

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

अंधेरी (पूर्व), मुंबई
ANDHERI (EAST), MUMBAI

कार्यसूची के लिए

AGENDA FOR

मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड के आईटी/आईटीईएस के लिए क्षेत्र
विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

**MEETING OF THE APPROVAL COMMITTEE FOR SECTOR
SPECIFIC SPECIAL ECONOMIC ZONE FOR IT/ITES OF
M /s. GIGAPLEX ESTATE PRIVATE LIMITED.**

स्थल : सम्मेलन कक्ष, द्वितीय तल, विकास आयुक्त का कार्यालय, सीपज़-सेज़,
अंधेरी (पूर्व), मुंबई

VENUE : Conference Hall, 2nd Floor, The Office of the Development
Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai

दिनांक : सोमवार, 20 जुलाई, 2026

DATE : Monday, 20th July, 2026

समय : दोपहर 12 बजे

TIME : 12:00 PM

20th जुलाई 2026 को विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड-सेज़ के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M/ s. Gigaplex Estate Private Limited-SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on 20th July 2026.

सूचकांक /INDEX

कार्यसूची मद क्र. Agenda Item No.	<u>विषय</u> Subject
कार्यसूची मद क्रमांक 01:- Agenda Item No. 01: -	09.06.2026 को आयोजित बैठक के कार्यवृत्त की पुष्टि। Confirmation of the minutes of the meeting held on 09.06.2026
कार्यसूची मद क्रमांक 02:- Agenda Item No. 02: -	मेसर्स यूबीएस बिजनेस सॉल्यूशंस (इंडिया) प्राइवेट लिमिटेड के आइटमों की ब्रॉड-बैंडिंग के लिए आवेदन। Application for Broad – Banding of Items of M /s. UBS Business Solutions (India) Private Limited.

विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में 09.06.2026 को द्वितीय तल सीपज़ सेवा केंद्र, सीपज़ सेज़, मुंबई में आयोजित मेसर्स गिगाप्लेक्स एस्टेट प्राइवेट लिमिटेड- सेज़, ऐरोली, नवी मुंबई के क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की 87वीं बैठक का कार्यवृत्त।

Minutes of 87th Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Gigaplex Estate Private Limited. - SEZ, Airoli, Navi Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 09.06.2026, at Second Floor SEEPZ Service Centre, SEEPZ SEZ, Mumbai.

1.	Name of the SEZ	:	M/s. Gigaplex Estate Private Limited
2.	Sector	:	IT/ITES
3.	Meeting No.	:	87 th
4.	Date	:	09.06.2026

क्र. Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्री. मयूर आर. मानकर Shri. Mayur R. Mankar	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीपज़-सेज़ SEEPZ-SEZ
2	श्री. सुनील अघवाने Shri. Sunil Aghawane	संयुक्त आयुक्त आयकर Joint Commissioner, Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामिती Nominee of Commissioner of Income Tax office, Mumbai
6	डॉ. संदीप डी. भोसले Dr. Sandip D. Bhosale	उप विकास आयुक्त Deputy development commissioner	सीपज़-सेज़ SEEPZ –SEZ
3	श्री बैकियावेलु मुथारासु Shri. Backiyavelu Mutharasu	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai
4	श्री बीरेंद्र सिंह Shri. Birender Singh	सीमा शुल्क उप आयुक्त Deputy Commissioner of Customs	सीमा शुल्क आयुक्त, सामान्य, वायु माल ढुलाई, सहार के नामित व्यक्ति Nominee of Commissioner of Customs, General ,Air Cargo , Sahar
5	श्रीमती पूनम दराडे Smt. Poonam Darade	उद्योग उपनिदेशक Deputy Director of Industries	महाराष्ट्र सरकार के उद्योग विकास आयुक्त के मनोनीत व्यक्ति Nominee of Development Commissioner of Industries, Government of Maharashtra
7	श्रीमती स्मिता नम्बियार Smt. Smitha Nambiar	विनिर्दिष्ट अधिकारी Specified Officer	गिगाप्लेक्स –सेज़ Gigaplex –SEZ
8	श्री जय मनोज शाह Shri. Jay Manoj Shah	विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज़ ,जेएनपीए-एसईजेड SEEPZ –SEZ, JNPA-SEZ

श्री सुदर्शन शिंदे, अपर विकास आयुक्त (न्यू एसईजेड), श्री राहुल शिवन्नागोल, अपर विकास आयुक्त (न्यू एसईजेड), श्री हनीश राठी, अपर विकास आयुक्त (न्यू एसईजेड), श्री जय दीप, अपर विकास आयुक्त (न्यू एसईजेड) तथा श्री पलाश शंकर, अपर विकास आयुक्त (एसईईपीजेड-एसईजेड) भी बैठक के सुचारु संचालन एवं आवश्यक सहयोग प्रदान करने हेतु उपस्थित थे।	Shri Soodershan Shindde, ADC (New SEZ), Shri Rahul Shivannagol, ADC (NEW SEZ), Shri Hanish Rathi, ADC (NEW SEZ), Shri Jai Deep, ADC (NEW SEZ) and Shri Palash Shankar, ADC (SEEPZ-SEZ) also attended for assistance and smooth functioning of the meeting.
कार्यसूची मद संख्या 01 : दिनांक 24.03.2026 को आयोजित 86वीं बैठक के कार्यवृत्त की पुष्टि।	Agenda Item No. 01: Confirmation of Minutes of the 86 th Meeting held on 24.03.2026.
दिनांक 24.03.2026 को आयोजित 86वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।	The Minutes of the 86 th Meeting held on 24.03.2026 were confirmed with consensus.
कार्यसूची मद संख्या 02: : M/s. UBS Business Solutions (India) Private Limited का आवेदन, जो उनके LOA में घरेलू कैपिटल गुड्स और सर्विस के आयात की सीमा बढ़ाने से संबंधित है।	Agenda Item No. 02: Application of M /s. UBS Business Solutions (India) Private Limited w.r.t enhancement of limit for Indigenous Capital goods & import of service in their LOA.
SEEPZ/NEW-SEZ/GIGAPLEX-THANE / UBS IPL / 2016-17/25793 , दिनांक 30.08.2016 (मूल LOA)	SEEPZ/NEW-SEZ/GIGAPLEX-THANE/UBSIPL/2016-17/25793 dated 30.08.2016 (Original LOA)

- Existing Projections:

	1 st year	2 nd year	3 rd year	4 th year	5 th year	TOTAL (RS. IN LAKHS)
FOB Value of Exports	96,611.79	1,09,177.56	1,13,828.29	1,19,681.06	1,26,079.58	5,65,378.28
FOB Outgo	12,844.87	13,909.06	13,931.11	14,083.70	14,204.04	68,972.78
Net Foreign Exchange	83,766.92	95,268.50	99,897.18	1,05,597.36	1,11,875.54	4,96,405.50

- Proposed projections:

	1 st year	2 nd year	3 rd year	4 th year	5 th year	TOTAL (RS. IN LAKHS)
FOB Value of Exports	96,611.79	1,09,177.56	1,13,828.29	1,19,681.06	1,26,079.58	5,65,378.28
FOB Outgo	12,844.87	13,909.06	13,931.11	93,758.84	93,760.84	2,28,204.72
Net Foreign Exchange	83,766.92	95,268.50	99,897.18	25,922.22	32,318.74	3,37,173.56

Reason for enhancement of limit for indigenous capital goods and import of services-

- The unit has stated that-

Pursuant to Rule 22(iv)(c) of Special Economic Zone (SEZ) Rules, 2006, they hereby notify this office that their company wishes to undertake additional Bond Cum Legal Undertaking (BLUT) for indigenous capital goods and import of services, in addition to previously and approved by this office under the BLUT acceptance reference dated 07 November 2022.

Consequently, they have executed an additional BLUT for indigenous capital goods and import of services, supplementing the existing BLUT for capital goods and services

- Employment details:

		Existing	Proposed after addition
Employment	Men	1,866	1,866
	Women	1,005	1,005
	Transgender	-	-
Total		2,871	2,871

● Items(s) of Trading / Warehouses:

Approved/ Existing Items(s)

<u>ITC/CPC Code</u>	<u>Item Description</u>	<u>Metric</u>	<u>Production Capacity</u>
9983-8439	The Company would be providing IT-enabled services. The services would consist of back – office operations support, data processing, etc.	Indian Rupees (Rs.)	0
9985-8499	The Company would be providing IT-enabled services. The services would consist of back – office operations support, data processing, etc	Indian Rupees (Rs.)	0

Proposed Item(s)

<u>ITC/CPC Code</u>	<u>Item Description</u>	<u>Metric</u>	<u>Production Capacity</u>
9983-8439	The Company would be providing IT-enabled services. The services would consist of back – office operations support, data processing, etc.	Indian Rupees (Rs.)	0
9985-8499	The Company would be providing IT-enabled services. The services would consist of back – office operations support, data processing, etc	Indian Rupees (Rs.)	0

निर्णय :- विचार-विमर्श के बाद, समिति ने SEZ नियम, 2006 के नियम 19(2) के तहत, पहले से चल रही SEZ यूनिट के लिए मौजूदा 'लेटर ऑफ़ अप्रूवल' (LoA) में घरेलू कैपिटल गुड्स और सेवाओं के आयात की सीमा बढ़ाने के M/s. UBS बिज़नेस सॉल्यूशंस (इंडिया) प्राइवेट लिमिटेड के प्रस्ताव को मंजूरी दे दी। यह मंजूरी इस शर्त पर दी गई है कि यूनिट को अपने असल परफॉर्मेंस के आंकड़े जमा करने होंगे ताकि उनकी तुलना शुरुआती अनुमानों से की जा सके।

Decision: - After deliberation, the Committee **approved** the proposal of **M/s. UBS Business Solutions (India) Private Limited** for enhancement of the limit for Indigenous Capital Goods and import of services in its existing Letter of Approval (LoA) for the already operational SEZ Unit, in terms of Rule 19(2) of the SEZ Rules, 2006, subject to the condition that the unit must submit its actual performance figures to verify them against its original projections.

बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ संपन्न हुई।

Meeting concluded with a vote of thanks to the Chair.

Digitally signed by Dnyaneshwar Patil
Date: 2026.06.19 10:24:01 IST

Shri. Dnyaneshwar B Patil
Development Commissioner
SEEPZ- SEZ

Action Taken for Approval Committee held on 09-06-2026

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 86th Meeting held on 24-03-2026	
Agenda Item No. 02	Application for capacity enhancement(M /s. UBS Business Solutions (India) Private Limited)	Letter dated 01.07.2026 has been issued.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Proposal of M/s. UBS Business Solutions (India) Private Limited in GIGAPLEX-SEZ for approval w.r.t. include additional services (broad banding)-enterprise network access/connectivity support.

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

Proposal of M/s. UBS Business Solutions (India) Private Limited in GIGAPLEX-SEZ for approval w.r.t. include additional services (broad banding)-enterprise network access/connectivity support.

c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/

Notification :-

22. Terms and conditions for availing exemptions, drawbacks and concessions to every Developer and entrepreneur for authorized operations: -

19. Letter of Approval to a Unit: -

(2) The Letter of Approval shall specify the items of manufacture 60[along with the corresponding Indian Trade Classification (Harmonised System) of Export and Import items, 2017] or particulars of service activity, including trading or warehousing, projected annual export and Net Foreign Exchange Earning for the first five years of operations, limitations, if any on Domestic Tariff Area sale of finished goods, by – products and rejects and other terms and conditions, if any stipulated by the Board or Approval Committee:

Provided that the Approval Committee may also approve proposals for broad-banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirements of rule 18:

Provided further that no such approval shall be granted by the Approval Committee in those cases which fall within the competence of the Board of Approval:

d. Other Information: -

1.	Letter of Approval No. and Date	Letter of Approval No. SEEPZ/NEW-SEZ/GIGAPLEX-THANE/UBSIPL/2016-17/25793 Dated 30.08.2016 (Original LOA) SEEPZ/NEWSEZ/GIGAPLEX-THANE/UBSIPL/2016-17/VOL-III/06631Dated 27.04.2022 (Renewed LOA)
2.	Item(s) of manufacture/services	IT Enabled Services (Back Office Operations Support Services, Data Processing)
3.	Present location	1101, 1201, 1301, 1401 Building, Gigaplex Plot No. I.T.5, MIDC, Airoli Knowledge Park, TTC, Industrial Area, Airoli (West), Navi Mumbai – 400078
4.	Date of commencement of production	03.04.2017
5.	LOA Valid up to	02.04.2027
6.	Whether the unit has submitted Form F3?	N.A.
7.	Revision of Projections	No, there will be no revisions in the projections.

The summary of the unit's application is as follows:

The unit has stated that the activities approved under its LOA include provision of IT Enabled Services such as back-office operations, support services, and data processing (ITC HS: 9983 and 9985).

In addition to these services, the unit now proposes to provide enterprise network access/connectivity infrastructure services from its Airoli location for use by other UBS group entities in India. Under this arrangement, the UBS Airoli SEZ unit will act as a central hub, which will be accessed by other locations through local and international leased lines for operational delivery and remote access by employees to the required servers. The establishment of this common hub is intended to optimize resources by creating a single-point infrastructure for managing data traffic and avoiding duplication of infrastructure across locations.

The proposed services will be classified under ITC HSN 9983. The unit will raise periodic invoices in foreign currency to the respective UBS group entities along with applicable GST and will receive remittances in the SEZ unit's foreign exchange account for the provision of these services.

This office issued a letter dated 01.12.2025 to the Specified Officer, Gigaplex-SEZ, for their comments on the same. In response, the Specified Officer has stated in their letter dated 19.02.2026 that "As inclusion of services in the LOA does not fall within the purview of the Specified Officer, no comments are being offered in this regard."

Further, this office had sought additional clarifications from the unit. The details are as follows:

- **A more detailed explanation so as to why such application has been submitted w.r.t. broad-banding enterprise network access/connectivity support in the existing LOA and the corresponding increase in earnings, if applicable;**

The unit has requested broad-banding of its existing Letter of Approval (LOA) to include Enterprise Network Access/Connectivity Support as an additional authorized IT/ITeS service.

The proposed activity involves establishing a centralized and secure network infrastructure (Hub) at the Airoli SEZ unit to provide network access/connectivity support to UBS Group entities in India.

The unit has submitted that the proposed activity complements its existing approved IT/ITeS operations, requires no significant additional manpower or infrastructure, and will remain within the approved export projections without materially impacting revenue.

- **Complete eight-digit ITC HS Code of the approved/proposed services as per LOA;**

The unit has stated that its existing approved services are covered under ITC HS Codes 998319 (Other information technology services n.e.c.) and 998599 (Other support services n.e.c.).

The proposed Enterprise Network Access/Connectivity Support services have been classified under ITC HS Code 998315 (Hosting and Information Technology Infrastructure Provisioning Services – Network Access/Connectivity Infrastructure Services).

- **Undertaking regarding non-misuse / unauthorized use of services;**

The unit has furnished an undertaking that the proposed Enterprise Network Access/Connectivity Support services shall be used solely for legitimate business purposes of UBS Group entities.

The unit has further undertaken that the proposed activity shall comply with the provisions of the SEZ Act, 2005, the SEZ Rules, 2006, and the conditions of the existing LOA, and shall not be used for any unauthorized purpose.

The unit has informed that a similar proposal in respect of the company's SEZ unit at EON, Kharadi, Pune, was approved by the Unit Approval Committee (UAC) on 12th September 2025.

Copies of the approval letter and the relevant UAC meeting minutes have been enclosed for reference.

e. **Recommendation:**

Proposal of M/s. UBS Business Solutions (India) Private Limited in GIGAPLEX-SEZ for approval w.r.t. include additional services (broad banding)-enterprise network access/connectivity support in their LOA is placed before the Approval Committee meeting in terms of Proviso 2 of Rule 19(2) of SEZ Rules, 2006.
