

SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI.

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AGENDA FOR

**MEETING OF THE APPROVAL COMMITTEE FOR
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR
IT/ITES AT PUNE OF M/S. KRC INFRASTRUCTURE &
PROJECTS PVT. LTD. AND GERA DEVELOPMENT
PVT. LTD.**

DATE : 28.03.2024

TIME : 11:00 A.M.

**MEETING OF THE APPROVAL COMMITTEE FOR
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR
IT/ITES AT PUNE, UNDER THE CHAIRMANSHIP OF
DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON
28.03.2024**

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Agenda Item No.	Subject
Agenda Item No. 01: -	Confirmation of the Minutes of the meeting held on 18.12.2023
Agenda Item No. 02: -	Application for Approval of appointment of service providers for running Food and Beverages Outlets submitted M/s. KRC Infrastructure and Project Pvt. Ltd. & M/s Gera Holding Pvt. Ltd. SEZ (Developer)
Agenda Item No. 03:-	Application for obtaining approval with respect to sharing of Voice Infrastructure with our other DTA Unit submitted by M/s. BP Business Solution India Pvt. Ltd

Minutes of the 36th Meeting of the Approval Committee held under the Chairmanship of Shri R.K.Mishra, Zonal Development Commissioner, SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of M/s. KRC Infrastructure and Projects Pvt. Ltd. & GERA Resorts Pvt. Ltd.-SEZ, Pune, held on 18.12.2023

1	Name of the SEZ	M/s. KRC Infrastructure and Projects Pvt. Ltd. & GERA Resorts Pvt. Ltd.
2	Sector	IT/ITES
3	Meeting No.	36th
4	Date	18.12.2023

Members present

Sr	Name and Designation (S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Mr. Sandeep Sathe, DCIT-Circle 4, Pune	Nominee of Income Tax, Pune
3	Shri Suresh B Dhapodkar, FTDO, DGFT	Nominee of DGFT, Pune
4	Smt. Malathi Nair Superintendent	Nominee of Customs, Pune

Special Invitee

Sr	Name and Designation	Department
1	Shri Shambhu Dayal Meena Specified Officer, SEZ Pune Cluster	SEEPZ-SEZ, Pune Cluster

Agenda Item No.01: Confirmation of Minutes of the 35th meeting held on 19.10.2023

After deliberation, the Committee confirmed the minutes of the 35th Approval Committee meeting held on 19.10.2023.

Agenda Item No.02 Monitoring of Performance for M/s Barclays Global Service Centre Pvt Ltd :

After deliberation, the committee monitored the performance of the unit for 1st Block period i.e. FY FY 2013-14 to FY 2017-18 and 2nd Block i.e. FY 2018-19 to FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006

The Committee noted that the Unit has achieved export revenue of Rs. 2403.05 Crores as against projected export of Rs. 2375.17 Crores (which is 101.17%) and achieved cumulative NFE of Rs. 2242.79 Crores which is 93.33 % in 1st block period i.e. during FY 2013-14 to FY 2017-18. Further, the Unit has also achieved export revenue of Rs. 14011.71 Crores as against the projected export of

Rs. 14661.39 (which is 95.57 %) Crores and achieved cumulative positive NFE of Rs. 11399.75 Crores which is 81.36% in 2nd Block period i.e. in FY 2018-19 to FY 2022-23.

The Unit has achieved employment of 13891 employees (Men-9110, Women-4781) as on 31.03.2023.

It is observed that the unit has provided services in DTA against the payments received in INR as detailed below:

(Rs. In Crores)	
FY	DTA Sales Value
2016-17	0.63
Total	0.63

Since providing of "Services" in DTA against INR does not qualify as 'Services' as per definition given in Section 2(z) of the SEZ Act, 2005, it was noticed that the Unit has violated the provisions of SEZ Act & Rules and hence Committee after deliberation, directed to initiate action against the unit for violation of various provision of SEZ Act / Rules and under Foreign Trade (Development and Regulation) Act, 1992.

The Committee advised the Unit to promptly file all the pending DSPFs in the NSDL SEZ online portal.

The Unit is required to revise the Annual Performance Report (APR) for the FY 2022-23 in order to update the accurate import data..

Agenda Item No.03 : Application for Approval of Change in the Name of Company from DISYS India Technologies Pvt Ltd to Dexian India Services Private Limited

After deliberation, the Committee approved the proposal of the Unit for Change in Name of the Company and change in name of Shareholders in terms of Instruction No. 109 dated 18.10.2021, as detailed below:

Name before Change	Name After Change
M/s. DISYS India Technologies Pvt. Ltd.	M/s. Dexian India Service Pvt. Ltd

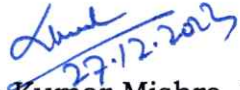
List of Directors as on 14.12.2023.

Sr. No.	Name of the Director	Designation	DIN	Date of Appointment
1.	Kumar Rajagopalan	Director	03119315	25.11.2021
2.	Mahfuz Ahmed	Director	03544568	25.11.2021
3.	Maruf Ahmed	Director	03612830	25.11.2021
4.	Nath Nirmal Nath	Director	05102262	18.08.2023

The approval is subject to the conditions as laid down in Instruction No. 109, as applicable, issued by MOC&I

- a. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity;
- b. Fulfilment of all eligibility criteria applicable, including security clearances etc. by the altered entity and its constituents;
- c. Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. Act/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- d. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT&R), CBDT, Department of Revenue and to the jurisdictional Authority.
- e. The assessing officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer in ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- f. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g. The applicant shall furnish details of PAN and jurisdictional assessing office of the unit to CBDT.
- h. The applicant shall be recognized by the new name or such arrangement in all the records.

Meeting ended with a vote of thanks to the Chair.


(Rajesh Kumar Mishra, IRS)
Chairman-cum- Development
Commissioner

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**GOVT. OF INDIA,
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ-SEZ (PUNE CLUSTER)

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a. Proposal:

Application submitted by M/s. KRC Infrastructure and Project Pvt. Ltd. & M/s Gera Holding Pvt. Ltd., SEZ Developer for appointment of service providers for running Food and Beverages Outlets.

b. Specific issue on which decision of Approval Committee is required:

Approval for appointment of service providers for running Food and Beverages Outlets., in terms of Rule 11(5) of SEZ Rules, 2006, as detailed below:

Sr. No.	Name of Vendor	Location	CarpetArea in Sq.ft.
1.	Grishma Hotel management Service, Pune	Building No.R4-Food Court	305
2.	Eatclub Brands Pvt. Ltd., Bangalore		490
3.	Dum Zaiqa Handis Pvt. Ltd., Mumbai		214
4.			270
5.	Harsh Hospitality Services, Thane		177
6.	Supushp Enterprises Pune		177
7.	Punjab Catering Services, Pune		970
8.	Tea Post Pvt. Ltd., Ahmedabad		400
9.	Maverick Foodlabs Limited Liability Partnership, Mumbai		2000
10.	Apollo Pharmacies Limited, Chennai		518
11.	Storybook Ventures Pvt. Ltd., Mumbai		1222
12.	Gadge Onion, Pune		111
13.	Instant Retail India Limited, Aurangabad		20
14.	Maverick Foodlabs Limited Liability Partnership, Mumbai	Building No. R4-Lobby	160

The Specified Officers vide letter dated 26.03.2024 has submitted verification report as detailed below:

M/s. KRC (the Developer) has submitted in their submission dated 22.03.2024 that they have executed service agreement with the service providers (total 14) listed in their aforementioned letter, on revenue sharing model and there is no rent component involved in this case. Further, they have stated that there is no GST benefits availed by the service providers on setting up running of the F&B

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Kisok. Revenue sharing is with the payment of all applicable GST.

As regards Sr. No. 12 of their aforesaid letter M/s. Gadge Onion, Pune it is informed that the Vendor/ Service Provider is running Food & Beverages Outlets at KRC-Gera SEZ without having GST Registration Certificate at KRC-GERA SEZ. In this regard M/s KRC have stated that the service provider/Vendor Gadge Onion turnover is below threshold limit required for GST Registration so he has not opted for that.

It has been further informed that all the Vendors/Service Providers listed in the application are running Food & Beverages Outlets at KRC-GERA as on date Therefore, permission may be given for setting up of cafeteria, for the exclusive use of the Units with a condition that-

- a. No exemption/drawback. Concession or any the benefit should be claimed under section 7 or section 26 of the SEZ Act for creating and operating such facilities; and
- b. NOC to be obtained from Developer and necessary NOC//clearances/ approvals from relevant authorities.
- c. Similar facilities can be establishing for the exclusive use of the unit as per proviso to Rule 11(5) of the SEZ rules only with permission of DC/UAC and will not be entitled to any tax benefits for setting up such facilities.

c. Relevant provisions:

Rule 11 (5) of SEZ Rules, 2006

"(5) The land or Build up space in the processing area or Free Trade and Warehousing Zone shall be given on lease only to the entrepreneurs holding valid Letter of Approval issued under Rule 19 and [the lease period shall not be less than five years but notwithstanding any other condition in the lease deed, the lease rights would cease to exist in case of the expiry or cancellation of the Letter of Approval:]

PROVIDED that the Developer may, with the prior approval of the Approval Committee, grant on lease land or built-up space, for creating facilities such as canteen, public telephone booths, first aid center, creche and such other facilities as may be required for the exclusive use of the Unit.

d. Other information:

- Formal Letter of Approval No. F1/29/2016-SEZ Dated 22.02.2017
- Location: Survey No 65, Kharadi, Taluka-Haveli Pune-411014
- The Developer has also submitted following documents:
- Copy of Service Agreements.
- Layout MAP depicting location of the Service Providers
- Fire NOC
- Form-B

e. ADC's observations:

Approval Committee may kindly consider the proposal of the Developer for the appointment of service provider/vendors to run existing cafeteria facility in processing area, in terms of Rule 11(5) of SEZ Rules, 2006.

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**GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ – SEZ (PUNE CLUSTER)**

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

a. Proposal: -

Application submitted by M/s. BP Business Solution India Pvt. Ltd. an IT/ITES unit located at KRC Infrastructure and Project Pvt. Ltd. & Gera Development Pvt. Ltd.-SEZ, Kharadi, Pune-411014. for approval w.r.t. sharing of Voice Infrastructure with their other DTA Unit.

b. Specific Issue on which decision of Approval Committee is required: -

Approval for sharing of Voice Infrastructure with their other DTA Unit. under Rule 27(5) of SEZ Rules, 2006.

Details of proposed sharing of voice infrastructure with their DTA Unit:

M/s. BP Business Solution India Pvt. Ltd, **SEZ Unit** located in, Unit 201, 301, 401, 2nd, 3rd & 4th Floor, Bldg-6 R4, survey No. 65, KRC Infrastructure and Project Pvt. Ltd. & Gera Development Pvt. Ltd. SEZ, Kharadi, Pune proposes to share the voice infrastructure to be used at its **other DTA unit** situated at 7th, 8th, 9th and 10th Floor, Building 5 (R3), S. No. 65, KRC Infrastructure and Project Pvt. Ltd. Kharadi, Pune-411014. (Pune 2).

The Unit has submitted that in order to optimize the resources and to establish a highly secured / better communication channel for data transmission, that wish to share their communication infrastructure with their SEZ Unit.

The Voice infrastructure proposed to be shared with DTA Unit (Pune 2) includes the following components:

- PSTN line via SIP Trunks to TATA Service Provider
- Internet connectivity is present in SEZ unit (Pune 1) office via TATA. Off-network calling through Pune, i.e., Pune to host the virtual SBC which terminate the SIP lines for PSTN Calling Pune.
SBC Swe Lite; 200 SIP Sessions

- 2 VCPU; 2.5 GB RAM; 5vNIC;vHD 5GB

Config	Line	Item	Item Description	Qty
Pune SBC Lite 100 session each	2x1 Swe with SIP on	SBC-SWELITEBASE	SBC SWE LITE ON PERMISE SOFTWARE LICENSE	2
	2	SBC-SWELITE LIC100SGX	100 SIP SIGNALING SESSIONS W/RTP PROXY MEDIA ENCRYPTION & PARTIAL RTP MEDIA MANIPULATION (INBAND MEDIA	2

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			SERVICE) FOR ON PREMISE-BASED SBC SWE LITE INSTANCE; NO TRASNCODING	
	3	SRV-DC-SWO-E-Q	RIBBON DISTRIBUTORS SUPPORTING ENTERPRISE, 24X7 RTS, SW DOWNLOADS, PROD GROUP SWP OR NWL	1
	4	SRV-DC-SWO-E-Q	RIBBON DISTRIBUTOR SUPPORTING ENTERPRISE, 24X7 RTS, SW DOWNLOADS, PROD GROUP SWO OR NWL	12

The Unit has also submitted that DTA unit (Pune 2) will leverage the existing SEZ unit (Pune 1) Voice infrastructure exclusively to deliver external voice service to its customers. It will comply with all the policies, standards and regulation as may be applicable in India

Cost Allocation:

DTA unit will pay the SEZ Unit the reimbursement of cost for using its Voice infrastructure which will be mutually decided by both the parties.

c. Relevant provisions: -

As per Rule 27(5) of SEZ Rules, 2006 which prescribes

"A unit may import or procure from Domestic Tariff Area, all types of goods and services, without payments 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."

Further, in the case of M/s. RBS Services India Pvt. Ltd. for sharing of central facility of Network infrastructure, duty exempted assets and common area of its unit located in IT/ITES SEZ of Gurgaon Infospace Ltd., MOC&I vide its letter No. K-43013(616)3/2018-SEZ dated 06.02.2019 has clarified the following;

"I am directed to refer to Noida SEZs letter No. 10/351/2010-SEZ dated 21.12.2018 on the subject mentioned above and to state that the request of M/s. RBS Services India Pvt. Ltd. has been examined in this department and it has been decided with the approval of the competent authority that the case appears to be falling clearly in the ambit of Rule 27(5) of SEZ Rules, 2006"

d. Other Information: -

- M/s. BP Business Solution India Pvt. Ltd. has been granted LOA No. SEEPZ-SEZ/NEW-SEZ/KRCSEZ/BPBSIPL/05/2020-21/3384 Dated 10.08.2020.
- Location: 2nd, 3rd & 4th Floor, Bldg-6 R4, survey No. 65, KRC Infrastructure and Project Pvt. Ltd. & Gera Development Pvt. Ltd.-SEZ, Kharadi, Pune-411014.
- DCP of the Unit 15.02.2021
- LOA valid up to: 14.02.2026

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d. ADC's Recommendations:

The Proposal of the unit for sharing of infrastructure facilities with their other DTA unit BP Business Solution India Pvt. Ltd. located at KRC Infrastructure and Project Pvt. Ltd. Kharadi, Pune-411014 may be considered by the Approval Committee in terms of Rule 27(5) of SEZ Rules, 2006.
