

Minutes of the UAC meeting on 12.01.2021

Minutes of the 16th Meeting of Unit Approval Committee (2020-21 Series) in respect of SEZs & EOUs of Tamil Nadu, Puducherry and Andaman & Nicobar Islands held on 12.01.2021

The 16th Meeting of the UAC in respect of SEZs & EOUs of Tamil Nadu, Puducherry and Andaman & Nicobar Islands was held on 12.01.2021 through Video Conferencing.

The following members were present:

Sl. No.	Name (Shri/Smt.)	Designation	Position
1	Dr. M.K. Shanmuga Sundaram, IAS	Development Commissioner, MEPZ SEZ	Chairperson
2	D. Anandan, IAS	Jt. Development Commissioner, MEPZ SEZ	Member
3	Balasubramanian. P	Dy. Development Commissioner, MEPZ SEZ	Member
4	Vikas Pal, IRS	Dy. Commissioner, Customs, MEPZ SEZ	Member
5	Srikanth	Asst. Commissioner (Export Promotion), Chennai Customs, Chennai	Member
6	V. Kayalvizhi, IRS	Specified Officer, MEPZ SEZ, Chennai	Member
7	K. Sridhar, IRS	Specified Officer, Coimbatore	Member
8	N. Kannan	Company Secretary, Guidance, Industries Department, Govt. of Tamil Nadu, Chennai	Member
9	R. Sundara Raman	Asst. Director General of Foreign Trade, O/o Addl. DGFT, Chennai	Member

The Unit Approval Committee confirmed and ratified the minutes of the UAC meeting held on 30.12.2020.

16.1 Request for extension of timeline for submission of Lease Deed by M/s. Luxshare India Pvt Ltd in Nokia Telecom SEZ

M/s. Luxshare India Private Limited, having an SEZ Unit located at Nokia Telecom SEZ, Sriperumbudur has been issued LOA No.8/184/2019/Nokia SEZ on 19.03.2020 for manufacture and export of **“Electrical Transformers, Static Converters and Insulated Wire Cables”**.

The Unit was given an extension of 4 months (from 18.09.2020 to 19.01.2021), beyond the stipulated time limit of 6 months, for submission of Lease Agreement entered with the Developer of the SEZ, as per Para XIX of the LOA, owing to the force majeure event (COVID-19) and the impact it had on completing various regulatory formalities involved in revival of M/s Wintek Technology India Private Limited.

However, the Unit has now stated that despite their best efforts, they have not been able to complete all the legal formalities within the given time and has requested for an additional 3 months for completion of all the procedures. The Unit has further stated that based on the Order of Hon'ble NCLT dated 20th October 2020, they have already revived M/s Wintek Technologies. It has stated that an issue

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with regard to re-activation of DIN of one of their Directors has also found favour with the Hon'ble Madras High Court and that they are in the process of re-activating the DIN with the Registrar of Companies whereafter the Lease Agreement of Wintek with Nokia (Developers) would be cancelled and a new Lease Agreement will be entered with Nokia by Luxshare. In order to complete these procedures, the Unit has requested for the additional time of 3 months.

The Unit's request for extension of time limit for 3 more months (19.01.2021 to 18.04.2021) for submission of registered copy of lease agreement was examined by the Unit Approval Committee. The Committee noted that the Unit has taken genuine efforts in completing the formalities but could not complete the process because of delays caused by COVID-19 pandemic which is beyond their control. The Committee also noted that the Hon'ble Delhi High Court and the Income Tax Department have already given their approval for the lease to be entered between Luxshare and Nokia. Therefore the Committee agreed to further extend the time limit by 3 months for submission of the copy of the registered Lease Agreement with Nokia subject to the condition that the Unit shall take all efforts to complete the entire process within the given additional time.

16.2 Request of M/s. Platinum Holdings Private Limited for inclusion of additional service

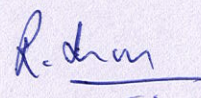
M/s. Platinum Holdings Private Limited, Developer of an SEZ at Navalur has submitted a request to include "**Real Estate Appraisal Services on a fee/commission basis or Contract basis**" in the list of approved services to avail GST exemption on availing the said service.

The Developer has informed that they are using the services of domestic as well as International Property Consultants to acquire space on lease basis by prospective Units in their SEZ project and that they require permission of UAC to avail GST exemption while paying agency commission/brokerage to the Real Estate Consultants.

The request of the Developer to include Real Estate Appraisal Services on a fee/Commission basis or Contract basis as additional service for availing GST exemption was examined by the Unit Approval Committee. The Committee also noted that similar service was allowed for other Developers too in the past. After deliberations, the Committee approved the request of the Developer.

16.3 Change of name of the Unit from M/s. Coda Software Solutions Private Limited to M/s. Presidio Solutions Private Limited in CHIL-SEZ, Coimbatore

M/s. Coda Software Solutions Private Limited, having an SEZ Unit in CHIL SEZ, Coimbatore vide LOA No.8/3/2020-CHIL-SEZ dated 12.03.2020 for IT/ITES, has requested permission for change of its name from **M/s. Coda Software Solutions Private Limited to M/s. Presidio Solutions Private Limited**.



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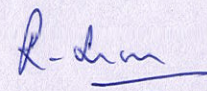
The Unit has informed that the shares of their company were acquired by M/s. Presidio Network Solutions LLC, a Florida based Limited Liability Company having its office at New York, USA. Hence, they have requested permission for change of name of their company to M/s. Presidio Solutions Private Limited. The Unit has furnished the necessary documents in this regard.

The Committee noted that the Change in the Shareholding pattern of the company was already taken on record in the previous UAC Meeting. Therefore, the information given by **M/s. Coda Software Solutions Private Limited** about change of name to **M/s. Presidio Solutions Private Limited** was taken on record by the Committee.

16.4 Monitoring the performance of 20 Units in ELCOT-SEZ, Coimbatore

The performance of the following 20 Units in ELCOT-SEZ, Coimbatore for the year 2019-20 was reviewed by the Unit Approval Committee on the basis of the APRs filed by them, in terms of Rule 54 of SEZ Rules, 2006.

Sl. No.	Name of the Unit	Year & Block	NFEE (₹ in Lakh)
1	Wipro Limited, Unit-I	1 st Year in the 2 nd Five Year Block	50,319
2	Toppan Merrill Technology Services Pvt. Ltd	4 th Year in the 2 nd Five Year Block	4,950
3	Robert Bosch Engg Business Solutions Pvt Ltd	3 rd Year in the 2 nd Five Year Block	96,587
4	A.G. Resources India Private Limited	3 rd Year in the 2 nd Five Year Block	11,349
5	Information Evolution India Private Limited	3 rd Year in the 2 nd Five Year Block	2,897
6	S & T Global Engg Services Private Limited	2 nd Year in the 2 nd Five Year Block	1,778
7	Owler India Private Limited	3 rd Year in the 2 nd Five Year Block	1,407
8	Soliton Technologies Private Limited	2 nd Year in the 2 nd Five Year Block	3,352
9	Visionary RCM Infotech (India) Pvt Limited	5 th Year in the 1 st Five Year Block	35,474
10	Zan Computech India Private Limited	4 th Year in the 1 st Five Year Block	253
11	Green Orange Information Tech Pvt Ltd	4 th Year in the 1 st Five Year Block	162
12	Texila Educational & Management Services Pvt Ltd	5 th Year in the 1 st Five Year Block	5,390
13	Brilllersys	4 th Year in the 1 st Five Year Block	324
14	Cloud Assert Technologies India Private Ltd	4 th Year in the 1 st Five Year Block	758
15	NDOT Technologies Private Limited	4 th Year in the 1 st Five Year Block	4,654
16	Lucid Imaging Private Limited	4 th Year in the 1 st Five Year Block	1,759
17	Bright Bridge Infotech Private Limited	4 th Year in the 1 st Five Year Block	214
18	Unilogic Technologies Private Limited	4 th Year in the 1 st Five Year Block	184
19	Vista Engineering Solutions Private Limited	3 rd Year in the 1 st Five Year Block	130
20	Wipro Limited, Unit-II	4 th Year in the 1 st Five Year Block	0



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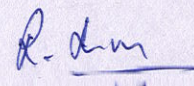
The Committee noted the NFEE achieved by the Units. The Committee directed the ADC concerned to seek explanations from the following Units:

Sl.No.	Name of the Unit	Reason for Explanation
1	A.G. Resources India Private Limited	Shortfall in employment.
2	S & T Global Engineering Services Pvt Ltd	Increased foreign exchange outflow and shortfall in exports and employment
3	Owler India Private Limited	Poor performance in exports and NFE
4	Visionary RCM Infotech (India) Pvt Ltd	Increased foreign exchange outflow and shortfall in employment
5	Zan Computech India Private Limited	Shortfall in exports & NFE (both for 2019-20 and cumulative) and -increased foreign exchange outflow in 2019-20.
6	Green Orange Information Tech Pvt Ltd	Poor performance in cumulative exports, NFE and employment.
7	Texila Educational & Management Services Private Limited	Shortfall in exports and employment
8	Bright Bridge Infotech Private Limited,	Poor performance in exports and NFE
9	Unilogic Technologies Private Limited	Poor performance in exports and NFE
10	Vista Engineering Solutions Private Limited	Poor performance in exports and NFE

As regards, M/s. Wipro Limited, Unit-II, it was informed that the Unit had taken this approval for Power Generation Unit. However, the Committee observed that the Unit has not earned any Forex so far. The Committee wanted the DC (Customs) in co-ordination with the other Specified Officers to find out through their Authorised Officers about the number of Units (under their jurisdiction) who have been issued with LOAs for Power Generation Plants, Forex generated by them, Forex outflow by the Units and NFE achieved by them since most of the Units who have taken approval for Power Plants are not showing any revenues. The SOs were asked to submit the Report before the next UAC.

16.5 Request from M/s. Perungudi Real Estates Private Limited for procurement of materials and submission of Quarterly Report and Half Yearly Report up to September 2020.

M/s. Perungudi Real Estates Private Limited, Developer of SEZ at Perungudi, have submitted for approval of Unit Approval Committee, a list of materials for an estimated value of ₹ 387.39 lakh (all indigenous materials) with a duty forgone value of ₹ 69.73 lakh for providing infrastructure facilities in IT/ITES building in SEZ as a part of their authorized operations. The list of materials has been certified by a Chartered Engineer. The request was examined by the Unit Approval Committee. After deliberations, the



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Committee approved the procurement of the materials in terms of the provisions contained in Rule 12(2) of SEZ Rules, 2006. The Committee also noted the Quarterly Report and Half Yearly report up to September 2020 submitted by the Developer.

16.6 Request of M/s. FCA Engineering India Private Limited for merger of Unit II with Unit-I

M/s. FCA Engineering India Private Limited having 2 SEZ Units in IG3 Infra SEZ, Thoraipakkam have requested for approval to merge their Unit II with Unit-I.

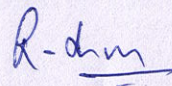
The Unit-I had obtained LOA No.8/143/2019-IG3 Infra Limited SEZ on 31.12.2019 for the service activities "Information Technology Enabled Engineering and Design Services for automobiles and their parts and components and testing of Prototypes/Proto parts developed based on R & D and Engineering and Design Services". The Unit commenced its activities on 03.08.2020.

The Unit-II had obtained LOA No.8/150/2019/IG3 Infra Limited on 02.03.2020 for the service activities "Information and Communication Technology Services including Business and Commercial Analytics, Robotic Automation Process, Database Service, Artificial Intelligence and Machine Learning, Connected Vehicle Service Engineer, Cloud Engineer and Architects, Sales Force Architects, Pega and Administrators and Cyber Security and Data Privacy Experts". The Unit has not started its commercial operations. The Unit has also not procured or imported any duty-free goods or services till date.

The company has submitted the following reasons for the merger of the two SEZ Units:

- 1) Due to COVID-19 Pandemic, the automobile business has slowed down globally and the Management of the Unit does not expect the activities in the Unit-II to grow in this exceptional situation.
- 2) Due to global slowdown, the management is considering to reduce the cost of compliances and stabilising the current business growth.
- 3) The company wants to effectively utilise its available employees for providing engineering services which cannot be possible if the employees are segregated between two different SEZ Units.
- 4) Reduction in operational cost by using both the premises of Unit I and Unit II as one premise and export both the services viz. engineering and information and communication technology.

The request of the Unit for merger of their Unit II with Unit-I was examined by the Unit Approval Committee. After deliberations, the Committee approved the same subject to the condition that the LOA issued to Unit-I will continue and the LOA issued to Unit-II would be cancelled. Further Committee decided that the space occupied by Unit II can now be occupied by Unit-I and the authorised operations of Unit-II can be carried out by Unit-I.



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16.7 Request of M/s. APA Engineering Private Limited for broadbanding

M/s. APA Engineering Private Limited, having an SEZ Unit in MEPZ SEZ, was issued LOA No.8/18/2003/SEZ dated 25.07.2003 for Software Development and Manufacturing and Trading of Auto Parts, Engine Parts, Clutch Parts, Accessories, etc.,. The present request is for Trading of the following items under broadbanding.

Sl.No.	Name of the Item	HSN Code	Annual Capacity
1	Stainless Steel in Ingots or Other Primary Forms, Semi-finished Products of Stainless Steel	72189990	1 Lakh Pieces
2	Builders ware of Plastics, Not Else where Specified or Included	39259090	1 Lakh Pieces
3	Control and Switch Gears	85365010	1 Lakh Pieces
4	Gas, Liquid or Electricity Supply or production Meters including Calibrating Meters therefor	90289090	1 Lakh Pieces

The Unit has stated that there is no revision in the projections.

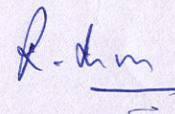
The Unit's request for inclusion of the above items for Trading was examined by the Unit Approval Committee. The Committee noted that the given items would fall under diversification and not broadbanding. However, after deliberations, the Committee decided to defer the proposal since the Unit has not mentioned the correct nomenclature of the items to be traded and also for the reason that there is no additional Forex earnings due to the proposed diversification.

16.8 Request of M/s. Citicorp Services India Private Limited for surrender of space and acquiring of new space in the same SEZ

The request for approval for surrender of 27,223 Sq.ft at the 9th Floor of Block-7 in DLF Info City Chennai Limited SEZ and acquiring new space of 1,78,168 Sq.ft in 1st Floor, 2nd Floor and 3rd Floor of Block-12 in the same SEZ by M/s. Citicorp Services India Private Limited was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Unit in view of the reasons stated by them.

16.9 Monitoring the performance of 15 Units in DLF Info City Chennai Limited SEZ, Chennai

The performance of the following 15 Units in DLF Info City Chennai Limited SEZ, Chennai for the year 2019-20 was reviewed by the Unit Approval Committee on the basis of the APRs filed by them, in terms of Rule 54 of SEZ Rules, 2006.



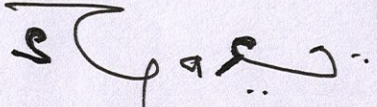
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Sl. No.	Name of the Unit	Year & Block	NFEE (₹ in Lakh)
1	Unimoni Global Business Services Pvt. Ltd	3 rd Year in the 1 st Five Year Block	16,971
2	Gartner India Research & Advisory Services Pvt Ltd	1 st Year in the 2 nd Five Year Block	3,072
3	Mott Macdonald Private Limited	1 st Year in the 1 st Five Year Block	1,321
4	Transunion Global Technology Centre LLP	2 nd Year in the 1 st Five Year Block	22,794
5	IDP Education India Services LLP	1 st Year in the 1 st Five Year Block	2,584
6	Zifo Technologies Private Limited	1 st Year in the 1 st Five Year Block	2,020
7	CBTS Technology Solutions India LLP	3 rd Year in the 2 nd Five Year Block	2,956
8	Gogo India LLP	2 nd Year in the 1 st Five Year Block	3,544
9	WNS Global Services Private Limited	4 th Year in the 2 nd Five Year Block	14,558
10	Fourkites India Private Limited	2 nd Year in the 1 st Five Year Block	10,346
11	Equiniti India Private Limited, Unit-II	4 th Year in the 1 st Five Year Block	19,812
12	Equiniti India Private Limited, Unit-I	2 nd Year in the 2 nd Five Year Block	7,947
13	CGI Information Systems of Management Consultants Private Limited	2 nd Year in the 3 rd Five Year Block	55,305
14	T2S Software Solutions Private Limited	1 st Year in the 1 st Five Year Block	4,994
15	Wall Street English India Private Limited	2 nd Year in the 1 st Five Year Block	2,652

The Committee noted the NFEE achieved by the Units. The Committee directed the ADC concerned to seek explanations from the following Units:

Sl.No.	Name of the Unit	Reason for Explanation
1	Gartner India Research & Advisory Services Private Limited	Shortfall in exports and NFE
2	Zifo Technologies Private Limited	For Nil foreign exchange outflow against the projected figure of ₹ 603 lakh
3	Gogo India LLP	Shortfall in exports, NFE and employment.
4	WNS Global Services Private Limited	Shortfall in exports, NFE and employment.
4	Equiniti India Private Limited, Unit-I & II	Increased foreign exchange outflow
5	CGI Information Systems Management Consultants Private Limited	Shortfall in exports.

The meeting concluded with a Vote of thanks.


(Dr. M.K. SHANMUGA SUNDARAM)
 CHAIRPERSON, UNIT APPROVAL COMMITTEE
 & DEVELOPMENT COMMISSIONER