

फा०सं० 10/06/2022 SEZ/

दिनांक : 12/01/2023

सेवा में,

(ई मेल के माध्यम से)

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

विषय: नोएडा, ग्रेटर नोएडा और खुर्जा 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 05.01.2023 को पूर्वाह्न 11:45 बजे आयोजित बैठक का कार्यवृत्त एतद संबंधी।

महोदय,

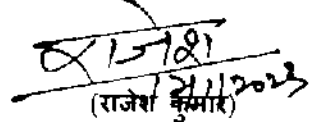
उपरोक्त विषय के सन्दर्भ में नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की 05/01/2023 को पूर्वाह्न 11:45 बजे आयोजित बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

प्रतिलिपि:-

1. सम्बंधित निर्दिष्ट अधिकारी।

भवदीय,


(राजेश कुमार)

उप विकास आयुक्त

NOIDA SPECIAL ECONOMIC ZONE**Minutes of the Approval Committee meeting in respect of private SEZs located in Noida, Greater Noida & Khurja held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner, NSEZ at 11:45 AM on 05.01.2023.**

The following members of Approval Committee participated in the meeting:-

- i. Shri Surender Malik, JDC, NSEZ.
- ii. Shri Sunil Kumar, Supdt. (Customs), Noida.
- iii. Shri Sachin Jain, Asstt. Commissioner of Industries, DIC, Noida
- iv. Shri Chaman Lal, Asstt. DGFT, O/o DGFT, CLA, New Delhi.
- v. Mr. Niraj Kumar, Income Tax Officer, Noida.

- Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii). Shri Amit Gupta, Specified Officer, iii) Shri Prakash Chand Upadhyay, ADC, iv) Shri H.K. Meena, ADC and; iv) Shri Anuj Dixit, UDC, and were also present to assist the Approval Committee. It was informed that the quorum is available and the meeting could proceed.
- At the outset, the Chairman welcomed the participants. After a 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, wherever required, the following decisions were taken:-

Item No. 1. Ratification of the Minutes of the Approval Committee meeting held on 01.12.2022:-

As no reference in respect of the decisions of the Approval Committee held on 01.12.2022 was received from any of the members of the Approval Committee or trade, therefore, Minutes of the Meeting held on 01.12.2022 were unanimously ratified.

Item No. 2. Proposals for approval of list of materials for authorized operations:-**2.1: M/s. HCL Technologies Ltd., Developer**

2.1.1. M/s. HCL Technologies Ltd., Developer of IT/ITES at SEZ Plot No. 3A, 3B & 2C, Sector- 126, Noida (U.P) submitted the aforesaid proposal for approval of list of materials to carry on default authorized operation in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default list of Autho.Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
i.	Fire protection system with sprinklers, fire	07	56.79



	and smoke detectors.		
ii.	Power (including power backup facilities) for captive use only.	23	118.87
iii.	Construction of all types of building in processing area as approved by the Unit Approval Committee.	22	265.00
iv.	Air Conditioning of processing area.	21	196.98
v.	Telecom and other communication facilities including internet connectivity.	05	187.38
vi.	Access control and monitoring system.	24	23.95
vii.	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	59.64
		Total:	908.61

2.1.2. Shri D.K. Sharma, Associate Director of M/s. HCL Technologies Ltd. joined the meeting through video conferencing and explained the requirement of proposed materials.

2.1.3. After due deliberations, the Approval Committee unanimously approved the proposed list of materials. The approval is subject to the condition that Specified Officer shall ensure that procurement of products 'Restricted / Prohibited' for import shall not be allowed.

2.2: M/s. Artha Business Park LLP (Co-developer).

2.2.1. M/s. Artha Business Park LLP, Co-developer of Artha Infratech Pvt. Ltd. IT/ITES SEZ, located at Plot No. 21, Sector-Techzone IV, Greater Noida (U.P), submitted the aforesaid proposal for approval of list of materials for default authorized operations in the said SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. 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	449.68
ii.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	207.13



iii.	Air Conditioning of processing area	21	238.99
iv.	Fire protection system with sprinklers, fire and smoke detectors.	07	108.58
v.	Access Control and Monitoring System	24	40.62
vi.	Telecom and other communication facilities including internet connectivity.	05	49.27
		Total:	1094.27

2.2.2. Shri Rajiv Bhagel, Senior Manager & Shri Shahid Khan, Manager of M/s. Artha Business Park LLP joined the meeting through video conferencing and explained the requirement of proposed materials.

2.2.3. After due deliberations, the Approval Committee unanimously approved the proposed list of materials, subject to the condition that the Co-developer shall procure 'Yamuna Sand' from the authorized dealer only and as per the State Govt. regulations. The Approval Committee directed the representative of the unit to submit 8 digit HS Code of 'Stone Marble' proposed at Sl. No. 28 of Annexure-I. The approval is subject to the condition that Specified Officer shall ensure that procurement of products 'Restricted / Prohibited' for import shall not be allowed.

3.1. M/s. Arshiya 3PL Services Pvt. Ltd.

3.1.1. M/s. Arshiya 3PL Services Pvt. Ltd. has submitted proposal for inclusion of following items with HS codes, in the LOA dated 30.10.2018 of its unit located in the Arshiya Northern FTWZ Ltd. Free Trade and Warehousing Zone located at Village-Ibrahimpur, Junaidpur urf Maujpur, Khurja, District Bulandshahr (U.P.):-

Sl. No.	ITC(HS) Code proposed by the unit	Item description	DGFT Import / Export Policy
1.	4823	Other Paper, Paperboard, Cellulose Wadding and Webs of Cellulose Fibers, Cut to Size or Shape; Other Articles of Paper Pulp, Paper, Paperboard, Cellulose Wadding or Webs of Cellulose Fibers.	
	48232000	Filter paper and paperboard.	Import & Export - Free
	48234000	Rolls, sheets and dials, printed for self-recording apparatus.	Import & Export - Free
	48236100	Trays, dishes, plates, cups and the like, of paper or paperboard: -- Of bamboo	Import & Export - Free
	48236900	Trays, dishes, plates, cups and the like, of paper or paperboard: -- Other	Import & Export - Free
	48237010	Paper pulp moulded trays	Import &



		Export - Free
48237020	Wood pulp board	Import & Export - Free
48237030	Articles made of paper mache other than artware and mounded or pressed goods of wood pulp	Import & Export - Free
48237090	Other	Import & Export - Free
48239011	Braille paper	Import & Export - Free
48239012	Cellulose in sole board or sheet	Import & Export - Free
48239013	Packing and wrapping paper	Import & Export - Free
48239014	Paper for cigarette filter tips	Import & Export - Free
48239015	Paper cone for loud speaker	Import & Export - Free
48239016	Patterns made of papers for leather footwear, leather garments and goods	Import & Export - Free
48239017	Patterns made of paper for articles of apparel and clothing accessories	Import & Export - Free
48239018	Products consisting of sheets of paper or paper board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations.	Import & Export - Free
48239019	Decorative laminates	Import & Export - Free
48239021	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like: --- Pre-punched cards	Import & Export - Free
48239022	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like: --- Monotype and newstape paper in strips with perforated edges, not exceeding 15cm in width	Import & Export - Free
48239023	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like: --- Typewriting paper cut to size	Import & Export - Free
48239030	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like: ---	Import & Export - Free



		Plain or embossed seals made of paper, laminated paper or paper gaskets.	
	48239090	Pre-punched cards; monotype and newstape paper in strips Free with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like: --- Other	Import & Export - Free
2.	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	
	84841010	Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire).	Import & Export - Free
	84841090	Other	Import & Export - Free
	84842000	Mechanical seals	Import & Export - Free
	84849000	Other	Import & Export - Free
3.	8538	Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537.	
	85381010	For industrial use	Import & Export - Free
	85381090	Other	Import & Export - Free
	85389000	Other	Import & Export - Free
4.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
	07122000	Onions	Import & Export - Free
	07123100	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles : -- Mushrooms of the genus Agaricus	Import & Export - Free
	07123200	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles : -- Wood ears (Auricularia spp.)	Import & Export - Free
	07123300	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles : -- Jelly fungi (Tremella spp.)	Import & Export - Free

07123400	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles : - Shiitake (Lentinus edodes)	Import & Export - Free
07123900	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles : -- Other	Import & Export - Free
07129010	Asparagus	Import & Export - Free
07129020	Dehydrated garlic powder	Import & Export - Free
07129030	Dehydrated garlic flakes	Import & Export - Free
07129040	Dried garlic	Import & Export - Free
07129050	Marjoram, Oregano	Import & Export - Free
07129060	Potatoes	Import & Export - Free
07129090	Other	Import & Export - Free

3.1.2. Shri Roshan Lal, Senior Manager of M/s. Arshiya 3PL Services Pvt. Ltd. appeared before the Approval Committee. Besides, Shri Mahendra Lalwani of M/s. Telexcell Infranet Solutions Pvt. Ltd.; Shri Munish Sharma of M/s. Insulam Trading; Shri Sachin of M/s. Aerotruster Aviation Pvt. Ltd.; and Shri Gagan Deep Singh of M/s. United Seair Pvt. Ltd.; all clients of M/s. Arshiya 3PL Services Pvt. Ltd., also appeared before the Approval Committee and explained the proposal.

3.1.3. After due deliberations, the Approval Committee unanimously approved the inclusion of the proposed items in the LOA of the unit.

Item No.4: Proposal for merger of LOAs of SEZ Units:-

4.1: M/s. To The New Private Limited

4.1.1. M/s. To The New Pvt. Ltd. has submitted proposal for merger of LOA No. 10/50/2018-SEZ/3574 dated 27.03.2019 of Unit-II into LOA No. 05/11/2010-Proj./7159 dated 21.09.2010 of Unit-I; both these units located in the



Golden Tower Infratech Pvt. Ltd. IT/ITES SEZ, at Plot No.8, Sector-144, Noida (U.P.). The unit has submitted revised consolidated projections after merger of LOAs, as given below:-

S. No.	Particulars (for five years)	Projections (Rs. in lakhs)
i.	FOB value of Exports	90295.76
ii.	Foreign Exchange Outgo	6000.00
iii.	NFE Earning (i – ii)	84295.76
iv.	Imported Capital Goods	3250.00
v.	Indigenous Capital Goods	2050.00
vi.	Indigenous Input Services	5600.00
vii.	Employment	1240 Nos.

4.1.2. The unit has also mentioned that after the proposed merger of units, the successor unit (i.e. Unit-I) will be engaged in following service activities :-

Service activities after merger of LOAs	Relevant CPC Codes
Software Development, Digital Transformation, Product Engineering, Experience design, Video OTT fulfilment, Digital Marketing, Cloud Managed services, Data Engineering, Artificial intelligence & Machine Learning & Cloud Migration.	84210, 84220, 84230, 84240, 84250, 84310, 84320, 84330, 84390, 84400.

4.1.3. The Committee observed that this merger would be as per Proviso 4 to Rule 19(2) of SEZ Rules, 2006, i.e. "Provided also that the Approval Committee may approve proposals for merger of Letters of Approvals of two or more Units of the same company or firm subject to the condition that these units fall within the same Special Economic Zone and after merger, block period for calculation of Net Foreign Exchange shall be from the date of commencement of production of the Unit which commenced first and the Income Tax exemption period shall be considered from the date of start of operation of the first unit".]

4.1.4. Shri Vishnu Kumar Gupta, AVP, Shri Aurag Mittal, authorised representative & Shri Ripu Daman Singh Shekhawat, AM of M/s. To The New Private Limited joined the meeting through video conferencing and explained the proposal. The representatives informed that the decision of the management for this merger was to consolidate the operations, cost optimization, better control & monitoring and pooling of resources. They further informed that they have already waived off their right to claim Income Tax exemption under section 10AA of the Income Tax Act with effect from 1st April 2020 in respect of Unit-I. The Unit-2 never took benefit under Section 10AA since inception as there was loss in that unit in FY 2019-20.

4.1.5. After due deliberations, the Approval Committee unanimously approved the



proposal for merger of LOA No. 10/50/2018-SEZ/3574 dated 27.03.2019 of Unit-II into LOA No. 05/11/2010-Proj./7159 dated 21.09.2010 of Unit-I, in terms of Proviso 4 to Rule 19(2) of SEZ Rules, 2006. This merger is subject to the condition that after merger, block period for calculation of Net Foreign Exchange shall be from the date of commencement of production of Unit-I i.e. 18.03.2011, which commenced first, and the Income Tax exemption period shall be considered from the date of start of operation of the Unit-I.

Item No.5.: Intimation for changes in Director:

5.1: M/s. Cognizant Technology Solutions India Pvt. Ltd. (Seaview SEZ)

5.1.1. M/s. Cognizant Technology Solutions India Pvt. Ltd. has submitted intimation for change in directors of the company in respect of its two units located in the Seaview Developers Pvt. Ltd. IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (U.P.), as given below:-

Previous directors	Current/revised directors
1. Mr. Ramkumar Ramamoorthy 2. Mr. Ramaseshan Kothandaraman 3. Mr. Narayanan T.	1. Mr. Ramaseshan Kothandaraman 2. Mr. Narayanan T. 3. Mr. Rajesh Nambiar 4. Mr. Shantanu Rajendra Jha

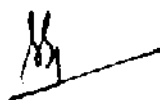
5.1.2. Shri Parthasarathy K, Sr. Manager of M/s. Cognizant Technology Solutions India Pvt. Ltd. joined the meeting through video conferencing and described the changes in directors.

5.1.3. After due deliberations, the Approval Committee unanimously took note of the aforesaid changes in directors of the company in terms of Instruction No. 109 dated 18.10.2021 issued by DOC. The Committee directed the representative of the unit to submit copies of PAN card & Passport/Aadhaar card of Mr. Rajesh Nambiar and Mr. Shantanu Rajendra Jha.

Supplementary Agenda item 01: Proposal for partial deletion of area of the unit:

1.1: M/s. Conduent Business Services India LLP.

1.1.1. M/s. Conduent Business Services India LLP, an SEZ unit located in the Seaview Developers Pvt. Ltd. IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (U.P.), had submitted a proposal for partial deletion of an area of '18910 Square feet at 9th floor, Building No.5' from its total approved area of 152928 Square feet . The unit has submitted copy of 'NOC' dated 29.12.2022 issued by M/s. Seaview Developers Pvt. Ltd.,



developer for surrender of aforesaid area. The unit has informed that there will be no change in manpower and export projections due to reduction of area.

1.1.2. The Committee observed that the unit has sold services of Rs.376.80 lakhs in DTA against payment in INR during the FY 2020-21 & 2021-22, which is violation of Section 2(z) (iii) of the SEZ Act, 2005.

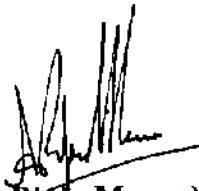
1.1.3. Shri Prasad P.V., Senior Tax Manager of M/s. Conduent Business Services India Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. He informed that such DTA sale of services was happened during FY 2020-21 & 2021-22 and payment has been received in INR.

1.1.4. After due deliberations, Approval Committee unanimously approved the proposal of the unit for partial deletion of '18910 Sqft. area at 9th floor, Building No.5'. The unit shall submit 'No Dues Certificate' from the Specified Officer in respect area proposed to be deleted. Further, the Approval Committee empowered the Development Commissioner to issue Show Cause Notice and adjudicate under the Foreign Trade (Development & Regulation) Act, 1992 on the DTA sale of services of Rs.376.80 lakhs during FY 2020-21 & 2021-22 being in INR.

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



(Surender Malik)
Joint Development Commissioner



(A. Bipin Menon)
Development Commissioner