

Minutes of **72nd Meeting** of the Approval Committee for Sector Specific Special Economic Zone of **M/s. Gigaplex Estate Private Limited – SEZ**, at Airoli, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on **20.12.2023**, at Second Floor SEEPZ Service Centre, SEEPZ SEZ, Mumbai.

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1. Name of the SEZ : M/s. Gigaplex Estate Pvt. Ltd.
2. Sector : IT/ITES
3. Meeting no : 72nd
4. Date : 20.12.2023

Members Present:

Sr. No.	Name of Members	Designation	Organization
1	Shri. C. P. S. Chauhan	Jt. Development Commissioner,	SEEPZ-SEZ.
2	Shri. Leider Panicker	Joint Commissioner Income Tax	Nominee of Commissioner of Income Tax office, Mumbai.
3	Shri. Himanshu Dhar Pandey	Deputy Director DGFT	Nominee of the Additional DGFT, Mumbai.
4	Smt. Kirti Deshmukh	Deputy Director Industries	Nominee of DC Industries, Government of Maharashtra.
5	Smt. Sunita Jagtap	Superintendent of Customs	Nominee of Commissioner of Customs, General, Air Cargo, Sahar.

Special Invitee:-

1. Dr. Prasad Varwantkar : Dy. Development Commissioner, SEEPZ SEZ
2. Shri. R.K. Jain : Specified Officer, Gigaplex-SEZ.

Shri. Hanish Rathi, ADC (New-SEZ), Shri. Palash Shankar, ADC (New-SEZ), Manish Kumar, ADC (New-SEZ), Smt. Rekha Nair, Assistant, Shri. Ravindra Kumar, Assistant and also attended for assistance and smooth functioning of the meeting.

Agenda Item No. 01: Confirmation of Minutes of the 71st meeting held on 01.11.2023.

The Minutes of the 71st Meeting held on 01.11.2023 were confirmed with consensus.

Agenda Item No. 02 : Approval w.r.t. creation and sharing of common infrastructure facilities with their other SEZ units i.e. STPL, SEZ and DTA units of M/s. UBS Business Solutions (India) Pvt. Ltd.

The Unit requested for approval for creation and sharing of common infrastructure facilities with their other units i.e. STPI, SEZ and DTA units. The Specified Officer, Mindspace-SEZ vide letter dated 26.10.2023 had submitted the comments on the [proposal. During the discussion, the Unit representative has informed that their proposal is for Software Development not for the IT/ITES. It is brought to the notice of the Committee, in the past similar proposal was rejected in the UAC. The Committee observed that the Rules 27(5) of SEZ Rules, 2006 provides that “ A unit may import or procure from Domestic Tariff Area, all types of goods and services, without payment of duty, taxes or cess for creating a central facility for use by Units in Special Economic Zone and where such facility is created for software development, the same may also be accessed by software exporters of Domestic Tariff Area” therefore this facility is for the Units SEZ and not for SEZs.

Decision:- After deliberation, the Committee has directed that the unit should make a representation to Development Commissioner with clear facts for IT/ITES units and the same shall be forwarded to Ministry for seeking guidelines/clearance on the issue of common infrastructure for units other than SEZ.

Agenda Item No. 03 : Approval w.r.t. Surrender of the area at the entire fifth floor office premises on level six admeasuring 48,456 and entire sixth floor office premises on level seven admeasuring 42,356 sq.ft. totally aggregating to 90,812 sq.ft. of Building No. 06 to the developer M/s. Gigaplex Estate Pvt. Ltd. - SEZ without revision of projection and transfer of Fitout Assets/Capital Goods to SEZ Developer at Gigaplex –SEZ of M/s. Accenture Solutions Private Limited.

The unit M/s. Accenture Solutions Private Limited located at M/s. Gigaplex-SEZ has requested for surrender of the area at the entire fifth floor office premises on level six admeasuring 48,456 and entire sixth floor office premises on level seven admeasuring 42,356 sq.ft. totally aggregating to 90,812 sq.ft. of Building No. 06 to the developer M/s. Gigaplex Estate Pvt. Ltd. - SEZ without revision of projection and transfer of Fitout Assets/Capital Goods to SEZ Developer at Gigaplex –SEZ.

During the meeting committee discussed the Rule position, with regards to the following :-

- Whether a unit can avail the depreciation on capital goods under the provision of Rule 49 of SEZ Rules 2006 only when goods are not removed into DTA and the

goods are goods are surrendered to Developer after payment of applicable duty/Tax.

Decision :- After deliberations, the Committee asked the unit representative to submit a request to allow them to transfer the capital goods on depreciated value based on which reference to be made to MOC&I for clarification /directions in the matter.

Meeting ended with the vote of thanks to the Chair.

**(Rajesh Kumar Mishra, IRS)
Chairperson-cum-
Development Commissioner**

**Signed by Chanderpalsingh
Chauhan
Date: 06-02-2024 15:10:02
Reason: Approved**

