भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय
वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नोएडा विशेष आर्थिक क्षेत्र
नोएडा-दादरी रोड, फेज-2, नोएडा – 201305 (उत्तर प्रदेश)
दूरभाष (जोन कार्यालय): 0120 – 2567268-70 (3 लाइनें), फैक्स: 2562314, 2567276
ईमेल <dc@nsez.gov.in>: वेबसाइट: www.nsez.gov.in

फा०सं०.10/06/2022-SEZ/

दिनांक : 18/07/2022

सेवा मे ,
(ई मेल के माध्यम से)

1. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उधोग मंत्रालय, भारत सरकार, उधोग भवन, नई दिल्ली- 110001 ।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उधोग 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 बुध नगर ,उत्तर प्रदेश - 201306.
4. प्रधान आयुक्त, आयकर, प्लाट 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 औधोगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नोएडा (उत्तर प्रदेश)।
7. मुख्य कार्यकारी अधिकारी, ग्रेटर नोएडा औधोगिक विकास प्राधिकरण, प्लाट नं 01, नॉलेज पार्क -4, ग्रेटर नोएडा, गौतम बुद्ध नगर, (उत्तर प्रदेश)।
8. महाप्रबंधक, जिला उधोग 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 07/07/2022 को पूर्वाह्न 11:30 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से 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 दिनांक 07/07/2022 को पूर्वाह्न 11:30 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त संलग्न है।

भवदीय,
18/7/2022
(राजेश कुमार)
उप विकास आयुक्त

संलग्नक : उपरोक्त

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 private SEZs located in Noida, Greater Noida & Khurja held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner, NSEZ at 11:30 AM on 07.07.2022 through Video Conferencing.

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

i. Shri Rajesh Kumar, DDC, NSEZ.
ii. Shri Yogesh Teotia, Supdt. (Customs), Noida.
iii. Shri Anil Kumar, Asstt. Manager, DIC, Noida
iv. Shri Chaman Lal, Asstt. DGFT, O/o DGFT, CLA, New Delhi.
v. Shri Naresh Yadav, Income Tax Officer, Noida.

- Besides, during the meeting i) Shri Amit Gupta, Specified Officer, ii) Shri Prakash Chand Upadhyay, ADC, iii) Shri H.K. Meena, ADC, iv) Shri Rajendra Mohan Kashyap, Steno Gr-II and v) Shri Anuj Dixit, UDC, and 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, each item included in the agenda was 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, wherever required, the following decisions were taken:-

1. Ratification of the Minutes of the Approval Committee meeting held on 02.06.2022:-

As no reference in respect of the decisions of the Approval Committee held on 02.06.2022 was received from any of the members of the Approval Committee or trade, therefore, Minutes of the Meeting held on 02.06.2022 were unanimously ratified.

Item No.02: Proposals for setting up of new unit.

2.1: M/s. Ingenuity Gaming Private Limited

2.1.1. M/s. Ingenuity Gaming Private Limited submitted its application for setting up a unit over an area of 2229.76 Sqmt. (24001 Sqft.) at 9th floor, Tower-3 in the Oxygen Business Park Pvt. Ltd. IT/ITES SEZ at Plot No.7, Sector-144, Noida (U.P.) to undertake service activities namely *'Information Technology (IT) design and development services'*. The applicant's exports have been projected at Rs.35733.00 lakhs with a cumulative NFE of Rs.35233.00 lakhs over a period of five years. The projected investment is Rs.150.00

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lakhs for imported capital goods and Rs.2218.00 lakhs for indigenous capital goods . The applicant has also proposed requirement of imported & indigenous raw material, consumables of Rs.250.00 lakhs & 2218.00 lakhs respectively, and imported & indigenous input services of Rs.100.00 lakhs & Rs.11564 lakhs, respectively. The cost of project shall be met from the internal accruals and reserves & surplus. The applicant has proposed to move its existing DTA unit located at Sector-8, Noida to Oxygen Business Park Pvt. Ltd. SEZ with a view to operate from a world class infrastructure and to cater to the growing overseas market. The applicant submitted a copy of "Letter of Provisional Offer of Space" dated 28.06.2022 issued by the SEZ Developer for allotment of the proposed space.

2.1.2. Following shortcomings have been observed in the application in the first instance:-

i. CPC Code of proposed service activities would need to be rechecked.
ii. Requirement of land mentioned in Para VIII(1)((i) of Form-F, required to be removed as SEZ developer has allotted built up space.
iii. Requirement of built up area in Para VIII(2) of Form-F, required to be mentioned as per provisional offer of space issued by SEZ developer.
iv. Requirement of Capital goods, Raw materials, input services mentioned in project report are not matching with the figures mentioned in Para VII of Form-F.
v. In Para XII of Form-F, reply should be given in 'Yes' or 'No'.
vi. Value-wise list of imported & indigenous input services giving Sl. No. & description as per default list of 67 services, required to be submitted.
vii. 'Kitchen equipment' mentioned in the list of capital goods required to be removed as no benefit shall be available to the unit on such items in terms of Instruction No. 95 dated 11.06.2019 issued by DOC.
viii. The applicant needs to submit separate list of imported & indigenous capital goods.

2.1.3. Shri Pravesh Singhal, Finance Controller & Shri Narendra Chandel, Director-HR of M/s. Ingenuity Gaming Private Limited joined the meeting through video conferencing and explained the proposal. The representatives informed that the company is providing designing of software & modules for gaming industry. The company built games optimized for mobile / desktop or landbased requirements along with game marketing packages as needed by their customers. The company has developed its own game development framework 'Quest' which is used for development of games.

2.1.4. After due deliberations, the Approval Committee unanimously <u>approved</u> the proposal for setting up a new unit to undertake service activities namely *'Information Technology (IT) design and development services'*, subject to submission of documents as pointed out at Para 2.1.2.

Item No. 3. **<u>Proposals for approval of list of materials for authorized operations:-</u>**

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3.1: M/s. Wipro Ltd., Developer

3.1.1. M/s. Wipro Ltd., Developer of IT/ITES SEZ at Plot No 2, 3 & 4, Knowledge Park-IV, Greater Noida (U.P.) has submitted the 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.	Access control and monitoring system.	24	93.45
ii.	Boundary Wall.	09	5.11
iii.	Telecom and other communication facilities including internet connectivity.	05	0.66
		Total:	**99.22**

3.1.2. The Committee observed that in the CE Certificate at Annexure-3, the name of authorized operation has been mentioned as '*Telecom and other communication facilities including internet connectivity*', whereas in list of items (Annexure-3) the proposed authorized operation is "*Access control and monitoring system*". This needs to be rectified.

3.1.3. Shri Gopi Krishnan, Function Head & Shri Rajkumar Singh, Manager of M/s. Wipro Ltd. joined the meeting through video conferencing and explained the requirement of proposed materials.

3.1.4. After due deliberations, the Approval Committee unanimously approved the proposed list of materials, subject to submission of revised Annexure-3 showing correct name of authorized operation as '*Telecom and other communication facilities including internet connectivity*'. The approval is subject to the condition that Specified Officer shall ensure that no goods 'Restricted / Prohibited' for imports shall be allowed.

3.2. M/s. HCL Technologies Ltd., Developer

3.2.1. M/s. HCL Technologies Ltd., Developer of IT/ITES at SEZ Plot No. 3A, 3B & 2C, Sector- 126, Noida (U.P) has submitted the 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)

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i.	Fire protection system with sprinklers, fire and smoke detectors.	07	169.22
ii.	Power (including power backup facilities) for captive use only.	23	278.15
iii.	Construction of all types of building in processing area as approved by the Unit Approval Committee.	22	418.11
iv.	Air Conditioning of processing area	21	191.64
v.	Telecom and other communication facilities including internet connectivity.	05	189.73
vi.	Access control and monitoring system	24	25.94
vii.	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	75.50
		Total:	**1348.29**

3.2.2. The Committee observed that the estimated cost of '*Soap Dispenser (all types)*' proposed at Sl. No. 57 of Annexure-III seems to be on the higher side.

3.2.3. 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.

3.2.4. After due deliberations, the Approval Committee unanimously approved the proposed list of materials subject to submission of justification on estimated cost of '*Soap Dispenser (all types)*' proposed at Sl. No. 57 of Annexure-III. The approval is subject to the condition that Specified Officer shall ensure that no goods which are 'Restricted / Prohibited' for imports shall be allowed.

3.3: M/s. Coforge Limited

3.3.1. M/s. Coforge Ltd., developer of the IT/ITES SEZ at Plot No. TZ-2 & 2A, Sector-Techzone, Greater Noida (U.P.) had submitted the proposal for approval of list of materials to carry on default authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default 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	55.41

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ii.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	150.20
iii.	Air Conditioning of processing area	21	145.00
iv.	Fire protection system with sprinklers, fire and smoke detectors.	07	16.90
v.	Access control and monitoring system	24	42.75
vi.	Telecom and other communication facilities including internet connectivity.	05	66.23
		Total:	**476.49**

3.3.2. Shri Mukesh Chauhan, Sr. Manager & Shri Nikhil Rathod, Group Manager of M/s. Coforge Ltd. joined the meeting through video conferencing and explained the requirement of proposed materials.

3.3.3. 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 no goods which are 'Restricted / Prohibited' for imports shall be allowed.

3.4.: M/s. Ansal IT City & Parks Ltd.

3.4.1. M/s. Ansal IT City & Parks Ltd., Developer of the IT/ITES SEZ at Plot No. TZ-06, Sector-Techzone, Greater Noida (U.P) has submitted the 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.	Construction of all type of buildings in processing area as approved by UAC.	22	987.18
ii.	Power (including power backup facilities) for captive use only.	23	50.00
		Total:	**1037.18**

3.4.2. Following discrepancies have been observed in the proposal:-

In Table-2 of Chartered Engineer Certificate, the developer needs to mention name of building where the proposed materials to be utilised.

i. List of materials submitted by the developer is not in prescribed format. The name of authorised operation has been mentioned as 'IT ITES / Electronic Hardware'. Further, the developer has mentioned estimated cost of construction and ancillary activities viz. 'Landscaping, Roads, Painting, Plastering, Contractor' at Sl. No. 5 to 9, which are not

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name of goods. The developer needs to submit separate list of materials for each authroised operations giving name of each goods /material with quantity, estimated cost and source (import or indigenous) thereof.

ii. Map & photographs of building required to be submitted where the proposed items to be utilised.

iii. The developer is not submitting Quarterly Report and Half Yearly report. The last Half year report was submitted by the developer for Oct'2016-March'2017 and Quarterly report was submitted upto Apr-June, 2019. Hence, the developer needs to submit all pending Quarterly and Half Yearly reports.

iv. The Developer has proposed 'Electrical LT / sub-station' at Sl. No. 10, which appears to be used for Power generation & distribution and hence admissibility of duty free procurement for the same may be decided by the Approval Committee, in terms of para (iv) of Guidelines for Power Generation, Transmission and Distribution in Special Economic Zone (SEZs) issued by DOC vide letter no. P.6/3/2006-SEZ(Vol-III) dated 16.02.2016.

3.4.3. Shri Shri Sukhbir Singh, VP- Operations & Shri Mahesh Patel, VP of M/s. Ansal IT City & Parks Ltd. joined the meeting through video conferencing and explained the requirement of proposed materials.

3.4.4. After due deliberations, the Approval Committee gave it's "*in principle approval*" and unanimously empowered the administrative authority to take decision on the matter on file upon receipt of rectified proposal along with documents as pointed out at Para 3.4.2 above. Any approval shall be subject to condition that Specified Officer shall ensure that no goods 'Restricted / Prohibited' for import shall be allowed.

<u>Item No. 4. Proposals for sharing of IT infrastructure:-</u>

<u>4.1. M/s. R1 RCM Global Private Limited (Gurgaon Infospace SEZ Unit)</u>

4.1.1. M/s. R1 RCM Global Private Limited has submitted proposal for sharing of Virtual Private Network ('VPN') infrastructure created at 7th floor, Building No.9 of its unit located in the Seaview Developers Pvt. Ltd. IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (U.P.), with its three SEZs in Gurugram & Hyderabad and two Non-STPI units at Bangalore & Chennai, under the provisions of Rule 27(5) of SEZ Rules, 2006:-

Unit name	LOA details	Area & Location
M/s. R1 RCM Global Private Limited (SEZ Unit)	LOA No. 10/58/2016-SEZ/1274 dt.01.02.2017	2nd, 3rd, 4th & 5th floor, Building No.1 & 8th floor Building No.2, Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana)
M/s. R1 RCM Global Private Limited (SEZ Unit)	LOA No. STPI/SEZ/Unit /03/34/137 dated 09.04.2009	3rd, 4th Floor Tower A and 8th Floor Tower B, Building No. 2, Gurgaon Infospace Limited IT/ITES SEZ, Sector 21, Dundahera, Gurugram (Haryana)
M/s. R1 RCM	LOA No.	12th Floor, Building No.1, and 1st & 2nd Floor

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Global Private Limited (SEZ Unit)	9/355/SE1IHYD/2017 dated 01.02.2017	Building No. 2, NSL SEZ (Hyderabad) Private Limited IT/ITES, SEZ,IDA Uppal, Hyderabad
M/s. R1 RCM Global Private Limited (Bangalore Non-STPI Unit)	Non-STPI registration no. STPI/NSTP/BLR/ 17750/19237 dated 25.09.2020	IndiQube - Opus, 4th Floor, Property bearing No. 401, 402, 403, and 404, Municipal No. 70/401, Survey Nos. 44/1 and 44/4 situated in Hebbal Village, Kasaba Hobli, Bangalore North Taluk, Bangalore.
M/s. R1 RCM Global Private Limited (Chennai Non-STPI Unit)	Non-STPI registration no. STPI/NS-C/22-23/623 dated 09.05.2022.	8th floor, Unit No. B-801, Door No. 111, Tower-b, Commerzone IT Park, Survey No. 25/3a, 25/4H5, 25/4H6b and 25/41, Mount Poonamallee Road, Porur, Channai- 600116.

4.1.2. The unit has informed that the following core networking equipment are installed along with the VPN infrastructure in said SEZ unit and is proposed to be shared amongst the aforementioned SEZ units and Non-STPI unit:-

Particulars	Location	Common network equipments
Virtual Private Network infrastructure.	7th floor, Building No.9, Seaview Developers Pvt. Ltd. IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (U.P.)	• Firewall • ISP router • Core Switch • MPLS Router • DC Switches

4.1.3. Shri Vimal Sharma, Sr. Manager of M/s. R1 RCM Global Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. He informed that the VPN network has been setup at 7th floor, Building No.9.

4.1.4. The Approval Committee observed that, Rule 27(5) of SEZ Rules, 2006, provides that *"A Unit may import or procure from Domestic Tariff Area, all types of goods and services, without payment of duty, taxes of cess for creating a central facility for use by Units in Special Economic Zone and where such facility is created for software development, the same may also be accessed by software exporters of Domestic Tariff Area"*.

4.1.5. After due deliberations, the Approval Committee unanimously approved the proposal of the unit for sharing of Virtual Private Network ('VPN') infrastructure with aforesaid three SEZ units and two Non-STPI unit, in terms of Rule 27(5) of the SEZ Rules, 2006.

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

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5.1. M/s. ExlService.com India Private Limited (Oxygen SEZ Unit-I)

5.1.1. M/s. ExlService.com (India) Pvt. Ltd. (Unit-I) has submitted proposal for the approval of the value of imported input services of Rs.1278.72 lakhs in respect of its unit located in the Oxygen Business Park Pvt. Ltd. IT/ITES SEZ at Plot No.7, Sector-144, Noida (Uttar Pradesh). The existing approved projections & revised projections for current block (from 30.09.2020 to 29.09.2025) of the unit, is as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	198015.40	198015.40
Foreign Exchange Outgo	11117.42	11117.42
NFE Earning	186897.98	186897.98
Imported Capital Goods	3196.80	1918.08
Indigenous Capital Goods	2131.20	2131.20
Imported input services	0.00	1278.72
Indigenous Input Services	18515.91	18515.91

5.1.2. The Committee observed that the unit has proposed a decrease of Rs.1278.72 lakhs in the approved value of imported capital goods, which has then be shown as the value of imported input services.

5.1.3. Shri Raman Bhasin, Sr. VP & Shri Ravinder Lakhanpal, Sr. Manager joined the meeting through video conferencing and explained the proposal.

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

5.2. M/s. ExlService.com India Private Limited (Oxygen SEZ Unit-II)

5.2.1. M/s. ExlService.com (India) Pvt. Ltd. (Unit-II) has submitted proposal for the approval of the value of imported input services of Rs.600.86 lakhs in respect of its unit located in the Oxygen Business Park Pvt. Ltd. IT/ITES SEZ at Plot No.7, Sector-144, Noida (Uttar Pradesh). The existing approved projections & revised projections for current block (from 31.05.2021 to 30.05.2026) of the unit, is as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	132993.21	132993.21
Foreign Exchange Outgo	3248.47	3248.47
NFE Earning	129744.74	129744.74
Imported Capital Goods	1502.15	901.30
Indigenous Capital Goods	1001.44	1001.44

Imported input services	0.00	600.86
Indigenous Input Services	6849.90	6849.90

5.2.2. The Committee observed that the unit has proposed a decrease of Rs.600.85 lakhs in the approved value of imported capital goods, which has then been shown as value of imported input services.

5.2.3. Shri Raman Bhasin, Sr. VP & Shri Ravinder Lakhanpal, Sr. Manager joined the meeting through video conferencing and explained the proposal.

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

5.3. M/s. ExlService.com India Private Limited (Golden Tower SEZ Unit-I)

5.3.1. M/s. ExlService.com (India) Pvt. Ltd. (Unit-I) has submitted proposal for the approval of the value of imported input services of Rs.874.72 lakhs in respect of its unit located in the Golden Tower Infratech Pvt. Ltd. IT/ITES SEZ at Plot No.8, Sector-144, Noida (Uttar Pradesh). The existing approved projections & revised projections for current block of the unit, is as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	32002.00	32002.00
Foreign Exchange Outgo	2827.00	2827.00
NFE Earning	29175.00	29175.00
Imported Capital Goods	2186.80	1312.08
Indigenous Capital Goods	937.20	937.20
Imported input services	0.00	874.72
Indigenous Input Services	2000.00	2000.00

5.3.2. The Committee observed that the unit has proposed a decrease of Rs.874.72 lakhs in the approved value of imported capital goods, which has then been shown as the value of imported input services.

5.3.3. Shri Raman Bhasin, Sr. VP & Shri Ravinder Lakhanpal, Sr. Manager joined the meeting through video conferencing and explained the proposal.

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

5.4. M/s. ExlService.com India Private Limited (Golden Tower SEZ Unit-II)

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5.4.1. M/s. ExlService.com (India) Pvt. Ltd. (Unit-II) has submitted proposal for the approval of the value of imported input services of Rs.1238.26 lakhs in respect of its unit located in the Golden Tower Infratech Pvt. Ltd. IT/ITES SEZ at Plot No.8, Sector-144, Noida (Uttar Pradesh). The existing approved projections & revised projections for current block of the unit, is as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	79827.00	79827.00
Foreign Exchange Outgo	6289.00	6289.00
NFE Earning	73538.00	73538.00
Imported Capital Goods	3095.66	1857.40
Indigenous Capital Goods	1326.71	1326.71
Imported input services	0.00	1238.26
Indigenous Input Services	35695.28	35695.28

5.4.2. The Committee observed that the unit has proposed a decrease of Rs.1238.26 lakhs in the approved value of imported capital goods, which has then be shown as value for imported input services.

5.4.3. Shri Raman Bhasin, Sr. VP & Shri Ravinder Lakhanpal, Sr. Manager joined the meeting through video conferencing and explained the proposal.

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

Item No. 6. Proposals for allotment of space to facility providers.

6.1. M/s. Golden Tower Infratech Pvt. Ltd.

6.1.1. In line with the Approval Committee decision of 15.05.2020, M/s. Golden Tower Infratech Pvt. Ltd., Developer was granted permission (vide this office letter No. 10/212/2008-SEZ/Vol-II/3371 dated 26.05.2020) for allotment of super built-up area [approx. 750 Sqft. (600 Sqft. & 150 Sqft)] at Shop No.3 & 10 on Ground floor of Building No.B1 in the processing area of IT/ITES SEZ at Plot No. 8, Sector-144, Noida (Uttar Pradesh) on lease basis to M/s. Samarth Foods to setup & operate '*South Indian Food Stall*' & '*Tea, Coffee & Snacks Stall*', respectively, for exclusive use by the employees of SEZ & units located therein. Now, M/s. Golden Tower Infratech Pvt. Ltd. has informed that M/s. Samarth Foods has surrendered the 150 Sqft. area at Shop No. 10 allotted for '*Tea, Coffee & Snacks Stall*', though they will continue to operate '*South Indian Food Stall*' over an area of 600 Sqft. at Shop No.3 on Ground floor, Building No. B-1. The developer has requested to issue amendment to permission letter dated 26.05.2020 towards

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surrender of 'Tea, Coffee & Snacks Stall' setup over an area of 150 Sqft. at Shop No. 10 on Ground floor, Building No.B1 by M/s. Samarth Foods.

6.1.2. After due deliberations, the Approval Committee unanimously approved the proposal for surrender of 150 Sqft. area at Shop No. 10, Ground Floor, Building No.B1 allotted by the developer to M/s. Samarth Food for '*Tea, Coffee & Snacks Stall*'.

Item No. 7. Proposals for inclusion of additional authorized operations in LOA of the unit.

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

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

Sl. No.	ITC(HS) / Exim Code proposed by the unit	Item description	DGFT Import / Export Policy
1.	**27101990**	**Other**	Import & Export - Free
2.	**3506**	**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**	
	35061000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	Import & Export - Free
	35069110	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	
	35069190	Based on latex, Phenol Formaldehyde (PF), Urea Formaldehyde (UF) and Polyvinyl Alcohol (PVA)	Import & Export - Free
	35069910	Based on starch, gum, latex, PF, UF and PVA	Import & Export - Free
	35069991	Based on starch, gum, latex, PF, UF and PVA	Import & Export - Free
	35069999	Other	
3.	**7319**	**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**	

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	73194010	Safety pins	Import & Export - Free
	73194090	Other pins	Import & Export - Free
	73199000	Other	Import & Export - Free
4.	**6210**	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
	62101000	Of fabrics of heading 5602 or 5603.	Import & Export- Free
	62102010	Outer garments, of rubberised textile fabrics.	Import & Export- Free
	62102020	Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials.	Import & Export - Free
	62102030	Outer garments, of fabrics otherwise impregnated or coated.	Import & Export- Free
	62102090	Other	Import & Export- Free
	62103010	Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials.	Import & Export- Free
	62103020	Outer garments, of rubberised textile fabrics.	Import & Export- Free
	62103030	Outer garments, of fabrics otherwise impregnated.	Import & Export- Free
	62103090	Other	Import & Export- Free
	62104010	Bullet proof jacket, bomb disposal jacket and the like	Import & Export- Free
	62104090	Other	Import & Export- Free
	62105000	Other womens or girls garments	Import & Export- Free
5.	6307	Other made up articles, including dress patterns.	
	63071010	Of cotton	Import & Export- Free
	63071020	Of man-made fibres	Import & Export- Free
	63071030	Of Cotton, Handloom	Import & Export- Free
	63071090	Others	Import & Export- Free
	63072010	Of Cotton	Import & Export- Free
	63072090	Other	Import & Export- Free
	63079011	Dress materials hand printed: ---- Of cotton	Import & Export- Free
	63079012	Dress materials hand printed: ---- Of silk	Import & Export- Free
	63079013	Dress materials hand printed: ---- Of man-made fibres	Import & Export- Free
	63079019	Dress materials hand printed: ---- Other	Import & Export- Free
	63079020	Dress materials hand printed: ---- Made up articles of cotton	Import & Export- Free
	63079090	Dress materials hand printed: ---- Other	Import & Export- Free

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6.	**8804**	**PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO.**	
	88040010	Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof.	Import & Export - Free
	88040020	Rotochutes; parts and accessories thereof	Import & Export - Free
7.	**8807**	**PARTS OF GOODS OF HEADING 8801, 8802 OR 8806**	
	88071000	Propellers and rotors and parts thereof	Import & Export - Free
	88072000	Under-carriages and parts thereof.	Import & Export - Free
	88073000	Other parts of airplanes, helicopters or unmanned aircraft	Import & Export - Free
	88079000	Other	Import & Export - Free
8.	**8407**	**SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES**	
	8407 10 00	Aircraft engines	Import & Export - Free with Policy Condition: Import allowed freely except second hand/reconditioned parts, which can be imported without a licence subject to approval from DGCA.
	8407 21 00	Outboard motors	Import & Export - Free
	8407 29 00	Other	Import & Export - Free
	8407 31 90	Other	Import & Export - Free
	8407 32 90	Other	Import & Export - Free
	8407 33 90	Other	Import & Export - Free
	8407 34 90	Other	Import & Export - Free
	8407 90 10	Petrol engines	Import & Export - Free
	8407 90 20	Kerosene engines	Import & Export - Free
	8407 90 90	Other	Import & Export - Free
9.	**8411**	**TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES**	
	8411 11 00	Of a thrust not exceeding 25kN	Import & Export - Free
	8411 12 00	Of a thrust exceeding 25 kN	Import & Export - Free
	8411 21 00	Of a power not exceeding 1,100 kw	Import & Export - Free
	8411 22 00	Of a power exceeding 1,100 kW	Import & Export - Free
	8411 81 00	Of a power exceeding not 5000 kW	Import & Export - Free
	8411 82 10	Of power exceeding 5000 Kw but not exceeding 15,000 Kw	Import & Export - Free
	8411 82 20	Of power exceeding 15000 but not	Import & Export - Free

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		exceeding 30000 Kw	
	8411 82 30	Of power exceeding 30000 but not exceeding 60000 Kw	Import & Export - Free
	8411 82 40	Of power exceeding 60000 but not exceeding 90000 Kw	Import & Export - Free
	8411 82 50	Of power exceeding 90000 but not exceeding 115000 Kw	Import & Export - Free
	8411 82 60	Of power exceeding 115000 Kw	Import & Export - Free
	8411 91 00	Parts- Of turbo-jets or turbo-propellers	Import & Export - Free
	8411 99 00	Parts- Other	Import & Export - Free
10.	**8801 00 10**	Gliders and hang gliders	Import & Export - Free

7.1.2. Shri Vikram Chhikara, AVP & Shri Roshan Lal, Manager of M/s. Arshiya 3PL Services Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. Besides, Shri Atul Kumar Bhatt, CFO of M/s. Agrim Aviation Pvt. Ltd., Shri Sachin Vishishtha, MD of M/s. Aerotrust Aviation Pvt. Ltd. & Shri Shivam Agarwal, Director of M/s. Technified Pvt. Ltd. (all clients of Arshiya 3PL Services Pvt. Ltd.) also joined the meeting. The representatives informed that the items proposed under HS Code 6210 & 6307 were proposed to be exported to Bhutan Army. It was further informed that the items proposed under HS Code 8804, 8807, 8407, 8411 & 88010010 are proposed for civilian aircraft only.

7.1.3. After due deliberations, the Approval Committee unanimously approved the proposal for inclusion of items proposed under HS Code 27101990, 35061000/9110/9190/9910/9991/9999, 73194010/4090, 62101000/2010/2020/2030/3010/3020/3030/3090/5000 & 63071010/1020/1030/1090/2010/2090/9011/9012/9013/9019/9020/9090, subject to submission of complete and correct description in HS 2022 nomenclature. The approval of items under HS Code 6307 is subject to submission of producing of export orders. The Committee deferred the items proposed under HS Code 8804, 8807, 8407, 8411 & 88010010 and directed to write a letter to all FTWZs regarding procedures followed by them in respect of items under HS Code 8804, 8807, 8407, 8411 & 88010010. The Committee further directed to write letters to Min. of Civil Aviation (MOCA) & Min. of Home Affairs (MHA) regarding confirmation whether any permissions/approval/licences are required for import of items under HS Code 8804, 8807, 8407, 8411 & 88010010, whether these be for civilian or defence purposes.

7.2. M/s. HCL Technologies Ltd. (Unit-V).

7.2.1. M/s. HCL Technologies Ltd. (Unit-V) has submitted proposal for broad-banding approval for 'Manufacturing Electronic Hardware products, Spares & Accessories, Prototype Development' in the LOA of its unit located in the HCL Technologies Ltd. IT/ITES SEZ. at Plot No. 3A, 3B & 2C, Sector-126, Noida (U.P.). The existing authorised operation of the unit and proposed broad-banding activities are as under:-

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Existing authorised operations	Proposed broad-banding activities
Information Technology & Information Technology Enabled Services (IT & ITES) namely Software Development & Remote Infrastructure Management.	Manufacturing Electronic Hardware products, Spares & Accessories, Prototype Development.

7.2.2. The unit has also submitted revised projections for current block of 5 years (01.11.2017 to 31.10.2022), as given below:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	123149.00	417179.89
Foreign Exchange outgo	16733.21	35556.85
NFE Earnings	106415.78	381623.04
Imported Capital Goods	8280.00	8317.50
Indigenous Capital Goods	1500.00	1500.00
Imported input services	19498.88	19498.88
Indigenous input services	25394.23	25394.23
Imported raw materials / components / consumables etc.	0.00	414.38
Indigenous raw materials / components / consumables etc.	0.00	41.44
Employment generation	6452 Nos.	6477 Nos.

7.2.3. Shri D.K. Sharma, Associate Director of M/s. HCL Technologies Ltd. joined the meeting through video conferencing and explained the proposal. He informed that their customers expect on spot solutions for Hardware Design services and also support with development of Prototypes / Low volume products so that they can perform the testing and validate the products. Moreover, developing prototypes during the design phase, saves turnaround time leading to quick iterations, as a result overall product development cycle time is minimized. The unit will develop prototype hardware design such as PCB Board etc. for their customers and will physically export such developed design samples to them. The customers will manufacture their own products on the basis of such hardware design developed by the unit.

7.2.4. After due deliberations, the Approval Committee approved the proposed broad-banding of '*Manufacturing of Electronic Hardware products, Spares & Accessories, Prototype Development*' and revised projections of the unit. The approval is subject to submission of HS Code of prototype products proposed to be exported.

Item No. 8: **<u>Proposals for expansion / partial deletion of area of the unit:-</u>**

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8.1: M/s. NEC Corporation India Pvt. Ltd. (Unit-II) – Partial deletion.

8.1.1. M/s. NEC Corporation India Pvt. Ltd. (Unit-II) has submitted proposal for partial deletion of area i.e. 30584 Sqft. at 6th floor, Building No.9 from its total approved area of 44468 Sqft. of its unit located in the Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.). The SEZ developer has given 'NOC' dated 23.06.2022 for proposed partial deletion of area. The unit has informed that there would not be any change in their export projections & manpower due to reduction of area.

8.1.2. Shri Arohan Massy, GM-Finance of M/s. NEC Corporation India Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. He informed that their employees are working on work from home (WFH) or hybrid model, hence their management has decided to surrender the proposed space.

8.1.3. After due deliberations, the Approval Committee unanimously approved the proposal for partial deletion of '30584 Sqft. at 6th floor, Building No.09'. The approval is subject to the condition that the unit shall submit 'No Dues Certificate' from the Specified Officer in respect of area to be deleted.

Item No.9: Miscellaneous proposals:-

9.1.: M/s. Samsung India Electronics Pvt. Ltd.- Request to consider cross charge / Cost allocation debit note as not for authorised operations and there will be no recovery in foreign currency in respect of its unit located in the Seaview Developers Pvt. Ltd. IT/ITES SEZ at Noida (Uttar Pradesh).

9.1.1. M/s. Samsung India Electronics Pvt. Ltd., a unit located in the Seaview Developers Pvt. Ltd. IT/ITES SEZ at Noida (Uttar Pradesh) has submitted a request to allow cross charging / allocation of cost from SEZ unit to DTA unit without any recovery in foreign currency and the same shall not be reported in their Annual Performance Report (APR) since it is not a revenue. The unit has informed that they have some common resources in their SEZ unit who also work in co-ordination with their RHQ (Regional Head Quarter) office situated in DTA. Unit has further mentioned that in accordance to the same and as per requirement of GST law, which is further supplemented by various advance rulings issued by GST authorities in past. By virtue of such advance rulings and treatment of sharing of common resources with branches / Head Office it is taxable under GST and hence the unit need to allocate cost / cross charge with such common cost with their DTA branches for the purpose of GST. The unit has further mentioned that for such cost allocation / cross charge they are making invoice for the purpose of GST. In books, they are only making cost transfer to RHQ office's books without charging any markup. Further their SEZ unit and RHQ office is having common IEC and PAN, thus being the same legal entity. Hence, no revenue is getting booked in their books of account.

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9.1.2. The comments on the matter obtained from the SEZ Customs are reproduced below:-

i. Unit is sharing some common resources with their DTA formation.
ii. As admissible under GST rulings, they are allocating cost/cross charges to their DTA formation on the strength of Invoice of services, also charging GST on the same.
iii. They are only making cost transfer without charging any markup.
iv. No revenue is being booked in their books, as both units are under same legal entity.
v. Further there is no recovery in foreign currency.

9.1.3. In its comments the SEZ Customs has mentioned that the matter was discussed with the unit's representative also. The comments are as under:

a. Some of their employees are undertaking the work related to their DTA formation (common resources).

b. It is the cost of their services to DTA unit, that they are accounting proportionately on the cover of GST invoice of services. They are collecting and depositing the applicable GST.

c. The matter appears as services being rendered in DTA without foreign currency realization.

d. As per clause (z) of Section 2 of the SEZ Act, 2005, services means tradable services which earn foreign exchange.

e. Under clause (h) of Rule 53(A), services rendered in DTA and paid for in foreign exchange, are taken for calculation of NFE.

9.1.4. Specified Officer of SEZ Customs has concluded in his comments that it appears that cross charge invoices (even though there may not be explicit payment and are settled through book adjustment between the SEZ and DTA unit),as per GST statutes, are being issued for supply of services by the SEZ unit to the DTA unit.

9.1.5. Shri Girish Budhori, Sr. Manager & Shri Ashish Jhagrawat, representative of M/s. Samsung India Pvt. Ltd. joined the meeting through video conferencing and explained the proposal.

9.1.6. After due deliberations, the Approval Committee unanimously decided to refer the matter to DOC for issuance of necessary guidelines.

Item No. 10: Proposals for approval of the value of input services:-

10.1: M/s. NEC Corporation India Pvt. Ltd. (Unit-II)

10.1.1. M/s. NEC Corporation India Pvt. Ltd. (Unit-II) has proposed revised value of indigenous input services amounting to Rs. 22598.64 lakhs in the Calculation chart of Bond-cum-LUT in respect of its unit located in the Seaview Developers Pvt. Ltd. IT/ITES SEZ at Plot No.20 & 21, Sector-135, Noida (U.P.), which was not approved in their projections. The unit has submitted list of 28 nos. input services which are covered under the default list of 67 services. The Competent Authority was decided to accept the

Bond-cum-LUT and place the revised projections before the Approval Committee. The Accepted Bond-cum-LUT has conveyed to the unit vide this office letter dt. 02.06.2022 & asked the unit to submit the value-wise list of indigenous input services for the period July 2017 to 29.05.2019 and current block of five years i.e. 30.05.2019 to 29.05.2024 separately. 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	90905.05	90905.05
Foreign exchange outgo	29239.43	29239.43
NFE Earning	61665.62	61665.62
Imported Capital Goods	1127.78	1127.78
Indigenous Capital Goods	2513.50	2513.50
Indigenous Input Services	00.00	22598.64

10.1.2. Shri Arohan Massy, GM-Finance of M/s. NEC Corporation India Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. The Committee observed that the unit has mentioned 'Other authorised default services' at Sl. No. 28 of the list of services submitted by them. Further, separate value of input services for each block period is required to be submitted.

10.1.3. After due deliberations, the Approval Committee unanimously took note of the projections of input services, subject to submission of separate value of input services for each block period along with value-wise revised list of input services as per default list of 67 services.

10.2 M/s. Clean Max Cogen Solutions Pvt. Ltd.

10.2.1. M/s. Clean Max Cogen Solutions Pvt. Ltd. has proposed revised value of indigenous input services amounting to Rs.33.83 lakhs in the calculation chart of Bond-cum-LUT in respect of its unit located in the Seaview Developers Pvt. Ltd. IT/ITES SEZ at Plot No.20 & 21, Sector-135, Noida (U.P.), which was not approved in their projections. The Competent Authority was decided to accept the Bond-cum-LUT and place the revised projections before the Approval Committee. The unit has submitted list of 02 nos. input services which are covered under the default list of 67 services, however, variation in their nomenclature was found. Accordingly, the unit was asked to submit the revised list of services incorporating correct nomenclature. 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	258.97	258.97
Foreign exchange outgo	0.00	0.00
NFE Earning	258.97	258.97
Imported Capital Goods	0.00	0.00

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Indigenous Capital Goods	241.68	241.68
Indigenous Input Services	0.00	33.83

10.2.2. Md. Harun Sayad, AGM of M/s. Clean Max Cogen Solutions Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. He informed that they have submitted the revised list through email.

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

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

(Rajesh Kumar)
Dy. Development Commissioner

(A. Bipin Menon)
Development Commissioner