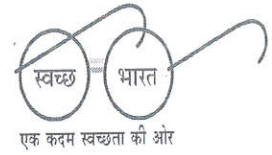




भारत सरकार
वाणिज्य और उद्योग मंत्रालय
वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नोएडा विशेष आर्थिक क्षेत्र
नोएडा-दादरी रोड, फेज-2, नोएडा - 201305
जिला- गौतम बुद्ध नगर (उत्तर प्रदेश)



फा० सं० 10/274/2009-SEZ/

दिनांक: 13/10/2021

सेवा में,

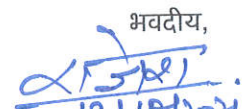
1. निदेशक(एस०ई०जेड०), वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली - 110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002
3. मुख्य आयुक्त, सीमा शुल्क (निवारक), न्यू कस्टम हाउस, नियर आईजीआई एअरपोर्ट, नई दिल्ली - 110037।
4. मुख्य आयुक्त, केन्द्रीय कर एवं उत्पाद शुल्क, एस सी ओ नं 407 & 408, सेक्टर- 8, पंचकुला (हरियाणा)।
5. आयुक्त, आयकर, एचएसआईआईडीसी बिल्डिंग, 4th फ्लोर, उद्योग विहार, फेज-5, गुडगांव (हरियाणा)।
6. आयुक्त, आयकर, सेन्ट्रल सर्कल- II, सी जी ओ कॉम्प्लेक्स, एनएच 4, फरीदाबाद, (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 बेज़ बिल्डिंग, सेक्टर 17, चंडीगढ़।
9. प्रबंध निदेशक, हरियाणा राज्य औद्योगिक विकास निगम, हरियाणा सरकार, प्लॉट नं सी -13 व 14, सेक्टर 6 पंचकुला, (हरियाणा)।
10. सीनियर टाउन प्लानर, टाउन एंड कंट्री प्लानिंग (एच क्यू), एस सी ओ :71-75, सेक्टर 17C, चंडीगढ़।
11. संयुक्त निदेशक, जिला उद्योग केंद्र, प्लॉट नं 2, आई डी सी, गुडगांव (हरियाणा)।
12. संयुक्त निदेशक, जिला उद्योग केंद्र, नीलम चौक, फरीदाबाद (हरियाणा)।
13. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता।

विषय: हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 07/10/2021 को पूर्वाह्न 12:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

उपरोक्त विषय के सन्दर्भ में हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 07/10/2021 को पूर्वाह्न 12:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,

13/10/2021
(राजेश कुमार)

उप विकास आयुक्त

प्रतिलिपि:-

1. सम्बंधित निर्दिष्ट अधिकारी।
2. सहायक विकास आयुक्त (प्रशासन) - कार्यवृत्त की एक प्रति हिंदी अनुवाद हेतु संलग्न है।

NOIDA SPECIAL ECONOMIC ZONE**Minutes of the Approval Committee meeting in respect of SEZs located in the State of Haryana, held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner, NSEZ at 12:00 PM on 07.10.2021 through Video Conferencing.**

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

1. Shri Rajesh Kumar, Dy. Development Commissioner, NSEZ
 2. Shri Vinod Kumar Ahirwar, Dy. Commissioner, Customs Preventive, New Delhi
 3. Shri Rakesh Kumar, FTDO, O/o Addl. DGFT, CLA, New Delhi
- Besides, during the meeting i) Shri Ravindra Singh, Specified Officer, ii) Shri Prakash Chand Upadhyay, ADC, (iii) Shri Mohan Veer Ruhella, ADC, and (iv) Shri Rajendra Mohan Kashyap, Steno Gr-II were also present to assist the Approval Committee. It was informed that the quorum is available and the meeting can proceed.
 - At the outset, the Chairman welcomed the participants. After brief introduction, items included in the agenda were taken up for deliberations 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. Ratification of the Minutes of the Approval Committee meeting held on 08.09.2021 :-

As no reference in respect of the decisions of the Approval Committee held on 08.09.2021 was received from any of the members of the Approval Committee, Minutes of the Meeting held on 08.09.2021 were unanimously ratified.

Item No.2: Proposals for approval of list of materials for authorized operations:-

2.1: M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer.

2.1.1. M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer of IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) has submitted proposal for approval of list of



materials to carry on following default authorized operations in their 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 type of buildings in processing area as approved by the Unit Approval Committee.	22	8.90
ii.	Cafeteria / Canteen for staff in processing area.	27	20.52
		Total:	29.42

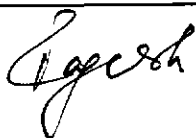
2.1.2. As per Chartered Engineer certificate submitted by the developer, the proposed materials are required for development of Tower-8 & Amenity Block (5.30 lakhs Sqft. approx.) in SEZ.

2.1.3. After due deliberations, Approval Committee unanimously approved the proposed list of materials, subject to the condition that Specified Officer shall ensure that no 'Restricted / Prohibited' item shall be allowed.

2.2: M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd., (Co-developer).

2.2.1. M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd, Co-developer of Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana) has 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 buildings in processing area as approved by the Unit Approval Committee	22	170.28
ii.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	143.15
iii.	Fire protection system with sprinklers, fire and smoke detectors.	07	127.90
iv.	Air Conditioning of processing area	21	59.58
v.	Water treatment plant, water supply lines	02	21.58



	(dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	21.58
vi.	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	20.81
vii.	Security offices, police posts, etc, at entry, exit and other points within and along the periphery of the site.	11	33.17
viii.	Access Control and Monitoring System	24	10.40
ix.	Telecom and other communication facilities including internet connectivity.	05	7.07
		Total:	594.94

2.2.2. As per Chartered Engineer certificate submitted by the developer, the proposed in materials are required for operation and maintenance of Tower Nos. 1 to 9, 11 & MLCP, Customs Office, Amenities Block (approx. 31.26 lakhs sqft. area) in the processing area of SEZ.

2.2.3. After due deliberations, Approval Committee unanimously approved the proposed list of materials, subject to the condition that Specified Officer shall ensure that no 'Restricted / Prohibited' item shall be allowed.

Agenda item No. 3 : Proposal for change of name of the unit:

Item No.3.1: M/s. LiquidHub Analytics Private Limited (Unit-I)

3.1.1. M/s. LiquidHub Analytics Private Limited (Unit-I), a unit in Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) has informed that LiquidHub Analytics Private Limited (Transferor company) has amalgamated with 'Capgemini Technology Services India Private Limited' (Transferee company) as per Order dated 24.06.2021 from Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench. The unit has mentioned that the objective of amalgamation is to achieve operational efficiency and cost minimization and to maximize synergies, reduce costs and enable a focused management, by reduction in the number of legal entities around the world. The unit has requested to grant approval towards amalgamation and name change of the unit in terms of Instruction No. 89 issued by DOC.

3.1.2. Following discrepancies were observed in the proposal:-



- i. Copy of PAN Card & DIR-11/12 for appointment of all directors of M/s. Capgemini Technology Services India Private Limited, required to be submitted.
- ii. Reason for delayed submission of NCLT Order dated 24.06.2021 may be called for.
- iii. Unit has been requested vide this office email dated 01.07.2021 to submit details of DTA sales of Rs.972.26 lakhs during FY 2012-13 to 2017-18. The reply of the unit is awaited.

3.1.3. After due deliberations, the Approval Committee unanimously approved the change of name of the company from M/s. LiquidHub Analytics Private Limited to M/s. Capgemini Technology Services India Private Limited in respect of its unit located in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), 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 of safeguards prescribed therein and further subject to submission of required documents / information as indicated at para 3.1.2 above.

Item No.3.2: M/s. LiquidHub Analytics Private Limited (Unit-II)

3.2.1. M/s. LiquidHub Analytics Private Limited (Unit-II), a unit in Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) has informed that LiquidHub Analytics Private Limited (Transferor company) has amalgamated with 'Capgemini Technology Services India Private Limited' (Transferee company) as per Order dated 24.06.2021 from Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench. The unit has mentioned that the objective of amalgamation is to achieve operational efficiency and cost minimization and to maximize synergies, reduce costs and enable a focused management, by reduction in the number of legal entities around the world. The unit has requested to grant approval towards amalgamation and name change of the unit in terms of Instruction No. 89 issued by DOC.

3.2.2. Following discrepancies were observed in the proposal:-

- i. Copy of PAN Card & DIR-11/12 for appointment of all directors of M/s. Capgemini Technology Services India Private Limited, required to be submitted.
- ii. Reason for delayed submission of NCLT Order dated 24.06.2021 may be called for.



3.2.3. After due deliberations, the Approval Committee unanimously approved the change of name of the company from M/s. LiquidHub Analytics Private Limited to M/s. Capgemini Technology Services India Private Limited in respect of its Unit-II located in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), 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 of safeguards prescribed therein and further subject to submission of required documents / information as indicated at para 3.2.2 above.

3.3.: M/s. Comparex India Private Limited

3.3.1. M/s. Comparex India Pvt. Ltd., a unit in ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana) has informed that they have filed a petition with National Company Law Tribunal (NCLT) for Scheme of Amalgamation of M/s. Comparex India Pvt. Ltd. ('Transferor company') with M/s. SoftwareOne India Pvt. Ltd. ('Transferee Company') and waiting for the order for the same. The unit has requested to grant approval for change of entrepreneur by way of Amalgamation of M/s. Comparex India Pvt. Ltd. with M/s. SoftwareOne India Pvt. Ltd., in terms of Instruction No. 89 issued by DOC, subject to submission of NCLT Order.

3.3.2. Following discrepancies were observed in the proposal:-

- i. Unit has informed that the Hon'ble NCLT Order for approval of Scheme of Amalgamation is awaited. The unit needs to submit certified copy of the NCLT Order.
- ii. Copy of PAN Card & Import-Export Code (IEC) of M/s. SoftwareOne India Pvt. Ltd. are required to be submitted.
- iii. CA Certified details of shareholding pattern of M/s. SoftwareOne India Pvt. Ltd. required to be submitted.
- iv. Copies of Audited Balance Sheet for FY 2018-19, 2019-20 & 2020-21 of M/s. SoftwareOne India Pvt. Ltd. required to be submitted.
- v. Copies of Form DIR 11/12 for cessation of Mr. Jens Schmidt and appointment of Mr. Pradeep Munjal as director of M/s. Comparex India Pvt. Ltd. required to be submitted.
- vi. Copies of Form DIR 11/12 for appointment of Mr. Pradeep Munjal & Mr. Donabet Donikian as director of M/s. SoftwareOne India Pvt. Ltd. along with copies of their Passport / Residential address proof & PAN Card are required to be submitted.
- vii. 'No Objection' from the SEZ Developer for transfer of LOA in the name of M/s.



SoftwareOne India Pvt. Ltd. required to be submitted.

- viii. The Approval Committee in its meeting held on 08.09.2021 had approved the proposal of M/s. Comparex India Pvt. Ltd. for change in shareholding pattern of the company, subject to submission of required documents. The requisite documents are still awaited from the unit.

3.3.3. Mr. Pradeep Munjal, Director of M/s. Comparex India Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. He informed that the next hearing of the proposed amalgamation before the Hon'ble NCLT is fixed for 28.10.2021. They will submit the NCLT order as and when the same is received.

3.3.4. After due deliberations, the Approval Committee unanimously granted in-principle approval for change of name of the company from M/s. Comparex India Private Limited to M/s. SoftwareOne India Private Limited in respect of its unit located in the ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana), 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 of safeguards prescribed therein and further subject to submission of required documents / information as indicated at para 3.3.2 above. The formal approval shall be issued only after receipt of certified copy of Hon'ble NCLT order in respect of proposed scheme of amalgamation.

Agenda item No.4: Proposals for enhancement in the value of capital goods of the unit:-

Item No. 4.1: M/s. SE2 Digital Service LLP

4.1.1. M/s. SE2 Digital Service LLP has submitted a proposal for enhancement in the value of imported & indigenous capital goods, indigenous input services and revision in projections of its unit located in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), as given below:-

(Rs. in lakhs)		
Particulars	Existing projections	Revised projections
FOB value of Exports.	18815.00	23384.48
Forex outgo.	136.00	700.00
NFE Earnings.	18679.00	22684.48
Imported Capital Goods	136.00	700.00
Indigenous Capital Goods	1094.00	1100.00
Indigenous input services	0.00	9033.33

4.1.2. The unit has submitted a list of 38 indigenous input services with SAC Code giving Sl.

Agreed

No. & description as per the default list of 67 services.

4.1.3. Mr. Nishant Malhotra, Auth. Rep. of M/s. SE2 Digital Service LLP joined the meeting through video conferencing. However, due to some technical problem his voice was not clear.

5.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for enhancement in the value of imported & indigenous capital goods, indigenous input services and revision in projections, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 4.2: M/s. Kyndryl Solutions Private Limited

4.2.1. M/s. Kyndryl Solutions Private Limited has submitted a proposal for enhancement in the value of imported & indigenous capital goods, indigenous input services and revision in foreign exchange outgo / NFE projections of its unit located in the ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana), as given below:-

(Rs. in lakhs)

Particulars	Existing projections	Revised projections
FOB value of Exports.	96343.23	96343.23
Forex outgo.	29504.31	32202.97
NFE Earnings.	66838.92	64140.26
Imported Capital Goods	601.00	3300.00
Indigenous Capital Goods	624.00	4400.00
Indigenous input services	0.00	5378.00

4.2.2. Mr. Raghuraman Muthukrishnan, Controller-SEZ/STP & Mr. Manjunath K Raghavendra, FLL-Controls & Compliance of M/s. Kyndryl Solutions Private Limited joined the meeting through video conferencing. However, due to some technical problem his voice was not clear.

4.2.3. After due deliberations, the Approval Committee unanimously approved the proposal for enhancement in the value of imported & indigenous capital goods, indigenous input services and revision in foreign exchange outgo / NFE projections, subject to submission of list of input services giving Sl. & description as per the default list of 67 services.

Agenda item No.5: Proposals for approval of the value of input services:-

Item No. 5.1: M/s. Guardian India Operations Private Limited



5.1.1. M/s. Guardian India Operations Private Limited has submitted proposal for approval of the value of indigenous input services of its unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	63704.10	63704.10
Foreign Exchange outgo	672.59	672.59
NFE Earnings	63031.51	63031.51
Imported Capital Goods	377.83	377.83
Indigenous Capital Goods	2963.42	2963.42
Indigenous input services	0.00	3000.00

5.1.2. The unit has submitted a list of 12 indigenous input services with SAC Code giving Sl. No. & description as per the default list of 67 services.

5.1.3. After due deliberations, the Approval Committee unanimously approved the proposed value of indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 5.2. M/s. Wipro HR Services India Pvt. Ltd.

5.2.1. The Specified Officer, Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ, Gurugram (Haryana) forwarded Bond-cum-Legal undertaking executed by M/s. Wipro HR Services India Pvt. Ltd. duly accepted by them. On examination, it was observed that the value of indigenous input services amounting to Rs.200 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit had submitted list of input services which are covered under the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	254789.00	254789.00
Foreign Exchange Outgo	12939.00	12939.00
NFE Earning	241850.00	241850.00
Imported Capital Goods	7030.00	7030.00
Indigenous Capital Goods	3013.00	3013.00
Indigenous Input Services	00.00	200.00



5.2.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 5.3. M/s. Resbird Technologies Pvt. Ltd.

5.3.1. The Specified Officer, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram (Haryana) forwarded Bond-cum-Legal undertaking executed by M/s. Resbird Technologies Pvt. Ltd. duly accepted by them. On examination, it was observed that the value of indigenous input services amounting to Rs.65.67 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit had submitted list of input services which are covered under the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	81463.00	81463.00
Foreign Exchange Outgo	187.66	187.66
NFE Earning	81275.64	81275.64
Imported Capital Goods	0.00	0.00
Indigenous Capital Goods	100.00	100.00
Indigenous Input Services	00.00	65.67

5.3.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 5.4. M/s. Mercer Consulting (India) Pvt. Ltd.

5.4.1. The Specified Officer, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram forwarded Bond-cum-Legal undertaking executed by M/s. Mercer Consulting (India) Pvt. Ltd. duly accepted by them. On examination, it was observed that the value of indigenous input services amounting to Rs. 24267.10 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit had submitted list of input services which are covered under the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-



(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	176249.00	176249.00
Foreign Exchange Outgo	26595.00	26595.00
NFE Earning	149835.00	149835.00
Imported Capital Goods	3317.00	3317.00
Indigenous Capital Goods	1039.00	1039.00
Indigenous Input Services	00.00	24267.10

5.4.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 5.5. M/s. Research Now India Pvt. Ltd.

5.5.1. The Specified Officer, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram forwarded Bond-cum-Legal undertaking executed by M/s. Research Now India Pvt. Ltd. duly accepted by them. On examination, it was observed that the value of Imported input services of Rs.19139.16 lakhs, indigenous input services of Rs.805.92 lakhs & indigenous raw materials of Rs.40 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking were not approved in the projections of the unit. The unit had submitted list of input services which are covered under the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	23642.00	23642.00
Foreign Exchange Outgo	19383.00	19383.00
NFE Earning	4259.00	4259.00
Imported Capital Goods	25.00	25.00
Imported Services	00.00	19139.16
Indigenous Capital Goods	174.00	174.00
Indigenous Raw Materials	0.00	40.00
Indigenous Input Services	00.00	805.92

5.5.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 5.6. M/s.Xceedance Consulting India Pvt. Ltd. (Unit-I)



5.6.1. The Specified Officer, Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ, Gurugram forwarded Bond-cum-Legal undertaking executed by M/s. Xceedance Consulting India Pvt. Ltd. (Unit-I) duly accepted by them. On examination, it was observed that the value of indigenous input services amounting to Rs.6000 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The unit has been requested to submit list of input services as per the default list of 67 services. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	25012.06	25012.06
Foreign Exchange Outgo	2949.13	2949.13
NFE Earning	22062.93	22062.93
Imported Capital Goods	1698.13	1698.13
Indigenous Capital Goods	1446.26	1446.26
Indigenous Input Services	00.00	6000.00

5.6.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit, subject to the submission of list of indigenous input services giving Sl. No. & description as per the default list of 67 services.

Item No. 5.7. M/s.Xceedance Consulting India Pvt. Ltd. (Unit-II)

5.7.1. The Specified Officer, Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ, Gurugram forwarded Bond-cum-Legal undertaking executed by M/s. Xceedance Consulting India Pvt. Ltd. (Unit-II) duly accepted by them. On examination, it was observed that the value of indigenous input services amounting to Rs.6000 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The unit has been requested to submit list of input services as per the default list of 67 services. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	42079.07	42079.07
Foreign Exchange Outgo	2491.82	2491.82
NFE Earning	39587.25	39587.25
Imported Capital Goods	387.87	387.87



Indigenous Capital Goods	498.90	498.90
Indigenous Input Services	00.00	6000.00

5.7.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit, subject to the submission of list of indigenous input services giving Sl. No. & description as per the default list of 67 services.

Item No. 5.8. M/s. Ericsson India Global Services Pvt. Ltd.

5.8.1. The Specified Officer, ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ, Gurugram forwarded Bond-cum-Legal undertaking executed by M/s. Ericsson India Global Services Pvt. Ltd. duly accepted by them. On examination, it was observed that the value of Imported & indigenous input services amounting to Rs.1200.00 lakhs & Rs.10000.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking were not approved in the projections of the unit. The unit had submitted list of input services which are covered under the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	366164.00	366164.00
Foreign Exchange Outgo	32854.00	32854.00
NFE Earning	333310.00	333310.00
Imported Capital Goods	1976.51	1976.51
Imported Services	00.00	1200.00
Indigenous Capital Goods	1187.11	1187.11
Indigenous Input Services	00.00	10000.00

5.8.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of imported & indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 5.9. M/s. Accenture Solutions Pvt. Ltd.

5.9.1. The Specified Officer, Gurgaon Infospace Ltd. IT/ITES SEZ, Gurugram forwarded Bond-cum-Legal undertaking executed by M/s. Accenture Solutions Pvt. Ltd. duly accepted by them. On examination, it was observed that the value of indigenous input services



amounting to Rs.87083.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit has submitted list of 17 no. of services as per default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	809655.00	809655.00
Foreign Exchange Outgo	52392.00	52392.00
NFE Earning	757263.00	757263.00
Imported Capital Goods	11910.00	11910.00
Indigenous Capital Goods	5099.00	5099.00
Indigenous Input Services	00.00	87083.00

5.9.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 5.10. M/s. Personiv Contact Centers India Pvt. Ltd. (Unit-I)

5.10.1. The Specified Officer, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram forwarded Bond-cum-Legal undertaking executed by M/s. Personiv Contact Centers India Pvt. Ltd. (Unit-I) duly accepted by them. On examination, it was observed that the value of indigenous input services amounting to Rs.13446.08 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit has submitted list of 07 no. of services as per default list of 67 services and unit has also mentioned others service, they shall use other authorized default services as per the details given in the DOC letter No. D.12/19/2013-SEZ dt. 02.01.2018, as and when required. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	34347.00	34347.00
Foreign Exchange Outgo	2813.00	2813.00
NFE Earning	31534.00	31534.00
Imported Capital Goods	500.00	500.00
Indigenous Capital Goods	250.00	250.00
Indigenous Input Services	00.00	13446.08



5.10.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services. Further, Approval Committee directed to call for reasons from the unit as the value of indigenous input services proposed by the unit seems to be one third of the FOB value of exports.

Item No. 5.11. M/s. Axtria India Pvt. Ltd. (Unit-I)

5.11.1. The Specified Officer, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram forwarded Bond-cum-Legal undertaking executed by M/s. Axtria India Pvt. Ltd. (Unit-I) duly accepted by them. On examination, it was observed that the value of indigenous input services amounting to Rs. 9679 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit has submitted list of 12 no. of services as per default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	52371.34	52371.34
Foreign Exchange Outgo	366.28	366.28
NFE Earning	52005.06	52005.06
Imported Capital Goods	190.00	190.00
Indigenous Capital Goods	230.00	230.00
Indigenous raw material	125.00	125.00
Indigenous Input Services	00.00	9679.00

5.11.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 5.12. M/s. Axtria India Pvt. Ltd. (Unit-II)

5.12.1. The Specified Officer, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram forwarded Bond-cum-Legal undertaking executed by M/s. Axtria India Pvt. Ltd. (Unit-II) duly accepted by them. On examination, it was observed that the value of indigenous input services amounting to Rs.3160 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit has submitted list of 11 no. of services as per the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services



before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	15078.00	15078.00
Foreign Exchange Outgo	830.00	830.00
NFE Earning	14248.00	14248.00
Imported Capital Goods	786.00	786.00
Indigenous Capital Goods	283.00	283.14
Indigenous Input Services	00.00	3162.00

5.12.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

Agenda Item No. 6: Proposals of unit to leave assets on 'as is where is' basis.

6.1. M/s. Optum Global Solutions (India) Pvt. Ltd. (Unit-III)

6.1.1. M/s. Optum Global Solutions (India) Pvt. Ltd. (Unit-III) has submitted a proposal seeking permission to leave assets at "4th floor, Block-B, 5th, 6th, 8th & 9th floor, Block-A, 14th floor, Block-C, Building No.06, DLF Cyber City Developers Ltd. IT/ITES SEZ Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana)" on 'as is where is' basis with SEZ Developer consequent to shifting of its unit to ITPG Developers Pvt. Ltd. IT/ITES SEZ at Gurugram (Haryana). The unit has mentioned that on the basis of their discussions and as agreed with the developer of the existing location, DLF they intend to leave certain assets within the existing location on payment of applicable of taxes and duties on "As is where is" basis. The unit has submitted a list of goods amounting to Rs. 436.89 lakhs which are proposed to be handing over to on 'as is where is' to the Developer.

6.1.1. After due deliberations, the Approval Committee unanimously approved the proposal for on 'as is where is' basis with SEZ Developer on payment of applicable duties, subject to the submission of consent letter from the SEZ Developer.

Item No.7: Proposals of unit for partial deletion of area:-

Items No. 7.1.: M/s. Wipro HR Services India Pvt. Ltd.

7.1.1. M/s. Wipro HR Services India Pvt. Ltd. had submitted a proposal for partial deletion of an area of '26023 Sqft. at 6th floor, Building No.2' from its total approved area of 217326



Sqft. of its unit located in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) and leaving of furniture & fixtures installed therein on 'as is where is basis' with SEZ Developer on payment of applicable taxes / duties. The unit has submitted 'NOC' dated 22.09.2021 issued by the SEZ Developer for surrender of aforesaid area and leaving of furniture & fixtures installed therein.

7.1.2. After due deliberations, Approval Committee unanimously approved the proposal for partial deletion of '26023 Sqft. area at 6th floor, Building No.2' and leaving of furniture & fixtures installed therein on 'as is where is basis' with SEZ Developer on payment of applicable taxes / duties, subject to submission of 'No Dues Certificate' from the Specified Officer.

Agenda item No. 8: Miscellaneous proposals:

Item No. 8.1.: Permission for 'Leasing of Cars' as an input service for Special Economic Zones and GST exemption (M/s AON Consulting Pvt. Ltd. and M/s. Wipro HR Services India Pvt. Ltd.)

8.1.1. The Approval Committee in its meeting held on 10.06.2021 had approved the 'Leasing of car' as an authorized input service in the case of M/s AON Consulting Pvt. Ltd. and M/s. Wipro HR Services India Pvt. Ltd.. The Approval Committee had also decided that the recommendation of the Approval Committee would be sent to the Department of Commerce for their directions and comments as this pertains to a retrospective case.

8.1.2. In this regard, DOC vide letter dated No. K-43014(22)/35/2020-SEZ dated 26.07.2021 has clarified that being an input service the proposal is well within the purview of Approval Committee. DC may ensure that there are no operational loopholes.

8.1.3. In view of above clarification from the Department of Commerce, based on the endorsement of invoices wherein the unit has factored in the cost savings in their business plan and considering the difficult times (pandemic) for the exporters last year which necessitated flexibility, the Approval Committee accordingly approved the proposal for regularization of 'Leasing of Cars' already availed of by these two units as an input service subject to the following conditions:-

i) The unit shall provide an undertaking that the services are utilized for official purposes only during office hours.

ii) No depreciation was claimed by the lessee for which an undertaking



would be provided.

Agenda item No. 09: Proposals for setting up a new unit:

Item No. 9.1: M/s. CMPSS India Tech LLP

9.1.1. M/s. CMPSS India Tech LLP has submitted a proposal for setting up a unit over an area of 18287 Sqft. at 4th floor, Tower-A, Building No.14 in the DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) to undertake services activities namely 'IT/ITES (CPC-9983)'. The applicant proposed projected exports of Rs.48554.06 lakhs and cumulative NFE of Rs.47761.52 lakhs over a period of five years. Projected investment of Rs.792.54 lakhs towards imported capital goods and Rs.1794.87 lakhs towards indigenous capital goods have been proposed. Cost of project shall be met from the advances received against export of R&D Services. The applicant submitted a copy of "Letter of Provisional Offer of Space" dated 06.09.2021 issued by the SEZ Developer for allotment of the proposed space.

9.1.2. Following discrepancies was observed in the application in the first instance :-

- i. Complete Registered Office address required to be mentioned in Para I of Form-F.
- ii. Name /details of Partners required to be mentioned in Para IV of Form-F instead of nominee designated partners.
- iii. Service activities proposed under IT/ITES required to be mentioned in Para V of Form-F.
- iv. Details of existing SEZ Unit required to be mentioned in Para XII(ii) of Form-F.
- v. Form-F has not signed by the applicant at the place provided for it.
- vi. Projected NFE mentioned in Project Report does not match with the figures given in Para XI of Form-f.
- vii. Copy of initial LLP Agreement dt. 25.11.2019 required to be submitted.
- viii. Form - 4/4A in r/o the appointment of designated partners required to be submitted.
- ix. Residential address of Mr. Vineet Rustagi given in Form-F does not match with residential address mentioned in his Aadhaar Card.
- x. Affidavit not signed by the applicant at proper place.
- xi. CA certified current shareholding details of applicant firm required to be submitted.
- xii. Details pertaining to Income Tax Deptt. required to be submitted.



9.1.3. Shri Rahul Aggarwal, Authorized Representative of M/s. CPMSS India Tech LLP joined the meeting through video conferencing and informed that Shri Vikram Kumar, Designated Partner was also supposed to attend the meeting but due to medical emergency he is not able to attend the meeting. He explained that the proposed unit will provide Software Development & Support Services to its group entities in United States. The company is already operating an SEZ Unit in Hyderabad with a turnover of around of Rs.50 crores.

9.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for setting up a new unit to undertake service activities i.e. "IT/ITES namely Software Development & Support Services", subject to submission of required documents as indicated at para 9.1.2 above. Further Approval committee directed the representative to submit the correct CPC code of the services.

Agenda item No. 10: Monitoring of performance of unit upon exit from SEZ scheme.

Item No. 10.1.: M/s. Kendle India Pvt. Ltd.

10.1.1. M/s Kendle India Pvt. Ltd., a unit at 8th, 14th & 16th floor, Tower-B, Building No.14, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram (Haryana) had applied for exit from SEZ scheme. The performance of the unit is as under:-

- For 1st block of 5 years from 2011-12 up to 2016-17 (split from April 2016 to Jan 2017):-

Year	FOB value of export (Rs. in lakhs)	NFE Earnings (Rs. in lakhs)	DTA Sales (Rs. in lakhs)	Pending Foreign Exchange realization
2011-12	1039.34	1031.79	0.00	0.00
2012-13	1279.00	1215.15	0.00	0.00
2013-14	1642.25	1634.70	0.00	0.00
2014-15	2150.63	2143.08	0.00	0.00
2015-16	2790.80	2783.25	0.00	0.00
2016-17 (split from April 2016 to Jan 2017)	3017.68	3010.23	0.00	0.00
Total:	11919.70	11818.20	0.00	0.00

- For 2nd block of 5 years from 2016-17 (split from Jan to Mar) up to 2021-22:-

Agarwal

Year	FOB value of export (Rs. in lakhs)	NFE Earnings (Rs. in lakhs)	DTA Sales (Rs. in lakhs)	Pending Foreign Exchange realization
2016-17 (split from Feb to March'2017)	833.55	831.50	0.00	0.00
2017-18	5435.12	5422.95	0.00	0.00
2018-19	6229.13	6216.83	0.00	0.00
2019-20	6898.17	6885.60	0.00	0.00
2020-21	7147.08	7134.21	0.00	0.00
2021-22 (upto 31.08.2021)	3329.06	3323.74	0.00	0.00
Total:	29872.11	29814.83	0.00	0.00

10.1.3. After due deliberations, the Approval Committee unanimously took note of the performance of unit in terms of Rule 54 and the positive NFE earned by the unit.

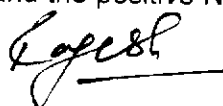
10.2. M/s. G4S IT Services (India) Pvt. Ltd. (Unit-I)

10.2.1. M/s. G4S IT Services (India) Pvt. Ltd. (Unit-I), a unit at 3rd floor, Block-B3, IT/ITES SEZ of DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana) had applied for exit from SEZ scheme. The performance of the unit is as under:-

- Performance during 2016-17 up to 2021-22 (01.04.2021 to 30.06.2021):-

Year	FOB value of export (Rs. in lakhs)	NFE Earnings (Rs. in lakhs)	DTA Sales (Rs. in lakhs)	Pending Foreign Exchange realization
2016-17	268.12	268.12	0.00	0.00
2017-18	970.52	970.52	0.00	0.00
2018-19	1042.37	1042.37	0.00	0.00
2019-20	1040.17	1040.17	0.00	0.00
2020-21	880.76	880.76	0.00	0.00
2021-22 (01.04.2021 to 30.06.2021)	264.63	264.63	0.00	0.00
Total	4466.57	4466.57	0.00	0.00

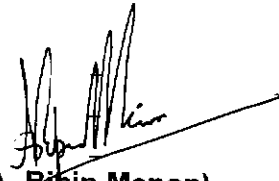
10.2.2. After due deliberations, the Approval Committee unanimously took note of the performance of unit in terms of Rule 54 and the positive NFE earned by the unit.



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



(Rajesh Kumar)
Dy. Development Commissioner



(A. Bipin Menon)
Development Commissioner