

Minutes of the 9th Meeting of Unit Approval Committee (2022-23 Series) in respect of SEZs &EOUs of Tamil Nadu, Pondicherry and Andaman& Nicobar Islands held on 14.11.2022 at 3 pm at Dr. A.P.J. Abdul Kalam Conference Hall, MEPZ SEZ, Chennai

The 9th Meeting of the Unit Approval Committee in respect of SEZs & EOUs of Tamil Nadu, Pondicherry and Andaman & Nicobar Islands was held on 14.11.2022 through hybrid mode.

The following members were present:

Sl. No.	Name (Shri/Smt.)	Designation	Position in the Committee
1	Dr. M.K. Shanmuga Sundaram, IAS	Development Commissioner, MEPZ SEZ	Chairperson
2	Alex Paul Menon, IAS	Jt. Development Commissioner, MEPZ SEZ	Member
3	Balasubramanian, P	Dy. Development Commissioner, MEPZ SEZ	Member
4	Prabu Kumar, K	Dy. Development Commissioner, MEPZ SEZ	Member
5	Ravinder Kumar, IRS	Dy. Commissioner (Customs), MEPZ SEZ	Member
6	BalajiKandavelu, IRS	Dy. Commissioner of Customs, Custom House	Member
7	T.V. Suresh	Specified Officer, MEPZ SEZ, Chennai	Member
8	K. SenthamaraiKannan	Specified Officer, MEPZ SEZ, Coimbatore	Member
9	Mrs. P. Gowri, IRS	Asst. Commissioner (Customs Preventive) Trichy Commissionerate, Trichy	Member
10	M. Backiyavelu, ITS	Asst. DGFT, O/o ADGFT, Chennai	Member

9.1 Request of M/s. Saint Gobain India Private Limited, a Unit in SIPCOT SEZ, Perundurai, Erode district for acquiring additional space

M/s. Saint Gobain India Private Limited, a Unit in SIPCOT SEZ, Perundurai in Erode district has requested approval for acquiring additional area of 4 acres in the SEZ. The Unit management has submitted the revised projections consequent on expansion which is given below:

Particulars	Existing Projections (₹ in lakh)	Revised Projections (₹ in lakh)
Exports	2,07,610	2,14,593
FE Outgo	56,865	67,434
NFEE	1,50,745	1,47,159
Investment	17,396	27,965

The Unit management has also revised their employment from 900 to 950 persons.

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

9.2 Request of M/s. Sanmina SCI India Private Limited, a Unit in SIPCOT Growth Centre SEZ, Oragadam, Kancheepuram district for change in the Shareholding pattern and change in the Directors

M/s. Sanmina SCI India Private Limited, a Unit in SIPCOT Growth Centre SEZ, Oragadam in Kancheepuram district has informed about the change in the shareholding pattern of the Company and Directors as per the details furnished below:

Existing Shareholding pattern

Sl.No.	Name of the Shareholder	% Shareholding in the Company
1	Sanmina SCI Systems Singapore Pvt Ltd	99.65
2	AET Holdings Limited	0.35
Total		100

Proposed Shareholding pattern

Sl.No.	Name of the Shareholder	% Shareholding in the Company
1	Reliance Strategic Business Ventures Limited with its 5 Nominee Shareholders	50.10
2	Sanmina SCI Systems Singapore Pvt Ltd	49.90
Total		100

Existing Directors Details

Sl.No.	Name of the Director	DIN Number
1	Jagannathan Savelimedu Veeravalli	1617328
2	Christopher Kaveh Sadeghian	2623713
3	Brent Michael Billinger	7485763
4	Periasamy Elanchelian	8152735

Proposed Directors Details

Sl.No.	Name of the Director	DIN Number
1	Jure Sola	9751680
2	Krish A Prabhu	9751672
3	Anshuman Thakur	3279460
4	Mathew Oommen	7176548
5	Mohana V	8333092

The information given M/s. Sanmina SCI India Private Limited regarding change in the shareholding pattern and change in the Directors were taken on record as per Instruction No.109 dated 18.10.2021 subject to the condition that the Unit will continue as a going concern.

9.3 Request of M/s. Luxshare India Private Limited, a Unit located in Nokia Telecom SEZ, Sriperumbudur, Kancheepuram district for undertaking warehousing activities under diversification

M/s. Luxshare India Private Limited, a Unit located in Nokia Telecom SEZ, Sriperumbudur in Kancheepuram district having LOA No.8/184/2019/Nokia SEZ dated 19.03.2020 engaged in manufacture and export of Electrical Transformers and Static Converters, and Insulated Wire cables has made a request for undertaking Warehousing activities for storing Electronic products received from their Overseas Units and to supply to SEZ/DTA Units, in addition to their existing activities. The Unit management has stated that there is no change in the projections since they have already taken into account this while submitting the projections.

The proposal of the Unit management for undertaking Warehousing activities under diversification was examined by the Unit Approval Committee. After deliberations, the Committee approved the proposal in terms of Rule 19(2) of SEZ Rules, 2006.

9.4 Request of M/s. Aspire Systems (India) Private Limited, a Unit in SandhyaInfocity SEZ, Navalur, Chengalpattu district for surrender of space

M/s. Aspire Systems (India) Private Limited, a Unit in SandhyaInfocity SEZ, Navalurin Chengalpattu district has requested approval for surrender of 22,131 sq.ft of space in Block 4 in the 1st Floor to the Development. The Unit management has stated that there is no change in the projections. The proposal of the Unit management was examined by the Unit Approval Committee. After deliberations, the Committee approved the proposal in terms of provisions contained in Rule 19(2) of SEZ Rules, 2006.

9.5 Request of M/s. Technosoft Global Services Private Limited, a Unit in Gateway Office Parks SEZ, Perungalathur, Chengalpattu district for change in the Shareholding pattern and change in the Directors

M/s. TechnosoftGlobal Services Private Limited, a Unit in Gateway Office Parks SEZ, Perungalathurin Chengalpattu district has informed about the change in the shareholding pattern of the Company and Directors as per the details furnished below:

Existing Shareholding pattern

Sl.No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Technosoft Corporation	24,94,788	99.9995
2	Ms. Subalakshmi G	12	0.0005

Proposed Shareholding pattern

Sl.No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	OMH Healthedge Holdings Inc.USA	24,94,788	99.9995

2	Ms. Sugantha Raman Kannan	12	0.0005
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Existing Directors Details

Sl.No.	Name of the Director	DIN Number	Designation
1	Rajasekaran Natarajan	02135495	Director
2	Radhakrishnan Gurusamy	02451861	Director
3	Ayyappan Durairaj	03623913	Addl. Director

Proposed Directors Details

Sl.No.	Name of the Director	DIN Number	Designation
1	Anurag Singh Mehta	01227898	Addl. Director
2	Suresh Choithram Vaswani	02176528	Addl. Director
3	Avnish Mehta	02221045	Addl. Director
4	Sumithra Gomatam	07262602	Addl. Director
5	Sugantha Raman Kannan	08906738	Addl. Director

The information given **M/s. Technosoft Global Services Private Limited** regarding change in the shareholding pattern and change in the Directors were taken on record as per Instruction No.109 dated 18.10.2021 issued by Department of Commerce, subject to the condition that the Unit will continue as a going concern.

9.6 Request of M/s. Amazon Development Centre (India) Private Limited, a Unit in KGSIL SEZ, Coimbatore regarding change in the Board of Directors

M/s. Amazon Development Centre (India) Private Limited, a Unit in KGSIL SEZ, Coimbatore has informed that there is change in the Directors of the Company as per the details furnished below:-

Earlier Directors

Sl.No.	Name	Designation
1	Mr. Vinod Mathews	Addl. Director
2	Mr. Akhil Saxena	Addl. Director
3	Mr. Saurabh Srivastava	Addl. Director
4	Ms. Rakesh Mohan Bakshi	Addl. Director
5	Mr. Peter George Mookenchery	Addl. Director

Current Directors

Sl.No.	Name	Designation
1	Mr. Vinod Mathews	Addl. Director
2	Mr. Akhil Saxena	Addl. Director
3	Mr. Saurabh Srivastava	Addl. Director

The information given by **M/s. Amazon Development Centre (India) Private Limited** regarding change in the Directors was taken on record in terms of Instruction No.109 dated 18.10.2021 issued by Department of Commerce.

9.7 Request of M/s. HCL Technologies Limited, Co-Developer of ELCOT SEZ, Ilandhaikulam, Madurai and Units in ELCOT SEZ, Ilandhaikulam, Madurai regarding change in the Board of Directors

M/s. HCL Technologies Limited, Co-Developer of ELCOT SEZ, Ilandhaikulam, Madurai and the Managements of Units I, II, III, IV, V & VI have informed that there is a change in the Directors of the Company as per the details furnished below:

Existing Directors

Sl.No.	Name	Designation
1	Mr. Shiv Nadar	Chairman & Chief Strategy Officer
2	Ms. RoshniNadar Malhotra	Non-Executive Non-Independent Director
3	Mr.Shikar Malhotra	Non-Executive, Non-Independent Director
4	Mr. Deepak Kapoor	Non-Executive, Independent Director
5	Mr.S. Madhavan	Non-Executive, Independent Director
6	Dr. Mohan Chellappa	Non-Executive, Independent Director
7	Ms. Nishi Vasudeva	Non-Executive, Independent Director
8	Ms. Robin Abrams	Non-Executive, Independent Director
9	Dr. S. Sastry	Non-Executive, Independent Director
10	Mr. R. Srinivasan	Non-Executive, Independent Director
11	Mr. Thomas Seiber	Non-Executive, Independent Director

Current Directors

Sl.No.	Name	Designation
1	Ms. RoshniNadar Malhotra	Chairperson, Non-Executive, Non-Independent Director
2	Mr. C. Vijayakumar	CEO & Managing Director
3	Mr.Shikar Malhotra	Non-Executive, Non-Independent Director
4	Mr. Deepak Kapoor	Non-Executive, Independent Director
5	Mr.S. Madhavan	Non-Executive, Independent Director
6	Dr. Mohan Chellappa	Non-Executive, Independent Director
7	Ms. Nishi Vasudeva	Non-Executive, Independent Director
8	Ms. Robin Abrams	Non-Executive, Independent Director
9	Dr. S. Sastry	Non-Executive, Independent Director

10	Mr. R. Srinivasan	Non-Executive, Independent Director
11	Mr. Thomas Seiber	Non-Executive, Independent Director
12	Mr. Simon John England	Non-Executive, Independent Director
13	Ms. Vanitha Narayanan	Non-Executive, Independent Director

The information given by **M/s. HCL Technologies Limited**, Co-Developer in ELCOT SEZ, Ilandhaikulam, Madurai and their above mentioned Unit managements in the SEZ regarding change in the Directors was taken on record in terms of Instruction No.109 dated 18.10.2021 issued by Department of Commerce.

9.8 Request of M/s. HCL Technologies Limited, Co-Developer of ELCOT SEZ, Sholingaallurand Units in ELCOT-SEZ, Sholingaallur regarding change in the Board of Directors

M/s. HCL Technologies Limited, Co-Developer of ELCOT SEZ, Sholingaallur and the Managements of the Units I, II, III, IV, V VI, VII, VIII, IX & X have informed that there is a change in the Directors of the Company as per the details furnished below:

Existing Directors

Sl.No.	Name	Designation
1	Mr. Shiv Nadar	Chairman & Chief Strategy Officer
2	Ms. RoshniNadar Malhotra	Non-Executive Non-Independent Director
3	Mr.Shikar Malhotra	Non-Executive, Non-Independent Director
4	Mr. Deepak Kapoor	Non-Executive, Independent Director
5	Mr.S. Madhavan	Non-Executive, Independent Director
6	Dr. Mohan Chellappa	Non-Executive, Independent Director
7	Ms. Nishi Vasudeva	Non-Executive, Independent Director
8	Ms. Robin Abrams	Non-Executive, Independent Director
9	Dr. S. Sastry	Non-Executive, Independent Director
10	Mr. R. Srinivasan	Non-Executive, Independent Director
11	Mr. Thomas Seiber	Non-Executive, Independent Director

Current Directors

Sl.No.	Name	Designation
1	Ms. RoshniNadar Malhotra	Chairperson, Non-Executive, Non-Independent Director
2	Mr. C. Vijayakumar	CEO & Managing Director
3	Mr.Shikar Malhotra	Non-Executive, Non-Independent Director

4	Mr. Deepak Kapoor	Non-Executive, Independent Director
5	Mr.S. Madhavan	Non-Executive, Independent Director
6	Dr. Mohan Chellappa	Non-Executive, Independent Director
7	Ms. Nishi Vasudeva	Non-Executive, Independent Director
8	Ms. Robin Abrams	Non-Executive, Independent Director
9	Dr. S. Sastry	Non-Executive, Independent Director
10	Mr. R. Srinivasan	Non-Executive, Independent Director
11	Mr. Thomas Seiber	Non-Executive, Independent Director
12	Mr. Simon John England	Non-Executive, Independent Director
13	Ms. Vanitha Narayanan	Non-Executive, Independent Director

The information given by **M/s. HCL Technologies Limited**, Co-Developer in ELCOT SEZ, Sholinganallur, and their above mentioned Unit managements in the SEZ regarding change in the Directors was taken on record in terms of Instruction No.109 dated 18.10.2021 issued by Department of Commerce.

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

M/s. Cheyyar SEZ Developers, Developer of the Estancia SEZ at Bargur, has submitted for approval of the Unit Approval Committee, a list of indigenous materials for an estimated value of ₹ 1,814.81 lakh with a duty forgone value of ₹ 367.06 lakh for its authorised operations, viz., Construction of all types of Buildings 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 procurement of the materials in terms of the provisions contained in Rule 12(2) of SEZ Rules, 2006.

9.10 Request of M/s. Coditech Software Solutions India Private Limited, a Unit in ELCOT SEZ, Coimbatore for change in the name of their company to M/s. Corrohealth Infotech Private Limited and change in the Board of Directors

M/s. Coditech Software Solutions India Private Limited, a Unit in ELCOT SEZ, Coimbatore has informed that they have changed the name of their Company from M/s. Coditech Software Solutions India Private Limited to **M/s. Corrohealth Infotech Private Limited**. The Unit management has stated that they have changed their name into M/s. Corrohealth to align with their parent company brand name of '**Corrohealth**'. They have submitted the following documents in this regard:

- 1) Copy of Certificate of Incorporation in the name of **M/s. Corrohealth Infotech Private Limited**.
- 2) Copy of Undertaking in the new name taking over the assets and liabilities of M/s. Coditech Software Solutions Private Limited.
- 3) Copies of Memorandum and Articles of Association.
- 4) Copies of GST, PAN and IEC in the new name of **M/s. Corrohealth Infotech Private Limited**.

The Unit has also informed that they have replaced Mr. Shankar Narayanan with Mr. Neeraj Jaikrishan Bhatia and Mr. Sivakumar Ganapathy as Directors.

The information given by **M/s. Coditech Software Solutions India Private Limited** to **M/s. Corrohealth Infotech Private Limited** and change in the Board of Directors were taken on record.

9.11 Request of M/s. Tidel Park Coimbatore Limited, Co-Developer of ELCOT SEZ for leasing out their built up space for providing Tea and Snacks

M/s. Tidel Park Coimbatore Limited, Co-Developer of ELCOT SEZ, Coimbatore has requested approval of the UAC for leasing out the built-up space for setting up a retail facility at their Food Court block for providing Tea and Snacks to the employees working in the SEZ. The details of the space to be leased out are given below:-

Sl.No.	Operator	Module	Area in Sq.ft
1	M/s. Indocoserve	FC-03	580

The request of the Co-Developer for leasing out of space to the above mentioned vendor was examined by the Unit Approval Committee. After deliberations, the proposal was approved by the Committee in terms of Instruction No.50 dated 15.03.2020 issued by Department of Commerce, subject to the condition that duty concessions shall not be applicable for setting and running these facility.

9.12 Request of M/s. Rebar Design & Detail Private Limited, a Unit in ELCOT SEZ, Ilandhaikulam, Madurai for acquiring additional space

M/s. Rebar Design & Detail Private Limited, a Unit in ELCOT SEZ, Ilandhaikulam, Madurai has requested approval for acquiring additional space of 3,277.61 sq.ft in the First Floor (OA-1) in the SEZ. The Unit management has furnished allotment letter from the Developer in this regard and stated that there is no change in the projections as they have taken into account this while submitting projections initially.

The proposal of the Unit management for acquiring additional space was examined by the Unit Approval Committee. After deliberations, the Committee approved the proposal in terms of provisions contained in Rule 19(2) of SEZ Rules, 2006.

9.13 Request of M/s. Ford Motor Private Limited, Unit-II in ELCOT SEZ, Sholingnallur, Chennai for import of Cars without payment of duty for Testing purpose

M/s. Ford Motor Private Limited, (Unit-II), a Unit in ELCOT SEZ at Sholignanallur in Chennai was issued LOA No.8/131/2017-ELCOT SEZ/Shgnlr dated 01.09.2017 for Service Activities 'IT/ITES' as authorised operations. The Unit has commenced its activities on 01.06.2021 and their LOA is valid up to 31.05.2026.

The Unit management has stated that they have a Product Development Test Facility Centre and will carry out extensive testing of products, viz., Prototypes/demo vehicles and components/spare parts of

such automobiles to generate primary data. This data/computerised test results would be analysed using computerised techniques, primarily in the nature of data processing and data analytics and surmised in a proprietary report which would be electronically uploaded/exported to the customers, viz., M/s. Ford Motor Group entities across the globe. The Unit would like to import motor vehicles (Ford Ranger – 2 Nos., and Ford Everest – 1 No.) from different countries for following testing and bench marking activities:

1) Static Testing

2) Dynamic Testing - For this testing will be performed at Government/Test Agencies for a temporary period. The Unit management has stated that they will follow the necessary procedures as per the SEZ Rules 2006 and Act, 2005.

In view of the reasons stated the proposed import goods 'Motor Vehicles' would fall within the scope of the definition of Capital Goods given under Rule (2) (1) (e) of SEZ Rules, 2006, since the imported Motor Vehicle are intended to be used for testing the software in their Unit.

The proposal of the Unit management for import of Cars for testing purposes was examined by the Unit Approval Committee. After deliberations, the Committee approved the same subject to the following conditions:

- 1) The imported cars shall be used in the SEZ, only for testing purposes for a period of 3 years only.
- 2) The cars shall not be used for official or commercial purposes.
- 3) The movement of the cars should be mandatorily monitored through a well-kept log book.
- 4) Whenever any of the Cars leaves the SEZ for testing purposes/test drives, it should be done with the prior approval of the Authorised Officer of the SEZ.
- 5) The Unit management shall adhere to the rules laid down by the extant Motor Vehicles Act and the procedures laid down by the State Transport Authorities when the vehicles are used within India.
- 6) The Unit shall re-export the imported cars after three years and if it is disposed in India it should be done by following the rules and procedures stipulated thereon by the appropriate authorities concerned.

9.14 Request of M/s. Data Tracks Services Private Limited, a Unit in Tril Info Park SEZ, Taramani, Chennai for inclusion of additional service of Hiring of Laptops and Desktops on lease basis in their default list of services

M/s. Data Tracks Services Private Limited, having LOA No.8/8/Tril SEZ dated 05.12.2021 has requested for inclusion of additional service Leasing or rental service concerning Computer Desktops and Laptops from the DTA vendor to facilitate their employees with day-today work and the Unit management has conveyed that the payment for the lease will be paid to the vendor on monthly basis.

The Unit has stated that they intend to take desktops and laptops on rental basis for their authorised operations by use of their employees. The Unit management has cited the approval given to

the similar such request of M/s. L & T Technology Services Limited, a Unit in Mindspace SEZ, SEEPZ SEZ for taking desktops and laptops on rental basis.

The proposal of the Unit management for including Leasing or Hiring Services concerning Desktops and Laptops for availing IGST Exemption in the default list of services was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in terms of Rule 10 of SEZ Rules, 2006.

9.15 Request of to M/s. Prokarma Softech Private Limited, a Unit in DLF Infocity SEZ, Ramapuram, Chennai for name change to M/s. Concentrix Catalyst Technologies Private Limited and change in the Board of Directors

M/s. Prokarma Softech Private Limited, a Unit in DLF Infocity SEZ having LOA No.8/59/DLF/Pvt.SEZ/2012 dated 17.12.2012 has informed that they have changed the name of the Company to **M/s. Concentrix Catalyst Technologies Private Limited** to align the name of the Unit with their parent company brand name '**Concentrix**'.

The Unit has furnished copy of Certificate of Incorporation from Registrar of Companies in the new name and other documents including undertaking. The Unit has also informed that there is change in the Directors consequent to the name change in the Company. The details are given below:

Sl.No.	Previous Directors	Current Directors
1	Mr. Kumar Akula	Mr. Jane Catherine Fogarty
2	Mr. Ijju Vijaynanda	Mr. Andrew Albert Farwing
3	Mr. Manish Kumar Mehta	Mr. Sankalp Chaturvedi
4	Mr. Vivek Kumar	Ms. Vasanthika Srinath
5	Mr. Deepak Wadhawan	---

The Unit management has stated that there is no change in the shareholding pattern of the Company.

The proposal of **M/s. Prokarma Softech Private Limited** for change of name to **M/s. Concentrix Catalyst Technologies Private Limited** and change in the Directors was taken on record by the Committee.

9.16 Request of M/s. Prochant India Private Limited, a Unit in DLF Info City SEZ, Pamapuram, Chennai for acquiring additional space

M/s. Prochant India Private Limited (Unit-II), a Unit in DLF Info City SEZ, Ramapuram, Chennai has requested approval for acquiring additional space of 22,433 sq.ft in 4th Floor, Block 1C and 15,845 sq.ft of incubation space in 3rd Floor, Block 9A of the SEZ temporarily for a period of 6 months (upto 31.05.2023) in the SEZ. The Unit management has furnished Consent letter from the Co-Developer, M/s. DLF Assets Limited. The Unit has submitted revised projections in this regard.

Particulars	Existing Projections (₹ in lakh)	Revised Projections (₹ in lakh)
Exports	4,540.29	10,638.10
FE Outgo	Nil	Nil
NFEE	4,540.29	10,638.10

The Unit management has also revised their employment from 481 to 826 persons. The proposal of the Unit management was examined by the Unit Approval Committee. After deliberations, the Committee approved the proposal in terms of provisions contained in Rule 19(2) of SEZ Rules, 2006.

9.17 Request of M/s. Tidel Park Coimbatore Limited for taking over the assets of M/s. Next Techno Enterprises Private Limited

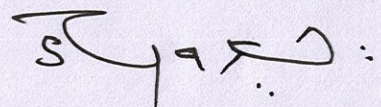
M/s. Tidel Park Coimbatore Limited, Co-Developer of ELCOT SEZ, Coimbatore vide letter No.A-12011(11)/007/2022-CR dated 14.11.2022 has requested this office approval for taking over the assets of M/s. Next Techno Enterprises Private Limited for a value of ₹ 2,77,000. In this regard, the Co-Developer has 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 the materials to be taken over from M/s. Next Techno Enterprises Private Limited namely Office Equipment, Furniture, Plant & Machinery and Electrical Equipment valued originally at ₹ 1,78,89,381/- and depreciated value of the said goods as per the SEZ Rules, 2006 at ₹ 68,10,271/.

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. Next Techno Enterprises Private Limited 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 M/s. Next Techno Enterprises Private Limited was examined by the Unit Approval Committee. After deliberations, the request was approved by the Committee.

The meeting concluded with a vote of thanks.



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

