

Minutes of the UAC meeting on 16.03.2021

Minutes of the 20th Meeting of Unit Approval Committee (2020-21 Series) in respect of SEZs & EOUs of Tamil Nadu, Puducherry and Andaman & Nicobar Islands held on 16.03.2021

The 20th Meeting of the UAC in respect of SEZs & EOUs of Tamil Nadu, Puducherry and Andaman & Nicobar Islands was held on 16.03.2021 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	T.E.Srikanth, IRS	Asst. Commissioner (Export Promotion), Chennai Customs, Chennai	Member
6	P. Gowri, IRS	Asst. Commissioner (Customs), Tiruchirapalli Commissionerate	Member
7	Y. Vijaya Murthy, IRS	Asst. Commissioner (Customs), Air Cargo Complex, Meenambakkam, Chennai	Member
8	K. Sridhar, IRS	Specified Officer, MEPZ-SEZ	Member
9	V. Kayalvizhi, IRS	Specified Officer, MEPZ-SEZ	Member
10	N. Kannan	Deputy General Manager, Guidance Tamil Nadu.	Member
11	S. Sundararaman, ITS	Asst. Director General of Foreign Trade, Q/o Addl. DGFT, Chennai	Member

The Unit Approval Committee confirmed and ratified the minutes of the UAC meeting held on 26.02.2021.

20.1 Request of M/s. Mindtree Limited for change in shareholding pattern

M/s **Mindtree Limited**, having an SEZ Unit in TRIL-SEZ, Chennai have requested for approval for change in the shareholding pattern of the Company and in the Board of Directors. They have informed that due to the acquisition of equity share of M/s Mindtree Limited by M/s Larsen and Toubro Limited through an open offer, there is change in the share holding pattern and Board of Directors of the Company. The Unit has submitted the following documents:

- 1) List of Directors as per MCA Portal.
- 2) Address Proof of the Directors.
- 3) CA Certified share holding pattern before and after acquisition.

The information given by the Company about the change in the shareholding pattern of the company and Board of Directors was taken on record by the Unit Approval Committee.

20.2 Request of M/s. Brightstar India Shared Services LLP for change in percentage of contribution of Partner/shareholding pattern

M/s. Brightstar India Shared Services LLP, a Unit in TRIL-SEZ, Chennai have requested for approval for change in the percentage of contribution of partner in the LLP. They have informed that due to the resignation of the partner Bjorn Rektorli, there is a change in the percentage of contribution of new partner. Mrs. Suzanne Olga Vichier Guerre has been appointed as a new Partner in place of the outgoing partner Mr. Bjorn Rektorli.

The Unit has submitted the following documents:-

- 1) List of Partners as per MCA portal.
- 2) Address proof and copy of identification of the incoming partner.
- 3) Copy of Board Resolution.
- 4) Copy of Amended and Restated LLP Agreement.
- 5) Copy of Form 3 filed with ROC with regard to limited liability partnership agreement and changes, if any, made therein.
- 6) Copy of Form 4 filed with ROC towards appointment of new Partner and Resignation of Old Partner.

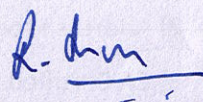
The information given by the Unit regarding change of Partner and his contribution in the company was taken on record by the Unit Approval Committee.

20.3 Request of M/s. Flextronics Technologies Limited for surrender of space

The request for approval for surrender of 20,000 Sq.ft. to the Developer by **M/s. Flextronics Technologies 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.

20.4 Request of M/s. Micro Focus Software Solutions India Private Limited for surrender of space

The request for approval for surrender of 18,865 Sq.ft. in 8th Floor, Hardy Tower in TRIL Info Park SEZ to the Developer by **M/s. Micro Focus Software Solutions India 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 revised projections submitted by them.



20.5 Request of M/s. ATC Tires Private Limited for broad banding

M/s. ATC Tires Private Limited, a Unit located in SIPCOT-SEZ, Gangikondan is having LOA No.8/1/2008-SIPCOT dated 03.07.2008 for manufacture, export and trading of new Pneumatic Tires of Rubber, Tire Flaps and Inner Types of Rubber. Their LOA is valid up to 30.11.2024.

Now, the Unit has requested to broadband its authorised operations to include manufacture and export of Bladders.

Sl.No.	Product	HSN Code	Capacity (in numbers)
1	Bladder	40169590	25,000

The Unit has furnished revised projections in this regard.

The request of the Unit for manufacture and export of **Bladder** under Broadbanding was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in terms of provisions contained in Rule 19(2) of SEZ Rules, 2006.

20.6 Request of M/s. EIT Services India Private Limited for surrender of space

The request for approval for surrender of 94,202 Sq.ft. in Block D, 10th and 11th Floor, Littlewood Tower to the Developer by **M/s. EIT Services India 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.

20.7 Request for import of used Engines under Free of Cost basis to carry out the manufacturing activity of repairs, refurbishment and Return by M/s. Same Duetz Fahr India Private Limited

M/s. Same Duetz Fahr India Private Limited, a 100% EOU located at Ranipet have been issued Letter of Permission No.A/2007/051/EOU-Tn dated 04.04.2008 for manufacture and export of Tractors, Engines and Parts thereof. They have commenced their commercial production on 21.04.2008. The Unit is in the 3rd Five Year block period and their Green Card is valid up to 20.04.2023. The Unit is a holder of Three Star Export House Certificate.

The Unit has requested permission to carry out "Repair and Refurbishment" operations in their Unit by importing used engines. Para 6.16(a) of FTP 2015-20 says that EOUs shall be set up with approval of UAC to carry out re-conditioning, repair, remaking, testing, calibration, quality improvement, upgradation of Technology and re-engineering activities for export in foreign currency. Provisions of Paragraphs 6.08, 6.09, 6.10, 6.13, 6.14 of FTP and Para 6.29(a), (b), (c) and (d) of Handbook of Procedures shall not, however, apply to such activities.

The request of the Unit to undertake repair and refurbishment activities in their existing premises and incorporate the said activity in the LOP was examined by the Unit Approval Committee. After

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deliberations, the Committee decided to seek a clarification from the Unit as to whether they need permission from Pollution Control Board for import of used Engines.

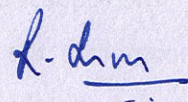
20.8 Request of M/s. Tata Consultancy Services for extension of approval for Health Centre for a further period of 6 months

M/s. Tata Consultancy Services Limited, SEZ, Developer of the SEZ has obtained formal approval vide LOA No.F.2/108/2005-EPZ for IT/ITES activities (including application development, business process outsourcing, capacity planning, consulting, enterprise software, hardware sizing, payment processing, software management and technology education services) located at Plot No.1/G1, SIPCOT IT Park, Navalur, Siruseri, Chennai 603 103.

The Developer has informed us vide letter dated 28.01.2021 and stated that they have successfully treated TCS (Siruseri) Associates, those who detected COVID-19 at their Health Centre. The sanction accorded is valid up to 19.02.2021. In view of the prevailing environment and continuation of the pandemic, they have requested to extend the validity of the 50 bedded Health Centre for a further 6 months (from 19.02.2021 to 18.08.2021).

In this connection, this Office had vide letter dated 27.02.2021 sought the Unit to submit reasons as to why the facility has to be continued when the COVID-19 pandemic situation is normalising in Chennai. The Developer has submitted the following clarifications:-

- 1) It is submitted that M/s. Tata Consultancy Services Limited, Chennai had applied for setting up of a Health Centre at Siruseri on temporary basis as a welfare measure during the intense phase of the pandemic to reduce the stress on the already stretched Government COVID-19 management infrastructure. As these were humanitarian services in response to a health crisis situation, unforeseen and temporary, it was requested that this initiative be viewed as a special case with the sole purpose of service to humanity. The request for extension for the temporary health centre for another six months (from 19.02.201 to 18.08.2021) is based on analysis of the current situation and reports of a second wave in the neighbouring/other States.
- 2) There is one Doctor, two Nurses and 12 trained supporting staff deployed at the TCS Health Centre, Siruseri.
- 3) Till date, 11 employees of the TCS, Siruseri have been treated at the Health Centre. The restricted access to the Health Centre limiting same only to TCS, Siruseri employees was in accordance with directions received in the Office of the DC, MEPZ approval letter dated 19.08.2020. Families of TCS Siruseri employees, employees of other locations and their families seeking quarantine and treatment for COVID-19 were treated/quarantined at different private hospitals.



4) It is submitted that the health centre was established as a temporary arrangement as a welfare measure to reduce the stress on the then stretched Govt. COVID-19 management infrastructure. It is also submitted that the humanitarian initiative in response to a health crisis situation, albeit temporary, is viewed as a special case with the sole purpose of service to humanity. For safety purposes, in accordance with medical guidelines, the area has been isolated from the rest of the processing zone with an exclusive entry and exit. Once clear indicators are received and the situation has stabilised, this temporary arrangement will revert to status quo. Necessary approval from the Office of the DC, MEPZ will be requested.

5) It is affirmed that the overall pandemic situation in Chennai is improving. Tamil Nadu Government vide Memo.88 dated 24.02.2021 has issued instructions to impose quarantine for people entering from Kerala, Karnataka and Maharashtra at all places to prevent/contain the second wave. Hence, they have requested permission for extension of Health Centre for 6 more months (from 19.02.2021 and 18.08.2021).

The request of the Developer for extension of the Health Centre for further six months (from 19.02.2021 to 18.08.2021) was examined by the Unit Approval Committee. After deliberations, the Committee decided that the approval given to the Developer may be extended for a further period of six months from 19.02.2021 after considering the various reasons submitted by them.

20.09 Request of M/s. Wall Street English India Private Limited for surrendering of space and acquiring new space in DLF Info City Chennai Limited SEZ

The request for approval for surrender of 15,761 Sq.ft. in Block 3, on Part of 3rd Floor to the Developer by **M/s. Wall Street English India Private Limited** and acquiring new space of 8,358 Sq.ft. in Block 7, on part of Ground Floor from the Developer was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Unit for surrendering and acquiring the new space in view of the reasons stated by them.

20.10 Request of M/s. Tidel Park Coimbatore Limited, for taking over the assets of M/s. Robert Bosch Engineering and Business Solutions Private Limited

M/s. Tidel Park Coimbatore Limited, Co-Developer of ELCOT-SEZ, Coimbatore vide letter dated 23.02.2021 has informed that they have taken over the infrastructure for a value of ₹ 10 lakh on vacation of the premises by M/s. Robert Bosch Engineering and Business Solutions Private Limited at Module No.GF-004, GF-205, GF-207-210. In this regard, the Co-Developer has furnished the valuation report of the Chartered Engineer.

Further, this office has sought the comments of the Authorised Officer. As per the Authorised Officer, M/s. Tidel Park Coimbatore Limited have furnished the details of materials to be taken over from

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M/s. Robert Bosch Engineering and Business Solutions Private Limited namely Factory, Building, Furniture, Canteen Equipments, Office Equipments and Plant & Machinery valued originally at ₹ 13,37,68,709/- and depreciated value of the said goods as per the SEZ Rules, 2006 as ₹ 1,58,38,867/-.

As per the provisions of Rule 12(2) of SEZ Rules, 2006, the Developer/Co-Developer shall make an application along with the list of Goods and Services, including machinery, equipments and construction materials required for authorised operations, duly certified by Chartered Engineer for approval by the Approval Committee and accordingly, they have filed the same. On approval, list of materials to be taken over by M/s. Tidel Park Coimbatore Limited from M/s. Robert Bosch shall be accounted for in the books of account of both the entities as envisaged in Rule 30 (15) (v) of SEZ Rules, 2006.

The request of the Co-Developer for taking over the assets of Ms. Robert Bosch Engineering and Business Solutions Private Limited was examined by the Unit Approval Committee. After deliberations, the request was approved by the Committee.

20.11 Request of M/s. Tidel Park Coimbatore Limited for ratification of the allotment made to M/s. Wallins Innovation LLP, an SEZ Unit in ELCOT-SEZ, Coimbatore

M/s. Tidel Park Coimbatore Limited, Co-developer of ELCOT-SEZ, Coimbatore vide letter dated 26.02.2021 has informed that they have allotted 171 Sq.ft. of space in Module No.DR-06 on temporary basis to M/s. Wallins Innovation LLP, an SEZ Unit in ELCOT-SEZ, Coimbatore. In this regard, the Co-Developer has requested MEPZ to ratify their allotment of space to M/s. Wallins Innovation LLP.

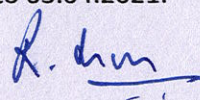
It may be noted that M/s. Wallins Innovation LLP was given permission of this office vide LOA No.8/94/2016/ELCOT SEZ/TIDEL/CBE dated 4.7.2020 for migration from Module DC-06 to GF-26 which is being vacated by M/s. KLR Technologies (P) Limited. Since final exit of M/s. KLR Technologies (P) Limited is under process, M/s. Tidel Park Coimbatore Limited has temporarily allotted module DR-06 to M/s. Wallins Innovation LLP.

The request of M/s. Tidel Park Coimbatore Limited to ratify the temporary allotment of DR-06 to M/s. Wallins Innovation LLP was examined by the Unit Approval Committee. After deliberations, the Committee ratified the same.

20.12 Request of M/s. Aspire Systems (India) Private Limited for merger of their Unit II with Unit I

M/s. Aspire Systems (India) Private Limited, Unit-I was issued LOA No.8/57/2015-ETA Tech Park on 5.1.2016 for the service activities, viz., IT/ITES. They have commenced their service activities on 20.06.2016.

They have also obtained approval for Unit-II vide LOA No.8/138/2019/BaylineInfocity on 04.10.2019 for the service activities, viz., IT/ITES (Software Development and related services). They have not commenced their operations so far. They have got their LOA validity extended up to 03.04.2021.



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Now, the Unit has requested permission for merger of their Unit-II with Unit-I for the following reasons:-

- 1) They started their interior and fit-out works to ensure that they go live faster and bring in Foreign Exchange revenue in the Financial Year 2019-20. However, supplies got delayed due to COVID-19. The carpets which were supposed to be delivered during Jan.2020 got delivered only in April.
- 2) Post COVID-19, there are a lot of uncertainties and getting new customers is not materialising the way it was planned/forecasted. They shall now strive hard to retain their customer base to the extent possible and grow with these customers.
- 3) In the current scenario, it may not be possible to operate Unit-II independently and show NFE positive.

The Unit has stated that there is no change in the projections submitted by them earlier for Unit-I. They have informed that they will submit the revised projections at the time of renewal which is due in June 2021. The Unit has submitted an Undertaking to take over the assets and liabilities of Unit-II.

The request of **M/s. Aspire Systems (India) Private Limited, Unit-II for merger with Unit-I** was examined by the Unit Approval Committee. After deliberations, the Committee approved the same.

20.13 Request from M/s. IG3 Infra Limited for procurement of materials

M/s. IG3 Infra Limited, Developer of the SEZ at Thoraipakkam, have submitted for approval of Unit Approval Committee, a list of indigenous materials for an estimated value of ₹ 1,150.50 lakh with a duty forgone value of ₹ 175.50 lakh for its authorised operations, viz., Parking including Multi-level car parking in the SEZ. 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 same in terms of provisions contained in Rule 12(2) of SEZ Rules, 2006.

20.14 Monitoring the performance of 6 Units in Hexaware Technologies Limited SEZ, Chennai.

The performance of the following 6 Units in Hexaware Technologies 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.

Sl. No.	Name of the Unit	Year & Block	NFEE (₹ in Lakh)
1	Hexaware Technologies Limited, Unit-I	3 rd Year in the 3 rd Five Year Block	17,915
2	Hexaware Technologies Limited, Unit-II	5 th Year in the 2 nd Five Year Block	20,790
3	Hexaware Technologies Limited, Unit-III	4 th Year in the 2 nd Five Year Block	8,105
4	Hexaware Technologies Limited, Unit-IV	4 th Year in the 2 nd Five Year Block	27,970
5	Hexaware Technologies Limited, Unit-V	5 th Year in the 1 st Five Year Block	34,745

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6	Hexaware Technologies Limited, Unit-VI	1 st Year in the 1 st Five Year Block	358
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While the Committee noted that the cumulative NFEE of the Units was positive, the ADC was asked to ascertain the reasons for the shortfall in achievement of projections in respect of Units-III & VI and also to increase the employment of women to 50% in all the Units which is now at 25%.

20.15 Request from M/s. Cheyyar SEZ Developers Private Limited, 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 indigenous materials for an estimated value of ₹ 17.62 lakh with a duty forgone value of ₹ 1.53 lakh for its authorised operations, viz., Landscaping and Waterbodies in the SEZ. 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 same in terms of provisions contained in Rule 12(2) of SEZ Rules, 2006.

20.16 Request of M/s. Icon Clinical Research India Private Limited for regularisation of operating a Dry Pantry in their premises

M/s. Icon Clinical Research India Private Limited, a Unit in IG3 Infra Limited SEZ is having a total space of 1,46,235 Sq.ft in Modules 5,6,7 & 8 of 4th Floor in Block B in North Block and in Module 5 of 5th Floor of the SEZ.

The Unit has informed that there are around 1,461 employees working in the Unit and most of the employees are bringing home cooked food. Therefore, as a facilitation measure to the employees, the Unit intent to create a small dry pantry area measuring approximately 6,274 Sq.ft wherein Tea, Coffee and other refreshments will be provided to the employees along with their home made food. In this regard, the Unit has also furnished No Objection Certificate from the Developer.

The Authorised Officer in his report stated that the facility of dry pantry inside the premises of the Unit was created at the time of inception of the Unit from May 2017.

The request of the Unit for regularisation of operating a Dry Pantry inside the premises was examined by the Unit Approval Committee. After deliberations, the Committee decided that the Unit may be issued with a Show Cause Notice for operating the Dry Pantry without approval of the Committee, as was done in similar cases.

20.17 Request of M/s. Fibrofilt Industries for trading activities under broadbanding

M/s. Fibrofilt Industries, a Unit in AMRL SEZ, Nanguneri was issued LOA No.8/03/2010-AMRL SEZ dated 24.05.2010 for manufacture and export of Meltdown Synthetic Filter media, Welded Pocket Filter media, Aluminium Filter media, Finished Filters and Filter media for face mask.

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Now, the Unit has submitted a request stating that they would like to undertake trading activities for the following items in addition to the items approved for manufacture. The Unit has submitted revised projections in this regard.

S/No	ITEM DESCRIPTION	HS CODE
01	Filtration Unit/ Filtration Media	84213990 56039100 56039200 56039300 56039400 59119090
HVAC ACCESSORIES		
02	Duct Flanges	73079110
03	Corners	73261990
04	Gaskets	40169340
05	Sealants	32149090
06	Adhesives	35069999
07	Thermal & Sound Insulation Materials	68061000, 68069000
08	Clamps	73079110
09	Cleats	73079110
10	Duct Tapes	39199090
11	Flexible Ducts	39173990
12	Flexible Ducts Connectors	73079910
13	Insulation Hangers- self-adhesive & Other types	73193000
14	Different types of Duct fans	84145990
15	Ventilation Fans	84145990
16	Dampers (Volume Control/ Fire)	73066100 84798999, 84159000
17	Air Outlets	76169990 76109020
ANCILLARY PRODUCTS		
18	Expanded Metal Mesh	73145000
19	Perforated Sheets	72104900
20	Strut Channels	72169930
21	Cable Trays	85389000
22	Trunking	73066100
23	Threaded Rods	73089020

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24	Support Systems	72169930 73089020
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The Unit has not yet started their operations. The validity of the LOA expired on 16.07.2020 and the proposal for extending the validity of LOA up to 16.01.2022 has been included in the next Board of Approval meeting.

The request of the Unit for trading of the above mentioned items under broadbanding was examined by the Unit Approval Committee. After deliberations, the Committee gave in-principle approval for broadbanding subject to the condition that the validity of the LOA of the Unit is extended by the Board of Approval, that the Unit shall maintain separate accounts for trading activity and earn foreign exchange for the same.

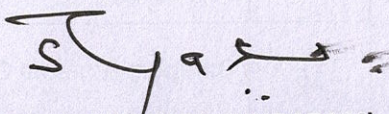
20.18 Request of M/s. DXC Technology India Private Limited for acquiring additional space in Tril Info Park SEZ

The request for approval for acquiring additional space of 94,202 Sq.ft. from the Developer by **M/s. DXC Technology India Private Limited** was examined by the Unit Approval Committee. After deliberations, the Committee approved the acquiring of additional space by **M/s. DXC Technology India Private Limited** in view of the revised projections submitted by them.

Follow-up action on the Minutes of the UAC meeting held on 15.02.2021

The reasons submitted by M/s. Syntel Limited- Unit-II and M/s. Atos India Private Limited, Units in Syntel SEZ, Siruseri for the shortfall in achievement of the projections were noted by the Unit Approval Committee.

The meeting concluded with a Vote of thanks.


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