

SPECIAL ECONOMIC ZONE

SEEPZ-SEZ.

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AGENDA

Meeting of the Unit Approval Committee of Special Economic Zone for IT/ITES of Mindspace Business Parks Pvt. Ltd - SEZ.

VENUE : Conference Hall, BFC Building, 2nd Floor, Behind the Office of the Development Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai - 400 096.

DATE : Thursday, 27th September, 2018.

Meeting of the Unit Approval Committee of Special Economic Zone for IT/ITES of Mindspace Business Parks Pvt. Ltd. - SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on Thursday, 27th September, 2018.

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Agenda Item No.	Subject
Agenda Item No. 01 : -	Confirmation of minutes of the meeting held on 23.08.2018
Agenda Item No. 02 : -	Approval for additional list of services for authorized Operations -- M/s. GlobeOp Financial Services Technologies (India) Pvt. Ltd.
Agenda Item No. 03 : -	Approval for additional list of services for authorized Operations -- M/s. L&T Technology Services Limited (Unit-I).
Agenda Item No. 04 : -	Approval for additional list of services for authorized Operations -- M/s. L&T Technology Services Limited (Unit-II).
Agenda Item No. 05 : -	Approval for additional list of services for authorized Operations -- M/s. L&T Technology Services Limited (Unit-III).
Agenda Item No. 06 : -	Approval for additional list of services for authorized Operations -- M/s. L&T Technology Services Limited (Unit-IV).

Minutes of the 73rd Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Mindspace Business Parks Pvt. Ltd. – SEZ, at Airoli, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 23.08.2018 at BFC Building, SEEPZ-SEZ, Mumbai – 400 096.

1. Name of the SEZ : M/s. Mindspace Business Parks Pvt. Ltd.
2. Sector : IT/ITES.
3. Meeting no : 73rd
4. Date : 23.08.2018

Members Present:

1. Shri. V. P. Shukla : Member
Jt. Development Commissioner
SEEPZ-SEZ
2. Shri. Milind V. Patil : Nominee of Commissioner of Income Tax,
Jt. Commissioner Mumbai
3. Shri. B. S. Mangat : Nominee of the Commissioner of GST
Deputy Commissioner (Service Tax)
4. Shri. Sambhaji Chavan : Nominee of the Additional DGFT,
Deputy DGFT Mumbai
5. Shri. M. H. Hingorani : Nominee of Commissioner of Customs.
Asstt. Commissioner Customs Mumbai
6. Shri. Sanjay Nanaware : Nominee of MPCB, Mumbai.
Field Officer

Special Invitee:-

7. Shri. Ashish Mishra : Specified Officer,
(SEEPZ-SEZ)

Agenda Item No. 1: Confirmation of Minutes of the 72nd meeting held on 26.07.2018.

The Minutes of the 72nd Meeting held on 26.07.2018 were confirmed.

Agenda Item No. 02: Approval of setting up of New Unit M/s. CitiusTech Healthcare Technology Private Limited. in M/s. Mindspace Business Parks Pvt. Ltd.-SEZ

After deliberation, the Committee approved the proposal of M/s. CitiusTech Healthcare Technology Private Limited, for setting up of a new unit at Unit No. 1, 7th Floor, Building No. 3, M/s. Mindspace Business Parks Pvt. Ltd.-SEZ, envisaging FOB value of exports of Rs. 35,895.60 Lakhs, FE outgo of Rs. 1,673.69 Lakhs and NFE of Rs. 34,221.91 Lakhs over a period of 5 years with employment generation of 440 (295 Men & 145 Women) for Research and Development Services, Information Technology Enabled Services such as Back Office Operations, Call Centres, Content Development or animation, Data Processing, Engineering and Design.

Agenda Item No. 03: Approval of setting up of New Unit M/s. GeBBS Healthcare Solutions Pvt. Ltd. in M/s. Mindspace Business Parks Pvt. Ltd.-SEZ

After deliberation, the Committee approved the proposal of M/s. GeBBS Healthcare Solutions Pvt. Ltd. for setting up of a new unit at Unit No. 1, 1st Floor, Building No. 3, M/s. Mindspace Business Parks Pvt. Ltd. - SEZ, envisaging FOB value of exports of Rs. 20,319.00 Lakhs, FE outgo of Rs. 254.35 Lakhs and NFE of Rs. 20064.95 Lakhs over a period of 5 years with employment generation of 1000 (500 Men & 500 Women) for IT/ITES subject to condition that the applicant company shall submit the details of specific services to be exported before issue of LOA.

Meeting ended with the vote of thanks to the Chair.



**Chairperson-cum-
Development Commissioner**

**GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

a) Proposal: -

Application for Additional list of Services required for Authorized Operations of – M/s. GlobeOp Financial Services Technologies (India) Pvt. Ltd., Mindspace – SEZ.

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

The unit has requested for following additional list of services:

Sr. No.	List of Approved Services	Justification
1	Business and Management consultant's services.	Such professional services are required from various consultants for day to day operations of their SEZ such as SEZ Consultancy services, Other taxation advisory etc. Further said services are not covered under management maintenance or repair services approved under default list of services as prescribed by ministry of commerce & industry.
2	Club or association service.	Such services are required in relation to be avail membership of EPCES or any other business / industries association.
3	Credit Card, debit card, charge card or other payment card related services.	Said services are required in relation to cards provided to Authorized employees of SEZ Unit for official use on account of payment during travel for official purpose of the Unit.
4	Event Management Services (Within SEZ only)	Such services are required in relation to availing services from event management service provider for conducting events, clients visits within SEZ and expo within SEZ only.
5	Foreign Exchange Broker service	Such services are required for obtaining / conversion of foreign exchange, which is required to be paid to employees travelling abroad for official purpose of the SEZ Unit.
6	Mailing list compilation and mailing services	Such services are required for mass mailing in order to market their products and services to prospective clients.
7	Video Production agency/video tape production service.	Such services are required in relation to development of their SEZ unit video or corporate event video to be sent to their client for marketing of their SEZ unit services and branding purpose.

c) Relevant Provisions:

In terms of Rule 10 of SEZ Rules, 2006.

d) Other Information:

M/s. GobeOp Financial Services Technologies (India) Pvt. Ltd. (Mindspace-SEZ) has been granted Letter of Approval vide this office letter No. **SEEPZ/NEW-SEZ/SERENE-THANE/57/GFSTIPL/02468**, Dated **02.02.2018** for setting up of a SEZ Unit No. 2, 8th Floor, Building 5 & 6, M/s. Mindspace Business Parks Pvt. Ltd. – SEZ, Thane-Belapur Road, Airoli, Navi Mumbai – 400 708 - for Information Technology And Information Technology Enabled Services. The LOA is valid up to 29.01.2023.

e) ADC Recommendation:

The proposal of the unit in terms of Rule 10 of SEZ Rules, 2006 is placed before the Approval Committee Meeting for consideration.

August 27, 2018

To,
The Development Commissioner
SEEPZ Special Economic Zone
Andheri (E), Mumbai-400096

=====
Sub: Application for Approval of Additional list of services required in relation to
the Authorized Operation for our SEZ Unit.
=====

Ref: 1. Letter of Approval No. SEEPZ/NEW-SEZ/SERENE- THANE/57/GFSTIPL/
02468 Dated: 02.02.2018
2. SEZ Online Request ID: 421800172172

Dear Sir,

With reference to the above, which requires a list of specified services for authorized operations for unit needs to be approved by Unit approval committee for availing exemption from payment of GST on services availed for Authorized Operations.


In this backdrop, we hereby request your good office to kindly grant us an approval for additional lists of services required for Authorized operations as required for our SEZ Unit.

List of Additional Services is enclosed herewith as Annexure-I.

Kindly acknowledge the receipt and grant us an approval of the same.

Thanking you,

For GlobeOp Financial Services Technologies (India) Pvt. Ltd.


Gautam Thakkar
Director



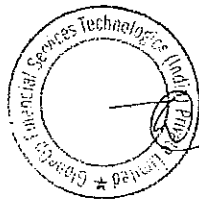
13743
31/8/18

274

Annexure-I

Additional List of Services required for authorized operations

Sr No.	List of Approved Services	Justification
1	Business and Management consultant's services.	Such professional services are required from various consultants for day to day operations of our SEZ unit such as SEZ Consultancy services, Other taxation advisory etc. Further said services are not covered under management maintenance or repair services approved under default list of services as prescribed by ministry of commerce & industry.
2	Club or association service	Such services are required in relation to be avail membership of EPCES or any other business/industries association
3	Credit card, debit card, charge card, or other payment card related services	Said services are required in relation to cards provided to Authorized employees of SEZ Unit for official use on account of payment during travel for official purpose of SEZ Unit
4	Event Management Services (Within SEZ only)	Such services are required in relation to availing services from event management service provider for conducting events, client visits within SEZ and expo within SEZ only.
5	Foreign Exchange Broker service	Such services are required for obtaining/conversion of foreign exchange, which is required to be paid to employees travelling abroad for official purpose of SEZ Unit
6	Mailing list compilation and mailing services	Such services are required for mass mailing in order to market our products and services to prospective clients
7	Video Production agency/video tape production service	Such services are required in relation to development of our SEZ unit video or corporate event video to be sent to our client for marketing of our SEZ unit services and branding purpose



[Handwritten Signature]

**GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

k) Proposal: -

Application for Additional list of Services required for Authorized Operations of - M/s. L&T Technology Services Limited (Unit-I), Mindspace - SEZ.

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

The unit has requested for following additional list of services:

Annexure-A			
Sr. No.	SAC (Service Account Code) Number	Description of Service	Remarks
1	997314	Leasing or rental service concerning office machinery and equipment (except computers) with or without operator.	They are engaged in providing IT & ITES services to their customers. To test engineering software they need testing and measuring equipments like power supply, Oscilloscope, multimeter etc on rented from DTA supplier.
2	997314	Leasing or rental service concerning computers, Server & Laptops with or without operator.	For authorized operation and requirement of business activities they intend to take desktops & laptops on rented basis.
3	997319	Leasing or rental service concerning other machinery and equipment's with or without operator - Vending machine.	They intend to take tea/coffee vending machine on rented basis for their SEZ unit located at Airoli.

c) Relevant Provisions:

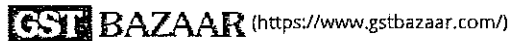
In terms of Rule 10 of SEZ Rules, 2006.

d) Other Information:

M/s. L&T Technology Services Limited. (Mindspace-SEZ) has been granted Letter of Approval vide this office letter No. **SEEPZ-SEZ/NEWSEZ/SERENE-THANE/15/2010-11/4511, Dated 29.03.2011** for setting up of a SEZ unit at Unit No. 03, 5th Office Floor, Building No. 5 & 6; Mindspace-Airoli, Thane-Belapur Road, Airoli, Navi Mumbai - 400 708 - for Software And Information Technology And Information Technology Enabled Services. The LOA is valid up to 08.04.2022.

e) ADC Recommendation:

The proposal of the unit in terms of Rule 10 of SEZ Rules, 2006 is placed before the Approval Committee Meeting for consideration.



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SAC Codes for Services

- SAC Code
- Service
- Service Description

997329

Go

Section Number	Service	Heading Number	Group Number	SAC Code	Service Detail	Service Description
Section 7	Financial And Related Services, Real Estate Services, Rental And Leasing Services	9973	99732	997329	Leasing Or Rental Services Concerning Other Goods	Leasing Or Rental Services Concerning Other Goods

Code 997329 is used for the **Leasing Or Rental Services Concerning Other Goods** under Services Accounting Codes (SAC Codes) for Goods and Service Tax classification. This service comes under **Leasing Or Rental Services Concerning Other Goods, Section 7 - Financial And Related Services, Real Estate Services, Rental And Leasing Services**. Heading number of this service is 9973 and the group number is 99732. These codes are mandatory mapping or classification of services that need to be used by a taxpayer.

SAC (Services Accounting Code) are used for the identification of the service. SAC indicates specific code tends to reduce the possibility of misinterpretation. SAC in respect of the supply of services while HSN code in respect of the supply of goods. There will be no need for entering the description of the goods or services while filing GST returns online.

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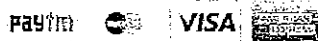
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L&T Technology Services

L&T Technology Services Limited

L&T Business Park, TC-2, Tower B,
2nd Floor, North-East Wing,
Gate No.5, Saki Vihar Road,
Powai, Mumbai-400072.

File No. LTTS/SEZ I/August/01

Date: 28th August 2018

To

The Development Commissioner,
SEEPZ Special Economic Zone,
Ministry of Commerce & Industry,
Andheri East, Mumbai 400096

Ref: SEEPZ-SEZ/NEWSEZ/SERENE-THANE/15/2010-11 4511 Dt: 29th November 2011

Subject: Addition of Services in Approved list of Services for exemption M/s L&T Technology Services Limited (Unit-I)

Dear sir,

With reference to the above-mentioned subject, please find enclosed list of Services (Attached as Annexure A) for approval in the UAC meeting so as enable us to avail exemption under IGST Act 2017. This is required for our below mentioned SEZ unit located at Airoli.

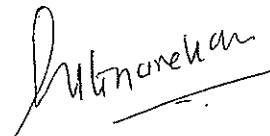
L&T Technology Services Limited SEZ Unit I

Address: Unit No. 3, 5th office floor, Bldg. No. 5 & 6 In IT/ITES SEZ of M/s Serene Properties Pvt. Ltd., At Kalwa Thane Trans Creek Industrial Area MIDC, Airoli Navi Mumbai, 400 708 District Thane, Maharashtra

Thanking you,

Yours faithfully,

For L&T Technology Services Limited


Seema Ghanekar
Authorised signatory



Encl:

1. Letter of approval
2. Annexure A for additional list of services
3. Copy of approved list of services received from Development Commissioner's office

Registered Office: L&T House, N. M. Marg, Ballard Estate, Mumbai - 400 001, INDIA, Tel: +91 22 6752 5656 Fax: +91 22 6752 5893
CIN : L72900MH2012PLC232169

L&T Technology Services Limited is a Subsidiary of Larsen & Toubro Limited

13525
30/8/18

SC

407

Annexure - A

Sr. no.	SAC (Service Account Code) Number	Description of Service	Remarks
1	997314	Leasing or rental service concerning office machinery and equipment (except computers) with or without operator.	We are engaged in providing IT & ITES services to our customers. To test engineering software we need testing and measuring equipments like power supply, Oscilloscope, multimeter etc on rent from DTA supplier.
2	997314	Leasing or rental service concerning computers, Server & Laptops with or without operator.	For authorised operation and requirement of business activities we intend to take desktops & laptops on rented basis
3	997319	Leasing or rental service concerning other machinery and equipment's with or without operator - Vending machine	We intend to take tea/coffee vending machine on rented basis for our SEZ unit located at Airoli



L&T TECHNOLOGY SERVICES LIMITED
M. Manohar
 Authorized Signatory

**GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

f) Proposal: -

Application for Additional list of Services required for Authorized Operations of - M/s. L&T Technology Services Limited (Unit-II), Mindspace - SEZ.

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

The unit has requested for following additional list of services:

Annexure-A			
Sr. No.	SAC (Service Account Code) Number	Description of Service	Remarks
1	997314	Leasing or rental service concerning office machinery and equipment (except computers) with or without operator.	They are engaged in providing IT & ITES services to their customers. To test engineering software they need testing and measuring equipments like power supply, Oscilloscope, multimeter etc on rented from DTA supplier.
2	997314	Leasing or rental service concerning computers, Server & Laptops with or without operator.	For authorized operation and requirement of business activities they intend to take desktops & laptops on rented basis.
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c) Relevant Provisions:

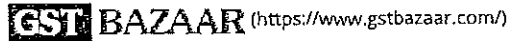
In terms of Rule 10 of SEZ Rules, 2006.

d) Other Information:

M/s. L&T Technology Services Limited. (Mindspace-SEZ) has been granted Letter of Approval vide this office letter No. **SEEPZ/NEW-SEZ/SERENE-THANE/37/2012-13/2244, Dated 19.02.2013** for setting up of a SEZ unit at 8th Office Floor, Bldg. No. 11, Mindspace-Airoli, Serene-SEZ, Thane-Belapur Road, Navi Mumbai - 400 708 - for Software And Information Technology And Information Technology Enabled Services. The LOA is valid up to 01.01.2014.

e) ADC Recommendation:

The proposal of the unit in terms of Rule 10 of SEZ Rules, 2006 is placed before the Approval Committee Meeting for consideration.



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SAC Codes for Services

- SAC Code
- Service
- Service Description

997329

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Section Number	Service	Heading Number	Group Number	SAC Code	Service Detail	Service Description
Section 7	Financial And Related Services, Real Estate Services, Rental And Leasing Services	9973	99732	997329	Leasing Or Rental Services Concerning Other Goods	Leasing Or Rental Services Concerning Other Goods

Code 997329 is used for the **Leasing Or Rental Services Concerning Other Goods** under Services Accounting Codes (SAC Codes) for Goods and Service Tax classification. This service comes under **Leasing Or Rental Services Concerning Other Goods, Section 7 - Financial And Related Services, Real Estate Services, Rental And Leasing Services**. Heading number of this service is 9973 and the group number is 99732. These codes are mandatory mapping or classification of services that need to be used by a taxpayer.

SAC (Services Accounting Code) are used for the identification of the service. SAC indicates specific code tends to reduce the possibility of misinterpretation. SAC in respect of the supply of services while HSN code in respect of the supply of goods. There will be no need for entering the description of the goods or services while filing GST returns online.

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L&T Technology Services Limited
L&T Business Park, TC-2, Tower B,
2nd Floor, North-East Wing,
Gate No.5, Saki Vihar Road,
Powai, Mumbai-400072.

File No. LTTS/SEZ II/August/01

Date: 28th August 2018

To

The Development Commissioner,
SEEPZ Special Economic Zone,
Ministry of Commerce & Industry,
Andheri East, Mumbai 400096

Ref: SEEPZ/NEWSEZ/SERENE-THANE/37/2012-13/2244 Dt: 19th February 2013

Subject: Addition of Services in Approved list of Services for exemption M/s L&T Technology Services Limited (Unit-II)

Dear sir,

With reference to the above-mentioned subject, please find enclosed list of Services (Attached as Annexure A) for approval in the UAC meeting so as enable us to avail exemption under IGST Act 2017. This is required for our below mentioned SEZ unit located at Airoli.

L&T Technology Services Limited SEZ Unit II

Address: 08th office floor, Bldg. No. 1, In IT/ITES SEZ of M/s Serene Properties Pvt. Ltd., At Kalwa Thane Trans Creek Industrial Area MIDC, Airoli Navi Mumbai, 400 708 District Thane, Maharashtra

Thanking you,

Yours faithfully,

For L&T Technology Services Limited



Seema Ghanekar
Authorised signatory

Encl:

1. Letter of approval
2. Annexure A for additional list of services
3. Copy of approved list of services received from Development Commissioner's office

13/8/23
30/8/18

Registered Office: L&T House, N. M. Marg, Ballard Estate, Mumbai - 400 001, INDIA, Tel: +91 22 6752 5656 Fax: +91 22 6752 5893
CIN : L72900MH2012PLC232169

L&T Technology Services Limited is a Subsidiary of Larsen & Toubro Limited

Annexure - A

Sr. no.	SAC (Service Account Code) Number	Description of Service	Remarks
1	997314	Leasing or rental service concerning office machinery and equipment (except computers) with or without operator.	We are engaged in providing IT & ITES services to our customers. To test engineering software we need testing and measuring equipments like power supply, Oscilloscope, multimeter etc on rent from DTA supplier.
2	997314	Leasing or rental service concerning computers, Server & Laptops with or without operator.	For authorised operation and requirement of business activities we intend to take desktops & laptops on rented basis
3	997319	Leasing or rental service concerning other machinery and equipment's with or without operator - Vending machine	We intend to take tea/coffee vending machine on rented basis for our SEZ unit located at Atroli



L&T TECHNOLOGY SERVICES LIMITED

M. Muneeshan
Authorized Signatory

**GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

a) Proposal: -

Application for Additional list of Services required for Authorized Operations of – M/s. L&T Technology Services Limited (Unit-III), Mindspace – SEZ.

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

The unit has requested for following additional list of services:

Annexure-A			
Sr. No.	SAC (Service Account Code) Number	Description of Service	Remarks
1	997314	Leasing or rental service concerning office machinery and equipment (except computers) with or without operator.	They are engaged in providing IT & ITES services to their customers. To test engineering software they need testing and measuring equipments like power supply, Oscilloscope, multimeter etc on rented from DTA supplier.
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c) Relevant Provisions:

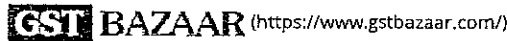
In terms of Rule 10 of SEZ Rules, 2006.

d) Other Information:

M/s. L&T Technology Services Limited. (Mindspace-SEZ) has been granted Letter of Approval vide this office letter No. **SEEPZ-SEZ/SERENE-THANE(18)/LOA-18/2010-11(36)/3109, Dated 12.07.2010** for setting up of a SEZ unit at Office 2, 2nd Office Floor, Building No. 3, M/s. Serene Properties Pvt. Ltd.-SEZ; Thane-Belapur Road; Mindspace - Airoli, Navi Mumbai - 400 708 - for Software And Information Technology And Information Technology Enabled Services. The LOA is valid up to 14.11.2020.

e) ADC Recommendation:

The proposal of the unit in terms of Rule 10 of SEZ Rules, 2006 is placed before the Approval Committee Meeting for consideration.



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SAC Codes for Services

- ◆ SAC Code
- Service
- Service Description

997329

Go

Section Number	Service	Heading Number	Group Number	SAC Code	Service Detail	Service Description
Section 7	Financial And Related Services, Real Estate Services, Rental And Leasing Services	9973	99732	997329	Leasing Or Rental Services Concerning Other Goods	Leasing Or Rental Services Concerning Other Goods

Code 997329 is used for the **Leasing Or Rental Services Concerning Other Goods** under Services Accounting Codes (SAC Codes) for Goods and Service Tax classification. This service comes under **Leasing Or Rental Services Concerning Other Goods, Section 7 - Financial And Related Services, Real Estate Services, Rental And Leasing Services**. Heading number of this service is 9973 and the group number is 99732. **These codes are mandatory mapping or classification of services that need to be used by a taxpayer.**

SAC (Services Accounting Code) are used for the identification of the service. SAC indicates specific code tends to reduce the possibility of misinterpretation. SAC in respect of the supply of services while HSN code in respect of the supply of goods. There will be no need for entering the description of the goods or services while filing GST returns online.

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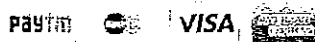


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L&T Technology Services Limited
L&T Business Park, TC-2, Tower B,
2nd Floor, North-East Wing,
Gate No.5, Saki Vihar Road,
Powai, Mumbai-400072.

File No. LTTS/SEZ III/August/01

Date: 28th August 2018

To

The Development Commissioner,
SEEPZ Special Economic Zone,
Ministry of Commerce & Industry,
Andheri East, Mumbai 400096

Ref: SEZ-SERENE-THANE(18)/LOA-18/2010-11(36) 3109 Dt: 12th July 2010

Subject: Addition of Services in Approved list of Services for exemption M/s L&T Technology Services Limited (Unit-III)

Dear sir,

With reference to the above-mentioned subject, please find enclosed list of Services (Attached as Annexure A) for approval in the UAC meeting so as enable us to avail exemption under IGST Act 2017. This is required for our below mentioned SEZ unit located at Airoli.

L&T Technology Services Limited SEZ Unit III

Address: Office 2, 2nd floor, Bldg. No. 3, In IT/ITES SEZ of M/s Serene Properties Pvt. Ltd.,
At Kalwa Thane Trans Creek Industrial Area MIDC, Airoli Navi Mumbai, 400 708 District
Thane, Maharashtra

Thanking you,

Yours faithfully,

For L&T Technology Services Limited

Seema Ghanekar
Authorised signatory



Encl:

1. Letter of approval
2. Annexure A for additional list of services
3. Copy of approved list of services received from Development Commissioner's office

135/6
30/8/18

Annexure - A

Sr. no.	SAC (Service Account Code) Number	Description of Service	Remarks
1	997314	Leasing or rental service concerning office machinery and equipment (except computers) with or without operator.	We are engaged in providing IT & ITES services to our customers. To test engineering software we need testing and measuring equipments like power supply, Oscilloscope, multimeter etc on rented from DTA supplier.
2	997314	Leasing or rental service concerning computers, Server & Laptops with or without operator.	For authorised operation and requirement of business activities we intend to take desktops & laptops on rented basis
3	997319	Leasing or rental service concerning other machinery and equipments with or without operator - Vending machine	We intend to take tea/coffee vending machine on rented basis for our SEZ unit located at Airoli

L&T TECHNOLOGY SERVICES LIMITED



M. M. M. M.
Authorized Signatory

**GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

a) Proposal: -

Application for Additional list of Services required for Authorized Operations of - M/s. L&T Technology Services Limited (Unit-IV), Mindspace - SEZ.

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

The unit has requested for following additional list of services:

Annexure-A			
Sr. No.	SAC (Service Account Code) Number	Description of Service	Remarks
1	997314	Leasing or rental service concerning office machinery and equipment (except computers) with or without operator.	They are engaged in providing IT & ITES services to their customers. To test engineering software they need testing and measuring equipments like power supply, Oscilloscope, multimeter etc on rented from DTA supplier.
2	997314	Leasing or rental service concerning computers, Server & Laptops with or without operator.	For authorized operation and requirement of business activities they intend to take desktops & laptops on rented basis.
3	997319	Leasing or rental service concerning other machinery and equipment's with or without operator - Vending machine.	They intend to take tea/coffee vending machine on rented basis for their SEZ unit located at Airoli.

c) Relevant Provisions:

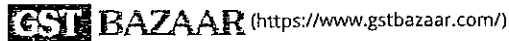
In terms of Rule 10 of SEZ Rules, 2006.

d) Other Information:

M/s. L&T Technology Services Limited. (Mindspace-SEZ) has been granted Letter of Approval vide this office letter No. **SEEPZ/NEW-SEZ/SERENE-THANE/50/2014-15/1377, Dated 27.01.2018** for setting up of a SEZ unit at 5th Office Floor, Bldg. No. 3, Mindspace-Airoli, Serene-SEZ, Thane-Belapur Road, Navi Mumbai - 400 708 - for Software And Information Technology And Information Technology Enabled Services. The LOA is valid up to 31.03.2021.

e) ADC Recommendation:

The proposal of the unit in terms of Rule 10 of SEZ Rules, 2006 is placed before the Approval Committee Meeting for consideration.



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SAC Codes for Services

- ▲ SAC Code
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- ▾ Service Description

997329

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Section Number	Service	Heading Number	Group Number	SAC Code	Service Detail	Service Description
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Code **997329** is used for the **Leasing Or Rental Services Concerning Other Goods** under Services Accounting Codes (SAC Codes) for Goods and Service Tax classification. This service comes under **Leasing Or Rental Services Concerning Other Goods, Section 7 - Financial And Related Services, Real Estate Services, Rental And Leasing Services**. Heading number of this service is **9973** and the group number is **99732**. These codes are mandatory mapping or classification of services that need to be used by a taxpayer.

SAC (Services Accounting Code) are used for the identification of the service. SAC indicates specific code tends to reduce the possibility of misinterpretation. SAC in respect of the supply of services while HSN code in respect of the supply of goods. There will be no need for entering the description of the goods or services while filing GST returns online.

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File No: LTTS/SEZ IV/August/01

Date: 28th August 2018

To

The Development Commissioner,
SEEPZ Special Economic Zone,
Ministry of Commerce & Industry,
Andheri East, Mumbai 400096

Ref: SEEPZ/NEW-SEZ/SERENE-THANE/50/2014-15 1377 Dt: 27th January 2015

**Subject: Addition of Services in Approved list of Services for exemption M/s
L&T Technology Services Limited (Unit-IV)**

Dear sir,

With reference to the above-mentioned subject, please find enclosed list of Services (Attached as Annexure A) for approval in the UAC meeting so as enable us to avail exemption under IGST Act 2017. This is required for our below mentioned SEZ unit located at Airoli.

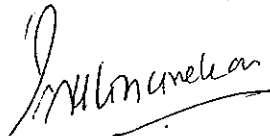
L&T Technology Services Limited SEZ Unit IV

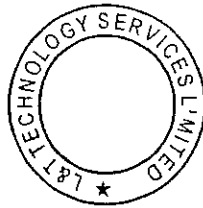
Address: 5th office floor, Bldg. No. 3, In IT/ITES SEZ of M/s Serene Properties Pvt. Ltd., At Kalwa Thane Trans Creek Industrial Area MIDC, Airoli Navi Mumbai, 400 708 District Thane, Maharashtra

Thanking you,

Yours faithfully,

For L&T Technology Services Limited


Seema Ghanekar
Authorised signatory



Encl:

1. Letter of approval
2. Annexure A for additional list of services
3. Copy of approved list of services received from Development Commissioner's office

13520
30/8/18

Annexure - A

Sr. no.	SAC (Service Account Code) Number	Description of Service	Remarks
1	997314	Leasing or rental service concerning office machinery and equipment (except computers) with or without operator.	We are engaged in providing IT & ITES services to our customers. To test engineering software we need testing and measuring equipments like power supply, Oscilloscope, multimeter etc on rent from DTA supplier.
2	997314	Leasing or rental service concerning computers, Server & Laptops with or without operator.	For authorised operation and requirement of business activities we intend to take desktops & laptops on rented basis
3	997319	Leasing or rental service concerning other machinery and equipments with or without operator - Vending machine	We intend to take tea/coffee vending machine on rented basis for our SEZ unit located at Airoli



L&T TECHNOLOGY SERVICES LIMITED

Authorized Signatory

M. M. Chavhan