भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग
विकास आयुक्त का कार्यालय, नौएडा विशेष
आर्थिक क्षेत्र, नौएडा दादरी रोड, फेज-II, नौएडा
- 201305

Government of India
Ministry of Commerce & Industry,
Department of Commerce, Office of the
Development Commissioner
Noida Special Economic Zone Noida-
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फा. सं. 10/06/2022-SEZ/ 10345 दिनांक: 10.11.2026
10/11/2026

(ई-मेल के माध्यम से)

सेवा में,

1. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, , वाणिज्य 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, नोएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुद्ध नगर, उत्तर प्रदेश – 201306।
4. प्रधान आयुक्त, आयकर, प्लॉट सं. ए-2, सेक्टर-24, आयकर भवन, नोएडा।
5. उप सचिव (आईएफ-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।
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 केन्द्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नोएडा।
9. उपाध्यक्ष, बुलंदशहर खुर्जा विकास प्राधिकरण, कालिंदी कुंज, जी.टी. रोड, खुर्जा – 203131, उत्तर प्रदेश।
10. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता / सह-विकासकर्ता।

<u>विषय: नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री गोपाल मीणा, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 03.11.2026 को अपराह्न 12:00 बजे आयोजित अनुमोदन समिति की बैठक के कार्यवृत्त के संबंध में।</u>

महोदय,

उपर्युक्त विषय के संदर्भ में नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री गोपाल मीणा, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 03.11.2026 को अपराह्न 12:00 बजे आयोजित अनुमोदन समिति की बैठक का कार्यवृत्त संलग्न है।

भवदीय,
रविकेश त्रिपाठी

(रविकेश त्रिपाठी)
उपायुक्त सीमा शुल्क

प्रतिलिपि:

1. विशेष कार्याधिकारी – विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र।
2. वैयक्तिक सहायक – संयुक्त विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र।
3. संबंधित विशिष्ट अधिकारी।

NOIDA SPECIAL ECONOMIC ZONE

Minutes of the Approval Committee meeting in respect of Private SEZs located in Noida, Greater Noida & Khurja (Uttar Pradesh), held under the Chairmanship of Shri Gopal Meena, Development Commissioner, NSEZ, at 12:00 PM on 03.11.2026.

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

1. Shri Paras Mani Tripathi, Joint Development Commissioner, NSEZ
2. Shri Ashwini Sharma, Assistant Commissioner of Customs, Noida
3. Shri Gopal Johari, FTDO
4. Smt. Alka Mishra, Income Tax Officer, Noida

- Besides, during the meeting i) Shri Ravikesh Tripathy, Deputy Commissioner (Customs), Noida SEZ; ii) Shri Amir Eqbal, ADC; & iii) Shri Bharat Bhushan, Assistant were also present to assist the Approval Committee. It was informed that the quorum was available and the meeting could proceed.

- At the outset, the Chairman welcomed the participants. After brief introduction, the agenda was taken up sequentially. 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 unanimously.

a. **The following new initiatives / reforms in view of good governance for Viksit Bharat 2047** were taken: -

1. Letter of Approval (LOA) shall be issued during the meeting itself, immediately after the approval of the Approval Committee, if found complete in all respect.
2. Letter of Approvals at NSDL portal shall also be given on same day.
3. A calendar for conducting Approval Committee meetings has been issued.
4. Only those proposals which are received at least five working days before the next scheduled date of the Approval Committee shall be placed before it.
5. The scheduled date of the next meeting of the Approval Committee is 1st December 2026 and the last date of receipt of application for UAC would be 25.11.2026.
6. In cases where the Approval Committee communicates observations and the matter is deferred, the representative of the unit is required to comply with the observations within five working days from the date of issue of the minutes, failing which the proposal may be treated as withdrawn
7. MCA 21 registration will be mentioned in case of change in name of the company/firm/director/shareholding pattern/partners.

The following references were taken into the account by the Approval Committee while considering the proposals:-

a. Instruction No. 109 dated 18.10.2021 issued by the Department of Commerce regarding reorganization, including change of directors.

b. Rule 11(5) of the SEZ Rules, 2006, read with Instruction No. 95 dated 11.06.2019 and Department of Commerce clarification dated 03.10.2023, regarding employee

welfare/common facilities.

c. Relevant provisions of the SEZ Act, 2005 and SEZ Rules, 2006 governing setting up of new units and approval of authorised operations/services.

d. Terms and conditions of the Letter of Approval and applicable ITC(HS)/Foreign Trade Policy provisions for inclusion of additional items.

e. Department of Commerce guidelines dated 24.09.2025 regarding cancellation of LoA of non-operational/non-compliant units in IT/ITES SEZs.

- **Status of agenda discussed & decisions of the Approval Committee:-**

Sl.	Subject	No. of proposals	Approved / Taken on record	Deferred / SCN
1	Ratification of previous minutes	1	1	-
2	Change in directors	1	-	1
3	New Unit setup	1	-	1
4	Inclusion of additional services	1	1	-
5	Inclusion of additional items / HS Codes	1	1	-
6	Cancellation of LoA / non-operational unit	1	-	1 (SCN)
	Total	**6**	**3**	**3**

- **Item-wise decisions on proposals included in the main agenda**

1. Ratification of the Minutes of the Approval Committee meeting held on 06.10.2026:-

As no reference in respect of the decisions of the Approval Committee meeting held on 06.10.2026 was received from any member of the Approval Committee or the trade, the Minutes of the said meeting were **ratified** unanimously.

Item No. 2. Intimation of Change of directors of the Company -reg

2 (i) M/s. Crayon Software Experts Private Limited

2.1.1 The representative of the unit Shri Pradeep Munjal appeared before the Approval Committee and explained their proposal regarding change in directors of the company.

2.1.2 It was informed to the Committee that the unit, operating in M/s. Artha Infratech Pvt. Ltd. IT/ITES SEZ, Greater Noida, has intimated appointment of Mr. Pradeep Munjal w.e.f. 01.04.2026 and cessation of Ms. Melissa Ann Mulholland w.e.f. 31.08.2026. The unit has also informed that there is no change in the shareholding pattern of the company.

2.1.3 The Committee noted that copies/details of the prescribed DIR forms and

complete particulars of the directors before and after the proposed change, as recorded in the agenda observations, are required to be submitted by the unit.

2.1.4 Decision: The Approval Committee approved the proposal of the unit subject to submission of requisite documents in terms of Instruction No. 109 dated 18.10.2021

Item No.3 Proposal for setting up new unit

3.1 M/s. Yotta Data Services Private Limited

3.1.1 The representative of the applicant Shri Saurabh Bharat appeared before the Approval Committee and explained the proposal for setting up a new SEZ unit at 5th to 9th Floor, D2 Building, M/s. NIDP Developers Private Limited IT/ITES SEZ, Plot No. 7, Sector Knowledge Park-V, Greater Noida.

3.1.2 It was informed that the proposal had earlier been deferred in the meeting held on 06.10.2026 as premature. Subsequently, the SEZ has been notified vide S.O. 5603(E) dated 12.10.2026, port code has been issued, and the applicant has submitted Form-F online. The proposed services include data centre/rack-space and associated utility infrastructure services, IT enabled support/remote maintenance services, GPU-as-a-Service and AI-enabled services.

3.1.3 The Committee noted the observations in the agenda, namely: (i) details regarding the Occupation Certificate of the proposed building are required; (ii) confirmation regarding completion of the boundary wall and office setup in the SEZ is awaited; and (iii) the foreign exchange outgo/imported capital goods figures in Form-F require rectification/reconciliation.

3.1.4 The Approval Committee after due deliberations approved the proposal of the unit subject to submission of an Undertaking that it would not start activities till the date of receipt of Occupancy certificate by the developer. The Unit shall submit details about import of services/GPU, revenue sharing details among all stakeholders and their relationship with the applicant. The DC will inform about the project/Facts to the DoC. The Unit shall abide by any additional conditions, if any received from the DoC.

Item No. 4. Application for setting up employee welfare facilities

4.1. M/s. Qualcomm India Private Limited

4.1.1 The representative of the unit Shri Manimaran Krishnamoorthy appeared before the Approval Committee and explained the proposal for creation of employee welfare facilities admeasuring 4,050.48 sq. ft. at the 10th and 11th Floors of Tower/Building No. 6 in M/s. Seaview Developers Private Limited IT/ITES SEZ, Sector-135, Noida.

4.1.2 It was informed that the proposed facilities comprise breakout/dispensing areas, multipurpose room, changing/support room, gym and shower areas for

exclusive use of employees. The Developer has issued NOC dated 25.09.2026 and the unit has undertaken not to avail duty benefits for creation/operation of the facilities.

4.1.3 The Committee noted that the proposal is covered by the proviso to Rule 11(5) of the SEZ Rules, 2006 read with Instruction No. 95 dated 11.06.2019 and the Department of Commerce clarification dated 03.10.2023, subject to prescribed conditions and statutory approvals.

4.1.4 After due deliberations, the Approval Committee approved the proposal for setting up employee welfare facilities admeasuring 4,050.48 sq. ft., subject to the conditions that the facilities shall be used exclusively for employees, shall not be used for commercial purposes, all statutory NOCs/clearances/approvals shall be obtained, and no exemption/drawback/concession or other SEZ duty benefit shall be availed for creation or operation of such facilities, in accordance with the applicable instructions/rules.

Item No. 5. Inclusion of additional items / HS Codes in LOA-reg

5.1 M/s Awat Logistics

5.1.1 The representative of the unit Shri Harvinder Singh Panesar appeared before the Approval Committee and explained the proposal.

5.1.2 It was informed that M/s. Awat Logistics, a unit in M/s. Arshiya Northern FTWZ Ltd. Multi-Sector SEZ, Khurja, has requested inclusion of ITC(HS) Codes 68151900, 85014090, 85041090, 85076000, 85291029 and 88073020 in its LOA for EXIM transactions for its client M/s. Power and Propulsion System. The said items are shown as "Free" under the Export/Import Policy.

5.1.3 After due deliberation, the Approval Committee approved inclusion of the proposed ITC(HS) Codes 68151900, 85014090, 85041090, 85076000, 85291029 and 88073020 in the LOA, subject to compliance with all applicable provisions, policy conditions and the terms and conditions of the LOA.

Item No. 6. Developer's request for cancellation of LOA of M/s. Absax Technologies Private Limited in terms of DoC's letter dated 24.09.2025

6.1. M/s. Absax Technologies Private Limited

6.1.1 It was informed that M/s. Absax Technologies Private Limited was granted LOA dated 04.11.2022 for an IT/ITES unit in M/s. Golden Tower Infratech Pvt. Ltd. SEZ, Sector-144, Noida and commenced operation w.e.f. 03.02.2023. The Developer has requested cancellation of the LOA, reporting that the unit has not carried out SEZ business activity since June 2024, has not paid rent/maintenance/other dues since around September 2024 and has remained largely unresponsive.

6.1.2 The representative of the Developer, Shri Amul Gupta appeared before the Approval Committee and informed that they are unable to establish communication with the unit since January 2026 and the unit is now untraceable.

6.1.3 The Committee noted that the case falls for examination under the Department of Commerce guidelines dated 24.09.2025 for non-operational/non-compliant IT/ITES units. A notice dated 07.10.2026 was issued by this office to the unit, but no reply has been received.

6.1.4 In view of the non-response to the notice dated 07.10.2026 and the procedure prescribed in the Department of Commerce guidelines dated 24.09.2025, the Approval Committee decided to cancel the LOA of the unit and grant "In-principle" exit from SEZ Scheme.

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

Digitally signed by
PARAS MANI TRIPATHI
Date: 08-11-2026
11:16:20

(Paras Mani Tripathi)
Joint Development Commissioner

Digitally signed by
Gopal Meena
Date: 07-11-2026
22:30:02

(Gopal Meena)
Development Commissioner