

Minutes of the 12th Meeting of Unit Approval Committee (2020 Series) in respect of SEZs & EOUs of Tamil Nadu, Puducherry and Andaman & Nicobar Islands held on 18.11.2020

The 12th Meeting of the UAC in respect of SEZs & EOUs of Tamil Nadu, Puducherry and Andaman & Nicobar Islands was held on 18.11.2020 through Video Conferencing.

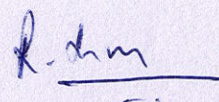
The following members were present:

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	Vikas Pal, IRS	Dy. Commissioner, Customs, MEPZ SEZ	Member
4	Balasubramanian P	Dy. Development Commissioner, MEPZ SEZ	Member
5	M. Divya, IRS	Dy. Commissioner (Customs), Chennai Customs, Chennai	Member
6	V. Kayalvizhi	Specified Officer, MEPZ SEZ, Chennai	Member
7	K. Sridhar	Specified Officer, Coimbatore	Member
8	N. Kannan	Company Secretary, Guidance, Industries Department, Govt. of Tamil Nadu, Chennai	Member
9	C. Mahendran	Assistant Commissioner, Customs , Chennai Airport	Member
10	S. 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 28.10.2020.

12.1 Request for permission for keeping the vehicles inside the SEZ premises for display purposes

M/s. Renault Nissan Technology & Business Centre India Private Limited a unit in Mahindra World City IT SEZ has requested permission of the UAC for bringing their cars into the SEZ premises for display purposes on temporary basis. They have stated that they operate both from SEZ and non-SEZ locations. Activities like vehicle physical testing, tear down analysis, road tests, production trials and other certain activities are performed outside SEZ and being reported as non-SEZ activities in line with SEZ law and other tax compliances. However, as an input to the designing process for reference purposes, technical discussion and other business needs during vehicle launch, exhibitions, customer visits, trainings, supplier meets and employee display purposes, some of the cars will be brought into the SEZ premises mostly for temporary purposes. They have also stated that these cars will not be used for running or carrying any physical testing but just for viewing and reference purposes.



The proposal was examined by the Unit Approval Committee. The Committee noted the following points:

- (i) The purpose for which the vehicles are to be brought inside the SEZ Premises does not relate to the core Authorised Operation of the Unit.
- (ii) The vehicles are to be brought into the SEZ mainly for Vehicle Launch, Exhibitions, Customer Visits, Trainings, Supplier Meets and Employee Display purposes. All these activities would be better suited in the DTA than in the SEZ premises since the activities to be carried out in the Processing Area of the SEZ should be directly related to the authorised operations of the Unit.
- (iii) SEZs are customs bonded territories where activities not directly related to the core authorised operations are better avoided to maintain the sanctity of the SEZs.

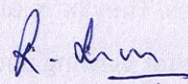
For the above reasons, the Committee decided to reject the request of the Unit.

12.2 Request of M/s. Cheyyar SEZ Developers, Bargur for procurement of materials

M/s. Cheyyar SEZ Developers Private Limited, Developer of the SEZ at Bargur, have submitted for approval of Unit Approval Committee, a list of materials for an estimated value of ₹ 6.18 lakh (all indigenous materials) with a duty forgone value of ₹ 0.98 lakh for procurement of Telecom and other communication facilities including internet connectivity, 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 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 submission of the Quarterly Report for the period July to September 2020 and Half-yearly Report for the period ending September 2020 by the Developer.

12.3 Request of M/s. Cheyyar SEZ Developers. Tiruvannamalai for procurement of materials

M/s. Cheyyar SEZ Developers Private Limited, Developer of the SEZ at Tiruvannamalai, have submitted for approval of Unit Approval Committee, a list of materials for an estimated value of ₹ 6.18 lakh (all indigenous materials) with a duty forgone value of ₹ 0.98 lakh for procurement of Telecom and other communication facilities including internet connectivity 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 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 submission of the Quarterly Report for the period July to September 2020 and Half-yearly Report for the period ending September 2020 by the Developer.



12.4 Request from M/s. Perungudi Real Estates Private Limited for procurement of materials

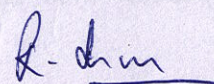
M/s. Perungudi Real Estates Private Limited, Developer of the SEZ at Perungudi, have submitted for approval of Unit Approval Committee, a list of materials for an estimated value of ₹ 68.51 lakh (all indigenous materials) with a duty forgone value of ₹ 5.57 lakh for providing Infrastructure facilities in the IT/ITES 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 Committee observed that the materials required by the Developer are for setting up Solar Power Plant which is governed by Para 4 of the Power Guidelines issued by Department of Commerce in 2016. Therefore the Committee decided that the Developer may be asked to apply for setting up an exclusive SEZ Unit for power generation and distribution in order to avail duty exemption on the Capital and Operational expenditure of the Power Unit as per the Power Guidelines. The Committee also noted the submission of the Quarterly Report for the period July to September 2020 and Half-yearly Report for the period ending September 2020 by the Developer.

12.5 Request from M/s. Perungudi Real Estates Private Limited for procurement of materials

M/s. Perungudi Real Estates Private Limited, Developer of the SEZ at Perungudi, have submitted for approval of Unit Approval Committee, a list of materials for an estimated value of ₹ 428.91 lakh (all indigenous materials) with a duty forgone value of ₹ 77.20 lakh for providing Infrastructure facilities in the IT/ITES 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 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 submission of the Quarterly Report for the period July to September 2020 and Half-yearly Report for the period ending September 2020 by the Developer.

12.6 Request from M/s. Infosys Limited, Co-Developer of Mahindra World City SEZ for procurement of materials

M/s. Infosys Limited, Co-Developer of the Mahindra World City SEZ of IT, Chengalpattu, have submitted for approval of Unit Approval Committee, a list of materials for an estimated value of ₹ 152.15 lakh (all indigenous materials) with a duty forgone value of ₹ 27.39 lakh for Chiller Plant, Employee Care Centre Facility Block, Food Court, Landscaping, Play Court and Sewage Treatment Plant 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 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 submission of the Quarterly Report for the period July to September 2020 and Half-yearly Report for the period ending September 2020 by the Developer



12.7 Ratification of approval given to M/s. Larsen & Toubro Limited for launching P80 Vessel

M/s. Larsen & Toubro Ltd., a SEZ Unit in M/s.Larsen & Toubro Ltd –SEZ, Kattupalli, Tamil Nadu had requested permission for launch services of P-80 Vessel (Underwater Launch Platform) at their Unit's Shipyard. They have stated that the P-80 Vessel is presently under construction at L&T's facilities at Hazira, near Surat for the Ministry of Defence, Govt. of India. The Unit has stated that the Vessel has to be launched into the Waters carefully and safely and that the launching Vessel at Hazira would be unsafe for the Vessel. Hence they have chosen the Shipyard at Kattupalli which has a Ship Lift Facility for the risk-free launching of the Vessel. The Project Manager, Department of Defence (R&D), Ministry of Defence, New Delhi vide letter dated 11.03.2020 has also requested for approval for undertaking the launch services of the P 80 Vessel at Kattupalli Shipyard which has a Ship Lift Facility for the risk-free launching of the Vessel. Considering the National Security and Strategic significance of the Project, a one - time permission was given to the Unit by the Office of the DC/MEPZ subject to payment of all applicable Duties & Taxes and compliance with SEZ Act & Rules.

The approval given by MEPZ to M/s. Larsen & Toubro Limited for launching P80 Vessel was ratified by the Unit Approval Committee.

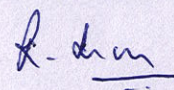
12.8 Request of M/s. L & T Hydrocarbon Engineering Limited for Usage of Jetty/ water front of SEZ unit for transit/ despatch of modules manufactured by their DTA unit

M/s. L & T Hydrocarbon Engineering Ltd. (LTHE), having an SEZ Unit located in Larsen and Toubro SEZ, Kattupalli was issued a Letter of Approval on 31.3.2020 for the authorised operations viz. 'manufacture and assembly, quality assurance, quality control, test & trial and load out of Offshore platforms and products, Piles, Jackets, Topsides and parts thereof, floating production and storage units- FPSO, semi-submersible, TLP, SPAR, Jack up Rig and parts thereof'. The Unit commenced its operation w.e.f.26.11.2010.

The Company's DTA Unit at Mumbai has received an 'Engineering, Procurement, Construction' order from M/s. Hindustan Petroleum Corporation Limited (HPCL) for 'Residue Upgradation Facility' as part of modernization plan in HPCL's Vizag Refinery. Since the project site of HPCL at Vizag is congested that would lead to construction bottlenecks and also difficulties in movement and storage of materials at the site, LTHE proposes to set up a DTA facility at Kattupalli by de-notifying a portion of the L&T Shipbuilding SEZ, fabricate the plant modules at this DTA facility and then commission/erect the modules at HPCL, Vizag on Plug and Play model.

Further, M/s. L & T Hydrocarbon Engineering Limited proposes to use the jetty available in the SEZ for transporting heavy and over dimensional modules by Sea route. This would involve transit of the DTA goods through the SEZ.

M/s. L & T Hydrocarbon Engineering Limited has requested permission for a specific period, ie., January to November 2021, for transit of the DTA goods (Modules) 7 times during the said period through



the SEZ without unloading/unpacking/repacking the goods and for the usage of the SEZ jetty for the transportation of the goods through Sea route.

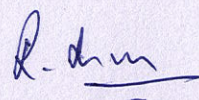
The unit has submitted the following details in support of their request.

- (i) The Residue Upgradation Facility at the Vizag HPCL Refinery is a Project of National importance, the technology is first of its kind in India and it would be only third such Plant in the World. With this new technology, the Output Efficiency of the Vizag HPCL Refinery would increase significantly. The success of this Project would invite many more such Projects to India from other countries.
- (ii) The load out by Axles on barge from Adani Port is not possible as the Port Quay is not having needed depth (at higher elevation) and also the load bearing capacity is not adequate for the usage of 1000 MT or higher crane capacity and further the modules cannot be transported by road up to Kamarajar Port due to the height and width restrictions on road.
- (iii) The SEZ Unit Jetty has the technical capabilities and infrastructure facilities for transporting the Modules manufactured by their DTA Unit by Sea to HPCL, Vizag.
- (iv) The DTA Unit will pay appropriate charges as Rentals for the utilisation of the SEZ Jetty and all the applicable duties and taxes on Rentals will be discharged to the Government. There would not be any revenue loss to the Government.
- (v) They are ready to issue a Bank Guarantee to the extent of taxes portion of the DTA materials passing through the SEZ Jetty to safeguard the interest of Revenue and the same can be closed upon successful receipt of materials at HPCL, Vishakhapatnam.
- (vi) They are ready to offer the process of loading and unloading of the product to be performed under the supervision of Customs Officer of the Zone.

The Authorised Officer of the SEZ, after examining this request, has submitted a Report in this regard stating that the moving the goods through SEZ area and transporting the ODC cargo through the Jetty in the SEZ area would fall under the category of 'Services' and that the request of the unit may be considered on earning foreign exchange by the SEZ Unit.

The Unit Approval Committee examined the proposal in detail and noted the following points:

- (i) HPCL is an important Public Sector Undertaking of Government of India in Oil & Gas Sector. The Residual Upgradation Facility would be crucial in improving the Output efficiency and productivity of the PSU.
- (ii) Since the Modules to be produced by the DTA Unit are huge in size, transporting them by Road is not possible. It needs to be necessarily transported by Sea route to Vizag. Since the other Ports around Chennai are not suitable for the intended purpose, the SEZ Jetty of LTHE seems to be the only option to move the Modules from Chennai to Vizag.



- (iii) The SEZ Unit of M/s. L & T Hydrocarbon Engineering Limited proposes to take up this as a Service activity rendered to a DTA Unit. Rule 53 allows Services rendered by an SEZ Unit to a DTA Unit to be included in the NFEE calculation of the SEZ Unit. This means that SEZ Units can render service to DTA Units.
- (iv) M/s. L & T Hydrocarbon Engineering Limited proposes to raise invoice for the Service to be rendered along with the necessary duties and taxes. It has assured to discharge all the Duty/Tax liability towards this transaction.
- (v) Earlier this proposal was sent to BoA for consideration. However the Department of Commerce vide Letter No. K43014(16)/10/2020-SEZ dated 13.10.2020 has asked the Office of DC/MEPZ to examine this matter and take appropriate decision.
- (vi) Based on this decision, M/s. L & T Hydrocarbon Engineering Limited would decide on partial de-notification of the SEZ to set up the DTA Unit which is to eventually manufacture the Modules for the Project

Taking into consideration the above points and after detailed deliberations, the Committee decided to approve the request of the SEZ Unit subject to the following conditions:

- (i) M/s. L & T Hydrocarbon Engineering Limited shall pay all Duties/Taxes related to this transaction and there shall be no revenue loss to the Government
- (ii) In accordance with Section 2(z) of SEZ Act, 2005, the Service Charges shall be paid in Forex by the DTA Unit to the SEZ Unit for the service rendered by the SEZ Unit to the DTA Unit
- (iii) The permission is for transit of the Modules 7 times during the period from January 2021 to November 2021
- (iv) Prior intimation shall be given to the AO of the Zone for the movement of the Modules. Further, movement of the Modules through the SEZ shall be under the supervision of the AO of the Zone.
- (v) Bank Guarantee to the extent of taxes portion of the DTA materials passing through the SEZ Jetty shall be executed by LTHE to safeguard the interest of Revenue and the same can be closed upon successful receipt of materials at HPCL, Vishakhapatnam.
- (vi) The SEZ Unit shall maintain separate accounts for this Service activity

12.9 Monitoring the performance of 7 Units in Mahindra World City SEZ for Auto Ancillaries

The performance of the following 7 Units in Mahindra World City SEZ for Auto Ancillaries, Chengalpattu 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	Brakes India Private Limited, Unit-I	2 nd Year in the 3 rd Five Year Block	28,623

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2	Brakes India Private Limited, Unit-II	2 nd Year in the 1 st Five Year Block	4,150
3	Wabco India Limited, Unit-I	2 nd Year in the 3 rd Five Year Block	36,287
4	Sundram Fasteners Limited, Unit-I	3 rd Year in the 3 rd Five Year Block	33,143
5	Sundram Fasteners Limited, Unit-II	2 nd Year in the 2 nd Five Year Block	42,182
6	Sundram Fasteners Limited, unit-III	2 nd Year in the 1 st Five Year Block	9,693
7	Wabco India Limited, Unit-II	2 nd Year in the 2 nd Five Year Block	59,953

While the Committee noted that all the Units have achieved positive NFE at the end of the period mentioned therein, the Committee directed the ADC to find out the reasons for the shortfall in achievement of export, employment and NFE in respect of M/s. Brakes India Private Limited, Unit-II, M/s. Sundaram Fasteners Limited, Unit-I & Unit-II and M/s. Wabco India Limited, Unit-II and inform the Committee accordingly.

12.10 Cancellation of LOA issued to M/s. Scientific Games India Private Limited

M/s. Scientific Games India Pvt. Ltd. was issued LOA No.8/5/2019-Perungudi SEZ on 30.12.2019 for IT/ITES services in M/s. Perungudi Real Estate Private Limited SEZ.

The Unit has neither submitted the BLUT nor commenced their service activities. Now the unit, has stated that they would not be able to take up the allotted space given the uncertainties surrounding their business due to COVID-19 and requested permission to withdraw the approval granted by this office. In this regard, the unit has submitted NOC from the Developer and No Dues Certificate from the Authorised Officer.

As per the report of Authorised officer, the unit has never took possession of the space from the Developer and has not filed any bill of entry, bill of export or DTA procurement etc. in the SEZ online portal. The Unit has neither procured any goods nor availed any services either indigenous or imported in the zone and thus did not enjoy any concession so far.

The request of the unit M/s. Scientific Games India Pvt. Ltd., for cancellation of LOA was examined by the Unit Approval Committee. After deliberations, the Committee decided that the LOA issued to M/s. Scientific Games Private Limited may be cancelled in terms of Section 16 of SEZ Act, 2005.

12.11 Change of name of the Unit from M/s. Wells Fargo EGS (India) Pvt. Ltd., to M/s. Wells Fargo International Solutions Private Limited

M/s. Wells Fargo EGS (India) Pvt. Ltd., a unit in IG3 Infra Limited SEZ having LOA No.8/108/2016/IG3 Infra SEZ dated 7.12.2016 for IT/ITES, has requested permission for change of name from M/s. Wells Fargo EGS (India) Pvt. Ltd., to M/s. Wells Fargo International Solutions Private Limited.

The unit has informed that there is no change in the constitution or legal status, in the share holding pattern and in the list of Directors. The unit has submitted a copy of the Certificate of Incorporation

pursuant to change of name. M/s. Wells Fargo International Solutions Pvt. Ltd., the new entity has also submitted an Undertaking to take over the assets and liabilities of M/s. Wells Fargo EGS (India) Pvt. Ltd.,

The proposal for Change of name of the unit was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Unit in terms of Rule 19(2) of the SEZ Rules, 2006 read with Instruction 89 issued by MOC&I, New Delhi.

12.12 Request from M/s.ZF Wind Power Coimbatore Private Ltd., a unit in the SEZ, for Import /DTA procurement of used Wind Gear Units for Exports after Refurbishing/Re-conditioning/Re-Manufacturing

M/s.ZF Wind Power Coimbatore Private Limited, a unit in the SEZ, vide their letter dated 03.11.2020, have requested for permission to carry out the activity of Refurbishing/Re-conditioning/ Re-Manufacturing of used Wind Gear Units imported or procured from DTA, and then export them to other countries.

The unit was issued LOA on 24.09.2007 for manufacturing Gear Units for Wind Turbines" and commenced its activities on 10.09.2008. Subsequently, they were permitted to "manufacture parts of gear box units and undertake repair/re-engineering and re-conditioning of gear box units covered under warranty. In June 2020, they were permitted to manufacture, sell and service "Drive train assembly"; to trade in the components of "Drive train assembly"; and to repair and services parts of the "Drive train assembly". Presently, they are in their Third Block of five years.

In their present proposal, they have stated that as there is a lot of potential in the Global Market for re-furbished gear units, importing or purchasing the used gearbox from DTA at a very low cost, getting them re-furbished and exporting the same would fetch comparatively good margin. They have also mentioned that their Unit is having an integrated service and foresee ZF Group manufactured Gear Units sold to the customers across various location can be brought into India for re-furbishing and export. HSN Code for Wind Turbine Gear Box – 8483 4000.

The request of the Unit was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Unit under broadbanding in terms of the provisions contained in Rule 19(2) of SEZ Rules, 2006.

12.13 Request from M/s.ZF Wind Power Coimbatore Private Ltd., a unit in the SEZ, for deferment of delivery of duty and assessed Gear Boxes to their Customer, as a one time measure considering the extraordinary situation caused by COVID-19 Pandemic.

M/s ZF Wind Power Coimbatore Ltd., having an SEZ Unit in the ASPEN SEZ, made a request to the Office of DC/MEPZ for allowing deferment of delivery of duty paid & assessed gear boxes (30 Nos.) to their customer M/s. Siemens Gamesa Renewable Power Private Limited, Chennai.

The Unit had stated the following:

- (i) For the Bills of entry filed and assessed on 30th September 2020, the dispatch of consignments could not take place due to the difficulty in picking & storage of gearboxes by their Customer due to the COVID-19 Pandemic.
- (ii) The associated duties and taxes for invoices involved in the consignments – 30 Nos. had been duly discharged upon completion of assessment.
- (iii) Their customer had made a specific request to support them for the storage of gearboxes at the SEZ Unit itself as a temporary measure and has assured to pick-up the same on a periodic basis on or before 31st March 2021.
- (iv) Upon billing of the gear boxes, the property in goods together with all associated risks has been transferred to their customer.
- (v) The Gear Boxes would be stored in a demarcated & separately identified area of their premises
- (vi) With regard to any duties & tax liabilities that may arise on account of the Gear Boxes assessed and yet to be delivered, it shall be discharged by ZF Wind Power Coimbatore Private Limited

Considering the unique situation caused by the COVID-19 Pandemic, as a measure of Ease of Doing Business, the Office of DC/MEPZ allowed the request of the Unit, as a one-time measure.

The Unit has now once again submitted a similar request to this office vide e-mail dated 29.10.2020, for deferment of delivery of Duty paid Assessed Gear Box (75 Nos).

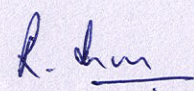
The Unit Approval Committee examined the Unit's request. After deliberations, the Committee approved the request of the Unit for deferment of delivery of Duty paid Assessed Gear Box (75 Nos) considering the extraordinary situation caused by COVID-19 Pandemic, subject to following conditions:-

- i) the duty paid gear boxes have to stored separately in a demarcated area in the SEZ Unit; and
- ii) the duty paid goods have to be cleared on or before 31.03.2021 and the differential duty, if any, on the date of clearance of goods has to be paid by the SEZ Unit

Further, the Committee also ratified the permission given by this Office on 21.10.2020 to the Unit for deferment of delivery of Duty paid Assessed Gear Box (30 Nos).

12.14 Request from M/s. Aarush Manufacturing Solutions Private Limited for setting up an EOU at Sholingar Taluk, Ranipet District.

The proposal of **M/s. Aarush Manufacturing Solutions Private Limited**, for setting up their EOU in SF No.282/4A, 4B & 5A, 5B, Soorai Village, Sholingar Taluk, Ranipet District for manufacture and export of "Pole Line Hardware and Insulator Fittings" with a projected investment of ₹ 1,233.58 lakh and projected NFEE of ₹ 7,571.13 lakh over a period of 5 years with an employment generation for 200 persons was examined by the Unit Approval Committee. After deliberations, the Committee approved the



proposal in terms of the provisions contained in Para 6.05(a) of Foreign Trade Policy 2015-2020 and Para 6.01(b) (i) of Handbook of Procedures 2015-2020.

12.15 Monitoring the performance of 7 Units in DLF Info City Chennai Limited SEZ

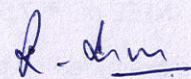
The performance of the following 7 Units in DLF Info City Chennai Limited, SEZ, Manapakkam, Chennai for the year 2019-20 was reviewed by the Unit Approval Committee on the basis of the APRs filed by them, in terms of Rule 54 of SEZ Rules, 2006.

Sl. No.	Name of the Unit	Year & Block	NFEE (₹ in Lakh)
1	Exl. Service Com. India Private Limited	3 rd Year in the 1 st Five Year Block	2,870
2	Entrust Software & Services Private Limited	2 nd Year in the 1 st Five Year Block	4,940
3	Inspirisys Solutions Limited	4 th Year in the 1 st Five Year Block	2,205
4	Digital Risk Mortgage Services LLC	2 nd Year in the 1 st Five Year Block	2,091
5	Hella India Automotive Private Limited	3 rd Year in the 2 nd Five Year Block	5,612
6	Purchasing Power IT & Business Solutions India LLP	1 st Year in the 1 st Five Year Block	105
7	Scionspire Consulting Services India Pvt Ltd	1 st Year in the 1 st Five Year Block	128

While the Committee noted that all the Units have achieved positive NFE at the end of the period mentioned, the Committee directed the ADC to find out the reasons for the shortfall in achievement of exports, employment and NFEE from M/s. Inspirisys Solutions Limited and M/s. Hella India Automotive Private Limited and inform the Committee accordingly.

12.16 Request from M/s. DLF Assets Limited, Co-Developer of DLF Inco City Chennai Limited for procurement of materials

M/s. DLF Assets Limited, Co-Developer of the DLF Info City Chennai Limited, have submitted for approval of Unit Approval Committee, a list of materials for an estimated value of ₹ 415.50 lakh (all indigenous materials) with a duty forgone value of ₹ 74.75 lakh for construction of Office Space (Warm Shell) 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 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 submission of the Quarterly Report for the period July to September 2020 and Half-yearly Report for the period ending September 2020 by the Developer.



12.17 Change in Share Holding Pattern of M/s. Information Evolution India Private Limited

M/s. Information Evolution India Private Limited has an SEZ Unit in TIDEL PARK, ELCOT SEZ Coimbatore having LOA No. 8/8/Span Pvt. SEZ/2012 dated 16.07.2012. The Unit has started DCP on 10.12.2012 and is presently in the 3rd year of the 2nd five year block period. NFE Achieved for the block period so far is ₹ 1770.12 lakh. Their LOA is valid up to 09.12.2022. The Unit has informed that they have appointed one additional director, viz., Mr. Rajiv Manickam Karuvapara and in this regard they have changed their share holding pattern.

The existing shareholding pattern of the Unit is as below:

Sl.No.	Name of the Share Holders	Type of Shares	No. of Shares	% of holding	Amount Per Share in ₹
1	M/s. Information Evolution INC	Equity	9999	99.99	10
2	Mr. Mathew Nickerson Manning	Equity	1	0.01	10

The proposed change of shareholding pattern of the Unit is as below:

Sl.No.	Name of the Share Holders	Type of Shares	No. of Shares	% of holding	Amount Per Share in ₹
1	M/s. Information Evolution INC	Equity	9997	99.97	10
2	Mr. Mathew Nickerson Manning	Equity	1	0.01	10
3	Mrs. Yasmin Gulabjan	Equity	1	0.01	10
4	Mr. Rajiv Manickam Karuvapara	Equity	1	0.01	10
Total			10000	100	10

The request of the Unit for change in the shareholding pattern was examined by the Unit Approval Committee. After deliberations, the Committee approved the same In terms of Instruction No.90 dated 03.08.2018.

12.18 Request of M/s. Comprehend IT Solutions Private Limited for surrender of space

The request for approval for surrendering 20 seats in Module DC-06 at 4th Floor to TIDEL Park Limited, Coimbatore Co-Developer of ELCOT-SEZ, Coimbatore by **M/s. Comprehend IT Solutions Private Limited** was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Unit for surrendering the space in view of the reasons stated by them.

12.19 Request from M/s. TIDEL Park Coimbatore Limited, Co-Developer of ELCOT-SEZ, Coimbatore for procurement of materials

M/s. TIDEL Park Coimbatore Limited, Co-Developer of ELCOT-SEZ, Coimbatore, have submitted for approval of Unit Approval Committee, a list of materials for an estimated value of ₹ 287.05 lakh (all indigenous materials) with a duty forgone value of ₹ 80.37 lakh for IBMS Equipment &

Accessories, Electrical Equipment and Accessories and Mechanical & ACMV Equipments and Accessories 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 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 submission of Half-yearly Report for the period ending September 2020 by the Co-Developer.

12.20 Cancellation of LOA issued to M/s. Vision Plus Security Control Private Limited

M/s. Vision Plus Security Control Pvt. Ltd., a Unit in ELCOT SEZ. Viswanathapuram, Hosur was issued LOA No. 8/2/2019-ELCOT SEZ/HOSUR dated 08/02/2019 for setting up their Unit. The Unit has neither submitted the acceptance letter to the terms and conditions of the LOA nor executed BLUT so far.

Meanwhile, the Developer M/s. ELCOT Limited, Chennai has cancelled the in-principle allotment of space to the Unit since rent has not been paid by the Unit as per the rental agreement. Further, the Unit has not responded to the Show Cause Notice issued by this office to the Unit for non-filing of BLUT so far.

The following documents were listed for further reference.

- 1) Copy of cancellation letter from the Developer.
- 2) SCN to the Unit from the MEPZ SEZ.

From the report submitted by the Authorised Officer it is found that the Unit has not carried out any business transaction after allotment of space and has not occupied the allotted space.

The proposal was examined by the Unit Approval Committee. After deliberations, the Committee decided that the LOA issued to M/s. Vision Security Plus Control Private Limited may be cancelled in terms of Section 16 of SEZ Act, 2005.

12.21 Request of M/s. Mobius Knowledge Services Private Limited for surrender of space

The request for approval for surrendering 12,282 Sq.ft. of space to the Developer of SEZ, by **M/s. Mobius Knowledge Services Private Limited** was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Unit for surrendering the space in view of the reasons stated by them.

12.22 Request of M/s. Attar Mohd Dawood & Company for Business Transfer Agreement

M/s. Attar Mohd Dawood & Company a Unit functioning in MEPZ SEZ has submitted a request for approval for Business Transfer Agreement in accordance with instruction No. 89 and Instruction No. 90 issued by the Department of Commerce, New Delhi. In this regard, the unit has informed that due to their business requirement and for operational convenience, M/s. Attar Mohd Dawood & Company is proposing to make a re-organisation in constitution and take over the entire business of M/s. Attar Mohd. Dawood &

Bros (Madras) under Business Transfer Agreement. Further, M/s. Attar Mohd Dawood & Company has given an undertaking to the effect that the Unit will continue to do the business and shall not opt out or exit out of the SEZ Scheme as per the conditions mentioned in Instruction 89 of Department of Commerce, New Delhi. The Unit also informed that they would abide by the Rules and Regulations of SEZ in force and issued from time to time. M/s. Attar Mohd Dawood & Company the purchaser Unit undertakes that all liabilities will be taken over by them on such reorganization and NFEE will be achieved at the stipulated time. In this connection, they have submitted the following documents:

- a) Copy of Business Transfer Agreement Certificate
- b) List of Partners.
- c) Undertaking for taking over all Assets and liabilities of M/s. Attar Mohd. Dawood & Bros (Madras).

The request of the Unit was examined by the Unit Approval Committee. The Committee also noted that the partners of both the firms are same except for one and that both the firms belong to the same Management group. After deliberations, the Committee approved the request of the Unit in terms of provisions contained in instruction No. 89 and Instruction No. 90 issued by the Department of Commerce, New Delhi. The Committee also observed that the LOA issued to M/s. Attar Mohd. Dawood & Bros will henceforth be the Unit-II of M/s. Attar Mohd. Dawood & Company.

12.23 Request of M/s. Robert Bosch Engineering and Business Solutions Private Limited for surrender of space

The request for approval for surrendering 74,962 Sq.ft. of space located at 4th Floor, Tower-C to the Co- Developer of SEZ, M/s. India Land Tech Park Private Limited by **M/s. Robert Bosch Engineering and Business Solutions Private Limited** was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Unit for surrendering the space in view of the reasons stated by them.

12.24 Request from M/s. Infosys Limited, Sholinganallur for procurement of materials

M/s. Infosys Limited, Developer of the SEZ at Sholinganallur, have submitted for approval of Unit Approval Committee, a list of imported materials for an estimated value of ₹ 2.41 lakh with a duty forgone value of ₹ 0.73 lakh and indigenous materials for an estimated value of ₹ 2,427.18 lakh with a duty forgone value of ₹ 700.31 lakh for Software Development Block as a part of their authorized operations. The Developer has also submitted Half Yearly Report for the period upto September 2020. The list of materials has been certified by a Chartered Engineer. The request was examined by the Unit Approval Committee. After deliberations, the 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 submission of Half Yearly Report of the Developer for the half year ending September 2020.

12.25 Request of M/s. Sutherland Global Services Private Limited for surrender of space

The request for approval for surrendering 54,659 Sq.ft. of space located at 7th Floor, Block-I to the Developer by **M/s. Sutherland Global Services Private Limited**, an SEZ Unit in Gateway Office Parks SEZ, Perungalathur was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Unit for surrendering the space in view of the reasons stated by them.

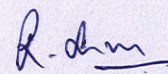
12.26 Change in the Shareholding pattern of M/s. Scientific Publishing Services Private Limited

M/s. Scientific Publishing Service Private Limited, an SEZ Unit in TRIL INFO Park SEZ, Taramani having LOA No.8/2/2011/TRIL-SEZ dated 03.02.2011 has informed that there is a change in the Shareholding pattern of the Company. The details of shareholding pattern before and after the change are as follows:-

Before transfer of Shareholding				After transfer of Shareholding			
Name of the Shareholders	No. of Shares held	Face Value (Face Value of ₹ 10 each) Amount in ₹	% of Holding	Name of the Shareholders	No. of Shares held	Face Value (Face Value of ₹ 10 each) Amount in ₹	% of Holding
SPI Global Content Holding Pte Ltd	44,99,999	449,99,990	99.999	SPI Technologies India Pvt. Ltd (formerly known as Lambda Content India Pvt. Ltd	44,99,999	449,99,990	99.999
SPI Global Content Mauritius Holding (nominee of SPI Global Content Holding Pt. Ltd)	1	10	0.001	Mr. Dhaneesh Kumar Unnery (Nominee shareholder on behalf of SPI Technologies India Private Limited (formerly known as Lambda Content India Private Limited)	1	10	0.001
Total	45,00,000	450,00,000	100		45,00,000	450,00,000	100

The Unit has informed that there is no change in the Directors.

The change in the shareholding pattern in respect of M/s. Scientific Publishing Services Private Limited was taken on record by the Unit Approval Committee.



12.27 Request of M/s. Aster Comfort Designs Private Limited for trading

M/s. Aster Comfort Designs Private Limited, was issued LOA No.8/38/2004/SEZ dated 30/01/2004 for manufacture and export of Seating chairs, Recron Pillows, Polyurethane Bags & Tapes, all kinds of Chairs and Furniture parts and also service & repairs of for all type of furniture and also obtained trading permission for Seating chairs, furniture & furniture parts, Foam & PU Pad. etc.

The present request is for Trading of the following items under broadbanding and the list of items along with their ITC HS Code and annual capacity are given below:

Sl.No.	Name of the Item	HSN Code	Annual Capacity
1	PVC Edge Banding	39203020	26,000 Rolls
2	Aluminium Profile	76042100	25 Tons
3	Bolt Nuts	73181600	25 Tons
4	MS Pipes	73041910	50 Tons
5	Fabric	54076900	25,000 Metres
6	Screws	73181500	25 Tons

The request of M/s. Aster Comfort Designs Private Limited was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Unit for undertaking trading of the aforementioned items in terms of the provisions contained in Rule 19(2) of SEZ Rules, 2006 subject to the condition that the Unit shall maintain separate accounts for trading activity and shall earn foreign exchange for the same.

12.28 Request from M/s. Marlensoft Private Limited for setting up a new Unit in MEPZ-SEZ

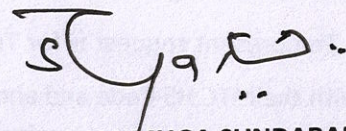
The proposal of **M/s. Marlensoft Private Limited**, for setting up a Unit in Module E-12 (12 Seater) in Agaram Plug & Play facility in SDF-I of MEPZ-SEZ for “IT Design and Development Services” with a projected investment of ₹ 3 lakh and projected NFEE of ₹ 937 lakh over a period of 5 years with an employment generation for 12 persons was examined by the Unit Approval Committee. After deliberations, the Committee approved the proposal in terms of the provisions contained in Rule 18(2) of SEZ Rules, 2006.

12.29 Request from M/s. Minerva Integrated Logistics Pvt. Ltd., a unit in the FTWZ for acquiring additional space, for carrying out their authorised activities:

The request for approval for acquiring additional closed warehousing space of 33,037 Sq.ft from the Co-Developer (M/s Cella Warehousing Private Limited) of J. Matadee Free Trade Warehousing Zone , by **M/s. Minerva Integrated Logistics Private Limited** was examined by the Unit Approval Committee. After deliberations, the Committee approved the acquiring of additional space by **M/s. Minerva Integrated**

Logistics Private Limited subject to the condition that the Unit shall furnish a re-confirmation from the Co-Developer for the allotment of additional space. The Committee also decided that the permission letter shall be issued to the Unit only after getting this letter of re-confirmation from the Co-Developer.

The meeting concluded with a Vote of Thanks.



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