

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, 07 सितंबर, 2026

DATE : Monday, 07th September, 2026

समय : दोपहर 12 बजे

TIME : 12:00 PM

07th सितंबर 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 07th September 2026.

सूचकांक /INDEX

कार्यसूची मद क्र. Agenda Item No.	<u>विषय</u> Subject
कार्यसूची मद क्रमांक 01:- Agenda Item No. 01: -	20.07.2026 को आयोजित बैठक के कार्यवृत्त की पुष्टि। Confirmation of the minutes of the meeting held on 20.07.2026
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.

मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड- सेज, ऐरोली, नवी मुंबई के क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की 88वीं बैठक का कार्यवृत्त, विकास आयुक्त, सीपज़-सेज की अध्यक्षता में 20.07.2026 को सम्मेलन कक्ष, द्वितीय तल, विकास आयुक्त का कार्यालय, सीपज़-सेज, अंधेरी (पूर्व), मुंबई में आयोजित किया गया।

Minutes of 88th 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 20.07.2026, 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. : 88th
4. Date : 20.07.2026

उपस्थित सदस्य / Members Present:

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-सेज 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
3	श्री. संदीप डी. भोसले Shri. Sandip D. Bhosale	उप विकास आयुक्त Deputy Development Commissioner विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज SEEPZ –SEZ गीगाप्लेक्स-सेज Gigaplex-SEZ
4	श्री बैकियावेलु मुथारासु Shri. Backiyavelu Mutharasu	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai
5	श्रीमती पूनम दराडे Smt. Poonam Darade	उद्योग उपनिदेशक Deputy Director of Industries	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती Nominee of DC Industries, Government of Maharashtra
6	श्री रवींद्र केनी Shri Ravindra Keny	सहायक सीमा शुल्क आयुक्त Assistant Commissioner of Customs	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामिती / Nominee of Commissioner of Customs, General, Air Cargo, Sahar
7	श्री जय मनोज शाह Shri. Jay Manoj Shah	विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज SEEPZ –SEZ

बैठक में सहायता और सुचारु कामकाज के लिए श्री सुदर्शन शिंदे, एडीसी (न्यू एसईजेड), श्री राहुल शिवणगोल, एडीसी (न्यू एसईजेड), श्री हनिश राठी, एडीसी (न्यू एसईजेड), श्री अमन कुमार शर्मा, एडीसी (न्यू एसईजेड) श्री जय दीप, एडीसी (न्यू एसईजेड), और श्री पलाश शंकर, एडीसी (सीपज़-सेज़) भी बैठक में सहायता और उसके सुचारु संचालन के लिए उपस्थित रहे।

कार्यसूची मद संख्या 01 :

दिनांक 09.06.2026 को आयोजित 87वीं बैठक के कार्यवृत्त की पुष्टि।

दिनांक 09.06.2026 को आयोजित 87वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।

कार्यसूची मद संख्या 02: : मेसर्स यूबीएस बिज़नेस सॉल्यूशंस (इंडिया) प्राइवेट लिमिटेड के आवेदन के संबंध में, अतिरिक्त सेवाओं (ब्रॉड-बैंडिंग) अर्थात् एंटरप्राइज़ नेटवर्क एक्सेस/कनेक्टिविटी सपोर्ट को अनुमानों में संशोधन किए बिना शामिल किए जाने के विषय में।

SEEPZ/NEW-SEZ/GIGAPLEX-
THANE/UBSIPL/2016-
[17/25793](#) दिनांक 30.08.2016 (मूल LOA)

Shri Soodershan Shindde, ADC (NEW SEZ), Shri Rahul Shivannagol, ADC (NEW SEZ), Shri Hanish Rathi, ADC (NEW SEZ), Shri Aman Kumar Sharma, 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.

Agenda Item No. 01:

Confirmation of Minutes of the 87th Meeting held on 09.06.2026.

The Minutes of the 87th Meeting held on 09.06.2026 were confirmed with consensus.

Agenda Item No. 02: Application of M /s. UBS Business Solutions (India) Private Limited w.r.t include additional services (broad banding)—enterprise network access/connectivity support without revision in projections.

SEEPZ/NEW-SEZ/GIGAPLEX-
THANE/UBSIPL/2016-17/25793 dated 30.08.2016
(Original LOA)

यूनिट ने बताया है कि उसके LOA के तहत मंजूर की गई गतिविधियों में IT-इनेबल्ड सर्विसेज (जैसे बैक-ऑफिस ऑपरेशन, सपोर्ट सर्विस और डेटा प्रोसेसिंग - ITC HS: 9983 और 9985) शामिल हैं। इन सेवाओं के अलावा, यूनिट अब भारत में UBS ग्रुप की दूसरी कंपनियों के इस्तेमाल के लिए अपनी ऐरोली लोकेशन से एंटरप्राइज नेटवर्क एक्सेस/कनेक्टिविटी इंफ्रास्ट्रक्चर सर्विस देने का प्रस्ताव रखती है। इस व्यवस्था के तहत, UBS ऐरोली SEZ यूनिट एक सेंट्रल हब के तौर पर काम करेगी। ऑपरेशनल डिलीवरी और कर्मचारियों द्वारा जरूरी सर्वर तक रिमोट एक्सेस के लिए दूसरी लोकेशन से लोकल और इंटरनेशनल लीड्स लाइन्स के जरिए इस हब को एक्सेस किया जाएगा। इस कॉमन हब को बनाने का मकसद डेटा ट्रैफिक को मैनेज करने और अलग-अलग लोकेशन पर इंफ्रास्ट्रक्चर के डुप्लीकेशन से बचने के लिए एक सिंगल-पॉइंट इंफ्रास्ट्रक्चर बनाकर रिसोर्स का बेहतर इस्तेमाल करना है। प्रस्तावित सेवाओं को ITC HSN 9983 के तहत क्लासिफाई किया जाएगा। यूनिट संबंधित UBS ग्रुप कंपनियों को लागू GST के साथ विदेशी मुद्रा में समय-समय पर इनवॉइस जारी करेगी और इन सेवाओं के लिए SEZ यूनिट के विदेशी मुद्रा खाते में पेमेंट प्राप्त करेगी।

निर्णय :- विचार-विमर्श के बाद, समिति ने SEZ नियम, 2006 के नियम 19(2) के तहत अतिरिक्त सेवाओं (ब्रॉड बैंडिंग) – एंटरप्राइज नेटवर्क एक्सेस/कनेक्टिविटी सपोर्ट – को शामिल करने के लिए मेसर्स यूबीएस बिजनेस सॉल्यूशंस (इंडिया) प्राइवेट लिमिटेड के प्रस्ताव को **स्थगित कर दिया।**

समिति ने संबंधित सहायक विकास आयुक्त को निर्देश दिया कि वे पुणे-SEZ को एक सूचना भेजें और इस बात की पुष्टि करने का अनुरोध करें कि क्या यूनिट द्वारा जमा किया गया यह प्रस्ताव, 12 सितंबर 2025 को पुणे में हुई अनुमोदन समिति की बैठक में पहले मंजूर किए गए प्रस्ताव जैसा ही है।

बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ संपन्न हुई।

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.

Decision: - After deliberation, the Committee **deferred** the proposal of M/s. UBS Business Solutions (India) Private Limited for inclusion of additional services (broad banding)—enterprise network access/connectivity support in terms of Rule 19(2) of the SEZ Rules, 2006,

The committee directed the Concerned Asstt. Development Commissioner to forward a communication to PUNE-SEZ, requesting confirmation on whether the said proposal submitted by the unit is identical to the one previously approved in the Approval Committee Meeting held in Pune on 12th September 2025.

Meeting concluded with a vote of thanks to the Chair.

Shri. Dnyaneshwar B Patil
Development Commissioner
SEEPZ- SEZ

Action taken for the UAC Meeting held on 20.07.2026

<u>Name of SEZ</u>	<u>Name of Unit</u>	<u>Subject</u>	<u>Action Taken</u>
Gigaplex-SEZ	M /s. UBS Business Solutions (India) Private Limited.	Application for Broad – Banding of Items.	Mail to PUNE Cluster sent on 12.08.2026

**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 :

The 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.

• **Observation:**

The proposal was earlier placed before the UAC held on 20.07.2026, wherein the Committee directed that clarification be sought from the Pune Cluster regarding the corresponding application submitted by the unit. In this regard, the Pune Cluster, vide communication dated 28.08.2026, has confirmed that the unit had submitted an identical application for broad-banding to include the additional service under Rule 19(2) of the SEZ Rules, 2006, which was duly approved by the Pune UAC in its meeting held on 12.09.2025. In view of the above clarification and the precedent approval accorded by the Pune UAC, the present proposal is placed before the Committee for consideration and appropriate decision.

Copy of the application submitted in Pune Cluster is attached opposite along with the recent communication received from the concerned ADC in Pune-SEZ.

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.
