

No. F.2/1/2017-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Udyog Bhawan, New Delhi
Dated the 1st March, 2017

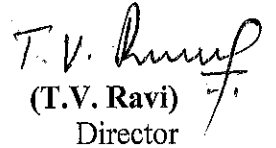
OFFICE MEMORANDUM

Subject: 75th Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) scheduled to be held on 8th March, 2017 at 10.00 A.M in Room No. 141 - forwarding of Agenda thereof – Reg.

In continuation to this Department's O.M. of even number dated 2nd February, 2017 on the above mentioned subject, the undersigned is directed to enclose herewith the Agenda for the 75th meeting of the BoA for SEZs scheduled to be held on 8th March, 2017 for information and necessary action. Soft copy of the agenda has also been hosted on the website: www.sezindia.nic.in. The addressees located outside Delhi are requested to download the agenda from the above mentioned website.

2. It may be noted that the meeting is rescheduled to 10.00 A.M. in Room No. 141, Udyog Bhawan on 08.03.2017.

3. The addressees are requested to make it convenient to attend the meeting.


(T.V. Ravi)
Director

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To

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2. Central Board of Direct Taxes, Member (IT), Department of Revenue, North Block, New Delhi. (Telefax: 23092107).
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. Joint Secretary, Department of Industrial Policy and Promotion, Udyog Bhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.

10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, New Delhi (Fax: 23062315).
11. Secretary, Department of Electronics & Information Technology, Electronics Niketan, 6, CGO Complex, New Delhi. (Fax: 24363101)
12. Joint Secretary (IS-I), Ministry of Home Affairs, North Block, New Delhi (Fax: 23092569)
13. Joint Secretary (C&W), Ministry of Defence, Fax: 23015444, South Block, New Delhi.
14. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi – 110003 (Fax: 24363577)
15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
16. Joint Secretary, (Justice-I), Department of Legal Affairs, M/o Law & Justice, New Delhi (Tel: 2338 3037).
17. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
22. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
23. Development Commissioner, Noida Special Economic Zone, Noida.
24. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
25. Development Commissioner, Falta Special Economic Zone, Kolkata.
26. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
27. Development Commissioner, Madras Special Economic Zone, Chennai
28. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
29. Development Commissioner, Cochin Special Economic Zone, Cochin.
30. Development Commissioner, Indore Special Economic Zone, Indore.
31. Development Commissioner, Mundra Special Economic Zone, 4th Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
32. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
33. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai – 400 096
34. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra Padra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9th Floor, Siripuram, Visakhapatnam – 3
36. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Government of Andhra Pradesh, Principal Secretary and CIP, Industries and Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).

41. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
42. Government of Karnataka, Principal Secretary, Commerce and Industry Department, Vikas Saudha, Bangalore – 560001. (Fax: 080-22259870)
43. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
44. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
45. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4th Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
46. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
47. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
48. Government of Haryana, Financial Commissioner and Principal Secretary, Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
49. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
50. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
51. Government of Punjab, Principal Secretary Department of Industry & Commerce Udyog Bhawan, Sector -17, Chandigarh- 160017.
52. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
53. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneswar – 751001 (Fax: 0671-536819/2406299).
54. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
55. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
56. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
57. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
58. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
59. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

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**Agenda for the 75th meeting of the Board of Approval to be held on
8th March, 2017, at 10.00 A.M. in the Room No. 141, Udyog Bhawan, New Delhi**

Item No. 75.1: Requests for extension of validity of formal approvals (5 proposals)

BoA in its meeting held on 14th September, 2012, examining similar cases observed as under: -

"The Board advised the Development Commissioners to recommend the requests for extension of formal approval beyond 5th year and onwards only after satisfying that the developer has taken sufficient steps towards operationalisation of the project and further extension is based on justifiable reasons. Board also observed that extensions may not be granted as a matter of routine unless some progress has been made on ground by the developers. The Board, therefore, after deliberations, extended the validity of the formal approval to the requests for extensions beyond fifth years for a period of one year and those beyond sixth year for a period of 6 months from the date of expiry of last extension".

(i) Request of M/s. Indus Gene Expression Ltd. for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Biotech and related activities at Kodur and Settipali villages, Chilamathur Mandal, Anantapur District, Andhra Pradesh, beyond 13th February, 2017

Name of the developer: M/s. Indus Gene Expression Ltd.

Sector : Biotech and related activities

Location : Kodur and Settipali villages, Chilamathur Mandal, Anantapur District, Andhra Pradesh

Extension : The formal approval was granted on 14th February, 2011. The developer has been granted three extensions, validity period of which is upto 13th February, 2017. The developer has requested for further extension so as to implement the project upto **13th February, 2018.**

The developer has made following investments/plans upto 30.09.2016.

- | | | | |
|-------|---|---|--|
| (i) | Investment in Land | - | Rs. 0.87 crores |
| (ii) | Investment in building and other infrastructure | - | Rs. 13.66 crores |
| (iii) | Investment in infrastructure since last extension | - | Rs. 3.24 crores |
| (iv) | Physical progress | - | The developer has stated that being a biotech project, it takes a lot of time for validation and approvals from various agencies national and international authorities like USFDA, DSIR, DBT and DST after completion of the facility and production of biopharmaceuticals is expected to start by April, 2018. |

DC VSEZ has recommended the proposal for extension for a period of one year.

The request of the developer is accordingly placed before BoA for its consideration.

(ii) Request of M/s. SEZ Biotech Services Pvt. Ltd. for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Biotechnology at Manjari Budruk, Taluka Haveli, District Pune, Maharashtra, beyond 27th March, 2017

Name of the developer: M/s. SEZ Biotech Services Pvt. Ltd.

Sector : Biotechnology

Location: Manjari Budruk, Taluka Haveli, District Pune, Maharashtra

Extension : Formal approval to the developer was granted on 27th March, 2012. The developer has been granted two extensions, validity period of which is upto 27th March, 2017. The developer has requested for further extension so as to implement the project upto **27th March, 2018.**

The developer has requested for further extension so as to implement the project.

The Incremental Investment since last extension:-

S. No.	Particulars	Figures reflecting in CE Certificate upto 31.01.2016 (last extension) Rs. in lacs	Figures reflecting in CE certificate up to 31.12.2016 (current extension) Rs. in lacs	Financial progress made since last extension Rs. in lacs
1.	Investment in land up to 31.12.2016	64.50	72.54.00	8.04
2.	Investment in infrastructure upto 31.12.2016	15.300	21,400.00	6100.00
3.	Proposed investment for the entire project	15364.50	34,050.00	6108.04

Physical progress: The developer has completed construction of three buildings admeasuring area of 71,468.96 sq. mtrs in processing area and another building admeasuring 15,708 sq. mtrs in non-processing area.

Reason for delay: due to long time taken by MIDC and other State Regulatory Authorities, the above SEZ has started construction activity only in August, 2014. Further, as it is a Biotechnology park SEZ, it involves validation by WHO, FDA Authorities and other National and International Agencies.

DC SEEPZ SEZ has recommended the proposal for extension for a period of one year upto 27.03.2017.

The request of the developer is accordingly placed before BoA for its consideration.

(iii) Request of M/s. Kandla Port Trust for further extension of the validity period of formal approval, granted for setting up of port based multi product SEZ at Kandla & Tuna Area, beyond 6th May, 2017

Name of the developer: M/s. Kandla Port Trust.

Sector : Port based Multi Product

Location: Kandla and Tuna Area

Extension : Formal approval to the developer was granted on 7th May, 2007. The developer has been granted seven extensions, validity period of which is upto 6th May, 2017. The developer has requested for further extension so as to implement the project upto 6th May, 2018.

The developer has stated that they have taken the matter with Government of Gujarat for their concurrence & issuance of non-encumbrance certificate by District Revenue Authorities is being pursued since last 9 years for preparation and the implementation of the site/boundary walls/administrative block, electrification, road water pipelines etc.

Reason for delay:-

- (i) Clearance from local Revenue Authority is pending since 2008
- (ii) The concurrence of State Government for development and establishment of the SEZ is awaited. An application was sent in prescribed format to Industries Commissioner, Government of Gujarat on 31.07.2007 which is awaited.
- (iii) The survey work relating to above developer has been completed by the Revenue Authorities and necessary clearance are expected now.
- (iv) Non-encumbrance certificate for 2600 ha at Kandla and 1400 ha at Tuna i.e. total 4000 ha area is yet to be received by KPT.

DC KASEZ has recommended the proposal for extension for a period of one year.

The request of the developer is accordingly placed before BoA for its consideration.

(iv) Request of M/s. Brookefields Real Estate and Projects Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES/BPO/Electronic Hardware at "Brooke fields", Village Kundalahalli, Hobli Krishnarajapuram, Taluk Bangalore South, Karnataka, beyond 31st March 2017

Name of the developer: M/s. Brookefield Real Estate and Projects Private Limited (formerly M/s. Brooke Bond Real Estate Pvt. Ltd.)

Sector : IT/ITES/BPO/electronic Hardware

Location: "Brooke fields", Village Kundalahalli, Hobli Krishnarajapuram, Taluk Bangalore South, Karnataka

Extension : Formal approval to the developer was granted on 31st March, 2010. The developer has been granted four extensions, validity period of which is upto 31st March,

2017. The developer has requested for further extension so as to implement the project upto **31st March, 2018.**

The developer has requested for further extension so as to implement the project.

The developer has made following investments/plans.

- (i) The project cost proposed is Rs. 700 crores and have already incurred an expenditure of Rs. 33 crores.
- (ii) Balance Rs. 667 crores will be spent over a period of three years during the FY 2016-17 (Rs. 100 crores), FY 2017-18 (Rs. 250 crores) and 2018-19 (Rs. 341 crores)
- (iii) Demolition of existing structures has been completed
- (iv) Internal Architects are appointed and the designs, etc are in advances stages
- (v) All MEP, landscaping and structural consultants appointed and the work are in progress.
- (vi) Permission obtained from Bangalore Corporation (BBMP) for cutting of Trees
- (vii) NoC from Bangalore Airport Authorities obtained
- (viii) Development Plan from Bangalore Development Authority (BDA) approved in their Committee Meeting held on 29.12.2015.
- (ix) Applied for NoC for water, power (BESCOM). Fire environment Clearance (EC) and consent for establishment.

DC CSEZ has recommended the proposal for extension by one year.

The request of the developer is accordingly placed before BoA for its consideration.

(v) Request of M/s. Golden Tower Infratech Pvt. Ltd. for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Plot No. 8, Sector-144, Noida, Uttar Pradesh, beyond 2nd September 2016

Name of the developer: M/s. Golden Tower Infratech Pvt. Ltd.

Sector : IT/ITES

Location: Plot No. 8, Sector – 144, Noida, Uttar Pradesh

Extension : Formal approval to the developer was granted on 3rd September, 2008. The developer has been granted four extensions, validity period of which is upto 2nd September, 2016. The developer has requested for further extension so as to implement the project upto **2nd September, 2017.**

The developer has requested for further extension so as to implement the project.

The developer has made following investments.

(a) Details of business Plan:-

S. No	Type of cost	Proposed Investment (Rs. in cores)
1.	Land Cost	74.55
2.	Construction Cost	350.00

3.	Plant & Machinery	100.00
4.	Other Overheads	50.00
	Total	574.55

(b) Investment made so far & incremental investment since last extension:-

S. No.	Type of Cost	Total Investment made so far (Rs. in crore)	Incremental investment since last extension (Rs. in crore)
1.	Land cost	39.55	--
2.	Material Procurement	39.02	--
3.	Service Cost	4.30	--
4.	Other Overheads	6.98	2.88
	Total	89.85	2.88

(c) Details of physical progress till date:-

S. No.	Authorised activity	% completion as on date	% completion during last one year	Deadline for completion of balance work
1.	Completed 2 basement + GF+6 floor which is approx. 5.54 lakhs sqft of first building. Slab for last i.e. 7 th floor is pending	60%	0	August 2017
2.	Approx. 01 lakhs sqft. excavation work completed for 2 nd building – 5 lakhs sqft	2%	0	November, 2019
3.	Third building – 5 lakhs sqft.	0	0	November 2020
4.	Fourth Building – 5 lakhs sqft	0	0	November 2021
5.	Fifth Building – 5 laksh sqft	0	0	November 2022

Reason for delay:

- (i) Due to the recession in global financial market including recession in IT/ITES industry.
- (ii) Many completed buildings in Noida remain vacant, as a result, banks are reluctant to finance the project in view of fall in demand and increased risk perception.

DC NSEZ has recommended the proposal for extension for a period of one year.

The request of the developer is accordingly placed before BoA for its consideration.

Item No. 75.2 Requests for extension of LoP beyond 3rd Year onwards (7 proposals)

- As per Rule 18(1) of the SEZ Rules, the approval Committee may approve or reject a proposal for setting up of Unit in a Special Economic Zone.
- Cases for consideration of extension of Letter of Permission (LoP)s i.r.o units in SEZs are governed by Rule 19(4) of SEZ Rules.
- Rule 19(4) states that an LoP shall be valid for one year. First Proviso grants power to DCs for extending the LoP not exceeding 2 years. Second Proviso grants further power to DCs for extending the LoP for one more year but subject to the condition that two-thirds of activities including construction, relating to the setting up of the Unit is complete and a Chartered Engineer's certificate to this effect is submitted by the entrepreneur.
- Extensions beyond 3rd year (*in cases where two-third activities are not complete*) and 4th year are granted by BoA.
- BoA can extend the validity for a period of one year at a time.
- There is no time limit up to which the Board can extend the validity

(i) Request of M/s. Icreon Communications Pvt. Ltd. (Unit-II), a unit in NSEZ at Noida, Uttar Pradesh for extension of validity period of its LoP beyond 28th February 2016.

- **LoP issued:** 29th February, 2012 for IT/ITES
- **Extensions:** 4 (four) up to 28th February, 2017
- **Request:** For further extension up to 28.02.2018.

The unit has requested for further extension so as to implement the project.

The unit has made the following investment/plans:-

(a) Details of Business plan

S. No.	Type of cost	Proposed Investment (Rs. In crores)
1.	Land cost	Nil
2.	Construction cost	5.00
3.	Plant & Machinery	1.36
4.	Other overheads	0.70
	Total	7.06

(b) Investment made so far & incremental investment since last extension:-

S. No.	Type of cost	Total Investment made so far (Rs. In crores)	Incremental investment since last extension (Rs. In crores)
1.	Land cost	Nil	Nil
2.	Material Procurement	0.12	0.12
3.	Service Cost	0.00	0.00
4.	Other Overheads	0.12	0.12
	Total	0.24	0.24

(c) Details of physical progress till date:-

S. No.		% of completion as on date	% completion during last one year	Deadline for completion of balance work
1.	Foundation (RMC in foundation and erection of pillars)	10%	10% from the date of starting the work on 21 st November, 2016	1. Structural work till 30 th June 2017. 2. Interiors, furnishing, VRF AC System etc. by 31 st December, 2017

It has been stated that the unit had submitted that building plans to New Okhla Development Authority on 26.09.2013 for a new building which was received on July 2016. Construction has commenced on 21.09.2016.

DC NSEZ has recommended the proposal for extension upto 28.02.2018.

The request is placed before BoA for its consideration.

(ii) Request of M/s Kusum Healthcare Pvt. Ltd., a unit in Indore SEZ for extension of validity period of its LoP beyond 28th February 2017

- **LoP issued:** 14th June, 2010 for manufacture tablets, capsules, ointments, dry syrups & injections.
- **Extensions:** 6 (six) up to 28th February, 2017
- **Request:** For further extension of one year.

The unit has requested for further extension so as to implement the project.

The unit has made the following investment:-

S. No.	CAPEX Head	Expenses incurred up to 31.01.2017	Expenses incurred during last one year i.e. from 27.02.2016 to 31.01.2017 (Rs. in lacs)
1.	Land cost	180.80	0.00
2.	Site development and building construction	3844.99	1564.54
3.	Plant and machinery (incl. advance to machine suppliers)	1352.96	1064.13
4.	Other Misc. CAPEX	72.84	72.84
5.	Pre-operative expenses of capital nature	360.18	247.78
Total		5811.78	2949.30

Physical progress till 13.01.2017:-

- (i) Completed approx. 90% of total civil construction, which is inclusive of factory and admin building, security block, quality control and stores.
- (ii) Balance 10% work involves only the final finishing work i.e. painting, plumbing and erection of plant and machinery.
- (iii) Machineries such as chiller, cooling tower, compressor, boiler, chimney, dock leveler, dock shelter, ETP etc. have already been installed and further erection of other machineries such as de-humidifier, AHU's spray processors, Auto Coater, PRS machine is in progress and for the balance machines, advances have been given to the suppliers.
- (iv) Erection and commissioning of electrical works such as electrical panel and installation of 2.5 MVA transformer has been completed, and remaining cable work and cable tray etc. are in process of re-installation.
- (v) HBAC work is 90% completed and the balance work is in progress.
- (vi) The company has been issued permanent power connection permission of 1200 KVA by the developer and has also taken various statutory approvals like consent to establish from M.P. Pollution Control Board, approval of building map and building construction permission, registration under Contract Labour Act, registration under VAT and CST etc.
- (vii) The company has been regularly paying all the Govt. statutory dues including annual lease rent and maintenance charges to the developer. The power and water consumption bills are also paid.

Reason for delay: It has been stated that being a pharmaceutical unit, the company has to abide by the rules and regulations including compliance of various formalities to obtain approval from the Regulatory Authorities of the countries to which end-products are to be exported, which is time consuming.

The company has to construct and implement the pharmaceutical project in compliance to the stringent norms and standards of USFDA, MHRA, MCC/TGA, GMPS etc. for fulfilling the compliance of the Regulatory Authorities of the respective countries for exporting the products. This process involves the Regulatory Body Audit of the respective country, which is very lengthy and time consuming, leading to longer implementation schedule.

DC Indore SEZ has recommended the proposal of extension for one year.

The request is placed before BoA for its consideration.

(iii) Request of M/s. APPL Industries Ltd., a unit in the multi product SEZ being developed by M/s. Dahej SEZ at Bharuch, Gujarat for extension of Letter of Permission (LOP) beyond 13th February, 2017

- **LoP issued:** 14th February, 2011 for manufacture and export of Nylon compounds, PBT compounds, polycarbonate compounds, blends & alloys, advanced polypropylene compounds, advanced styrenic compounds, advanced colour master batches, specialty additives master batches.

- **Extensions:** 5 (five) up to 13th February, 2017
- **Request:** For further extension of one year.

The unit has requested for further extension so as to implement the project.

The unit has made the following investment:-

- (i) The unit has made total investment of Rs. 3.85 crores on the project including investment in land Rs. 3.18 crores and other infrastructure Rs. 0.67 crore.
- (ii) Since last extension the unit has made investment to the tune of Rs. 0.27 crores on the project. The unit have done many activities at plot in the SEZ i.e. soil testing & survey, site cleaning, building plan approval from developer, water connection from GIDC, placing work order of Rs. 1.28 crores.

Reason for delay:-

- (i) The unit has informed that the major reason for delay in completing the project is due to delay in getting the consent to establish (NoC) from Gujarat Pollution Control Board (GPCB). They received NoC from GPCB on 01.02.2016.
- (ii) Another reason for delay is that the Chairman of APPL Industries Ltd., who looks after the SEZ project met with major road accident during the business tour to Europe and he was hospitalized for more than 3 months period, therefore, he could not pay attention to the project work.

DC Dahej SEZ has recommended the request of extension of LoP for a period of one year up to 13.02.2018.

The request is placed before BoA for its consideration.

(iv) Request of M/s. Macson Color Chem Pvt. Ltd., a unit in the multi product SEZ being developed by M/s. Dahej SEZ at Bharuch, Gujarat for extension of Letter of Permission (LOP) beyond 5th February, 2017

- **LoP issued:** 6th February, 2013 for manufacture and export of (i) Sulfanilic acid (salt), (ii) PCOSA (ii) Schaeffers salt (iv) Flouroskien Series and (v) Colourformer, Thermal Paper coating.
- **Extensions:** 2 (two) up to 5th February, 2017
- **Request:** For further extension for one year.

The unit has requested for further extension so as to implement the project.

The unit has made the following investment:-

- (i) The unit has made total investment of Rs. 4.25 crores on the project including an investment of Rs. 1.65 crores in land and other preliminary work and pre operative expenses.
- (ii) Since last extension the unit has made investment is Rs. 1.90 crores on the project. The unit has received GPCB Clearance from Gujarat Pollution Control Board on 17.08.2015. They have received provision approval of

development plan from the developer on 25.10.2016. Excavation & foundation work of plan and office building has been completed.

Reason for delay:-

- (i) The unit has informed that major reason for delay in completing the project is due to delay in getting the development plan approved from the developer.

DC Dahej SEZ has recommended the request of extension of LoP for a period of one year up to 05.02.2018.

The request is placed before BoA for its consideration.

(v) Request of M/s. Astra Specialty Compounds India Pvt. Ltd., a unit in the multi product SEZ being developed by M/s. Dahej SEZ at Bharuch, Gujarat for extension of Letter of Permission (LOP) beyond 5th February, 2017

- **LoP issued:** 6th February, 2013 for manufacture and export of (i) various plastic masterbatches and (ii) various plastic compounds.
- **Extensions:** 2 (two) extension by DC up to 5th February, 2017
- **Request:** For further extension for one year.

The unit has requested for further extension so as to implement the project.

The unit has made the following investment:-

- (i) The unit has made total investment of Rs. 54.38 crores on the project including an investment of Rs. 3.70 crores and Rs. 16.5 crores in building, Rs. 22.2 crores in imported machinery and Rs. 11.98 crores other infrastructures.
- (ii) Since last extension the unit has made investment is Rs. 15.86 crores on the project. They have completed 90% construction work, procured all production machinery and recruited 48 skilled and 5 unskilled employees.

Reason for delay:-

- (i) The unit has informed that due to the labour shortage, violation of contract by fire contractor due to which all the fire protection work had to be re-tendered and was delayed.
- (ii) The unit has given assurance that they will be commission the project by 31.07.2017, commence trial production by 31.08.2017 & commercial production by 31.10.2017.

DC Dahej SEZ has recommended the request of extension of LoP for a period of one year up to 05.02.2018.

The request is placed before BoA for its consideration.

(vi) Request of M/s. Eternity Innovations & Technologies Pvt. Ltd., a unit in MIDC SEZ at Rajiv Infotech Park, Hinjewadi, Phase-III, Pune, Maharashtra for extension of validity period of its LoP beyond 8th January 2017

- **LoP issued:** 9th January, 2012 for ITES, Software Engineering Services, Business Process Outsourcing, Cloud computing & SaaS services.
- **Extensions:** 4 (four) extension by DC up to 8th January, 2017
- **Request:** For further extension up to 08.01.2018.

The unit has requested for further extension so as to implement the project.
The unit has made the following investment/plans:-

S. No.	Particulars	64 th BoA held on 20.02.2015	69 th BoA held on 23.02.2016	75 th BoA to be held on 08.03.2017
1.	Investment made till date	1.65 crores (for land)	1.8 crores	1.9 crores
2.	Investment made since last extension	--	15.00 lakhs	7 lakhs
3.	Physical progress since last extension	--	Construction of boundary wall i.e. around 52 mtrs.	Landscaping started on hilly plot
4.	Timeline for completion of project	July 2016	Jan 2017	Jan/Feb 2018

Reason for delay:-

It has been stated that the unit had to get extension from MIDC and spent most of their time in last few months in obtaining the same. After lots of follow-up, MIDC gave penalty free extension till 10.09.2016. But, the letter was given on 29.09.2016 i.e. post expiry of the validity. The unit submitted the letter again to Jt. CEO on 01.10.2016 requesting enough penalty free time to start and finish the construction. The required documents were submitted to MIDC on 24.10.2016. Meanwhile LoA of the unit got expired on 09.01.2017. MIDC has finally issued letter on 30.01.2017 and has given penalty free extension till 10.09.2017.

DC SEEPZ SEZ has not recommended the request of extension of LoP.

The request is placed before BoA for its consideration.

(vii) Request of M/s. Zydus Technologies Limited, a unit in pharmaceutical and biotechnology SEZ developed by M/s. Zydus Infrastructure Pvt. Ltd. at Ma for extension of Letter of Permission (LOP) beyond 28th June, 2016

- **LoP issued:** 29th June, 2009 for manufacture and export of various Transdermal Patches(medical patches).

- Extensions: 7th (Seven) up to 28th June, 2016
- **Request:** For further extension for one year.

The unit has requested for further extension so as to implement the project.

The unit has made the following investment:-

- (i) The aforesaid SEZ unit has already invested Rs. 576.44 crores till 30.09.2016. Ongoing activities of development of process technologies for manufacturing of TDA in non-oral dosage which has been duly certified by the Chartered Accountants. The investment details i.r.o. above SEZ is up to 22.12.2016 as under: -
- | | | |
|--|---|-------------------|
| • Investment in Land | : | Rs. 7.00 crores |
| • Construction of factory premises | : | Rs. 9.30 crores |
| • Value of plant and machinery installed | : | Rs. 56.85 crores |
| • Expenses incurred towards product development and other expenses | : | Rs. 599.37 crores |
| Total investment as on 22.12.2016 | : | Rs. 672.52 crores |
| • Completed construction of the factory premises | | |
| • Installed plant and machineries | | |
| • Trial production commenced plant side approved by the USFDA | | |

Further, DC KASEZ has observed that the SEZ unit genuinely requires an extension (9th year) as the unit expecting product approval from USFDA and other agencies . The manufacturing of transdermal patches has already been approved by the USFDA, now only approval of the product is being pending which the unit is expecting in May, 2017 as per communication received from USFDA. The time taken for the development and proposed commercial production compliance including approval of USFDA is mainly due to complication involved in delivering the medicine through transdermal route and also due to very stringent regulations imposed by USFDA. The unit also has employed 77 scientists for development of the product.

In view of the substantial investment made by the unit, the DC KASEZ has recommended the request of extension of LoP for a period of one year up to 28.06.2018.

The request is placed before BoA for its consideration.

Item No. 75.3 Requests for co-developer (2 proposals)

- (i) **Request of M/s. Saicon Infratek Pvt. Ltd. for co-developer in the sector specific SEZ for IT/ITES at Rajiv Gandhi Infotech Park, Phase-III, Hinjewadi, Pune, Maharashtra, being developed by M/s. Maharashtra Industrial Development Corporation (MIDC)**

The above mentioned SEZ stands notified over an area 223.56 hectares.

M/s. Saicon Infratek Pvt. Ltd. has submitted a proposal for becoming a co-developer in the aforesaid SEZ for construction of buildings and related infrastructure for IT/ITES Units, development of space of IT/ITES unit in the SEZ over an area of 17463 sq. mtrs. The project including land & land development cost, building construction cost is Rs. 87.15 crores

combined together plot no. 25-6A and 25-6B in MIDC IT/ITES SEZ, Pune. The co-developer also stated that the project will generate employment of 2256 within 5 years.

Co-developer agreement dated 19th October, 2016 entered with the developer has been provided. Lease Deed dated 8th February, 2016 has been provided for the period of 95 years.

DC SEEPZ has observed that the applicant had failed to fulfill the parameters for functioning as a unit and in the same plot he has applied for co-developer status to conduct the authorized operations and for infrastructure.

DC SEEPZ has further stated that a similar request of M/s. J.K. Builders for co-developer in the sector specific SEZ for IT/ITES at Rajiv Gandhi Infotech Park, Phase – III, Hinjewadi, Pune, Maharashtra being developed by M/s. Maharashtra Industrial Development Corporation had been approved by the BOA in its 72nd meeting held on 12th August, 2016 and M/s. Pesh Infra Builders LLP for co-developer in the sector specific SEZ for IT/ITES at Rajiv Gandhi Infotech Park, Phase-III, Hinjewadi, Pune, Maharashtra, being developed by M/s. Maharashtra Industrial Development Corporation (MIDC) had been approved by the BOA in its 74th meeting held on 6th January, 2017

DC SEEPZ has recommended the proposal.

The request of the co-developer is submitted for consideration of BoA.

(ii) Request of M/s. Peak Air Pvt. Ltd. for co-developer in the sector specific SEZ for IT/ITES at Block 9, Kakkanad Village, Kanayanoor Taluk, Ernakulam District, Kerala being developed by M/s. SmartCity (Kochi) Infrastructure Pvt. Ltd

The above mentioned SEZ stands notified over an area 93.9165 hectares.

M/s. Peak Air Pvt. Ltd. has submitted a proposal for becoming a co-developer in the aforesaid SEZ for Internet Service, Live Telecast, Surveillance, VoIP Services, IPTV, System Integration, and VPN services, IT Hardware, Telecom Products, Electronic Products and accessories, consistently to all existing units in SCK-01 Building and the new units which are coming up in SmartCity (Kochi) Infrastructure Pvt. Ltd. SEZ.

Co-developer agreement dated 13th December, 2016 entered into with the developer has been provided. The proposed amount of investment by the co-developer in the SEZ is Rs. 5 crores.

DC CSEZ has recommended the proposal.

The request of the co-developer is submitted for consideration of BoA.

Item No. 75.4 Proposals for setting up of New SEZs (5 proposals)

(i) Request of M/s. Modern Asset, Bangalore for setting up of sector specific SEZ for IT/ITES at Survey No. 2/1 & 2/2, Venkatahalla Village, Yelahanka Hobli, Bangalore, Karnataka, over an area of 2.33 hectares.

S. No	Name of the Developer	Location	Sector	Area (in ha)	Land Possession	State Govt. recommendation
(i)	M/s. Modern Asset	Survey No. 2/1 & 2/2, Venkatahalla Village, Yelahanka Hobli, , Bangalore, Karnataka	IT/ITES	2.33	Yes	Yes 25.01.2017

DC CSEZ has recommended the proposal.

The proposal of the developer is submitted for consideration of BoA.

(ii) Request of M/s. Modern Asset (Phase –II), Bangalore for setting up of sector specific SEZ for IT/ITES at Survey No. 2/1 & 2/2, Venkata Village, Yelahanka Hobli, Bangalore, Karnataka, over an area of 3.22 hectares.

S. No	Name of the Developer	Location	Sector	Area (in ha)	Land Possession	State Govt. recommendation
(ii)	M/s. Modern Asset (Phase – II)	Survey No. 2/2, Venkata Village, Yelahanka Hobli, Bangalore, Karnataka	IT/ITES	3.22	Yes	Yes 06.02.2017

DC CSEZ has recommended the proposal.

The proposal of the developer is submitted for consideration of BoA.

(iii) Request of M/s. Oracle India Private Limited for setting up of sector specific SEZ for IT/ITES at Kadubeesanahalli Village, Varthur Hobli, Outer Ring Road, Bangalore East Taluk, Bangalore, Karnataka, over an area of 5.55 hectares.

S. No	Name of the Developer	Location	Sector	Area (in ha)	Land Possession	State Govt. recommendation
(iv)	M/s. Oracle India Private Limited	Kadubeesanahalli Village, Varthur Hobli, Outer Ring Road, Bangalore East Taluk, Bangalore, Karnataka	IT/ITES	5.55	Yes	Yes 06.02.2017

DC CSEZ has recommended the proposal.

The proposal of the developer is submitted for consideration of BoA.

(iv) Request of M/s. L&T Construction Equipment Limited (Reality Division) for setting up of a sector specific SEZ for IT/ITES at L&T Campus, Bellary Road, Byatarayanapura, Next to GKVK, Bangalore, Karnataka over an area of 2.34 Hectares.

S. No	Name of the Developer	Location	Sector	Area (in ha)	Land Possession	State Govt. recommendation	Remarks
(v)	M/s. L&T Construction Equipment Limited	L&T Campus, Bellary Road, Byatarayanapura, Next to GKVK, Bangalore, Karnataka	IT/ITES	2.34	Yes	Yes	Deferred in the 74 th BoA due to lack of State Govt. NoC (Now State Govt. NoC is received (06.02.2017))

DC CSEZ has recommended the proposal.

The proposal of the developer is submitted for consideration of BoA.

(v) Request of M/s. L&T Construction Equipment Limited (Reality Division) for setting up of a sector specific SEZ for IT/ITES at L&T Park SEZ Plot 2, L&T Campus, Bellary Road, Byatarayanapura, Next to GKVK, Bangalore, Karnataka over an area of 4.95 Hectares.

S. No	Name of the Developer	Location	Sector	Area (in ha)	Land Possession	State Govt. recommendation	Remarks
(vi)	M/s. L&T Construction Equipment Limited	L&T Park SEZ Plot 2, L&T Campus, Bellary Road, Byatarayanapura, Next to GKVK, Bangalore, Karnataka	IT/ITES	4.95	Yes	Yes	Deferred in the 74 th BoA due to lack of State Govt. NoC (Now State Govt. NoC is received (06.02.2017))

DC CSEZ has recommended the proposal.

The proposal of the developer is submitted for consideration of BoA.

Item No. 75.5 : Change of Shareholding Pattern Cases (8 proposals)

With a view to promote the ease of doing business in India and that restructuring of entity/ business is a fairly common occurrence, BOA in its 69th meeting held on 23.02.2016 decided that provisions of Rule 74A shall not apply to SEZ Units that do not exit or opt out of the SEZ Scheme by transferring its assets and liabilities to another person and the SEZ Unit continues to operate as a going concern in the situations mentioned above. The UACs concerned, may consider such requests under Rule 19(2) of the SEZ Rules, 2006.

In so far as Business Transfer Agreement is concerned, it was explained that certain acquisitions happen globally as a result of Business Transfer Agreement which result in transfer of the SEZ unit of the Indian company on a going concern basis to the acquirer. The BOA decided that such cases resulting in change of ownership would be decided on merits by the Board of Approvals on a case to case basis.

*** Proposal to incorporate the above decision of BoA in SEZ Rules, 2006 has been approved and was sent to DLA for vetting.**

(i) Request of M/s. DLF Info City Developers (Chennai) Limited in the sector specific SEZ for IT/ITES at 1/124, Shivaji Gardesn, Moonlight Stop, Nandampakkam Post, Ramapuram, Mount Poonamalle Road, Chennai for transfer of LoA from M/s DLF Info City Developers (Chenna) Limited to M/s. DLF Home Developers Limited in terms of merger/amalgamation order passed by Hon'ble High Court.

M/s. DLF Info City Developers (Chennai) Limited was granted formal approval on 22nd June, 2006. The SEZ was stands notified over an area of 17.43 hectares.

In pursuance of Hon'ble High Court of Punjab and Haryana at Chandigarh vide its order in CO.PET No. 97/2015 dated 29.03.2016 and Hon'ble Hight Court of Delhi at New Delhi order in CO.PET No. 911/2015 dated 11.11.2016, which have been filed with the Registrar of Companies, NCT of Delhi & Haryana and made effective on 25.11.2016 has

ordered for the merger/amalgamation of DLF Info City Developers (Chennai) Limited (DICDCL) with its holding company M/s. DLF Home Developers Limited (DHDL).

Now, in terms of the aforesaid court orders, all assets and liabilities of DICDCL stand vest and transferred to DHDL including all the government approvals, sanctions, licenses, authorized operations, permissions, consents on a going concern basis. DHDL will ensure the seamless contiguity of the SEZ activities as SEZ Developer with unaltered responsibilities.

DC MEPZ recommended the proposal.

The proposal is placed before BoA for its consideration.

(ii) Request of M/s. Sahdev International, a unit in NSEZ for change in promoter and shareholding due to death of original proprietor.

The above mentioned unit was granted LoP on 31.12.1991 for manufacturing & export of plain & studded gold jewellery. The LOA is valid up to 31.03.2020.

The unit has submitted a proposal for change in its promoter and shareholding pattern as under:-

Name of shareholder	Shareholding prior to change in Directors (No. of shares)	Shareholding after change in Directors (No of shares)
Shri Vasudev Sahdev	100%	Shri Shashi Sahdev (Due to death of Shri Vasudev Sahdev, father) (100%)

The unit is not opting out from the SEZ and there is a 100% change in promoter and shareholding & as such the proposal is not covered under the powers delegated to the UAC as per the clarification issued by 69th BoA held on 23.02.2016.

DC NSEZ has recommended the proposal.

The request of the unit is submitted for consideration of BoA.

(iii) Request of M/s. Sapient Consulting Pvt. Ltd. under the jurisdiction of NSEZ for change of shareholding of five units.

M/s. Sapient Consulting Pvt. Ltd. have five existing units in different SEZs under the jurisdiction of NSEZ. The implementation status/export performance of these units for last five years on the basis of APRs, are as under:-

LoA details/SEZ name	Export (Rs. in lakhs)					Cumulative NFE (Rs. in lakhs)
	2011-12	2012-13	2013-14	2014-15	2015-16	
LoA dated 29.12.2009/ Gurgaon Infospace Ltd., SEZ, Gurgaon	19877.70	29809.58	37079.06	44310.88	39133.01	159687.83
LoA dated 03.11.2011/ Gurgaon Infospace Ltd., SEZ, Gurgaon	57.95	4434.02	18693.07	24757.35	44443.49	88295.91

LoA dated 29.09.2016/Gurgaon Infospace Ltd., SEZ, Gurgaon	Yet to be operationalized	--	--	--	--	--
LoA dated 08.11.2011/Oxygen Business Parks SEZ, Noida	37.59	11458.93	16744.97	22688.81	23131.24	70580.31
LoA dated 06.02.2017/Seaview Developers Pvt. Ltd. SEZ, Noida	Yet to be operationalized	--	--	--	--	--

The unit vide letter dated 19.08.2016 for setting up of 4th unit in Gurgaon Infospace Ltd. IT/ITES SEZ, Gurgaon, the unit had mentioned shareholding pattern of the company as under:-

Name of the equity shareholder	No. of shares	Percentage holding
Sapient (Mauritius) Holdings Ltd., Mauritius	51,352,056	100%

The unit vide letter dated 20.01.2017 has informed that their shareholder company M/s. Sapient Mauritius Holding Ltd. got merged with M/s. Publicis Prodigious Brand Logistics Ltd., Mauritius w.e.f. 14.11.2016 under the local laws of Mauritius. The unit has furnished details of shareholding pattern of the company as on 04.01.2017, duly certified by Company Secretary, as given below:-

S. No.	Name of Shareholders	No. of Class A equity shares	Percentage holding (Class A)	No. of Class B Equity shares	Percentage holding (Class B)
1.	Publicis Prodigious Brand Logistics Ltd.	3,85,14,041	99.9999%	1,28,38,014	100
2.	Arebu Holdings B.V. (holding on behalf of publicis Prodigious Brand Logistics LTd.)	1	0.1%	Nil	Nil
	Total	3,85,14,042	100%	1,28,38,014	100%

The unit has also furnished copy of Certificate of Amalgamation issued by ROC, Mauritius on 17.11.2016 showing M/s. Publicis Prodigious Brand Logistics Ltd, as amalgamated company and M/s. Sapient (Mauritius) Holdings Ltd. as amalgamating company.

Since, shareholder company M/s. Sapient (Mauritius) Holdings Ltd. has amalgamated with M/s. Publicis Prodigious Brand Logistics Ltd., therefore there is 100% change of shareholding in respect of above mentioned SEZ units of M/s. Sapient Consulting Pvt. Ltd. by way of amalgamation

The unit is not opting out from the SEZ and there is a 100% change in shareholding & as such the proposal is not covered under the powers delegated to the UAC as per the clarification issued by 69th BoA held on 23.02.2016.

DC NSEZ has recommended the proposal.

The request of the unit is submitted for consideration of BoA.

(iv) Request of M/s. H.R. Gems, a unit at Sitapura, Jaipur under the jurisdiction of NSEZ for change of proprietorship due to death.

The above mentioned unit was granted LoP on 27.08.2010 for setting up of manufacturing of Gems and Diamonds. The unit is functional since 23.08.2011. The LOA is valid up to 31.03.2017.

The unit has submitted a proposal for change of existing proprietor due to death as under:-

Existing proprietor	Proposed Proprietor
Late Shri Girdhari Lal Agarwal (Husband)	Smt. Janki Agarwal (Wife)

The unit is not opting out from the SEZ and there is a 100% change in promoter and shareholding & as such the proposal is not covered under the powers delegated to the UAC as per the clarification issued by 69th BoA held on 23.02.2016.

DC NSEZ has recommended the proposal.

The request of the unit is submitted for consideration of BoA.

(v) Request of M/s. Huron India Pvt. Ltd., a unit in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector – 21, Gurgaon, Haryana under the jurisdiction of NSEZ for change of name & shareholding of the company.

The above mentioned unit was granted LoP on 18th January, 2012 for undertaking service activities namely IT/ITES in the field of education, financial sector.

The unit has submitted a proposal for change of name of the company from Huron India Pvt. Ltd. to Consilio India Pvt. Ltd.

Shareholding pattern from date of incorporation till 30.12.2015:-

Shareholder name	No of equity shares hold	% shares
Huron Consulting Group INC 550 west Van Buren Street, Chicago, Illinois, USA	47500	95%
Huron Consulting Group Holdings LLC 550 west Van Buren Street, Chicago, Illinois, USA	2500	5%
Total	50000	100%

Shareholding pattern w.e.f. 31.12.2015:-

Shareholder name	No of equity shares hold	% shares
Consilio Eurasia SPRL	47500	95%

Tour Casion Stage 20 Place Du Champ de Mars 5 Ixelles (1050 Brussels)		
Consilio Global SPRL Tour Casion Stage 20 Place Du Champ de Mars 5 Ixelles (1050 Brussels)	2500	5%
Total	50000	100%

The unit is not opting out from the SEZ and there is a 100% change in promoter and shareholding & as such the proposal is not covered under the powers delegated to the UAC as per the clarification issued by 69th BoA held on 23.02.2016.

DC NSEZ has recommended the proposal.

The request of the unit is submitted for consideration of BoA.

(vi) Request of M/s. Divine Diamonds, unit no. 145, Plot No. 255, Surat SEZ under jurisdiction of KASEZ for change in partnership deed and shareholding pattern.

The above mentioned unit was granted LoP on 9th February, 2016 for manufacturing of (i) Cut & polished diamonds (natural & lab grown diamonds & (ii) All kinds of jewellery items under chapter 71. The LOA is valid up to 8th August, 2017.

The unit has also informed that the shareholding pattern of the firm has been changed w.e.f. 10.03.2016 as under:-

S. No.	Name of the partner (Shri)	Profit/loss sharing ratio		Remarks
		Previous	New	
1.	Anupam Kumar Sharma	40%	80%	Continuing partner
2.	Rajesh V Sharma	--	20%	New Partner
3.	Ajay V Sharma	60%	--	Retired Partner
		100%	100%	

The unit is not opting out from the SEZ and there is a 100% change in promoter and shareholding & as such the proposal is not covered under the powers delegated to the UAC as per the clarification issued by 69th BoA held on 23.02.2016.

DC Surat SEZ has recommended the proposal.

The request of the unit is submitted for consideration of BoA.

(vii) Request of M/s. iGate Global Solutions Ltd. under the jurisdiction of NSEZ for change of name to M/s. Capgemini Technology Services India Limited and change in shareholding of the company.

M/s. iGate Global Solutions Ltd. has been issued two LoAs dated 17.02.2006 and 25.11.2011 in respect of unit no. 1 and unit no. II.

The unit vide its letter dated 31.01.2017 has submitted details of changes in shareholding before and after name change as under:-

S. No.	Name of shareholder	% shareholding before change of name as on 31.03.2016	% shareholding after change of name as on 06.01.2017
1.	Pan Asia IGATE Solutions	50.35%	23.10%
2.	IGate Inc.	35.39%	No shareholding
3.	IGATE Corporation	11.66%	21.58%
4.	IGATE Technology Inc*	2.09%	0.96%
5.	Capgemini America Inc.	No shareholding	42.14%
6.	Capgemini S.A.	No shareholding	11.99%
	Minority Public Sharing	0.51%	0.23%
	Total change in shareholding		54.13%

* It has further been stated that IGATE Technology Inc. has merged with Capgemini America Inc. and approval from RBI is awaited for transfer of shares.

The unit has also submitted copy of approval of Court for scheme of amalgamation. As per the said order "In July 2015, IGATE Corporation was acquired by Capgemini North America Inc (Global Acquisition). Pursuant to global acquisition, of the same group of companies. The Capgemini Group has adopted a global entity reduction program (through liquidations, mergers, etc. in India and overseas) to combine entities in the Capgemini Group for the purpose of achieving operational efficiency and cost minimization through reduction of number of legal entities around the world. As a part of the above said program, M/s. Capgemini India Pvt. Ltd. was amalgamated with IGate Global Solutions Ltd.

Further, as part of amalgamation scheme, the name of the company was changed from IGate Global Solutions Limited to M/s. Capgemini Technology Services India Limited w.e.f. 16.12.2016 after approval of ROC.

The unit is not opting out from the SEZ and there is a 50% change in shareholding & as such the proposal is not covered under the powers delegated to the UAC as per the clarification issued by 69th BoA held on 23.02.2016.

DC NSEZ has recommended the proposal.

The request of the unit is submitted for consideration of BoA.

(viii) Request of M/s. Divija Commercial Properties Ltd. of sector specific SEZ for IT/ITES at Sy. No. 83/1, Raidurgam, Madhapur, Hyderabad for dilution of stake of 50% to M/s. RMZ Infotech Park (India) Pvt. Ltd. (Investor and Change in the Board of Directors of the developer entity).

M/s. Aqua Space Developers Private Limited was notified on 31.03.2016, over an area of 1.85 hectares. Subsequently, the change of name of the developer from Aqua Space Developers Private Limited to M/s. Divija Commercial Properties Ltd. on 14.02.2017.

The developer has stated that post-demerger, they propose to transfer 50% stake in their company to a strategic investor known as M/s. RMZ Infotech Park (India) Pvt. Ltd. (Investor).

The developer has also stated that their existing shareholder (M/s. Zola Real Estate Pvt. Ltd.) have entered into memorandum of understanding with M/s. Millennia Realtors Pvt. Ltd. who has inturn nominated M/s. RMZ Infotech Park (India) Pvt. Ltd. (RMZ) to act as joint venture partner in M/s. Divija Commercial Properties Pvt. Ltd. For development of Commercial Space.

At present M/s. Zola Real Estate Pvt. Ltd. is holding 100% shares in M/s. Divija Commercial Properties Pvt. Ltd. and post change in shareholding pattern, M/s. Zola Real Estate Pvt. Ltd. have 50% of shareholding pattern and another 50% is in M/s. RMZ Infotech Park (India) Pvt. Ltd.

Shareholding of M/s. Divija Commercial Properties Pvt. Ltd. as on Feb 16, 2017:-

Name of the shareholder	% of shareholding
Zola Real Estate Private Limited	100%
Total	100%

Shareholding of M/s. Divija Commercial Properties Pvt. Ltd. post change in shareholding:-

Name of the shareholder	% of shareholding
Zola Real Estate Private Limited	50%
RMZ Infotechpark (India) Private Limited	50%
Total	100%

DC VSEZ has recommended the proposal.

The request of the unit is submitted for consideration of BoA.

Item No. 75.6 : Miscellaneous cases (2 proposals)

(i) Proposal of M/s. Global Export House, a unit in Moradabad SEZ for approval of import of Sandal Wood, Sandal Wood Oil and export of Sandal Wood Chips (upto 50 gms) Sandal Wood Powder, Sandal Wood Oil, Sandal Wood Handicraft and its by-product based on Sandal Wood Oil.

The above mentioned unit was granted LoP on 19.09.2014 for manufacture and export of Brass Art-wares, Aluminium Art Wares, Metal, Glass, Textile, Leather, all type of wooden items including sandal wood & its oil and chips. The unit has commenced commercial production w.e.f. 20.01.2016 and LoA is valid till 19.01.2021. The UAC in its meeting held on 12.10.2015 revised the authorized operations allowed to unit for manufacture and export of Brass Art-wares, Aluminium Art Wares, Metal, Glass, Textile, Leather, all type of wooden items including Prayer Beads, Artistic Furniture, Parts of Musical Instruments, Toys, Dolls and all types of perfumery Compounds, Essential Oils, Agarbatti, Agarbatti Row materials, Bakhoo, All types of Indian Attars and Similar Extracts.

The unit had earlier requested for addition of Sandal wood oils and chips in its LoA for broad banding of items of manufacture by including the items as Sandalwood chips (50 grams or less), sandalwood oil, sandalwood beads (of various sizes for mala) and other handicraft articles of sandalwood which was considered in the 73rd BoA meeting held on 09.11.2016 wherein the BoA deferred the proposal with observation that the

clarification/comments may be obtained from DGFT regarding the policy on export and import of sandal wood within 3 weeks.

NSEZ has stated that DGFT vide letter dated 30.01.2017 has informed that in consultation with the (MOEF&CC) they have issued notification No. 37/2015-20 dated 27.01.2017 (**Annexure-1**) revising the Export Policy of sandalwood against Sl. No. 182 to 187, Chapter 44 of Schedule 2 (export Policy). However, the import policy on Sandalwood has not been clarified by the DGFT, whereas BoA had directed to obtain both Import & Export policy of Sandalwood from DGFT (as mentioned at para 3 (ii) above). Since, import of Sandal Wood is subject to quantitative sealing of 4795 MT/annum, as per Note 2 to Chapter 44 of ITC (HS) and conditions given therein, it needs to be clarified whether this quantitative sealing and conditions are applicable for import by SEZ units or not and if yes, who is going to allocate quantity. Attention has also been invited to SEZ Instruction No. 47 dated 04.03.2010, issued by DoC.

Further, the unit vide its letter dated 30.01.2017 requested for approval of sandal wood, sandal wood oil and export of sandal wood chips (up to 50 gms), sandal wood powder, sandal wood oil, sandal wood handicraft and its bye-products based on sandal wood oil. Again the unit vide its letter 06.02.2017 has informed they are getting huge quantity of export orders for red sanders furniture i.e. chairs, tables, beds, doors with frames etc. and to execute these orders they are looking to import red sanders (*Pterocarpus Santattnus*) under ITC HS code 44039918 from overseas markets i.e. Africa, Australia etc. It has been further informed that import of red sanders is freely allowed under HS Code 44039918.

DC NSEZ has proposed that the matter may be placed BoA and clarification on the issues raised by NSEZ may be issued.

The proposal is placed before BoA for its consideration.

(ii) Request of M/s. Wipro Ltd. at Survey No. 39, Old TB Hospital Area, Visakhapatnam to add additional area to the already approved area for its IT/ITES SEZ

The above proposal was come before the 73rd BoA meeting held on 9th November, 2016. After deliberations the Board rejected the proposal as the NoC from the State Government has not received. Subsequently, the Government of Andhra Pradesh vide letter dated 04.01.2017 has conveyed/issued No Objection Certificate subject to condition that M/s. Wipro Ltd will deploy 1000 employees in their Visakhapatnam facility by 31.03.2017 and an additional 2500 seats by 31.03.2020, after that the proposal was placed before the 74th BoA meeting, and the Board after deliberation rejected the proposal.

The developer vide letter dated 23.01.2017 has requested DoC for approval for addition of area of 1.67 ha with pre-existing structure to the existing approved SEZ. It has been informed that the proposed additional area had been under STPI till 30.09.2016 and commercial activity was going on till that time and that Joint Director STPI Visakhapatnam has issued final de-bonding of the unit from STPI Scheme. DC VSEZ has reported that the area has been inspected and there is no activity at that time and the area is contiguous to the approved SEZ. Further, M/s. Wipro Ltd has informed that they have made time bound commitment of employment of 1000 employees by March, 2017 to Government of AP. So this approval for addition by this month's end is paramount and critical for them to meet the commitment given by AP Government.

The developer has also stated that they have not asked for duty benefits for pre existing structures. The Rule 11(11) of SEZ Rules, 2006 "provided also that addition or inclusion of any land to an existing Special Economic Zone, where such land contains a port, manufacturing unit, or structures in which no commercial, industrial or economic activity is in progress, then such Special Economic Zone shall not be eligible for any duty benefits in respect of the pre-existing structures but any additions or up-gradations to such existing ports, manufacturing units, or structures after their addition or inclusion in a SEZ shall be eligible for the fiscal incentives as applicable for a new infrastructure in a SEZ also the authorized operations being carried on in such infrastructure shall be eligible for benefits as provided for under the SEZ Act and Rules.

The proposal of the developer is submitted for consideration of BoA.

Item No. 75.7 Cancellation of Formal Approvals (8 proposals)

In terms of Rule 6(2)(a) of SEZ Rules, Formal Approval is valid for a period of three years by which time at least one unit has to commence production and the SEZ becomes operational from the date of commencement of such production. Proviso to this rule provides for extension of this Formal Approval by Board of Approval, for which the Developer will submit his application in Form C1 to the concerned DC, who shall, within 15 days forward it to the Board with his recommendations.

In the following cases, formal approval has been granted by the DoC. However, since there is no significant progress made by the Developer, the concerned DC has proposed for cancellation of formal approval granted to the Developer. The details of cases are as under:-

Sr. No.	Name of the Developer/co-developer	Sector	Date of formal approval	Zone	Remarks
1.	M/s. Kinfotech Software Pvt. Ltd. (Ganjimutt, Mangalore, Karnataka)	IT/ITES	30.07.2007	CSEZ	<p>The formal approval granted to the developer has expired on 20.07.2010. The SEZ is yet to be notified.</p> <p>DC CSEZ has stated that neither any request for further extension of validity of LoA has been made by the developer nor effort for development of the project seems to have been taken by them. In fact, as on date, the LoA issued to the developer stands expired. The developer has, therefore, failed to comply with the terms and conditions laid down in the formal approval issued to them. The Govt. of Karnataka has conveyed no objection for the cancellation of LoA vide letter dated 19.10.2016</p> <p>DC CSEZ has recommended for cancellation of formal approval.</p>
2.	M/s. Concord India Pvt. Ltd. (Kadugondi Industrial area, Bitharahalli Hobli,	IT/ITES	30.10.2008	CSEZ	<p>The formal approval granted to the developer has expired on 29.10.2011. The SEZ has not yet to be notified.</p> <p>DC CSEZ has stated that neither any request for further extension of validity of LoA has been made by the</p>

	Bangalore, Karnataka)				<p>developer nor effort for development of the project seems to have been taken by them. In fact, as on date, the LoA issued to the developer stands expired. The developer has, therefore, failed to comply with the terms and conditions laid down in the formal approval issued to them. The Govt. of Karnataka has no objection for the cancellation of LoA vide letter dated 19.10.2016</p> <p>DC CSEZ has recommended for cancellation of formal approval.</p>
3.	M/s. Chaitanaya Infrastructure Pvt. Ltd. (Whitefield Main Road, Bangalore Karnataka)	IT/ITES	26.10.2006	CSEZ	<p>The formal approval granted to the developer has expired on 25.10.2009. The SEZ has not yet to be notified.</p> <p>DC CSEZ has stated that neither any request for further extension of validity of LoA has been made by the developer nor effort for development of the project seems to have been taken by them. In fact, as on date, the LoA issued to the developer stands expired. The developer has, therefore, failed to comply with the terms and conditions laid down in the formal approval issued to them. The Govt. of Karnataka has no objection for the cancellation of LoA vide letter dated 19.10.2016</p> <p>DC CSEZ has recommended for cancellation of formal approval.</p>
4.	M/s. Bangalore International Airport Limited (BIAL Airport, Devanahalli, Bangalore, Karnataka)	IT/ITES	29.09.2008	CSEZ	<p>The formal approval granted to the developer has expired on 29.09.2011. The SEZ has not yet to be notified.</p> <p>DC CSEZ has stated that neither any request for further extension of validity of LoA has been made by the developer nor effort for development of the project seems to have been taken by them. In fact, as on date, the LoA issued to the developer stands expired. The developer has, therefore, failed to comply with the terms and conditions laid down in the formal approval issued to them. The Govt. of Karnataka has no objection for the cancellation of LoA vide letter dated 19.10.2016</p> <p>DC CSEZ has recommended for cancellation of formal approval.</p>
5.	M/s. Heera Realcon Private Limited (Village Thirupalaya, Bangalore, Karnataka)	IT/ITES	30.06.2008	CSEZ	<p>The formal approval granted to the developer has expired on 29.06.2011. The SEZ has not yet to be notified.</p> <p>DC CSEZ has stated that neither any request for further extension of validity of LoA has been made by the developer nor effort for development of the project seems to have been taken by them. In fact, as on date, the LoA issued to the developer stands expired. The developer has, therefore, failed to comply with the terms and conditions laid down in the formal approval issued to them. The Govt. of Karnataka has no objection for the cancellation of LoA vide letter dated 19.10.2016</p>

					DC CSEZ has recommended for cancellation of formal approval.
6.	M/s. Salarpuria Properties Pvt. Ltd. (Sonenhalli Village, Bangalore, Karnataka)	IT/ITES	19.06.2007	CSEZ	<p>The formal approval granted to the developer has expired on 18.06.2010. The SEZ has not yet to be notified.</p> <p>DC CSEZ has stated that neither any request for further extension of validity of LoA has been made by the developer nor effort for development of the project seems to have been taken by them. In fact, as on date, the LoA issued to the developer stands expired. The developer has, therefore, failed to comply with the terms and conditions laid down in the formal approval issued to them. The Govt. of Karnataka has no objection for the cancellation of LoA vide letter dated 19.10.2016</p> <p>DC CSEZ has recommended for cancellation of formal approval.</p>
7.	M/s. Gokaldas Images Infrastructure Pvt. Ltd. (Hire Amanikere and Akkupet Village, Bangalore Rural Dist., Karnataka)	IT/ITES	21.07.2008	CSEZ	<p>The formal approval granted to the developer has expired on 20.07.2011. The SEZ has not yet to be notified.</p> <p>DC CSEZ has stated that neither any request for further extension of validity of LoA has been made by the developer nor effort for development of the project seems to have been taken by them. In fact, as on date, the LoA issued to the developer stands expired. The developer has, therefore, failed to comply with the terms and conditions laid down in the formal approval issued to them. The Govt. of Karnataka has no objection for the cancellation of LoA vide letter dated 19.10.2016</p> <p>DC CSEZ has recommended for cancellation of formal approval.</p>
8.	M/s. San Engineering and Locomotive Company Ltd. (Whitefield Road, Bangalore, Karnataka)	IT/ITES	21.08.2006	CSEZ	<p>The formal approval granted to the developer has expired on 20.08.2009. The SEZ has not yet to be notified.</p> <p>DC CSEZ has stated that neither any request for further extension of validity of LoA has been made by the developer nor effort for development of the project seems to have been taken by them. In fact, as on date, the LoA issued to the developer stands expired. The developer has, therefore, failed to comply with the terms and conditions laid down in the formal approval issued to them. The Govt. of Karnataka has no objection for the cancellation of LoA vide letter dated 19.10.2016</p> <p>DC CSEZ has recommended for cancellation of formal approval.</p>

Item no. 75.8- Appeal before BoA (4 Appeals).

(i) Appeal of M/s. Prasara Enterprises, a unit in KASEZ against order dated 22.12.2016 passed by UAC, KASEZ.

M/s. Prasara Enterprises was granted LoP on 22.03.1996 for manufacturing and export of plastic articles like plastic carry bags, tarpaulins and recycled granules etc. The unit commenced production on 15.11.1997 and converted to KASEZ w.e.f. 01.11.2000. The appellant has stated that he was issued a show cause notice being SCN No. KASEZ/IA/1610/95/4067 dated 23.07.2012 referring the terms and conditions stated in the aforesaid LoA, wherein it is mentioned that the unit was required to achieve positive NFE as prescribed in the SEZ scheme for a period of 5 years from the commencement of production as per the Rule 53 of the SEZ Rules, 2006. Whereas, the UAC has observed that the unit had performed negative NFE which have contravened the conditions of LoA and bond cum legal undertaking executed by them with DC under the provisions of Rule 53 of the SEZ Rules, 2006, provisions of the erstwhile of Import Export Policy relating to SEZ and the relevant provisions in the Hand Book of Procedures on Import and Export Policy.

With regards to the above SCN, the appellant filed a reply with all the grounds vide letter dated 06.12.2016. However, SCN was finally adjudicated by DC KASEZ vide letter dated 22.12.2016 and had imposed a penalty of 75 lakhs for alleged shortfall during the period 01.04.2006 to 31.03.2011 under the provisions of Rule 54 of the SEZ Rules, 2006.

Further, the appellant has appealed on the ground that as per SEZ Act and Rules the monitoring procedure is well defined including cautioning the unit on initial shortfall and thereafter SCN if continue to remain negative in the 3rd years. However, this was not complied by the DC for preventing appellant from taking any corrective and remedial measures. Further, the appellant stated that under the Rule 54 (2) of SEZ Rules, the DC individually does not have jurisdiction either to issue SCN or to adjudicate the same. Under this Rule Approval Committee is not empowered to shift its own authority to any one individual to exercise the power of Approval Committee.

Further, the appellant has stated that due to the devastating fire in their factory on 28.05.2007 and the loss of stock of goods worth Rs. 50 lakhs in the said fire, the unit was not in partial operational for nearly a year and could not export the goods as per schedule program as planned and the DC KASEZ has failed to take into account their request for non-reckoning of the period 01.04.2007 to 31.03.2008 for the NFE calculation.

The appellant has filed the instant appeal against the above rejection (**Annexure-2**).

The appeal is placed before the BoA for consideration.

(ii) Appeal of M/s. V.V. Mineral, a unit at (AMRL SEZ) MEPZ against order dated 28.12.2016 passed by UAC, MEPZ.

M/s. V.V. Minerals was granted LoP on 02.12.2011 for undertaking authorized operations, manufacture of Garnet, Ilmenite, Rutile, Zircon, Zircon Silimanite, Silimanite, Tailings and rendering services activities like trading in garnet Ilmenite, Rutile, Zircon and other related minerals & Ores except those restricted & Prohibited under the HTC/HS Codes. Further, LoP was approved with the following condition that the unit shall export the goods manufactured/goods imported/procured for trading and services, including items of trading,

as provisions of SEZ Act and Rules for a period of five years from the date of commencement of production/service activities.

However, the UAC, MEPZ vide letter dated 28.12.2016 has suspended the LoA on the basis of the letters received from the District Collector, Tirunelveli and the Additional Commissioner, Customs, Tuticorin dated 17.12.2016 and 14.12.2016 respectively and the public notice no. 50 dated 23.11.2016 issued by the Commissioner, Customs, Tuticorin besides other facts.

With regards to the above order, the appellant stated that since the unit has no mining lease, the above order cannot be applicable under the MMDR Act for export of mineral as mentioned by the District Collector in his order and same has been confirmed by the Ministry of Mines, Government of India. Further, the ADC, MEPZ ought not to have passed the Order merely on the strength of the contents of the above letters of the District Collector, Tirunelveli and suspending all manufacturing and export activities of the appellant.

Further, the appellant has stated that the order has been passed without opportunity of hearing to the appellant and without affording the appellant and opportunity of placing on record documents and materials in support of its rights to carry on manufacturing and export activities. Furthermore, the Order has been passed without copies of the letters of the District Collector and the Additional Commissioner of Customs or the copy of the Public Notice being furnished to the Appellant. The impugned Order is therefore in total disregard of the principles of natural justice, and cannot therefore be sustained in law.

Further, the appellant has stated that the impugned Order cannot also be sustained on the grounds that it is completely devoid of any reasons for suspending manufacturing and export activities of the Appellant on the basis of above orders and without applying the mind to the contents of these documents and their genuineness or veracity. The order also does not make any reference to any violation or contravention by the Appellant of any of the terms and conditions of grant of license under the SEZ Act, 2005.

The appellant has filed the instant appeal against the above cancellation (**Annexure-3**)

The appeal is placed before the BoA for consideration.

(iii) Appeal of M/s. Websol Energy System Limited, a unit in FSEZ against order dated 01.12.2016 passed by UAC, FSEZ.

M/s. Websol Energy System Limited vide letter dated 01.08.2016 has requested and applied for enhancement of production capacity for manufacture of Solar PV Cell and Modules falls of its unit in FSEZ to DC FSEZ. DC FSEZ vide letter dated 01.12.2016 informed that the matter was discussed in 86th UAC meeting held on 08.11.2016 and the Committee had decided the following:-

- (i) Approval Committee reiterate earlier decision of the UAC held on 29.03.2016 of not accepting the request of the unit for enhancement of capacity.
- (ii) Further, the unit was advised to approach RBI for extension of time limit for realization of pending FOREX. The Committee also advised to complete the APR Monitoring of the unit and to place in the next UAC meeting wherein the SCN dated 03.05.2016 will be reviewed/finalized in terms of Rule 54 of SEZ Rules, 2006.

The unit has made the following submissions that SPV Cells and Modules falls under the Information Technology ITA1 under the SEZ Rule 53A subsection (i). Further, the unit has informed that due to the low physical export, the company made NFE as under. The unit was able to achieve the production capacity as shown in the following table. This shows that so far the performance in terms of production is considered the unit was able to achieve the target:-

Year	Sales in INR corres	Price in USD	Price in INR	USD vs INR	Quantity produced	Capacity achieved
2012-13	120	0.75	45	57	26 MW	29%
2013-14	295	0.65	39	60	75 MW	83%
2014-15	350	0.57	36	63.75	96 MW	106%

Further, the unit has stated that i.r.o. Non Realisation of pending FOREX, the unit was already in touch with RBI and respective banks for realisation of pending FOREX however it is true that the matter has not been communicated to the SEZ but the action was already taken by the company in December, 2015 itself. As per the letter of RBI, the total number of bills pending for realisation was amounting to Rs. 24,52,14,255.60. As on date the realisation of pending FOREX is Rs. 3,25,96,151.60 for 3 number of bills. However, the unit is following up the respective AD Bankers to clear the pending bills.

The appellant has filed the instant appeal against the above cancellation (Annexure-4).

The appeal is placed before the BoA for consideration.

(iv) Appeal of M/s. Zoho Corporation Pvt. Ltd, a unit in MEPZ against order dated 18.01.2017 passed by UAC, MEPZ.

M/s. Zoho Corporation Pvt. Ltd was granted LoP on 23.08.2010 and engaged in the business of software development and functioning from Estancia IT Park Pvt. Ltd, Guduvanchery, Chengalpet Taluk, Tamil Nadu. The company also has offices in Singapore, Japan, China, USA and other cities in India, namely New Delhi and Tenkasi. Bulk of the company sales and support operations are carried out from its office in Chennai. The Company has M/s. Zoho Corporation Pvt. Ltd are close to \$300 million in revenues, with over one lakh paying businesses and 18 million individual users. The company have business plans to sign up one million (ten lakh) enterprises in three years. Further, the company has stated that its exports for 2015-16 are 1,459.89 crores and for 16-17 till date approximately is Rs. 1400 crores. The company has around 4000 employees and indirect job creation is around 500 as on date in India.

M/s. Zoho Corporation Pvt. Ltd. vide letter dated 02.01.2017 has requested DC MEPZ to consider additional list of services like

- Sponsorship services
- Selling of time or space slots for advertisements
- Promotion or marketing of brand of goods/services/events services
- Event management services
- Tour operator services

The DC MEPZ vide letter dated 18.01.2017 has rejected the request of M/s. Zoho Corporation Pvt. Ltd. on the basis of the decision of UAC held on 12.01.2017 for inclusion of sponsorship services, event management services, selling of space or time slots for advertisements and tour operator services for authorized operations as additional services for service tax exemption, as these are not falling under the ambit of authorized operations of the unit. Further, DC MEPZ vide letter dated 09.02.2017, has rejected the request for inclusion of additional services like promotion or marketing of brand of goods/services/events services as decided by the UAC held on 12.01.2017 stating that the above services are not falling under the ambit of authorized operation of the unit.

Aggrieved by the above orders passed by the DC MEPZ dated 12.01.2017 and 09.02.2017, the appellant has stated that the company being a product giving company avails sponsorship services that creates internal emotional commitment to the brand which lend hand in retaining the valuable customers, it shall boost their business & turnover multifold. It also gives them a chance to meet others in the industry which help them to move their business forward. Similarly, the selling of time or space slot for advertisement, the company avails measure services in relation to advertisement which improves and growth their business, plays a vital role in widening the marketing for the product even by conveying the customers living at the far flung and remote areas. It provides and creates more employment opportunities of many talented people. This is one of the major tools of advertisement to reach out to mass customers in relation to advertisement. Product companies have to reach out to mass and all the services are marketed from India to countries abroad through such services.

The company has also requested for inclusion of event management services and tour operator service which is also helpful for company like binding between employees and the customers and socialize and establish the Zoho culture amongst the employees. The company also requested for inclusion of tour operator services as it is very much essential for the promotion of exports.

The appellant has filed the instant appeal against the above rejection (**Annexure-5**).

The appeal is placed before the BoA for consideration.
