SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), Mumbai.

AGENDA FOR
MEETING OF THE APPROVAL COMMITTEE FOR SECTOR
SPECIFIC SPECIAL ECONOMIC ZONE FOR ENGINEERING AT
VILLAGE PHALTAN, DIST. SATARA OF MAHARASHTRA
INDUSTRIAL DEVELOPMENT CORPORATION.

VENUE : Tata Consultancy Services Ltd., Plot No. 28, Quadron
Business Park Pvt Ltd- SEZ, Rajiv Gandhi Infotech
Park, Hinjewadi, Phase – II, Pune- 411057.

DATE : 29th June, 2017.

TIME : 12:30 P.M. (onwards)

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MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR ENGINEERING AT VILLAGE PHALTAN, DIST. SATARA. OF MAHARASHTRA INDUSTRIAL DEVELOPMENT CORPORATION UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 29th JUNE, 2017.

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<td>Application for Additional List of services required for Authorized Operations- M/s. Cummins Technologies India Pvt. Ltd.</td>
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<td>Application for Additional List of services required for Authorized Operations- M/s. Cummins India Ltd.</td>
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Minutes of the Meeting of the Approval Committee held under the Chairmanship of Joint Development Commissioner for Sector Specific Special Economic Zone for Engineering at Village, Phaltan, Dist. Satara of M/s. Maharashtra Industrial Development Corporation on 26.05.2017.

1. Name of the SEZ: M/s. Maharashtra Industrial Development Corporation, Satara.

2. Sector: Engineering

3. Meeting no: 15

4. Date: 26.05.2017

Members Present:


2. Shri. C.L. Hedaco FTDO: Nominee of Jt. Director General Foreign Trade, Pune.


5. Shri. M.M. Gaikwad Industries Inspector: Nominee of Joint Director of Industries, Pune.

Agenda Item No.1: Confirmation of Minutes of the meeting held on 23.09.2016.

Minutes of the 15th Meeting held on 23.09.2016 were confirmed.

Agenda Item No.2: Application for Additional List of Services - M/s. Cummins Technologies India Pvt. Ltd.-MIDC Phaltan – SEZ.

After deliberation, the Committee deferred the proposal as the representative of the unit did not attend the meeting.

The Meeting ended with the vote of thanks to the Chair.

Chairperson-cum- Joint Development Commissioner
a) Proposal:

Application for Additional List of services required for Authorized Operations received from M/s. Cummins Technologies India Pvt. Ltd – MIDC Phaltan - SEZ.

b) Specific Issue on which decision of UAC is required:

Approval for additional services not covered under default List of Services as approved by MoC&I.

c) Relevant provisions of SEZ Act, 2005 & Rules, 2006/ Instruction/ Notification:

The application of the unit covered in terms of Rule 10 of SEZ Rules, 2006 and Notification No. 12/2013-ST dated 01.07.2013.

d) Other Information:

The unit has requested for additional list of service as stated under:-

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<tr>
<th>Sr. No.</th>
<th>List of Services</th>
<th>Justification</th>
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<tr>
<td>1.</td>
<td>Auction Services.</td>
<td>This service is for DTA sale of scrap. In the SEZ there is a tender process to sell scrap into DTA. The Unit has taken service from Auction service provider, which is being billed with service tax.</td>
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<tr>
<td>2.</td>
<td>Transport of goods by Coastal Shipping/ Ocean Freight services.</td>
<td>The unit has huge import purchase via OCEAN through various freight service providers.</td>
</tr>
<tr>
<td>3.</td>
<td>Other Taxable Services-Other than listed.</td>
<td>The said service is for employee’s recovery of transport deduction, Notice pay, Relocated, etc. which liable to service tax. Therefore exemption is required.</td>
</tr>
</tbody>
</table>
A copy of letter dated 31.03.2017 and email dated 21.06.2017 is enclosed.

The proposal of the unit is placed before the Approval Committee for consideration.
F.No:- CTIPL/SEZ/MIDC-PHALTAN/New Service/Reply  Dt. 31.03.2017

To
Office of the Development Commissioner
SEEPZ SPECIAL ECONOMIC ZONE
Ministry of Commerce & Industry Andheri (East) Mumbai-400096.

Sub: Request for Approval of New Services SEZ online Request
ID:-421700066362

Ref: Your Letter No. SEEPZ-SEZ/NEWSEZ/MIDC-PHALTAN/01/2010-

Dear Sir,

With reference to above mentioned subject, we have submitted application for
additional service for our authorized operation. You are therefore requested to justify
for added additional service. Which justification given below.

Extend the list by adding following services required for authorized operation:

1. Auction Services. - This service, we are using for DTA sale of scrap. In our
SEZ Unit we have tender process to sale scrap into DTA. In the same we have
taking service from Auction service provider, which they are billing us with
service tax. And said service is not in our approved service List.

2. Transport of Goods by Coastal Shipping/ OCEAN freight services. -

We have huge import purchase via OCEAN through various freight service
providers. please refer Notification No. 1/2017-Service Tax dated 12 January 2017
(view here: 1, 2, 3), prepaid Ocean Freight and allied charges (FREIGHT charges) which
were earlier exempted from the Service Tax (S. Tax), will now be taxable. This change
is effective from 22 January 2017. The Tax on the Inbound Prepaid Freight Charges
will be calculated at 30% of the FREIGHT charges. In view of the abatement, the
effective Tax rates (22 January 2017 onwards) for Service provider. The India
Outbound Prepaid and Collect FREIGHT Charges will continue to be exempted, as of
now.

Phatna High Horsepower Plant, SEZ Unit
Division of Cummins Technologies India Private Limited
(formerly known as Cummins Technologies (India) Limited)
Plot No. 55, MIDC SEZ, Phatna
Village Naradel, Surat
Taluka Phatna, Dist. Surat 415522
Maharashtra (India)
Phone: +91 2166 305800
cumminsindia.com
clp@cummins.com

Registered Office
Cummins Technologies (India) Private Limited, Cummins India Office Campus
Tower A, 3rd, 4th and 5th Floor, Survey No. 21, Belavadi, Pune 411 045, Maharashtra, India
CIN: L09919MH1964PTC139159
3. **Packaging activity** - As per the definition and scope of service, "Packaging activity" means packaging of goods including pouch filling, bottling, labelling or imprinting of the package, but does not include any packaging activity that amounts to 'manufacture' within the meaning of clause (l) of section 2 of the Central Excise Act, 1944 (1 of 1944). LIABLE to pay Service tax since the said service which they are billing us with Service tax. Also, this service we are using for our "Final Product packaging activity."

4. **Convention Service**: As per definition and scope of service "Convention" means a formal meeting or assembly which is not open to the general public, and does not include a meeting or assembly the principal purpose of which is to provide any type of amusement, entertainment or recreation; (Section 65(32) of the Finance Act, 1994). The said service we are using for our employee who their attend convention outside of SEZ unit, which they are billing with service tax.

5. **SEZ Online Services**: The said service we are using from NSDL service provider where we have taking AMC. Also said service was not in our approval list since we are using SEZ online service for our day to day transaction in SEZ unit.

6. **Other Taxable Services – Other than Listed**: The said service we are using for employee recovery of deduction transport, Notice pay, Relocation, etc. Which liable to pay service tax on deducted amount. Need exemption since this service not listed into service tax category other that 119 service.

Hope you are satisfy with our justification for added service into our approved service list.

Kindly honor our request to include above services in our existing Service List.

Thanking you, we remain,

Yours faithfully,

**For Cummins Technologies India Private Limited (SEZ Unit),**

**Authorized Signatory**

---

Phalan High Horsepower Plant, SEZ Unit
Division of Cummins Technologies India Private Limited
(Formerly known as Cummins Technologies India Limited)
Plot No. B3/-1, MDC SEZ-Phalan
Village Naradal Suraul
Takula Phalan, Dist. Satara 415522
Maharashtra (India)
Phone +91 2166 305900
cumminsindia.com
ctpi@cummins.com

Registered Office
Cummins Technologies India Private Limited, Cummins India Office Campus
Tower A, 3rd, 4th and 5th Floor, Survey No. 21, Betawadi, Pune-411 045, Maharashtra, India
CIN U29312MH1998PTC120152
M/s. Cummins Technologies Ltd.,
Cummins India Office Campus,
Tower A, 6th Floor,
Survey No. 21, Balewadi,
Pune, 411 045.

Subject: List of Services required for Authorized Operations- reg.

Sir,

I am directed to refer to you letter dated 20.03.2017 on the subject cited above. In this regard, you are requested to provide justification for the services required.

Hence, you are requested to comply with the above deficiency in order to proceed with your request further.

Yours faithfully,

(R. Harish Chaudhary)
Asst. Development Commissioner,
SEEPZ-SEZ
Additional service for our authorize operation-Cummins Technologies India Private Limited.

Sunil N Shetty <sunil.shetty@cummins.com>  
To: hardeep kaur <hardeep.kaur6@gmail.com>  
Cc: Anand Mohagaonkar <anand.mohagaonkar@cummins.com>, Rajendra Raut <rajendra.raul@cummins.com>, Ravindra Sancheti <ravindra.sancheti@cummins.com>  

Wed, Jun 21, 2017 at 12:43 PM

Hi HardeepJi,

Please find attached herewith application of additional list of services-M/s Cummins Technologies India Private Limited MIDC-SEZ for our authorized operation.

Kindly consider our application for upcoming meeting agenda since we were not present in the last meeting held on 26th May 2017.

Regards,
Sunil. N.Shetty,
CTIPL - PHP - Finance, SEZ Phaltan. / Cell No. 9822849601.

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2 attachments

- Application of Additional Service List.pdf  
  5247K

- 03-06-2017MIDC Phaltan.pdf  
  57K
GOVT. OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
MINISTRY OF COMMERCE & INDUSTRY,
SEEPZ (SPECIAL ECONOMIC ZONE)
MUMBAI

***************
AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE
***************

a) Proposal:

Application for Additional List of services required for Authorized Operations received from M/s. Cummins India Ltd – MIDC Phaltan - SEZ.

b) Specific Issue on which decision of UAC is required:

Approval for additional services not covered under default List of Services as approved by MoC&I.

c) Relevant provisions of SEZ Act, 2005 & Rules, 2006/ Instruction/ Notification :

The application of the unit covered in terms of Rule 10 of SEZ Rules, 2006 and Notification No. 12/2013-ST dated 01.07.2013.

d) Other Information:

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A copy of letter dated 31.03.2017 is enclosed.

The proposal of the unit is placed before the Approval Committee for consideration.
F.No:- CIL/SEZ/MIDC-PHALTAN/New Service/Reply  Dt. 31.03.2017

To
Office of the Development Commissioner
SEEPZ SPECIAL ECONOMIC ZONE
Ministry of Commerce & Industry Andheri (East) Mumbai-400096.

Sub: Request for Approval of New Services SEZ online Request ID:-421700066395


Dear Sir,

With reference to above mentioned subject, we have submitted application for additional service for our authorized operation. You are therefore requested to justify for added additional service. Which justification given below.

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We have huge import purchase via OCEAN through various freight service providers. please refer Notification No. 1/2017-Service Tax dated 12 January 2017 (view here: 1, 2, 3), prepaid Ocean Freight and allied charges [FREIGHT charges] which were earlier exempted from the Service Tax (S. Tax), will now be taxable. This change is effective from 22 January 2017. The Tax on the Inbound Prepaid Freight Charges will be calculated at 30% of the FREIGHT charges. In view of the abatement, the effective Tax rates (22 January 2017 onwards) for Service provider. The India Outbound Prepaid and Collect FREIGHT Charges will continue to be exempted, as of now.
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Hope you are satisfy with our justification for added service into our approved service list.

Kindly honor our request to include above services in our existing Service List.

Thanking you, we remain,

Yours faithfully,

For Cummins India Limited (SEZ Unit),

[Signature]

Authorized Signatory