Minutes of the 1st Meeting of Unit Approval Committee (2021-22 Series) in respect of SEZs & EOUs of Tamil Nadu, Puducherry and Andaman & Nicobar Islands held on 26.04.2021

The 1st Meeting of the UAC in respect of SEZs & EOUs of Tamil Nadu, Puducherry and Andaman & Nicobar Islands was held on 26.04.2021 through Video Conferencing.

The following members were present:

SI. 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	T.E.Srikanth, IRS	Asst. Commissioner (Export Promotion), Chennai Customs, Chennai	Member
5	Y. Vijaya Murthy, IRS	Asst. Commissioner (Customs), Air Cargo Complex, Meenambakkam, Chennai	Member
6	K. Sridhar, IRS	Specified Officer, MEPZ-SEZ	Member
7	V. Kayalvizhi, IRS	Specified Officer, MEPZ-SEZ	Member
8	N. Kannan	Deputy General Manager, Guidance Tamil Nadu.	Member
9	S. Sundararaman, ITS	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 16.03.2021.

1.1 Ratification for change of space within the SEZ by M/s. 4S Logistic Solutions Private Limited in J. Matadee Free Trade Warehouse Zone

M/s. 4S Logistic Solutions Private Limited, an SEZ Unit in the J. Matadee Free Trade Warehousing Zone was allotted 13,832 Sq.ft of space in the First Floor by the Developer. Subsequently, the Unit had shifted to the Ground Floor (13,057 Sq.ft) of the same premises, i.e., SG-12. They have stated that due to COVID-19 they were not able to carry out significant volume of business and also regretted for the delay in informing the Office about the change of space occupied by them. The Unit has requested for ratification of the change in the space occupied by them in the Warehouse.

The request of the Unit was examined by the Unit Approval Committee. Since details such as who had occupied the ground floor of the Warehouse earlier, who is occupying the first floor space now, etc., were not furnished by the Unit or the Developer, the proposal was deferred by the Committee with a direction to the Unit/Developer to submit the required information at the earliest.

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1.2 Request of M/s. ZF Wind Power Coimbatore Private Limited for deferment of delivery of duty paid and assessed Gear Boxes to their Customer, considering the extraordinary situation caused by COVID-19 pandemic

M/s. ZF Wind Power Coimbatore Limited, an SEZ Unit in Aspen Infra SEZ, Coimbatore, made a request for deferment of delivery of duty paid and assessed Gear Boxes to M/s. Siemens Gamesa Renewable Power Private Limited for the financial year 2021-22.

The Unit had stated that during the Financial Year 2021-22 for supply of 100 Wind Gear Units to their Customer M/s. Siemens Gamesa Renewable Power Limited, Chennai, they have already invested in procuring raw materials and components. Out of total planned 100 Wind Gear Units, 25 Units have already been manufactured and lying as finished goods and the rest will be manufactured in due course for supply during 2021-22 as per agreed terms with their Customer.

However, their Customer is not in a position to take delivery of the goods as per agreed delivery terms due to COVID-19 pandemic. After their repeated follow-up, they have agreed for invoicing and remittance for the goods invoiced as per agreed payment terms. While agreeing the above, they intended to take delivery of the goods within 4 months from the assessment date of Customs. Accordingly, the Unit has made a request for grant of approval for deferment of delivery of assessed and duty paid goods. It is also pertinent to mention here that the UAC had earlier given approval for similar such request from the same Unit.

While forwarding the request of the Unit, the Specified Officer has stated that as per Section 30(b) of SEZ Act, 2005, the rate of duty and tariff valuation, if any, applicable to the goods removed from a SEZ, shall be the rate and tariff valuation in force as on the date of such removal, and where such date is not ascertainable, on the date of payment of duty.

The Committee noted the following points also:

- (a) financial burden due to huge inventory carrying cost put forth by M/s. ZF Wind Power Coimbatore Limited which necessitates the need for immediate billing for ready-to-despatch goods.
- (b) the difficulty in picking up and storage of gear boxes caused due to extraordinary situation like Covid-19 pandemic cited by the DTA customer as the reason for deferment of delivery of duty paid gear boxes
- (c) the undertaking by ZF that they would discharge the differential duty, if any, on the date of clearance of the goods from the Unit
- (d) the Unit had complied with the instructions issued by this Office for similar such approval given in the year 2020-21

The request of the Unit was examined by the Unit Approval Committee. After deliberations, the Committee, taking into account the ease of doing business, approved the request subject to the following conditions:-

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(a) The Duty paid gear boxes have to be stored separately in a demarcated area in the SEZ Unit and (b) the duty paid goods have to be cleared on or before 31.03.2022 and the differential duty, if any, has to be paid by M/s. ZF Wind Power Coimbatore Limited at the time of clearance of gear boxes from SEZ Unit.

1.3 Request from M/s. Interbind Technologies Private Limited for setting up a new SEZ Unit in ELCOTSEZ, Coimbatore

The proposal of M/s Interbind Technologies Private Limited, for setting up a new SEZ Unit in ELCOT-SEZ, Coimbatore for "IT Consulting and Support Services and IT Design and Development Services" with a projected investment of ₹ 25 lakh and projected NFEE of ₹ 870 lakh over a period of 5 years with an employment generation for 28 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.

1.4 Request from M/s. GA Morgan Dynamics Private Limited for setting up a new SEZ Unit in ELCOT-SEZ, Salem

The proposal of M/s GA Morgan Dynamics Private Limited, for setting up a new SEZ Unit in ELCOT-SEZ, Salem for "IT/ITES – Licensing Services for the right to use computer software and databases and IT/ITES-Hosting and Information Technology (IT) Infrastructure Provisioning Services" with a projected investment of ₹ 37 lakh and projected NFEE of ₹ 85 lakh over a period of 5 years with an employment generation for 50 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.

1.5 Cancellation of LOP issued to M/s. Unipac Manufacturing India Private Limited

M/s. Unipac Manufacturing India Private Limited was issued LOP No.A/2007/028/EOU-TN dated 13.08.2007 for setting up a 100% EOU for manufacture and export of Electric Emboss Carrier Tapes located at No.3, F1, Aswini Shelters, Chitti Babu Nagar, Kolathur, Chennai-600 009. The Unit commenced their production activities on 02.03.2009. The validity of the LOP expired on 01.03.2014. The Unit has achieved a NFE ₹ 517.61 lakh up to the period 2011-12.

The Superintendent of Central Excise, Poonamallee Range vide letter dated 14.10.2014 stated that the Unit is defunct and the whereabouts of the Directors are not known. A letter was sent to the Assistant Commissioner, Central Excise requesting him to inform whether any duty free goods are lying in the premises. Till date, no reply has been received from the Customs.

A Show Cause Notice was issued to the Unit on 06.08.2018 for not filing of APR for the period 2013-14 and QPRs and non-submission of request for renewal of LOP. The Show Cause Notice got returned and undelivered on 11.08.2018.

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Again another Show Cause Notice was issued to the Unit on 23.03.2019 for non-submission of APR and not following the prescribed procedure for exit with a copy to Customs Authorities for information and necessary action at their end. In the Show Cause Notice issued to the Unit, it was also mentioned in para 11 that their IE Code will also be suspended. Till date, no reply has been received from the Unit.

The proposal for cancellation of LOP issued to M/s. Unipac Manufacturing India Private Limited was examined by the Unit Approval Committee. After deliberations, the Committee decided that Show Cause Notice should be issued to the address of the Registered Office of the Company which will be available in the official website of Ministry of Corporate Affairs. It was also decided that the office should have an acknowledgement of having served the Show Cause Notice to the Registered Office of the Unit. It was also decided that a letter should be sent to the jurisdictional Assistant Commissioner/Customs to find out the present status of the Unit.

1.6 Request of M/s. Ilink Multitech Solutions Private Limited for surrender of LOA in ELCOT-SEZ, Trichy

M/s. Ilink Multitech Solutions Private Limited, a Unit in ELCOT-SEZ, Navalpattu, Trichy was issued LOA No.8/5/2012/ELCOT/IT/ITES-SEZ/TRICHY on 05.10.2012. The Unit has neither executed BLUT nor commenced their commercial activities and their LOA also got expired. Now, the Unit has made a request vide letter dated 30.03.2021 for surrendering their LOA.

The Unit has stated that since they could not get the requisite talent and due to non-availability of infrastructure, they want to surrender the LOA issued to them. The Unit has not procured any duty free goods. The Developer has also issued a Consent letter on 31.03.2021 for surrender of LOA by the Unit.

The Authorised Officer has stated that the Unit has not carried any business transaction after allotment and has not availed any duty benefits.

The request of the Unit was examined by the Unit Approval Committee. After deliberations, the Committee decided that the LOA issued to the Unit may be cancelled.

1.7 Request of M/s. Pearson India Support Services Private Limited for change in the implementing agency consequent to amalgamation with M/s. Pearson India Education Services Private Limited in ELCOT-SEZ, Sholinganallur

M/s. Pearson India Support Services Private Limited, a Unit in ELCOT-SEZ, Sholinganallur is having a valid LOA No.8/56/DLF/Pvt. SEZ/2012 dated 10.10.2012. The Unit had commenced operations on 01.04.2013 and is in the 4th Year of the 2nd Five Year Block period. Their LOA is valid up to 31.03.2023.

M/s. Pearson India Support Services Private Limited has informed that the company has got merged with M/s. Pearson India Education Services Private Limited based on the order issued by National

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Company Law Tribunal at Division Bench-I, Chennai vide its order dated 22.03.2021 against the Company Petition No.CP/1199 & 1200/CAA/2019 and CP/693 & 694/CAA/2019, under the scheme of amalgamation.

Consequent to the above change, they have requested approval for change in implementing agency of the SEZ Unit from M/s. Pearson India Support Services Private Limited to M/s. Pearson India Education Services Private Limited. The Unit has also furnished the details of shareholding pattern pre-merger, post-merger and revised list of Directors.

The request of the Unit for change in the implementing agency from M/s. Pearson India Support Services Private Limited to M/s. Pearson India Education Services Private Limited was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in terms of Instruction No.89 & 90 issued by Department of Commerce.

1.8 Request of M/s. Wipro Limited, Unit-III for acquiring additional space in ELCOT-SEZ, Coimbatore

The request from **M/s. Wipro Limited, Unit-III** for approval for acquiring additional space of 8,797 Sq.mt. in Tower S2, Ground Floor, 3rd Floor and 4th Floor at ELCOT SEZ, Coimbatore was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in view of the revised projections submitted by them.

1.9 Request of M/s. UBX Cloud Private Limited for surrendering of space and acquiring new space in ELCOT-SEZ, Coimbatore

The request for approval for surrender of SME Modules GF-20 (257 Sq.ft) to the Co- Developer by M/s. UBX Cloud Private Limited and acquiring new space of 15 Seats in DC-22 located at 4th Floor from the Co-Developer, Tidel Park Coimbatore Limited was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in view of the reasons stated by them.

1.10 Request of M/s. Vista Engineering Solutions Private Limited for surrender of space in ELCOT-SEZ, Coimbatore

The request for approval for surrender of 19 Seats in Module No.DC-05 at 4th Floor to the Co-Developer, Tidel Park Coimbatore Limited by **M/s. Vista Engineering Solutions Private Limited** was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in view of the reasons stated by them.

1.11 Request from M/s. Transcendent Energy Tech Solutions Private Limited for setting up a new SEZ Unit in ELCOT-SEZ, Coimbatore

The proposal of M/s Transcendent Energy Tech Solutions Private Limited, for setting up a new SEZ Unit in ELCOT-SEZ, Coimbatore for "IT Consulting and Support Services and IT/ITES- Software Design and

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Development Services" with a projected investment of ₹ 60 lakh and projected NFEE of ₹ 6,656 lakh over a period of 5 years with an employment generation for 35 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.

1.12 Request from M/s. Lab369 Technologies Private Limited for setting up a new SEZ Unit in ELCOTSEZ, Coimbatore

The proposal of M/s Lab369 Technologies Private Limited, for setting up a new SEZ Unit in ELCOT-SEZ, Coimbatore for "IT/ITES-Management Consulting and Management Services and Information Technology Services" with a projected investment of ₹ 22 lakh and projected NFEE of ₹ 842 lakh over a period of 5 years with an employment generation for 23 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.

1.13 Request from M/s. Cheyyar SEZ Developers Private Limited, Bargur for procurement of materials and monitoring the Quarterly Report and Half-yearly Report

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 ₹1.31 lakh with a duty forgone value of ₹0.18 lakh for its authorised operations, viz., for Fire Protection system with sprinklers, fire and smoke detectors 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. The Committee also noted the submission of the Quarterly Report for the Quarter ending December 2020 and Half-yearly Report for the period April to September 2020 by the Developer.

1.14 Request from M/s. IG3 Infra Limited for procurement of materials and monitoring the Quarterly Report and Half-yearly report

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 ₹ 1,540 lakh with a duty forgone value of ₹ 235 lakh for its authorised operations, viz., Construction of all types of buildings in the processing area of 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. The Committee also noted the submission of the Quarterly Report for the Quarter ending December 2020 and Half-yearly Report for the period April to September 2020 by the Developer.

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1.15 Request from M/s. Infosys Limited for procurement of materials and monitoring the Quarterly Report and Half-yearly report

M/s. Infosys Limited, Co-Developer of the Mahindra World City SEZ for IT, Chengalpattu have submitted for approval of Unit Approval Committee, a list of indigenous materials for an estimated value of ₹51.91 lakh with a duty forgone value of ₹9.35 lakh and imported materials for an estimated value of ₹7.63 lakh with a duty forgone value of ₹1.37 lakh for its authorised operations, viz., Chiller Plant, Education & Research Block, Employee Care Centre, Facility Block and Food Court of 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. The Committee also noted the submission of the Quarterly Report for the Quarter ending December 2020 and Half-yearly Report for the period April to September 2020 by the Developer.

1.16 Request from M/s. Perungudi Real Estates Private Limited for procurement of materials and monitoring the Quarterly Report and Half-yearly report

M/s. Perungudi Real Estates Private Limited, Developer of the SEZ at Perungudi, have submitted for approval of Unit Approval Committee, a list of indigenous materials for an estimated value of ₹ 767.99 lakh with a duty forgone value of ₹ 138.24 lakh for its authorised operations, viz., Providing infrastructure facilities 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. The Committee also noted the submission of the Quarterly Report for the Quarter ending December 2020 and Half-yearly Report for the period April to September 2020 by the Developer.

1.17 Request of M/s. Amazon Development Centre India Private Limited for acquiring additional space in Perungudi Real Estates SEZ, Perungudi

The request for approval for acquiring additional space of 380 Sq.ft. in Ground Floor at Tower-A from the Developer by M/s. Amazon Development Centre India Private Limited was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in view of the reasons submitted by them.

1.18 Request of M/s. HCL Technologies Limited, Unit-I for surrender of space in Bayline Infotech SEZ, Navalur

The request for approval for surrender of 11,880 Sq.ft. a part of 2nd Floor, Block-I to the Developer, M/s. Bayline Infotech SEZ by M/s. HCL Technologies Limited, Unit-I was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in view of the reasons stated by them.

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1.19 Monitoring the performance of 7 Units in Mahindra World City SEZ for Apparels and Fashion Accessories, Chengalpattu

The performance of the following 7 Units in Mahindra World City SEZ for Apparels and Fashion Accessories, 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.

SI. No.	Name of the Unit	Year & Block	NFEE (₹ in Lakh)	
1	M/s. Linea Fashions (India) Private Limited	2 nd Year in the 3 rd Five Year Block	3,519	
2	M/s. Hangers Plus India Private Limited	3 rd Year in the 1 st Five Year Block	(-) 15	
3	M/s. Leather Crafts (I) Private Limited	2 nd Year in the 3 rd Five Year Block	4,453	
4	M/s. Tuk Tuk Exports	2 nd Year in the 3 rd Five Year Block	2,909	
5	M/s. Srinivasa Fashions Private Limited	5 th Year in the 3 rd Five Year Block	2,949	
6	M/s. Intimex Fashions Private Limited	3 rd Year in the 1 st Five Year Block	0	
7	M/s. Clothesline and Colours Apparels Pvt Ltd	3 rd Year in the 1 st Five Year Block	0	

While the Committee noted that the cumulative NFEE of the all Units except one was positive, the Committee decided that a Show Cause Notice may be issued to M/s. Hangers Plus India Private Limited for not achieving the positive NFE. The ADC was asked to ascertain the reasons for the shortfall in achievement of employment from M/s. Tuk Tuk Exports and send a letter to M/s. Intimex Fashions Private Limited and M/s. Clothesline and Colours Apparels Private Limited for their poor performance and plan of action for improving their performance in the future.

1.20 Monitoring the performance of 7 Units in Mahindra World City SEZ for Auto Ancillaries, Chengalpattu

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.

SI. No.	Name of the Unit	Year & Block	NFEE (₹ in Lakh)
1	M/s. Madras Engineering Industries P Ltd – I	3 rd Year in the 3 rd Five Year Block	9,704
2	M/s. Madras Engineering Industries P Ltd - II	3 rd Year in the 1 st Five Year Block	1,248
3	M/s. Timken Engineering & Research I P Ltd	2 nd Year in the 3 rd Five Year Block	22,252
4	M/s. Sundaram Clayton Limited	1 st Year in the 3 rd Five Year Block	17,573
5	M/s. Sundaram Brake Linings Ltd – Unit I	4 th Year in the 3 rd Five Year Block	0

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6	M/s. Sundaram Brake Linings Ltd – Unit-II	5 th Year in the 2 nd Five Year Block	4,463
7	M/s. Ucal Fuel Systems Limited	4 th Year in the 2 nd Five Year Block	(-) 7

The ADC was asked to ascertain the reasons for the shortfall in achievement of projections in respect of M/s. Madras Engineering Industries Private Limited, Unit-II and M/s. Sundaram Clayton Limited. It was also decided that a Show Cause Notice may be issued to M/s. Ucal Fuel Systems Limited for achieving negative NFEE.

1.21 Monitoring the performance of 13 Units in IG3 Infra SEZ, Thoraipakkam

The performance of the following 13 Units in IG3 Infra SEZ, Thoraipakkam 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.

SI. No.	Name of the Unit	Year & Block	NFEE (₹ in Lakh)
1	M/s. Hexaware Technologies Ltd – BPS Unit	4 th Year in the 1 st Five Year Block	4,470
2	M/s. Hexaware Technologies Ltd – Unit-II	2 nd Year in the 1 st Five Year Block	3,357
3	M/s. Ensona Technologies LLP	2 nd Year in the 1 st Five Year Block	4,614
4	M/s. Tata Exlsi Limited	2 nd Year in the 1 st Five Year Block	4,802
5	M/s. DHL Information Services (I) LLP	2 nd Year in the 1 st Five Year Block	9,892
6	M/s. DHL Global Forwarding Freight Ser I LLP	2 nd Year in the 1 st Five Year Block	12,924
7	M/s. QBurst Technologies (P) Limited	3 rd Year in the 1 st Five Year Block	253
8	M/s. Trenchant Trading Systems Private Ltd	5 th Year in the 2 nd Five Year Block	352
9	M/s. Comcast India Engineering Centre I LLP	4 th Year in the 1 st Five Year Block	18,860
10	M/s. Icon Clinical Research India Pvt Ltd	3 rd Year in the 1 st Five Year Block	28,413
11	M/s. PCA Motors Private Limited	1 st Year in the 1 st Five Year Block	3,371
12	M/s. Wells Fargo International Solutions P Ltd	3 rd Year in the 1 st Five Year Block	20,979
13	M/s. Vee Technologies Private Limited	4 th Year in the 1 st Five Year Block	3,765

While the Committee noted that the cumulative NFEE of all the Units was positive, the ADC was asked to ascertain the reasons for the shortfall in achievement of projections in respect of M/s. QBurst Technologies (P) Limited and apprise the Committee accordingly.

1.22 Request from M/s. Varsha Stones International Private Limited for setting up a new EOU

The proposal of **M/s.** Varsha Stones International Private Limited, for setting up a new EOU at Sy.Nos.1307/A1, Sappadi Village, Kamanaddodi, Shoolagiri Taluk, Krishnagiri District-635 196 for manufacture and export of "Polished Granite Slabs" with a projected investment of ₹2,338 lakh and projected NFEE of ₹17,179 lakh over a period of 5 years with an employment generation for 40 persons

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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 2015-20 and Para 6.01(b) (i) of Handbook of Procedures 2015-20.

1.23 Request from M/s. Infovision Solutions India Private Limited for setting up a new SEZ Unit in CHIL-SEZ, Coimbatore

The proposal of M/s. Infovision Solutions India Private Limited, for setting up a new SEZ Unit in CHIL-SEZ, Coimbatore for "Information Technology/Information Technology Enabled Services" with a projected investment of ₹125 lakh and projected NFEE of ₹9,767 lakh over a period of 5 years with an employment generation for 972 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.

1.24 Request from M/s. Tata Consultancy Services Limited, Egattur, Siruseri for procurement of materials and monitoring of the Quarterly Report and Half-yearly Returns of the Developer

M/s. Tata Consultancy Services Limited, Developer of the SEZ at Egattur, Siruseri, have submitted for approval of Unit Approval Committee, a list of indigenous materials (pre-construction materials) for an estimated value of ₹ 2,454 lakh with a duty forgone value of ₹ 687 lakh for its authorised operations, viz., Construction work 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. The Committee also noted the Quarterly returns for the period July to September 2020 and Half-yearly returns for the period from April to September 2020.

1.25 <u>Monitoring the performance of M/s. Altran Technologies India Private Limited in CHIL SEZ,</u> <u>Coimbatore</u>

The Unit Approval Committee monitored the performance of M/s. Altran Technologies India Private Limited, an SEZ Unit located in CHIL-SEZ, Coimbatore and noted that the Unit has achieved a cumulative NFE of ₹ 6,370.62 lakh at the end of the 4th Year in the 1st Five Year Block Period (2019-20). The ADC was asked to find out the reasons for the shortfall in achievement of export, NFE and employment vis-a-vis their projections and apprise the UAC in the next meeting.

1.26 Request from M/s. Vintorix Private Limited for setting up a new SEZ Unit in Gateway Office Parks <u>Limited SEZ, Perungalathur</u>

The proposal of M/s. Vintorix Private Limited, for setting up a new SEZ Unit in Gateway Office Parks SEZ, Perungalathur for "Information Technology/Information Technology Enabled Services" with a

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projected investment of ₹644 lakh and projected NFEE of ₹3,028 lakh over a period of 5 years with an employment generation for 120 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.

1.27 Request from M/s. Flextronics Technologies India Private Limited for setting up a Warehousing Unit in Flextronics SEZ, Sriperumbudur

The proposal of M/s. Flextronics Technologies India Private Limited, for setting up a Warehousing and Logistics Unit in Flextronics SEZ, Sriperumbudur for "Warehousing & Logistics, permissible Value-added services (Kitting, Packing, Re-packing, Labelling, Quality Testing and other Support Services)" with a projected investment of ₹ 730 lakh and projected NFEE of ₹ 87 lakh over a period of 5 years with an employment generation for 110 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.

1.28 Request of M/s. Global e-Business Operations Private Limited, for surrender of space

The request for approval for surrender of 49,072 Sq.ft. in 10th and 11th Floor to the Developer, M/s. Tril Info Park SEZ by **M/s.** Global e-Business Operations Private Limited was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in view of the reasons stated by them.

1.29 <u>Cancellation of LOA issued to M/s. Glocare Labs Private Limited due to non-implementation of the Project</u>

M/s. Glocare Labs Private Limited was issued LOA No.8/125/2017/Frontier Med. SEZ on 31.05.2017 for setting up their Unit in Frontier Mediville SEZ, Gummidipoondi for carrying out Clinical research to determine Bio-availability and Bio-equivalence of generic pharmaceutical Drugs.

The Unit has neither executed BLUT nor has intimated the DCP. The validity of the LOA issued to the Unit expired on 30.05.2018.

A Show Cause Notice was issued to the Unit. In response to the Show Cause Notice, the Director of the Company requested to condone the SCN and stated that since the project is not viable for Developer and them, they have not pursued with the project.

The Authorised Officer of the SEZ has also informed that there has been no production, no export or import transactions have taken place.

The proposal for cancellation of LOA issued to M/s. Glocare Labs Private Limited was examined by the Unit Approval Committee. After deliberations, the Committee decided that the LOA issued to the Unit may be cancelled in terms of the provisions contained in Section 16(1) of the SEZ Act, 2005.

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1.30 Request from M/s. Infosys Limited for procurement of materials and monitoring the Half-yearly report

M/s. Infosys Limited, Developer of IT SEZ, Sholinganallur have submitted for approval of Unit Approval Committee, a list of indigenous materials for an estimated value of ₹ 13.93 lakh with a duty forgone value of ₹ 2.50 lakh and imported materials for an estimated value of ₹ 15.63 lakh with a duty forgone value of ₹ 4.85 lakh for its authorised operations, viz., Software Development Block. 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. The Committee also noted the submission of the Half-yearly Report for the period April to September 2020 by the Developer.

1.31 Request of M/s. Flextronics Technologies India Private Limited for diversification

M/s. Flextronics Technologies India Private Limited, an SEZ Unit located in Flextronics SEZ, Sriperumbudur was issued LOA on 01.08.2006 for manufacture, trading and export of Telecom Products, Consumer Products, PCBAs, Mobile Chargers and Transformers.

Now, the Unit has made request for inclusion of the following item in their LOA for manufacture and export under broadbanding:-

Sl.No.	Item of Manufacture	HSN Code	Capacity in lakh Units per annum
1	Water Meters	90282000	5 Lakh

The Unit has also furnished the revised projections for inclusion of the above item.

The request of the Unit for inclusion of the above item in their LOA under diversification was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in terms of the provisions contained in Rule 19(2) of SEZ Rules, 2006.

1.32 Request from M/s. Food Hub Software Solutions India Private Limited for setting up a new SEZ Unit in DLF Info City Chennai Limited SEZ

The proposal of M/s. Food Hub Software Solutions India Private Limited, for setting up a new SEZ Unit in DLF Info City Chennai Limited, SEZ, Ramapuram for "IT/ITES (Software Development and IT Enabled Services)" with a projected investment of ₹855 lakh and projected NFEE of ₹1,619 lakh over a period of 5 years with an employment generation for 815 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.

1.33 Request of M/s. Prochant India Private Limited (Unit-II) for acquiring additional space in DLF Info City Chennai Limited SEZ

The request for approval for acquiring additional space of 16,473 Sq.ft. in part of 7th Floor in Block 6 from the Co-Developer(GKS Tech Park Private Limited) by **M/s. Prochant India Private Limited, Unit-II** was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in view of the revised projections submitted by them.

1.34 Request from M/s. DLF Assets Limited for procurement of materials and monitoring the Quarterly Report and Half-yearly report

M/s. DLF Assets Limited, Co-Developer of DLF Info City Chennai Limited SEZ, have submitted for approval of Unit Approval Committee, a list of indigenous materials (pre-construction materials) for an estimated value of ₹ 291.75 lakh with a duty forgone value of ₹ 52.51 lakh for its authorised operations, viz., Office Space (Warm Shell). 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. The Committee also noted the Quarterly returns for the period October to December 2020 and Half-yearly returns for the period from April to September 2020.

1.35 Request of M/s. DLF Power & Services Limited, Co-Developer of DLF Info City Chennai Limited for approval of procurement of HSD for the year 2021-22

M/s. DLF Power & Services Limited, Co-Developer of the SEZ, has requested for sanction of their HSD entitlement for the year 2021-22 based on the preceding year's average monthly consumption by submitting month wise consumption certificate duly certified by a Chartered Engineer with total quantity of 519.33 KL consumed by them during the year 2020-21.

The Co-Developer has submitted the details of actual consumption of HSD for the year 2020-21, ie., 519.33 KL duly certified by the Independent Chartered Engineer and signed by the Authorised Officer of the SEZ to consider for approval in accordance with para (vi) of Power Guidelines issued by the Ministry of Commerce & Industry, New Delhi, vide Notification No.P.6/3/2006-SEZ (Vol.III) dated 16th February 2016.

The request of the Co-Developer for procurement of duty free HSD for the year 2021-22 was examined by the Unit Approval Committee. It is seen that the Co-Developer has procured 292 KL of duty free HSD during the year 2020-21 against 212.05 KL approved by this office. Since the Co-Developer has procured an excess of 79.95 KL of duty free HSD during the year 2020-21, the Committee decided that a clarification may be sought from the Co-Developer in this regard and hence deferred the proposal.

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1.36 Ratification of operation of Canteen/Cafeteria and Gymnasium facilities by M/s. IBM India Private Limited in DLF Info City Chennai Limited SEZ

M/s. IBM India Private Limited was issued with LOA on 25.01.2007 for setting up an SEZ Unit for IT/ITES in DLF Info City Chennai Limited SEZ. The Unit is presently operating in the built up area admeasuring 6,19,602 Sq.ft in DLF Info City Chennai Limited SEZ.

The Unit has informed that Cafeteria, Gym and Tuck Shop facilities (in an area of 25,008 Sq.ft.) are provided to their employees working from the approved area for authorised export operations under the LOA.

The Unit has stated that they were of the opinion that such services fall under default list of services and believed that no approval is required for availing the services of outdoor caterer. However, Instruction 95 under Rule 11(5) of the SEZ Rules, 2006 stipulates the requirement to have permission to run Cafeteria, Crèche, Gymnasium and similar facilities in the premises.

The Unit has also submitted that they will not avail any exemption, drawback, concessions or any other benefit available under Section 7 or Section 26 of the SEZ Act, for creating Canteen/Cafeteria within the premises of the Unit.

When the request of the Unit was placed before the UAC on 24.02.2020, the Committee noted that the Unit had already set up these facilities in their premises without getting any approval from the UAC and even before issue of Instruction No.95 by Department of Commerce and decided that a Show Cause Notice may be issued to the Unit for operating these facilities in their premises by third party vendors.

Accordingly, a Show Cause Notice was issued to the Unit on 05.03.2020 and directed to show cause as to why action should not be taken against them for the unauthorised operation undertaken by the Unit.

The reply furnished by the Unit was examined by the Adjudicating Authority, who passed an Order-in-Original dated 10.12.2020 warning the Unit not to repeat such mistakes in future.

In view of the Order-in-Original passed by the Office of the MEPZ-SEZ warning the Unit not to repeat such mistakes in future, the operation of Cafeteria, Gym and Tuck Shop by the Unit in their premises was ratified by the Unit Approval Committee.

1.37 Request from M/s. HungerRush (India) Private Limited for setting up a new SEZ Unit in DLF Info <u>City Chennai Limited SEZ</u>

The proposal of M/s. HungerRush (India) Private Limited, for setting up a new SEZ Unit in DLF Info City Chennai Limited, SEZ, Ramapuram for "IT/ITES (Information Technology and IT Enabled Services)" with a projected investment of ₹ 450 lakh and projected NFEE of ₹ 5,558 lakh over a period of 5 years with an employment generation for 120 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.

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1.38 Request of M/s. KGISL Infrastructure Private Limited for approval to set up Clinic & Medical Centre in their SEZ

M/s. KGISL Infrastructures Private Limited (formerly Coimbatore Hi-Tech Infrastructure Private Limited), the Developer of the SEZ, Coimbatore has submitted a request for permission to set up a Clinic and Medical Centre in an area of 600 Sq.ft in S.F.No.620/1 by availing duty exemption in the Non-Processing Area of the SEZ for exclusive use of the employees working in the SEZ.

The request of the Developer was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in terms of the provisions contained in Instruction No.50 dated 15.03.2010 issued by Ministry of Commerce & Industry, New Delhi.

1.39 Request of M/s. DLF Info City Chennai Limited, Developer of the SEZ for inclusion of additional service viz., Real Estate Services in the list of authorised services for availing IGST Exemption

M/s. DLF Info City Chennai Limited, Developer of the SEZ have requested to consider inclusion of "Real Estate Services" as an additional service for availing IGST exemption. The Developer has stated that the said service is required for identifying new Units for office space to provide on fee/commission basis/contract basis by the service provider.

The request of the Developer was examined by the Unit Approval Committee. After deliberations, the Committee approved the request of the Developer for inclusion of "Real Estate Services" as additional service for availing IGST exemption in view of the fact that such approval was already given to their Co-Developer.

1.40 Request from M/s. Larsen & Toubro Infotech Limited for setting up a new SEZ Unit in Span Ventures SEZ, Coimbatore

The proposal of M/s. Larsen & Toubro Infotech Private Limited, for setting up a new SEZ Unit in Span Ventures SEZ, Coimbatore for "IT/ITES (Information Technology and IT Enabled Services)" with a projected investment of ₹ 763 lakh and projected NFEE of ₹ 7,398 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 Rule 18(2) of SEZ Rules, 2006.

1.41 Request from M/s. CSA Logistics LLP for setting up a new FTWZ Unit in NDR Infrastructure Free Trade Warehousing Zone at Ponneri

The proposal of M/s. CSA Logistics LLP, for setting up a new FTWZ Unit in NDR Infrastructure Free Trade Warehousing Zone at Ponneri Taluk, Tiruvallur District for "Trading and Warehousing Services including services such as labelling, packing or re-packing as permitted" with a projected investment of

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₹ 38 lakh and projected NFEE of ₹ 612 lakh over a period of 5 years with an employment generation for 13 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.

1.42 Request from M/s. Futurelog India Private Limited for setting up a new FTWZ Unit in NDR Infrastructure Free Trade Warehousing Zone at Ponneri

The proposal of M/s. Futurelog India Private Limited, for setting up a new FTWZ Unit in NDR Infrastructure Free Trade Warehousing Zone at Ponneri Taluk, Tiruvallur District for "Warehousing & Logistics services including permissible Value added services" with a projected investment of ₹ 50 lakh and projected NFEE of ₹ 365 lakh over a period of 5 years with an employment generation for 10 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.

1.43 Request of M/s. Attar Mohammed Dawood & Company, MEPZ for merger of their LOAs

M/s. Attar Mohammed Dawood & Company was issued with LOA No.8/569/2003-SEZ dated 11.04.2003 for manufacture and export of "Attars, Perfumery Compounds, Fragrance (EDT,EDP), Essential Oils, Agarbathis, Dhoop Powder, Bakur Incense, Hair Oil, Cream Talc, Cosmetic & Toiletries including Agarwood Products" and Unit-II with LOA No.8/164/2003/SEZ dated 28.03.2003 (initially LOA was issued on 28.03.2003 in the name of M/s. Attar Mohd. Dawood & Bros (Madras) which was taken over by M/s. Attar Mohammed Dawood & Company by Business Transfer Agreement with the approval of UAC held in 18th November 2020) for manufacture and export of "India Attars, Perfumes, Perfumery Compound Agarbathis, Decorated Empty Aluminium and Glass Bottles".

Now, the Unit has approached this office for merger of their Unit-II with that of Unit-I. The Unit has submitted revised projections for merger of the LOAs. The Unit has submitted the relevant documents to undertake the assets and liabilities of Unit-II.

The request of the Unit for merger of their Unit-II with Unit-I was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in terms of the provisions contained in Rule 19(2) (b) of SEZ Rules, 2006.

1.44 Request of M/s. Econ Systems India Private Limited, MEPZ for trading activity under broadbanding

M/s. Econ Systems India Private Limited, was issued LOA No.08/198/2019/MEPZ-SEZ dated 31.12.2019 for manufacture and export of "Populated PCB Assembly for Automatic Data Processing". The LOA is valid up to 24.04.2025.

Now, the Unit has made a request for trading activity of the following items under broad banding:

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SI.No.	Name of the Item	HSN Code	Annual Capacity
1	Bare PCB	85340000	35,000
2	Capacitors	85322400	35,000
3	Resistors	85332929	35,000
4	Image Sensors	90329000	1,00,000
5	Fixed Inductor	85045090	30,000
6	Connector	85366990	50,000
7	Integrated Circuit	85423100	1,00,000
8	Cable Assemblies	85442090	30,000
9	LED ,	85414020	30,000
10	Ferrite Bead	85051190	30,000
11	Mosfet	85412900	30,000
12	Crystals	85423100	30,000
13	Quick Start Guide for Development Kit	84715000	1,000
14	Screws/Nut	73181900	5,00,000
15	Diodes	85411000	30,000
16	Headers & Wire Housing	85366990	30,000
17	Oscillators	85416000	30,000
18	Lens Holder	90021100	30,000
19	Camera Module	85299090	3,00,000
20	Metal Enclosures & Holder	76109090	30,000
21	Plastic Holder	39269099	30,000
22	Metal Heat Sink	76169990	30,000
23	Cables	85444999	3,00,000
4	Lens	90021100	3,00,000
5	IC-Others	85423900	1,00,000
5	Regulators	85423900	30,000
6	Spacers	39206110	30,000

The Unit has submitted revised projections on inclusion of the above items.

The request of the Unit for trading of the above items under broadbanding was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in terms of provisions contained in para 19(2) of SEZ Rules, 2006 subject to the condition that the Unit shall maintain separate accounts for trading activity and earn foreign exchange for the same.

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1.45 Request of M/s. T2S Software Solutions Private Limited for surrender of space in DLF Info City **Chennai Limited SEZ**

The request for approval for surrender of 14,855 Sq.ft. on part of 3rd Floor, Block 9A to the Developer, M/s. DLF Info City Chennai Limited SEZ by M/s. T2S Software Solutions Private Limited was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in view of the reasons stated by them.

Request from M/s. Mango Tree Warehouse for setting up a new FTWZ Unit in NDR Infrastructure 1.46 Free Trade Warehousing Zone at Ponneri

The proposal of M/s. Mango Tree Warehouse, for setting up a new FTWZ Unit in NDR Infrastructure Free Trade Warehousing Zone at Ponneri Taluk, Tiruvallur District for "Warehousing and Logistic Services including permissible Value Added Services" with a projected investment of ₹ 50 lakh and projected NFEE of ₹414 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.

Request from M/s. VJP Shipping India Private Limited for setting up a new FTWZ Unit in NDR 1.47 Infrastructure Free Trade Warehousing Zone at Ponneri

The proposal of M/s. VJP Shipping India Private Limited, for setting up a new FTWZ Unit in NDR Infrastructure Free Trade Warehousing Zone at Ponneri Taluk, Tiruvallur District for "Warehousing & Logistics Services including permissible Value Added Services" with a projected investment of ₹50 lakh and projected NFEE of ₹491 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.

Request of M/s. Saastha Warehousing Limited for surrender of space in NDR Infrastructure Free 1.48 **Trade Warehousing Zone, Ponneri**

The request for approval for surrender of 90,384 Sq.ft of Warehouse Space to the Developer, NDR Infrastructure Free Trade Warehousing Zone, Ponneri by M/s. Saastha Warehousing Limited was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in view of the reasons stated by them.

Request of M/s. BPS Industries, MEPZ for Trading activity under broadbanding 1.49

M/s. BPS Industries, MEPZ was issued LOA No.8/53/2004/SEZ dated 13.08.2004 for manufacture and export of "Leather Wallets/Leather Hand Bags of different models/sizes and Belts". Their LOA is valid up to 16.02.2025. L. dm

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Now, the Unit has made a request to this office for trading activity of the following items:

Sl.No.	Name of the Item	HSN Code	Annual Capacity	Units of Measurement
1	Belt made of Fabric with Stretch PU Leather Overplay	62171090	1,09,00,000	Pcs
2	Wallet made of Leather, PU and woven nylon fabric with brand logo embossed in rubber	42023290	34,00,000	Pcs

The Unit has submitted revision projections in this regard.

The request of the Unit for undertaking trading of the above items under broadbanding was examined by the Unit Approval Committee. After deliberations, the Committee approved the same under broadbanding in terms of the provisions contained in 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.

1.50 Request of M/s. Avalon Technologies Private Limited, MEP for merger of their Unit-II with Unit-I

M/s. Avalon Technologies Private Limited, Unit-I, MEPZ has been issued LOA No.8/526/2003/SEZ dated 22.03.2003 for manufacture and export of "PCB Assembly, Metal Assembly, Electronic Assembly, Plastic Parts and Engineering Assemblies" and Unit-II with LOA No.8/108/2006/SEZ dated 26.09.2006 for manufacture and export of "Printed Circuit Board Assembly, Electronic Assembly, Plastic Parts, Metal Assembly, Engineering Assembly, Cable Assembly and Harness Cables".

Now, the Unit has made a request to this office for merger of their Unit-II with that of Unit-I. While the Unit-I has started their commercial production on 01.01.2003, both the Units have achieved positive NFEE up to 2019-2021. M/s. Avalon Technologies Private Limited have furnished undertaking to the effect that their Unit-I will take over the assets and liabilities of Unit-II. They have also submitted revised projections in this regard.

The request of the Unit for merger of their Unit-I with that of Unit-II was examined by the Unit Approval Committee. After deliberations, the Committee approved the same in terms of Rule 19(2) (b) of SEZ Rules, 2006.

The meeting concluded with a Vote of thanks with the information that the next meeting will be held on 10^{th} May 2021.

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

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