, Central Excise, Gurgaon
2. Shri S.S. Shukla, Jt. Development Commissioner, NSEZ.
3. Shri Rajiv Kumar Soni, Asstt. DGFT, CLA, New Delhi
4. Shri I.S. Yadav, Asstt. Director, DIC, Gurgaon.
5. Shri Rajendra T. Sharma, District Town Planner, Gurgaon.
6. Representatives of SEZ Developers / Co-developers.

2. Besides, during the meeting i) Shri Rakesh Kumar, DDC, NSEZ, ii) Sh. Rakesh Agarwal, Specified Officer, iii) Shri H.S. Rawat, Specified Officer & iv) Shri Prakash Chand Upadhyay, ADC were also present to assist the Approval Committee.

3. At the outset, DC, NSEZ welcomed the participants. After brief introduction, each items included in the agenda were taken up for deliberation one by one. After detailed deliberations amongst members as well as interaction with the applicants / representatives of the units, the following decisions were taken:-

(i) Ratification of Minutes of last meeting of the Approval Committee:-

The Committee was informed that no reference against the decisions of the Approval Committee held on 04/03/2016 was received from any of the members of the Committee or Trade and therefore, Minutes of the meeting held on 04/03/2016 were ratified.

(ii) Item wise decisions on proposals included in agenda:

1. **Proposal of M/s. Jones Lang LaSalle Property Consultants (India) Pvt. Ltd. for expansion of area & revision in projections and review of the performance of the unit located in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurgaon.**

It was brought to the notice of Approval Committee that M/s. Jones Lang LaSalle Property Consultants (India) Pvt. Ltd. had applied for expansion of area & revision in

projections and review of the performance of the unit located in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurgaon. It was informed to Committee that the unit has been operating over an area of 27476 Sqft. at 6th floor, Tower-B, Building No.6 and requested for addition of 9599 Sqft. on 7th floor, Tower-B, Building No.14 in SEZ. It was also informed that the unit has submitted revised projections, as given below, on account of proposed expansion of unit:-

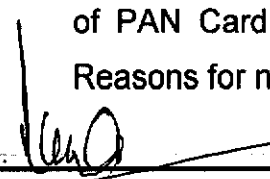
Particulars (for five years)	Rs. (in lacs)	
	Existing Projection (As per records)	Revised Projection
Projected FOB value of exports	13145.77	13249.00
Foreign Exchange Outgo	530.99	620.00
NFE over a period of 5 years	12614.78	12629.00
Imported Capital Goods	120.41	306.99
Indigenous Capital Goods (including P&M)	522.88	807.43

It was also informed that the performance of the unit since inception are as under :-

Year	Rs. (in Lacs)	
	FOB value of export	NFE Earning
2012-13	586.88	582.63
2013-14	1290.43	1282.45
2014-15	2984.96	2800.97
Total:	4862.27	4666.05

It was further informed that on the examination, following observations have been made :-

- 1) The unit was submitted Bond-cum-LUT in respect of approval for additional authorized operation & revision & projections issued vide this office letter dated 31.03.2016. The discrepancies found in Bond-cum-LUT was communicated to the unit vide this office email dated 28.07.2015 with advise to submit a fresh BLUT after rectification of discrepancies. However, rectified BLUT is still awaited from the unit.
- 2) Status of realization of pending foreign exchange realization of Rs.344.58 lacs (as per APR for 2014-15) need to be submitted by the unit. APRs need to be rectified by unit as per CA observations.
- 3) The details of director of the company have been obtained from MCA website. Changes in directors have been found. Therefore, copy of Form-32/DIR11/12 for appointment of Mr. Anurag Mathur and cessation of Mr. Parikshat Suri alongwith copy of PAN Card & Passport of Mr. Mathur are required to be submitted by the unit. Reasons for non-intimation of changes in directors is also need to be given by the unit.



Shri Karthik S., Head-Tax, appeared before the Approval Committee on behalf of the unit and explained the proposal. He informed that pending foreign exchange realization are not beyond the prescribed timeline for SEZ unit. He also assured to submit pending documents as well as corrected APRs as per observation of the CA firm.

After due deliberations, the Approval Committee approved the expansion of area as well as revised projections of the unit subject to execution of Bond-Cum-LUT. Approval Committee also took note of the performance/achievement of positive NFE by the unit.

2. Proposals of M/s. ASF Insignia SEZ Pvt. Ltd., developer for allotment of built up space to M/s. Artemis Medicare Services Ltd. to provide medical services in the processing area of IT/ITES SEZ at Vill. Gwal Pahari, Gurgaon.

It was brought to the notice of Approval Committee that the Developer, M/s. ASF Insignia SEZ Pvt. Ltd. had applied for allotment of built-up space of 1495 Sqft. at Ground floor, podium building in the processing area of SEZ on lease basis for a period of 5 years to M/s. Artemis Medicare Services Ltd. for providing medical services for use by the employees of SEZ & units located therein.

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

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

The Committee observed that "Employee welfare facilities like Crèche, Medical center and other such Facilities" are allowed as default authorized operation vide Instruction No. 50 dated 15.03.2010 issued by DOC. The Committee also observed that in respect of IT/ITES SEZs a specific authorized operation namely "One First-Aid post or 10-bedded Clinic/Poly clinic/Pharmacy/ Medical Center" has also been incorporated in Instruction No. 50 dated 15.03.2010 issued by DOC.

Shri A.K. Singh, Sr. Manager appeared before the Approval Committee on behalf of the developer. He informed that M/s. Artemis Medicare Services Ltd. will provide 'Emergency first aid centre cum polyclinic and OPD services' and the facility shall be used by the employees of SEZ.

After due deliberations, the Committee approved the proposal, subject to condition that no tax / duty benefit shall be available to M/s. Artemis Medicare Services Ltd. to setup, operate & maintain such facility in the processing area of the SEZ and this facility shall be used exclusively by the employees of SEZ & units located therein.

3. Proposal of M/s. ASF Insignia SEZ Pvt. Ltd., developer of IT/ITES SEZ at Village-Gwal Pahari, Gurgaon (Haryana) for approval of list of material.

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

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50	Estimated cost (Rupees in lacs)
1.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	49.52
2.	Fire protection system with sprinklers, fire and smoke detectors.	07	168.73
3.	Power (Including power backup facilities) for captive use only. (Approved by BoA in Processing area)	Approved by BoA in Processing Area	98.85
4.	Housing and / or Service apartments (as approved by BoA in Non-Processing Area)	Approved by BoA in Non-Processing Area	21.60
5.	Housing and / or Service apartments (as approved by BoA in Non-Processing Area)	Approved by BoA in Non-Processing Area	66.40
6.	Construction of all types of building in processing area as approved by Approval Committee.	22	27.00
7.	Fire protection system with sprinklers, fire and smoke detectors.	07	200.46
		Total:	632.56

It was brought to the notice of Approval Committee that DOC vide letter no. P.6/2006-SEZ(Vol-III) dated 16.02.2016 has introduced new Guidelines for Power Generation, Transmission and Distribution in Special Economic Zone (SEZs) w.e.f. 16.02.2016 in supersession of all previous power guidelines issued by DOC. It was also mentioned that Para (vi) of said guidelines prescribes as under :-

“those Power Plants in SEZs which were approved prior to 27.02.2009, and subject to issue of Power Guidelines and provisions of SEZ Act & Rules, either as an infrastructure facility by Developer/Co-developer or as a unit in the Processing Area, will be permitted to operate. It is relevant that during period of installation of such plants, duty benefits on capital investment of mega power plants were available under the then prevalent policy guidelines even in the DTA area”. Henceforth, such power plants will be allowed O&M benefits only with regard to the average monthly power supplied to entities within the same SEZ during the preceding year. Henceforth, no O&M benefits including service tax exemption will be allowed for power supplied to DTA/other SEZs/EOUs from such power plants. The surplus power generated in such power plants may be transferred to DTA, without payment of duty, keeping inconsideration of the fact that no duty free benefits on raw materials, consumables, etc. have been availed for generation of such power. However, those power plants not having the capacity of the mega power plant, as given in DoR Notification No. 21/2002-Customs dated 1.03.2002, will be required to pay duty for sale in DTA, on account of duty free import of capital goods, as determined by DoR.”

It was further informed that DOC vide letter no. F.2/631/2006-SEZ dated 30.05.2008 had granted approval to the said developer to carry on authorized operation namely 'Power (including power back up facilities) – 22 MW in Processing Area & 3 MW in Non-Processing Area' of SEZ.

Shri A.K. Singh, Sr. Manager appeared before the Approval Committee on behalf of the developer and informed that their SEZ has 'Energy Centre' building dedicated for power generation in the processing area of SEZ. He informed that power generated in SEZ is supplied within the processing area of SEZ only. He assured to submit details of monthly power supplied to entities within the SEZ during the previous year. He further informed that no power generation plant has been installed in the Non-Processing Area of SEZ.

After due deliberations, the Committee approved the proposed list of material subject to compliance of the provision of para (vi) of Power Generation guidelines issued by DOC vide letter No. P.612006-SEZ(Vol-III) dated 16.02.2016. The Committee also directed the representative of the developer to submit details of average monthly power supplied to entities within the SEZ during the preceding year along with monthly consumption of diesel for generation of power. O&M benefits for power generation will be allowed only upto the average monthly power supplied to entities within SEZ during preceding year.

4. Proposal of the developer, M/s. Gurgaon Infospace Ltd. for cancellation of the approval granted for allotment of space to M/s. The Food Planet to setup & operate a food restaurant namely 'Al-Kabab' in the processing area of IT/ITES SEZ at Dundahera, Gurgaon.

It was brought to the notice of Approval Committee that the request of the developer, M/s. Gurgaon Infospace Ltd. for cancellation of approval letter No.10/115/2007-SEZ/10433 dated 23.12.2011 granted for allotment of space approx. 1542 sqft super built-up area on lease basis to M/s. The Food Planet to setup & operate a food restaurant namely 'Al-Kabab' at Ground Floor, Amenity Block of IT/ITES SEZ at Village Dundahera, Sector-21, Gurgaon (Haryana) was discussed in the meetings of Approval Committee held on 05.02.2016 & 04.03.2016. Since, no one from M/s. The Food Planet had appeared before the Approval Committee, the Committee had decided to defer the matter with a direction to call the promoters of M/s. The Food Planet in next meeting of the Approval Committee.

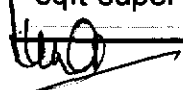
Accordingly as per direction of Approval Committee, the promoters of M/s. The Food Planet vide this office letter dated 15.03.2016 were requested to appear before Approval Committee on 01.04.2016.

However, no one from M/s. The Food Planet appeared before Approval Committee. Besides, Shri Shantanu Chakraborty, Head-Operations, appeared before the Approval Committee on behalf of the developer and requested to cancel the said approval.

Since, no one from M/s. The Food Planet appeared before the Approval Committee, the Committee decided to defer the proposal.

5. Proposal of the developer, M/s. Gurgaon Infospace Ltd. for cancellation of the approval granted for allotment of space to M/s. Peacock Foods Pvt. Ltd. to setup & operate a a food outlet namely 'Oye Crepes Fast Food Chain' in the processing area of IT/ITES SEZ at Dundahera, Gurgaon.

It was brought to the notice of Approval Committee that the request of the developer, M/s. Gurgaon Infospace Ltd. for cancellation of approval letter No.10/115/2007-SEZ/9269 dated 18.11.2011 granted for allotment of space approx. 340 sqft super built-up area on lease basis to M/s. Peacock Foods India Pvt. Ltd., New Delhi



to setup & operate food outlet namely 'Oye Crepes Fast Food Chain' at Ground Floor, Amenity Block of IT/ITES SEZ at Village Dundahera, Sector-21, Gurgaon (Haryana) was discussed in the meeting of Approval Committee held on 04.03.2016. After due deliberations, the Committee had decided to defer the matter with direction to call the promoters of M/s. Peacock Foods India Pvt. Ltd. in the next meeting of Approval Committee.

Accordingly as per direction of Approval Committee, the promoters of M/s. Peacock Foods India Pvt. Ltd. vide this office letter dated 15.03.2016 were requested to appear before Approval Committee on 01.04.2016.

However, no one from M/s. Peacock Foods India Pvt. Ltd. appeared before Approval Committee. Besides, Shri Shantanu Chakraborty, Head-Operations, appeared before the Approval Committee on behalf of the developer and requested to cancel the said approval.

Since, no one from M/s. Peacock Foods India Pvt. Ltd. appeared before the Approval Committee, the Committee decided to defer the proposal.

6. Proposal of M/s. Clean Max Cogen Solutions Pvt. Ltd. for setting up a unit for Power Generation in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurgaon (Harayana).

It was brought to the notice of Approval Committee that M/s. Clean Max Cogen Solutions Pvt. Ltd. had submitted a proposal for setting up a unit for 'Photo Voltaic Plant for Generation of Power- 452000 Units' over an area admeasuring 3,390 Sqmt. at rooftop of various Buildings at Building No.2-1050 Sqmt., Building No. 3- 510 Sqmt., Building No. 6- 750 Sqmt., Building No. 7- 375 Sqmt., Building No. 8- 435 Sqmt., Building No. 9- 270 Sqmt. in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. located at Dundahera, Sector-21, Gurgaon (Haryana), in line with para (iv) of the Guidelines for Power Generation, Transmission and Distribution in SEZ issued by DOC vide letter No. P.6/2006-SEZ(Vol-III) dated 16.02.2016. It was informed that the applicant has projected FOB value of exports of Rs.140.65 Lakhs and the NFE of Rs. 140.65 Lakhs over a period of five years. It was also informed that the investment of Rs.231 Lakhs towards Indigenous capital goods and other cost of project shall be met from the funding by parent Company M/s. Clean Max Enviro Energy Solutions Pvt. Ltd.. It was further informed that the power generated from the

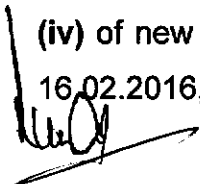
proposed unit would be supplied to SEZ Developer i.e. Gurgaon Infospace Ltd. only and, therefore, such sale would be counted towards NFE earning in accordance with the provisions of Rule 53(A) (m) of SEZ Rules, 2006.

It was also informed that the following shortcomings were observed in the application in the first instance which has been communicated to the applicant:-

1. Detailed Project Report not submitted.
2. Item(s) of description in Col V of Form-F has been indicated as 'Setting up Photo Voltaic Plant for Generation of Power' with capacity of 452000 Units. However, unit of measurement of electricity should be in Kilo Watt (KW) / Mega Watt (MW). Further, it is also not clear that the proposed capacity is annual or otherwise.
3. The applicant has shown investment on indigenous capital goods for Rs.231 lacs which includes cost of Building material for creation of foundation and structure. As per Capex projection submitted by the applicant, the total expenditure on indigenous capital goods for Rs.231 lacs is proposed to be made in 1st year of operation. Rate of depreciation of calculated by the applicant is also not clear.
4. The value of FOB value of export & NFE mentioned in the covering letter does not match with the value proposed in Form-F.
5. Details required by Income Tax Deptt. may also be requested.
6. Copies of audited balance sheet of applicant company are required to be submitted.
7. Copy of INC 22 in favour of registered office address needed.
8. In copy of audited balance sheet pertaining to M/s. Clean Max Enviro Energy Solutions Pvt. Ltd. for the year 2012-13, the name of company is mentioned as 'WEY Technology India Pvt. Ltd., which needs to be explained / corrected.
9. Shareholding details of applicant company duly signed by CS /CA.

Ms. Indu Kalpa Saikia, Sr. Manager, appeared before Approval Committee on behalf of the applicant and explained the proposal. She assured to submit the pending documents at the earliest.

After due deliberations, the **Committee approved the proposal** in terms of **Para (iv)** of new power guidelines issued by DOC vide letter No. P.6/3/2008-SEZ (Vol.III) dated 16.02.2016, subject to submission of pending documents / clarification from the applicant.



7. Proposal of M/s. Clean Max Cogen Solutions Pvt. Ltd. for setting up a unit for Power Generation in IT/ITES SEZ of M/s. Unitech Realty Projects Ltd. at Tikri, Sector-48, Gurgaon (Haryana).

It was brought to the notice of Approval Committee that M/s. Clean Max Cogen Solutions Pvt. Ltd. had submitted a proposal for setting up a unit for 'Photo Voltaic Plant for Generation of Power- 274000 Units' over an area admeasuring 2121 Sqmt. at rooftop of various Buildings (Building No.1-185 Sqmt., Building No. 2- 640 Sqmt., Building No. 3- 650 Sqmt., Building No. 4- 396 Sqmt., Building No. 5- 250 Sqmt.) in the IT/ITES SEZ of M/s. Unitech Realty Projects Ltd. located at Village Tikri, Sector-48, Gurgaon (Haryana), in line with para (iv) of the Guidelines for Power Generation, Transmission and Distribution in SEZ issued by DOC vide letter no. P.6/2006-SEZ(Vol-III) dated 16.02.2016. It was informed that the applicant has projected FOB value of exports of Rs.85.66 Lakhs and the NFE of Rs. 85.66 Lakhs over a period of five years. It was also informed that the investment of Rs.140 Lakhs towards Indigenous capital goods and other cost of project shall be met from the funding by parent Company M/s. Clean Max Enviro Energy Solutions Pvt. Ltd.. It was further informed that the that the power generated from the proposed unit would be supplied to SEZ Developer i.e. Gurgaon Infospace Ltd. only and, therefore, such sale would be counted towards NFE earning in accordance with the provisions of Rule 53(A) (m) of SEZ Rules, 2006.

It was also informed that the following shortcomings were observed in the application in the first instance which had been communicated to the applicant:-

1. Detailed Project Report not submitted.
2. Item(s) of description in Col V of Form-F has been indicated as 'Setting up Photo Voltaic Plant for Generation of Power' with capacity of 274000 Units. However, unit of measurement of electricity should be in Kilo Watt (KW) / Mega Watt (MW). Further, it is also not clear that the proposed capacity is annual or otherwise.
3. The applicant has shown investment on indigenous capital goods for Rs.140 lacs which includes Rs.20 lacs for Building material for creation of foundation and structure. As per Capex projection submitted by the applicant, the total expenditure on indigenous capital goods for Rs.140 lacs is proposed to be made in 1st year of operation. Rate of depreciation calculated by the applicant in Profit & Loss Statement needed to be clarified.

Details required by Income Tax Deptt. not submitted.

5. Copies of audited balance sheet of applicant company are required to be submitted.
6. Copy of INC 22 in favour of registered office address needed.
7. In copy of audited balance sheet pertaining to M/s. Clean Max Enviro Energy Solutions Pvt. Ltd. for the year 2012-13, the name of company is mentioned as 'WEY Technology India Pvt. Ltd., which needs to be explained / corrected.
8. Shareholding details of applicant company duly signed by CS /CA are needed.

Ms. Indu Kalpa Saikia, Sr. Manager, appeared before Approval Committee on behalf of the applicant and explained the proposal. She assured to submit the pending documents at the earliest.

After due deliberations, the **Committee approved the proposal** in terms of Para (iv) of new power guidelines issued by DOC vide letter No. P.6/3/2008-SEZ (Vol.III) dated 16.02.2016, subject to submission of pending documents / clarification from the applicant.

8. **Request of M/s. Accenture Services Pvt. Ltd. for activation of both the location at SEZ Online System till completion of transition process from DLF Ltd. SEZ, Silokhera, Gurgaon and Gurgaon Infospace Ltd. SEZ, Dundahera, Gurgaon (Haryana).**

It was brought to the notice of Approval Committee that DOC vide its letter dated 16.11.2015 had approved the proposal of M/s. Accenture Services Pvt. Ltd. for transfer of unit from DLF Ltd. IT/ITES SEZ (Ground to 7th Floor, Building B1), Silokhera, Sector – 30, Gurgaon (Haryana) to Gurgaon Infospace Ltd. IT/ITES SEZ (Ground to 5th floor, Building No. 9), Village Dundahera, Sector – 21, Gurgaon (Haryana).

It was further informed that M/s. Accenture Services Pvt. Ltd. has requested for keeping active both of its unit's locations i.e. DLF Ltd. SEZ, Silokhera, Gurgaon and Gurgaon Infospace Ltd. SEZ, Dundahera, Gurgaon, in SEZ Online System, for next six months (till completion of transition process).

Shri Dharam Yudhishter, DGM appeared before Approval Committee and informed that the transition process will take approx. 6 months. He requested to keep active unit's location at DLF Ltd. SEZ, Gurgaon, on SEZ online system, till completion of shifting process to Gurgaon Infospace Ltd. .

After due deliberations, the Approval Committee, **decided to issue fresh LOA bearing number of existing LOA, in continuation of approval of DOC dated 16.11.2015 & this office letter dated 01.12.2015, for new location, for a period of six months, to facilitate the shifting of unit from DLF Ltd. SEZ, Silokhera, Gurgaon to Gurgaon Infospace Ltd. SEZ, Dundahera, Gurgaon, with the stipulation that after completion of shifting this fresh LOA will be merged with the existing LOA.** The Committee also directed to intimate the decision of the Approval Committee to DOC / BoA with request to make a provision in respect of such cases and issue necessary guidelines / instruction in this regard.

9. **Review of the performance of last five years by M/s. Macquarie Global Services Pvt. Ltd., SEZ unit located in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurgaon.**

It was brought to the notice of Approval Committee that M/s. Macquarie Global Services Pvt. Ltd. had been granted LOA No. STPI/SEZ/Unit/03/55/363 dated 21.06.2010 for setting up of unit in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurgaon (Haryana) to carry on authorized operation namely 'Informational Technology (IT/ IT Enabled Services (ITES)'. The unit had commenced its operation w.e.f. 09.03.2011 and completed its five years of operation in SEZ on 08.03.2016.

It was further informed that in terms of Rule 19(6) of SEZ Rule, 2006, LOA of the unit had been renewed for a further period of five years i.e. upto 08.03.2021. The performance of the unit during last five years of operation, as given below:-

(Rupees in Lacs)

Year	FOB value of Export	Total outflow	Cumulative NFE (2 - 3)	Foreign Exchange Realization Pending
1.	2.	3.	4.	5.
2010-11	361.11	25.02	336.09	--
2011-12	4572.63	121.11	4451.52	--
2012-13	6070.47	69.43	6001.04	--
2013-14	8973.63	75.84	8897.79	--
2014-15	12338.32	144.78	12193.54	--
Total	32316.16	436.18	31879.98	Nil

Shri Vikas Sharma, AVP, appeared before the Approval Committee on behalf of the unit and explained future plan of the unit. He mentioned that in the next five years this unit has target of achieving of higher export / employment.

After due deliberation, the Committee took note of the performance/achievement of positive NFE by the unit in terms of Rule 54 of SEZ Rules, 2006.

10. Proposal of M/s. Sitel India Limited, a unit in IT/ITES SEZ of M/s. DLF Ltd., Gurgaon for change of name & constitution of the company to 'Sitel India Private Limited.

It was brought to the notice of Approval Committee that M/s. Sitel India Ltd., a unit in IT/ITES SEZ of M/s. DLF Ltd. at Silokhera, Gurgaon, had submitted proposal for change of name & constitution of the company to 'M/s. Sitel India Private Limited'. It was informed that there is no change in the shareholding pattern of the company prior and subsequent to the name change/conversion of the company from public to private. It was further informed that there is change in the directors of the company as given below:-

Before Change	After change
1. Mr. Ravi Iyengar	1. Mr. Ravi Iyengar
2. Mr. Ramaswami K.Sivaram	2. Mr. Ramaswami K.Sivaram
3. Mr. Steven Paul Norcross	3. Mr. Steven Paul Norcross Jain
	4. Mr. Gautam Sinha

It was informed that the matter for clarification /instruction regarding Rule 74A of SEZ Rules, 2006 was extensively discussed in the 69th meeting of the Board of Approval held on 23.02.2016. The BOA has inter alia decided that Rule 74A shall not apply to SEZ Units that do not exit or opt out of the SEZ Scheme by transferring its assets and liabilities to another person and the SEZ units continues to operate as a going concern in the situations such as change of name, court approved mergers/ de-mergers, slump sale, change of constitution from proprietorship to partnership & vice-versa, change of constitution from public limited company to private/limited liability company & vice-versa, company to partnership & vice-versa, change in shareholding up to 50 per cent, etc. and per se are not opting out/exiting out of the SEZ Scheme. The Approval Committees concerned, may consider such requests under Rule 19(2) of the SEZ Rules, 2006. It was further informed that BoA has also explained that certain acquisitions happened globally as a result of Business Transfer Agreement which result in transfer of the SEZ unit of the Indian company on a going concern basis to the acquirer and such cases resulting in change of ownership would be decided on merits by BoA on a case to case basis.

Shri Tushar Tirodker, GM-Finance, appeared before the Approval Committee and explained the proposal.

After due deliberations, the Committee **approved the proposal** of the unit for change of name / constitution of the company from 'Sitel India Limited' to 'Sitel India Private Limited', as per guidelines issued by the Board of Approval in its 69th meeting held on 23.02.2016, subject to submission of an undertaking to the effect that all the assets & liabilities of M/s. Sitel India Limited shall be taken over by M/s. Sitel India Private Limited and revised Bond-Cum-LUT to be executed by M/s Sitel India Private Limited.

11. Proposal of M/s. BT Global Business Service Pvt. Ltd, a unit in IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd., Gurgaon for change in Board of Directors of the company.

It was brought to the notice of Approval Committee that M/s. BT Global Business Services Pvt. Ltd., a unit in IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurgaon, had submitted intimation for following changes in Board of Directors of the company :-

Before Change	After change
1. Mr. Pawan Kandelwal	1. Mr. Sumit Mitra
2. Mr. Sudhir Narang	2. Mr.Soumya Ghosh
3. Mr. Sumit Mitra	3. Mr. Manish Kumar Jain
4. Mr. Soumya Ghosh	
5. Mr. Manish Kumar Jain	

It was further informed that following changes in shareholding of the company have also been found:-

Shareholding prior to change		Shareholding after change	
Name of shareholders	% and/or No. of shares	Name of shareholders	% and/or No. of shares
BT Singapore Pte. Ltd.	99.99% (9999 shares)	BT Singapore Pte. Ltd.	99.99% (25009999 Shares)
Pawan Kumar Khandelwal	0.01% (1 shares)	BT Solutions Ltd.	0.01% (2001 shares)

It was informed that the matter for clarification /instruction regarding Rule 74A of SEZ Rules, 2006 was extensively discussed in the 69th meeting of the Board of Approval held on

23.02.2016. The BOA has inter alia decided that Rule 74A shall not apply to SEZ Units that do not exit or opt out of the SEZ Scheme by transferring its assets and liabilities to another person and the SEZ units continues to operate as a going concern in the situations such as change of name, court approved mergers/ de-mergers, slump sale, change of constitution from proprietorship to partnership & vice-versa, change of constitution from public limited company to private/limited liability company & vice-versa, company to partnership & vice-versa, change in shareholding up to 50 per cent, etc. and per se are not opting out/exiting out of the SEZ Scheme. The Approval Committees concerned, may consider such requests under Rule 19(2) of the SEZ Rules, 2006. It was further informed that BoA has also explained that certain acquisitions happened globally as a result of Business Transfer Agreement which result in transfer of the SEZ unit of the Indian company on a going concern basis to the acquirer and such cases resulting in change of ownership would be decided on merits by BoA on a case to case basis.

Shri Naveen Rastogi, Finance Controller, appeared before the Approval Committee and explained the proposal.

After due deliberations, the Committee **approved** the above changes in shareholding of the company, as per guidelines issued by the Board of Approval in its 69th meeting held on 23.02.2016. The Committee also took note of the above changes in the Board of Director of the company.

12. Proposal of M/s. INC Research CDS Services Pvt. Ltd., a unit in IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd., Gurgaon for change of entrepreneur in the wake of merger of M/s. INC Research CDS Services Pvt. Ltd. with M/s. Kendle India Pvt. Ltd. pursuant to approval of scheme of amalgamation by Hon'ble High Court of Delhi vide order dated 18.08.2015.

It was brought to the notice of Approval Committee that M/s. INC Research CDS Services Pvt. Ltd., a unit in IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd., Gurgaon, had submitted proposal for change of entrepreneur in the wake of merger of M/s. INC Research CDS Services Pvt. Ltd. with M/s. Kendle India Pvt. Ltd. pursuant to approval of scheme of amalgamation by Hon'ble High Court of Delhi vide order dated 18.08.2015. It was informed that both the companies are sister concerned under same parent company namely 'INC Research LLC'. It was further informed that there are following changes in shareholding of the company:-

Shareholding prior to change (as approved by BOA in its meeting held on 06.07.2012)		Shareholding after change (as on 24.12.2015)	
Name of shareholders	% and/or No. of shares	Name of shareholders	% and/or No. of shares
INC Research LLC	99.99%	INC Research LLC	25.35%
Kendle NC LLC	00.01%	Kendle NC LLC	69.11%
-	-	INC Research Australia Pty. Ltd.	5.54%

It was further informed that following documents are awaited from the unit:-

1. Copy of Importer Exporter Code in respect of M/s. Kendle India Pvt. Ltd.
2. Copy of Passports and DIR-12 in favour of Mr. Mukesh Kanaiyalal Desai.
3. Copy of Form- DIR 12 in favour of Mr. Shabbir Rangwala.
4. Copy of PAN card & DIR-12 in favour of Mr. Alistair John Macdonald.
5. Name & Designation of signatory of letter dated 10.12.2015 & 17.12.2015 with Board Resolution in his/her favour.
6. Rectified APRs for the period 2012-13, 2013-14 & 2014-15.
7. Copy of Power of Attorney as mentioned in Board Resolution of both the companies.
8. Board Resolution regarding changes/amalgamation.

It was informed that the instant case was referred to DOC vide letter dated 18.01.2016 for consideration. Meanwhile, the matter for clarification /instruction regarding Rule 74A of SEZ Rules, 2006 was extensively discussed in the 69th meeting of the Board of Approval held on 23.02.2016. The BOA has inter alia decided that Rule 74A shall not apply to SEZ Units that do not exit or opt out of the SEZ Scheme by transferring its assets and liabilities to another person and the SEZ units continues to operate as a going concern in the situations such as change of name, court approved mergers/ de-mergers, slump sale, change of constitution from proprietorship to partnership & vice-versa, change of constitution from public limited company to private/limited liability company & vice-versa, company to partnership & vice-versa, change in shareholding up to 50 per cent, etc. and per se are not opting out/exiting out of the SEZ Scheme. The APPROVAL COMMITTEES concerned, may consider such requests under Rule 19(2) of the SEZ Rules, 2006. It was further informed that BoA has also explained that certain acquisitions happened globally as a result of Business Transfer Agreement which result in transfer of the SEZ unit of the Indian company on a going concern basis to the acquirer and such cases resulting in change of ownership would be decided on merits by BoA on a case to case basis.

Shri Kamal Bhowmik appeared before the Approval Committee and explained the proposal. He assured to submit all pending documents.

After due deliberations, the Committee **approved the proposal** of the unit for change of name / entrepreneur from 'INC Research CDS Services Pvt. Ltd.' to 'Kendle India Pvt. Ltd.' pursuant to approved scheme of amalgamation by Hon'ble High Court of Delhi vide order dated 18/08/2015, as per guidelines issued by the Board of Approval in its 69th meeting held on 23.02.2016, subject to the condition that all the assets & liabilities of M/s. INC Research CDS Services Pvt. Ltd. shall be taken over by M/s. Kendle India Pvt. Ltd. and revised Bond-Cum-LUT shall be executed by M/s. Kendle India Pvt. Ltd.. The Committee also directed the representative of the unit to submit above pending documents.

13. Proposal of M/s. DLF Utilities Ltd., Co-developer for approval of list of materials to carry on authorized operations in the IT/ITES SEZ at Silokhera, Gurgaon (Haryana).

It was brought to the notice of Approval Committee that M/s. DLF Utilities Ltd., Co-developer of IT/ITES SEZ of M/s. DLF Ltd. located at Silokhera, Sector-30, Gurgaon (Haryana) had submitted proposal for approval of list of material to carry on following approved authorized operations in SEZ:-

S. No.	Name of Authorized Operation	Estimated Value of the goods
1.	For Setting up 60 MW Capacity of Power plant in the processing area. - Spare parts for energy centre	Rs.2435.02 Lacs.

Approval Committee was informed that DOC vide letter No. P.6/2006-SEZ(Vol-III) dated 16.02.2016 had introduced new Guidelines for Power Generation, Transmission and Distribution in Special Economic Zone (SEZs) w.e.f. 16.02.2016 in supersession of all previous power guidelines issued by DOC. It was also mentioned in the Para (vi) of said guidelines that:-

"those Power Plants in SEZs which were approved prior to 27.02.2009, and subject to issue of Power Guidelines and provisions of SEZ Act & Rules, either as an infrastructure facility by Developer/Co-developer or as a unit in the Processing Area, will be permitted to operate. It is relevant that during period of installation of such plants, duty benefits on capital investment of mega power plants were available under the then prevalent policy guidelines even in the DTA area". Henceforth, such power plants will be allowed O&M benefits only

with regard to the average monthly power supplied to entities within the same SEZ during the preceding year. Henceforth, no O&M benefits including service tax exemption will be allowed for power supplied to DTA/other SEZs/EOWs from such power plants. The surplus power generated in such power plants may be transferred to DTA, without payment of duty, keeping inconsideration of the fact that no duty free benefits on raw materials, consumables, etc. have been availed for generation of such power. However, those power plants not having the capacity of the mega power plant, as given in DoR Notification No. 21/2002-Customs dated 1.03.2002, will be required to pay duty for sale in DTA, on account of duty free import of capital goods, as determined by DoR."

It was further informed that M/s. DLF Utilities Ltd. had been granted Co-Developer status by DOC vide LOA No. F.2/137/2005-EPZ dated 17.06.2008 as amended vide letter No.F.2/136/2005-EPZ dated 07.10.2008.

Shri Anil Nauriyal, DGM, appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed material. He further informed the Committee that they have deposited duty foregone availed on O&M of power plant during the period 01/04/2015 to 15/02/2016.

After due deliberation, the Committee **approved** the list of material subject to compliance of the provision of para (vi) of Power Generation guidelines issued by DOC vide letter No. P.612006-SEZ(Vol-III) dated 16.02.2016. The Committee directed the representative of the co-developer to submit average monthly power supplied to entities within the SEZ during the preceding year. O&M benefits for power generation will be allowed only upto the average monthly power supplied to entities within SEZ during preceding year.

Supplementary agenda items:

- 1. Proposal of M/s. ASF Insignia SEZ Pvt. Ltd., developer for approval of list of material to carry on authorized operation in its IT/ITES SEZ at Vill. Gwal Pahari, Tehsil Sohna, Distt. Gurgaon (Haryana).**

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

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per	Estimated Cost (Rupees in lacs)
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		Inst. No. 50	
1.	Construction of all types of building in processing area as approved by Unit Approval Committee.	22	12.00
2.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	13.15
		Total:	25.15

Shri A.K. Singh, Sr. Manager appeared before the Approval Committee and explained the requirement of the proposed items.

After due deliberations, the Committee **approved** the proposal.

2. Proposals of M/s. ASF Insignia SEZ Pvt. Ltd., developer for allotment of built up space to M/s. IPSAA Holdings Pvt. Ltd. to setup & operate a 'Day Care & Creche' in the processing area of IT/ITES SEZ at Vill. Gwal Pahari, Gurgaon.

It was brought to the notice of Approval Committee that the Developer, M/s. ASF Insignia SEZ Pvt. Ltd. had applied for allotment of built-up space of 2848 Sqft. super built-up area at Ground floor, Podium building in the processing area of SEZ on lease basis to M/s. IPSAA Holdings Pvt. Ltd. to setup & operate a 'Day Care & Creche' for use by the employees of SEZ & units located therein.

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

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

The Committee also observed that "Employee welfare facilities like Crèche, Medical center and other such Facilities" are allowed as default authorized operation vide Instruction No. 50 dated 15.03.2010 issued by DOC.

Shri A.K. Singh, Sr. Manager appeared before the Approval Committee on behalf of the developer. He informed that the facility shall be used by the by the employees of SEZ.

After due deliberations, the Committee **approved** the proposal, subject to condition that no tax / duty benefit shall be available to M/s. IPSAA Holdings Pvt. Ltd. to setup,

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

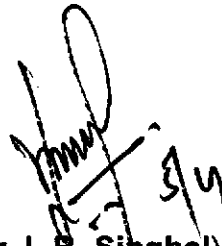
3. **Proposals of M/s. ASF Insignia SEZ Pvt. Ltd., developer for allotment of built up space to M/s. Ultimax Retail Pvt. Ltd. for set up & operate 'Convenience Store' in the processing area of SEZ.**

On specific request of Shri A.K. Singh, Sr. Manager of M/s. ASF Insignia SEZ Pvt. Ltd., the Committee took up the above mentioned proposal for discussion. The representative informed that proposal of M/s. ASF Insignia SEZ Pvt. Ltd. (Developer) for allotment of built-up space of 2502 Sqft. at part of Ground floor, podium building in the processing area of SEZ on lease basis to M/s. Ultimax Retail Pvt. Ltd. to setup & operate a 'Convenience Store' was discussed by the Approval Committee in its meeting held on 04.03.2016 and the Committee had rejected the proposal with the observation that the proposal was not covered under Rule 11 (5) of SEZ Rules, 2006.

He further informed that BoA vide its letter No. F.2/631/2006-SEZ dated 30.05.2008 and subsequently Approval Committee vide letter no. 10/113/2007-SEZ/7979 dated 07.10.2011 had approved the authorised operations namely '**Essential Commercial – Micro Shopping (Utility Store / ATMs)**' in the processing area of SEZ. He produced the copy of above approvals before Approval Committee. He further informed that pursuant to the said approvals, an Amenity Podium building has already been constructed in SEZ. He requested to grant approval for allotment of space to M/s. Ultimax Retail Pvt. Ltd. to setup & operate a 'Utility Store' in the processing area of SEZ.

After due deliberations, the Committee **approved** the proposal of the developer for allotment of 2502 Sqft. at part of Ground floor, podium building in the processing area of SEZ on lease basis to M/s. Ultimax Retail Pvt. Ltd. to setup & operate a '**Utility Store**', in view of the earlier approval of BoA & Approval Committee, subject to condition that no tax / duty benefit shall be available to M/s. Ultimax Retail Pvt. Ltd. to setup, operate & maintain such facility in the processing area of the SEZ and this facility shall be used exclusively by the employees of SEZ & units located therein.

Meeting ended with vote of thanks to the Chair.


(Dr. L.B. Singhal)
Development Commissioner