

MINUTES OF THE JOINT MEETING OF THE APPROVAL COMMITTEES FOR SEZs

The Joint Meeting of the Approval Committees was held on 10.02.2012 at 11.00 AM at VSEZ Sub-Office, Hyderabad.

Members Present:

- 1) ShriShrikantPatil, IRS, Additional Commissioner of Customs & Central Excise, Hyderabad-IV Commissionerate, Hyderabad.
- 2) Shri K.J. Rao, IRS, Additional Commissioner of Income Tax, Hyderabad-I Commissionerate, Hyderabad.
- 3) Shri K. YellaRao, IRS, Joint Commissioner of Customs & Central Excise, Guntur Commissionerate, Andhra Pradesh.
- 4) ShriAmareshKumar,IRS, Assistant Commissioner of Customs & Central Excise, Hyderabad-IV Commissionerate, Hyderabad.
- 5) Mr. C.N. Savant, IRS, Assistant Commissioner of Customs & Central Excise, Hyderabad-III Commissionerate, Hyderabad.
- 6) Mr. C. Thiyagarayan, IRS, Assistant Commissioner of Customs & Central Excise, Nellore, Andhra Pradesh.
- 7) Mrs. K. Komalavally, ITS, Asst. Director General, Office of the Jt. DGFT, Hyderabad.
- 8) Shri P.S. Murthy, Joint Director, IT & C Department, Government of Andhra Pradesh.
- 9) Shri Y. Hrishikesh, General Manager, District Industries Centre, Ongole, Andhra Pradesh.
- 10) Shri G. Narsimlu, Assistant Director, District Industries Centre, Ranga Reddy District, Andhra Pradesh.
- 11) Shri M. Ganesh, Industrial Promotion Officer, District Industries Centre, Medak District, Andhra Pradesh.
- 12) ShriG. NarayanaRao, Representative, M/s. NSL SEZ (Hyderabad) Pvt. Limited (Special Invitee)

The Development Commissioner, VSEZ and Chair Person, Approval Committees welcomed the Members and apprised them briefly about the proposals placed before the Committees for their consideration. The items listed in the Agenda were discussed and following decisions were taken.

AGENDA Item No. 1: Ratification of the Minutes of the Joint Meeting of the Approval Committees held on 12.01.2012.

The Approval Committee **ratified** the Minutes of the Joint Meeting of the Approval Committees held on 12.01.2012.

APPROVAL COMMITTEE FOR M/s. INFOSYS TECHNOLOGIES LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT POCHARAM VILLAGE, GHATKESAR MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 2 (a) : Proposal of M/s. Infosys BPO Limited for setting up of a unit for IT/ITES in M/s. Infosys Technologies Limited, IT/ITES SEZ at Pocharam Village, GhatkesarMandal, Ranga Reddy District, Andhra Pradesh.

The Approval Committee discussed and **approved** the proposal.

AGENDA Item No. 2 (b) : Proposal of M/s. Infosys Limited, Developer, IT/ITES SEZ at Pocharam Village, GhatkesarMandal, Ranga Reddy District, Andhra Pradesh for approval for Additional list of material for Air Conditioning in Processing Area of their SEZ.

The Approval Committee **approved** the list of materials (Appendix-A).

APPROVAL COMMITTEE FOR M/s. NSL SEZ (HYDERABAD) PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT IDA UPPAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 3 (a) :Proposal of M/s. Infotech Enterprises Limited for setting up of a unit for IT/ITES in M/s. NSL SEZ (Hyderabad) Pvt. Limited, IT/ITES SEZ at IDA Uppal, Ranga Reddy District, Andhra Pradesh.

The Approval Committee discussed and **approved** the proposal.

AGENDA Item No. 3 (b) :Proposal of M/s. ProKarmaSoftechPvt. Limited (unit-2) in M/s. NSL SEZ (Hyderabad) Pvt. Limited, IT/ITES SEZ at IDA Uppal, Ranga Reddy District, Andhra Pradesh for approval for list of Services.

The Approval Committee noted the unit's claim that they have SEZ and DTA Operations.

The list of services is approved as under:

LIST – I - Services Eligible for ab-initio exemption:

(A) Services listed in clause(i) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005 in relation to an immovable property situated within the SEZ

Sl.No	Taxable Service	Clause of Sec65(105)
1	Architect services	(p)
2	Industrial or Commercial construction Services	(zzq)
3	Interior Decorator's services	(q)
4	Renting of immovable property	(zzzz)
5	Site formation, clearing excavation and earthmoving and demolition services	(zzza)
6	Works Contract services	(zzza)

(B) Services listed in clause (ii) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005, as are wholly performed within the SEZ;

Sl.No	Taxable Service	Clause of Sec65(105)
1	Cleaning activity Service	(zzzd)
2	Commercial Training or Coaching Service	(zzc0
3	Convention services	(zc)
4	Courier Service	(f)

5	Erection, Commissioning or installation Services	(zzd)
6	Event management service	(zu)
7	Management, Maintenance or repair Service	(zzg)
8	Outdoor caterer'S Service (within the Zone)	(zzt)
9	Packaging activity Service	(zzzf)
10	Pandal and Shamiana contractor's Service	(zzw)
11	Security agency's Services	(w)
12	Technical inspection and certification service	(zzi)
13	Technical Testing and Analysis Service	(zzh)

Note: In terms of Ministry of Finance Notification No. 17/2011-ST, dated 1.3.2011, exemption is eligible only for those services which satisfy the condition of “wholly performed within the SEZ”. In case the said condition is not satisfied the Unit should opt for the refund route which is available by default.

LIST – II - Services eligible for claiming refund (services which fall outside the definition of wholly consumed service and can be categorized as those which are exclusively used by SEZ Unit for the authorized operations in the SEZ or shared with DTA operations)

Sl.No	Taxable Service	Clause of Sec65(105)
1	Advertising Agency's Service	(e)
2	Air Travel Agent's Services	(l)
3	Airport Services	(zzm)
4	Banking and other financial service	(zm)
5	Business auxiliary services	(zzb)
6	Business exhibition Services	(zzo)
7	Business support Services	(zzb)
8	Cargo handling service	(zr)
9	Chartered Accountant's Services	(s)
10	Clearing and forwarding agent's services	(j)
11	Company Secretary's Service	(u)
12	Computer network Service (Online information and database access or retrieval Service)	(zh)
13	Consulting Engineer's Service	(g)
14	Cost Accountant's Service	(t)
15	Custom House Agent's Services	(h)
16	Foreign Exchange Broker Service	(zzk)
17	Forward Contract Service	(zzy)
18	General Insurance Service	(d)

19	Information Technology Software Services	(zzzze)
20	Internet café Service	(zzf)
21	Internet telecommunication services	(zzzu)
22	Legal Consultancy Services	(zzzzm)
23	Man power recruitment or supply agency's Service	(k)
24	Management or business consultant Services	(r)
25	Market research agency's Services	(y)
26	Port Services	(zn)
27	Processing and clearing house services	(zzzzi)
28	Public relation Management Service	(zzzs)
29	Rail travel agent's Service	(zz)
30	Scientific or Technical consultancy Service	(za)
31	Steamer Agent's Service	(i)
32	Storage & Ware Housing Service	(zza)
33	Supply of Tangible goods services	(zzzzj)
34	Telecommunication Services	(zzzx)
35	Transport of goods by air Services	(zzn)
36	Transport of goods in by rail Service	(zzzp)
37	Transport of goods other than water, through pipeline or other conduit Service	(zzz)
38	Transported of goods by road Service	(zzp)
39	Travel Agent's Service	(zzx)

Note: 100% refund is eligible in respect of services utilized exclusively by the SEZ Unit. If the services are shared with the DTA operations of the Unit, then the refund will be on pro-rata basis. The jurisdictional Central Excise authority will be the final authority in this regard.

AGENDA Item No. 3 (c) :Proposal of M/s. Guru GowriKrupa Technologies Pvt. Limited, a unit in M/s. NSL SEZ (Hyderabad) Pvt. Limited, IT/ITES SEZ at IDA Uppal, Ranga Reddy District, Andhra Pradesh for approval for increase in proposed employment and investment of their unit.

The Approval Committee discussed and **approved** the proposal.

APPROVAL COMMITTEE FOR M/s. SUNDEW PROPERTIES PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT MADHAPUR VILLAGE, SERILINGAMPALLY MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 4 (a) :Proposal of of M/s. vSplashTechlabs Pvt. Limited, a unit in M/s. Sundew Properties Pvt. Limited, IT/ITES SEZ at Madhapur Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for expansion of their unit at 12th floor(20,403sft), Building No.20 in addition to their operations at I floor, Building No.14.

The Approval Committee discussed and **approved** the proposal.

AGENDA Item No. 4 (b) :Proposal of M/s. Open Text Technologies India Pvt. Limited, a unit in M/s. Sundew Properties Pvt. Limited, IT/ITES SEZ at Madhapur Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for Additional list of Services.

The Approval Committee noted the unit's claim that they have SEZ and DTA Operations.

The Additional list of services are approved as under:

(C) Other Services

1	General Insurance Service	(d)
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AGENDA Item No. 4 (c) :Proposal of Sundew Properties Pvt. Limited, Developer, IT/ITES SEZ at Madhapur Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for Additional list of materials(spares for Diesel Gen set) and 72 KL of Diesel for their Building No. 14 of their SEZ.

The Approval Committee discussed and **approved** the list of Additional material (Appendix-B) and **approved** 36 KL of Diesel for a period of 6 months for their Diesel Generator. Further allotment would be subject to proper utilization of the approved quantity.

APPROVAL COMMITTEE FOR M/s. DLF COMMERCIAL DEVELOPERS LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT GACHIBOWLI VILLAGE, SERILINGAMPALLY MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 5 (a) :Proposal of M/s. Covidien Engineering Services Pvt. Limited, unit in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at GachibowliVillage, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for change of category in respect of List of Services already approved.

The list of services of the above cited Unit was approved in the UAC meeting held on 09.12.2011 under both SEZ and DTA operations. The unit vide their letter dated 04.01.2012 claimed that they have only SEZ operations. The Unit's request was placed in the Approval Committee Meeting held on 12-01-2012 but was deferred as the unit failed to represent before the Committee and explain the reasons.

The Unit now represented before the Committee that they have only one unit in India and that too only in SEZ at Hyderabad and the earlier submission made was by mistake.

The Approval Committee noted the unit's claim that they have only SEZ Operations.

The list of services is approved as under:

(A) Services listed in clause(i) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005 in relation to an immovable property situated within the SEZ

Sl.No	Taxable Service	Clause of Sec65(105)
1	Renting of immovable property	(zzzz)

2	Works Contract Services	(zzza)
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(B) Services listed in clause (ii) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005, as are wholly performed within the SEZ

1	Cleaning activity Service	(zzzd)
2	Commercial Training and coaching Service	(zzc)
3	Courier Service	(f)
4	Erection, Commissioning or installation services	(zzd)
5	Management, Maintenance or repair service (in respect of immovable properties)	(zzg)
6	Security agency's services	(w)

(C) Other Services

1	Business auxiliary services	(zzb)
2	Chartered Accountant' Service	(s)
3	Consulting Engineer's service	(g)
4	Man power recruitment & supply agency's Service	(k)
5	Management or Business consultant's services	(r)
6	Scientific or Technical consultancy service	(za)
7	Telecommunication Services	(zzzx)
8	Travel Agent's service	(zzx)

AGENDA Item No. 5 (b) :Proposal of M/s. Sristek Consulting Pvt. Limited, unit in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at GachibowliVillage, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for change of name of unit to "M/s. Sristek Clinical Research Solutions Limited".

The Units request was placed in the Meeting held on 12-01-2012.The Approval Committee advised the unit to submit Board Resolution that assets and liabilities are protected post change of name and deferredthe proposal.

The unit has since submitted the Board Resolution. The unit's representative further clarified that there is no change in management of the unit and it is only a change of name.

The Approval Committee discussed and **approved** the proposal.

AGENDA Item No. 5 (c) :Proposal of M/s. Genpact India, unit in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at GachibowliVillage, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for Additional List of Services.

The Approval Committee noted the unit's claim that they have both SEZ and DTA Operations.

The Additional list of services is approved as under:

LIST – II - Services eligible for claiming refund (services which fall outside the definition of wholly consumed service and can be categorized as those which are exclusively used by SEZ Unit for the authorized operations in the SEZ or shared with DTA operations)

Sl.No	Taxable Service	Clause of Sec65(105)
1	Information Technology Software Services	(zzzze)

Note: 100% refund is eligible in respect of services utilized exclusively by the SEZ Unit. If the services are shared with the DTA operations of the Unit, then the refund will be on pro-rata basis. The jurisdictional Central Excise authority will be the final authority in this regard.

AGENDA Item No. 5 (d) : Proposal of M/s. Polycom Technology (R&D) Center Pvt. Limited, unit in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Andhra Pradesh for approval for List of Services.

The Approval Committee noted the unit’s claim that they have both SEZ and DTA Operations.

The list of services is approved as under:

LIST – I - Services Eligible for ab-initio exemption:

(A) Services listed in clause(i) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005 in relation to an immovable property situated within the SEZ

Sl.No	Taxable Service	Clause of Sec65(105)
1	Architect services	(p)
2	Industrial or Commercial construction Services	(zzq)
3	Interior Decorator’s services	(q)
4	Renting of immovable property	(zzzz)
5	Site formation, clearing excavation and earthmoving and demolition services	(zzza)
6	Works Contract services	(zzza)

(B) Services listed in clause (ii) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005, as are wholly performed within the SEZ;

Sl.No	Taxable Service	Clause of Sec65(105)
1	Cleaning activity Service	(zzzd)
2	Commercial Training or Coaching Service	(zzc0)
3	Convention services	(zc)

4	Courier Service	(f)
5	Erection, Commissioning or installation Services	(zzd)
6	Event management service	(zu)
7	Management, Maintenance or repair Service	(zzg)
8	Outdoor caterer'S Service (within the Zone)	(zzt)
9	Packaging activity Service	(zzzf)
10	Pandal and Shamiana contractor's Service	(zzw)
11	Security agency's Services	(w)
12	Technical inspection and certification service	(zzi)
13	Technical Testing and Analysis Service	(zzh)

Note: In terms of Ministry of Finance Notification No. 17/2011-ST, dated 1.3.2011, exemption is eligible only for those services which satisfy the condition of “wholly performed within the SEZ”. In case the said condition is not satisfied the Unit should opt for the refund route which is available by default.

LIST – II - Services eligible for claiming refund (services which fall outside the definition of wholly consumed service and can be categorized as those which are exclusively used by SEZ Unit for the authorized operations in the SEZ or shared with DTA operations)

Sl.No	Taxable Service	Clause of Sec65(105)
1	Advertising Agency's Service	(e)
2	Air Travel Agent's Services	(l)
3	Airport Services	(zzm)
4	Banking and other financial service	(zm)
5	Business auxiliary services	(zzb)
6	Business exhibition Services	(zzo)
7	Business support Services	(zzb)
8	Cargo handling service	(zr)
9	Chartered Accountant's Services	(s)
10	Clearing and forwarding agent's services	(j)
11	Company Secretary's Service	(u)
12	Computer network Service (Online information and database access or retrieval Service)	(zh)
13	Consulting Engineer's Service	(g)
14	Cost Accountant's Service	(t)
15	Custom House Agent's Services	(h)
16	Foreign Exchange Broker Service	(zzk)
17	Forward Contract Service	(zzy)

18	General Insurance Service	(d)
19	Internet café Service	(zzf)
20	Internet telecommunication services	(zzzu)
21	Legal Consultancy Services	(zzzzm)
22	Man power recruitment or supply agency's Service	(k)
23	Management or business consultant Services	(r)
24	Market research agency's Services	(y)
25	Port Services	(zn)
26	Processing and clearing house services	(zzzzi)
27	Public relation Management Service	(zzzs)
28	Rail travel agent's Service	(zz)
29	Scientific or Technical consultancy Service	(za)
30	Steamer Agent's Service	(i)
31	Storage & Ware Housing Service	(zza)
32	Telecommunication Services	(zzzx)
33	Transport of goods by air Services	(zzn)
34	Transport of goods in by rail Service	(zzzp)
35	Transport of goods other than water, through pipeline or other conduit Service	(zzz)
36	Transported of goods by road Service	(zzp)
37	Travel Agent's Service	(zzx)

Note: 100% refund is eligible in respect of services utilized exclusively by the SEZ Unit. If the services are shared with the DTA operations of the Unit, then the refund will be on pro-rata basis. The jurisdictional Central Excise authority will be the final authority in this regard.

APPROVAL COMMITTEE FOR M/s. DIVYASREE NSL INFRASTRUCTURE PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT RAIDURGA VILLAGE, SERILINGAMPALLY MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 6 (a) :Proposal of M/s. IBM India Pvt. Limited, a unit in M/s. Divyasree NSL Infrastructure Pvt. Limited, IT/ITES SEZ at Raidurga Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for expansion of their unit.

Existing

1. Gr. Floor& I Floor of PE Building
2. 8th, 9th, 10th and 11th Floors, Block 6, North Tower totaling 324989 sft

Expansion into

1. 11th, 12th and 13th Floors, Block 6, South Tower totaling 129373 sft

The Approval Committee discussed and **approved** the proposal.

AGENDA Item No. 6 (b) :Proposal of M/s. ProkarmaSoftech Pvt. Limited, a unit in M/s. Divyasree NSL Infrastructure Pvt. Limited, IT/ITES SEZ at Raidurga Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for expansion of their unit.

The unit was operating in 25370 sft at 6th floor, Block 6, South Tower and wishes to add 18,360 sft at the same floor.

The Approval Committee discussed and **approved** the proposal.

APPROVAL COMMITTEE FOR M/s. SHANTHA BIOTECHNICS LIMITED, SPECIAL ECONOMIC ZONE FOR BIOTECHNOLOGY AT MUPIREDDYPALLE VILLAGE, TOOPRAN MANDAL, MEDAK DISTRICT, ANDHRA PRADESH

AGENDA Item No. 7: Proposal of M/s. ShanthaBiotechnics Limited, Developer, SEZ for Biotechnology at Muppireddypalle Village, ToopranMandal, Medak District, Andhra Pradesh for approval for amendment of procurement of Capital Equipments (Fire Hydrant System and Common Data Centre with Inter-connectivity) from Indigenous to Import.

The Approval Committee discussed and **approved** the proposal.

APPROVAL COMMITTEE FOR M/s. LANCO HILLS TECHNOLOGY PARK PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT MANIKONDA VILLAGE, RAJENDRA NAGAR MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 8 :Proposal of M/s. Taksheel Solutions Limited, unit in M/s. Lanco Hills Technology Park Pvt. Limited, IT/ITES SEZ at Manikonda Village, Rajendra Nagar Mandal, Ranga Reddy District, Andhra Pradesh for approval for Additional List of Services.

The Approval Committee noted the unit’s claim that they have both SEZ and DTA Operations.

The list of services are approved as under:

LIST – I - Services Eligible for ab-initio exemption:

(B) Services listed in clause (ii) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005, as are wholly performed within the SEZ;

Sl.No	Taxable Service	Clause of Sec65(105)
1	Cleaning activity Service	(zzzd)
2	Pandal and Shamiana contractor’s Service	(zzw)
3	Security agency’s Services	(w)
4	Technical inspection and certification service	(zzi)
5	Technical Testing and Analysis Service	(zzh)

Note: In terms of Ministry of Finance Notification No. 17/2011-ST, dated 1.3.2011, exemption is eligible only for those services which satisfy the condition of “wholly performed within the SEZ”. In case the said condition is not satisfied the Unit should opt for the refund route which is available by default.

LIST – II - Services eligible for claiming refund (services which fall outside the definition of wholly consumed service and can be categorized as those which are exclusively used by SEZ Unit for the authorized operations in the SEZ or shared with DTA operations)

Sl.No	Taxable Service	Clause of Sec65(105)
1	Chartered Accountant's Services	(s)
2	Company Secretary's Service	(u)
3	Computer network Service (Online information and database access or retrieval Service)	(zh)
4	Cost Accountant's Service	(t)

Note: 100% refund is eligible in respect of services utilized exclusively by the SEZ Unit. If the services are shared with the DTA operations of the Unit, then the refund will be on pro-rata basis. The jurisdictional Central Excise authority will be the final authority in this regard.

APPROVAL COMMITTEE FOR M/s. COGNIZANT TECHNOLOGY SOLUTIONS INDIA PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT ADIBATLA VILLAGE, IBRAHIMPATNAM MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 9 : Proposal of M/s. Cognizant Technology Solutions India Pvt. Developer, IT/ITES SEZ at Adibatla Village, IbrahimpatnamMandal, Ranga Reddy District, Andhra Pradesh for approval of List of materials for construction of Compound Wall for their SEZ for ratification.

The Approval Committee discussed and **ratified** the proposal.

APPROVAL COMMITTEE FOR M/s. APIIC LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT NANAKRAMGUDA VILLAGE, SERILINGAMPALLY MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 10 (a): Proposal of M/s. TeleServices International, unit in (TSI Business Parks (Hyderabad) Pvt Ltd-Co Developer)M/s. APIIC Limited, IT/ITES SEZ at Nanakramguda Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for change in constitution of the Partnership by way of retirement of Partners in their unit.

The following are the Partners

- 1.Mr. Narayan RaoNallamotu
- 2.Mrs. Jhansi Devi Nallamotu
- 3.Mr.K.SrihariBabu
- 4.Mrs.K.TulasiUsha Rani

1 & 2 are Retiring while 3 & 4 continue to be the partners.

The Approval Committee discussed and **approved** the proposal subject to the existing partners taking over the assets and liabilities of the retiring partners in respect of the SEZ unit.

AGENDA Item No. 10 (b): Proposal of M/s. E.I. DuPont Services Centre India Pvt. Limited (unit-2) for setting up of a unit for IT/ITES in (TSI Business Parks (Hyderabad) Pvt Ltd-Co Developer)M/s. APIIC

Limited, IT/ITES SEZ at Nanakramguda Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh.

The Approval Committee discussed and **approved** the proposal.

AGENDA Item No. 10 (c):Proposal of M/s. Virtusa Consulting Services Pvt. Limited, unit in M/s. APIIC Limited, IT/ITES SEZ at Nanakramguda Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for Additional list of services.

The Approval Committee noted the unit's claim that they have only SEZ Operations.

The Additional list of services are approved as under:

(B) Services listed in clause (ii) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005, as are wholly performed within the SEZ

1	Packaging Activity services	(zzzf)
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C) Other Services

1	Computer network Services (Online information and database access or retrieval Service)	(zh)
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AGENDA Item No. 10 (d):Proposal of TSI Business Parks (Hyderabad) Pvt Ltd Co-Developer in M/s. APIIC Limited, IT/ITES SEZ at Nanakramguda Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh requesting for Service Tax Exemptions for lease of premises to support facilities like Canteen, ATM, etc.

The Approval Committee **clarified** that Service Tax Exemptions are available to only SEZ Developer, Co-Developer and Units as per Section 26 of the SEZ Act. The Co-Developer can however make a representation, which could be forwarded to the Government.

APPROVAL COMMITTEE FOR M/s. SERENE PROPERTIES PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT POCHARAM VILLAGE, GHATKESAR MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 11:Proposal of M/s. Genpact India (unit-3) for setting up of a unit for IT/ITES in M/s. Serene Properties Pvt. Limited, IT/ITES SEZ at Pocharam Village, GhatkesarMandal, Ranga Reddy District, Andhra Pradesh.

The Approval Committee discussed and **approved** the proposal.

APPROVAL COMMITTEE FOR M/s. PHOENIX INFOCITY PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT GACHIBOWLI VILLAGE, SERILINGAMPALLY MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 12:Proposal of M/s. UnitedHealth Group Information Services Pvt. Limited (unit-2) for setting up of a unit for IT/ITES in M/s. Phoenix Infocity Pvt. Limited, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh.

The Approval Committee discussed and **approved** the proposal.

APPROVAL COMMITTEE FOR M/s. HYDERABAD GEMS SEZ LIMITED, SPECIAL ECONOMIC ZONE FOR GEMS & JEWELLERY AT RAVIRYALA VILLAGE, MAHESWARAM MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 13 (a): Proposal of M/s. Hyderabad Gems SEZ Limited, Developer, SEZ for Gems & Jewellery at Raviryala Village, MaheswaramMandal, Ranga Reddy District, Andhra Pradesh for approval for procurement of Capital Goods(Electrical,Firefighting,Plumbing,Roofing sheets) for their SDF III (60,000 sft).

The Approval Committee discussed and **approved** the list of material (Appendix-C).

AGENDA Item No. 13 (b): Proposal of M/s. Brightest Circle Jewellery Limited, unit in M/s. Hyderabad Gems SEZ Limited, SEZ for Gems & Jewellery at Raviryala Village, MaheswaramMandal, Ranga Reddy District, Andhra Pradesh for enhancement of capacity of Jewellery Pieces from 35,000 Pieces to 70,000 Pieces.

The Approval Committee discussed and **approved** the proposal.

AGENDA Item No. 13 (c): Proposal of M/s. Gitanjali Brands Limited, unit in M/s. Hyderabad Gems SEZ Limited, SEZ for Gems & Jewellery at Raviryala Village, MaheswaramMandal, Ranga Reddy District, Andhra Pradesh for enhancement of capacity of jewellery Pieces from 40,000 Pieces to 80,000 Pieces.

The Approval Committee discussed and **approved** the proposal.

APPROVAL COMMITTEE FOR M/s. SATYAM COMPUTER SERVICES LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT BAHADURPALLY VILLAGE, QUTUBULLAPUR MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 14 (a): Proposal of M/s. Satyam Computer Services Limited, unit in M/s. Satyam Computer Services Limited, IT/ITES SEZ at Bahadurpally Village, QutubullapurMandal, Ranga Reddy District, Andhra Pradesh for approval for List of Services.

The Approval Committee noted the unit's claim that they have both SEZ and DTA Operations.

The list of services are approved as under:

LIST – I - Services Eligible for ab-initio exemption:

(A) Services listed in clause(i) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005 in relation to an immovable property situated within the SEZ

Sl.No	Taxable Service	Clause of Sec65(105)
1	Architect services	(p)

2	Industrial or Commercial construction Services	(zzq)
3	Site formation, clearing excavation and earthmoving and demolition services	(zzza)
4	Works Contract services	(zzza)

(B) Services listed in clause (ii) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005, as are wholly performed within the SEZ;

Sl.No	Taxable Service	Clause of Sec65(105)
1	Cleaning activity Service	(zzzd)
2	Courier Service	(f)
3	Erection, Commissioning or installation Services	(zzd)
4	Event management service	(zu)
5	Management, Maintenance or repair Service	(zzg)
6	Security agency's Services	(w)
7	Technical inspection and certification service	(zzi)
8	Technical Testing and Analysis Service	(zzh)

Note: In terms of Ministry of Finance Notification No. 17/2011-ST, dated 1.3.2011, exemption is eligible only for those services which satisfy the condition of “wholly performed within the SEZ”. In case the said condition is not satisfied the Unit should opt for the refund route which is available by default.

LIST – II - Services eligible for claiming refund (services which fall outside the definition of wholly consumed service and can be categorized as those which are exclusively used by SEZ Unit for the authorized operations in the SEZ or shared with DTA operations)

Sl.No	Taxable Service	Clause of Sec65(105)
1	Advertising Agency's Service	(e)
2	Air Travel Agent's Services	(l)
3	Banking and other financial service	(zm)
4	Business support Services	(zzb)
5	Cargo handling service	(zr)
6	Chartered Accountant's Services	(s)
7	Clearing and forwarding agent's services	(j)
8	Computer network Service (Online information and database access or retrieval Service)	(zh)
9	Consulting Engineer's Service	(g)
10	Custom House Agent's Services	(h)

11	General Insurance Service	(d)
12	Internet telecommunication services	(zzzu)
13	Public relation Management Service	(zzzs)
14	Scientific or Technical consultancy Service	(za)
15	Storage & Ware Housing Service	(zza)
16	Telecommunication Services	(zzzx)
17	Transport of goods by air Services	(zzn)
18	Transport of goods in by rail Service	(zzzp)
19	Transported of goods by road Service	(zzp)

Note: 100% refund is eligible in respect of services utilized exclusively by the SEZ Unit. If the services are shared with the DTA operations of the Unit, then the refund will be on pro-rata basis. The jurisdictional Central Excise authority will be the final authority in this regard.

AGENDA Item No. 14 (b): Proposal of M/s. Satyam Computer Services Limited, Developer, IT/ITES SEZ at Bahadurpally Village, Qutubullapur Mandal, Ranga Reddy District, Andhra Pradesh for approval for List of Services.

The Approval Committee noted the Developer's claim that they have both SEZ and DTA Operations.

The list of services are approved as under:

LIST – I - Services Eligible for ab-initio exemption:

(A) Services listed in clause(i) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005 in relation to an immovable property situated within the SEZ

Sl.No	Taxable Service	Clause of Sec65(105)
1	Architect's Services	(p)
2	Commercial or Industrial Construction Services	(zzq)
3	Legal Consultancy Service	(zzzzm)
4	Site formation and clearance, excavation and demolition services	(zzza)
5	Works contract Service	(zzzza)

(B) Services listed in clause (ii) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005, as are wholly performed within the SEZ

1	Cleaning Activity Service	(zzzd)
2	Courier Services	(f)
3	Erection, Commissioning or installation services	(zzd)
4	Event Management Services	(zu)

5	Management, Maintenance or Repair Service	(zzg)
6	Security Agency's Services	(w)
7	Technical Inspection and Certification Service	(zzi)
8	Technical Testing and Analysis Services	(zzh)

Note: In terms of Ministry of Finance Notification No. 17/2011-ST, dated 1.3.2011, exemption is eligible only for those services which satisfy the condition of “wholly performed within the SEZ”. In case the said condition is not satisfied the Developer/Co-Developer should opt for the refund route which is available by default.

LIST – II - Services eligible for claiming refund (services which fall outside the definition of wholly consumed service and can be categorized as those which are exclusively used by SEZ Developer for the authorized operations in the SEZ or shared with DTA operations)

Sl.No	Taxable Service	Clause of Sec65(105)
1	Advertising agency's services	(e)
2	Cargo Handling Services	(zr)
3	Chartered Accountant's services	(s)
4	Clearing and Forwarding Agent Services	(j)
5	Consulting Engineer's services	(g)
6	Cost Accountant's services	(t)
7	Design Services	(zzzd)
8	Internet Telecommunication Services	(zzzu)
9	Processing and clearing house service	(zzzi)
10	Public Relations Management Service	(zzzs)
11	Scientific or Technical Consultancy Services	(za)
12	Telecommunication Service	(zzzx)
13	Transport of goods by air Services	(zzn)
14	Transport of goods by rail	(zzzp)
15	Transported of goods by road Service	(zzp)

Note: 100% refund is eligible in respect of services utilized exclusively by the SEZ Developer/Co-Developer. If the services are shared with the DTA operations of the Developer/Co-Developer, then the refund will be on pro-rata basis. The jurisdictional Central Excise Authority will be the final authority in this regard.

APPROVAL COMMITTEE FOR M/s. SATYAM COMPUTER SERVICES LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT MADHAPUR VILLAGE, SERILINGAMPALLY MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 15 (a): Proposal of M/s. Satyam Computer Services Limited, unit in M/s. Satyam Computer Services Limited, IT/ITES SEZ at Madhapur Village, Serilingampally Mandal, Ranga Reddy District, Andhra Pradesh for approval for setting up of ATM in their SEZ unit.

The Approval Committee **approved** the proposal subject to not availing Exemptions.

AGENDA Item No. 15 (b): Proposal of M/s. Satyam Computer Services Limited, Developer, IT/ITES SEZ at Madhapur Village, Serilingampally Mandal, Ranga Reddy District, Andhra Pradesh for approval for List of Services.

The Approval Committee noted the Developer's claim that they have both SEZ and DTA Operations.

The list of services are approved as under:

LIST – I - Services Eligible for ab-initio exemption:

(A) Services listed in clause(i) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005 in relation to an immovable property situated within the SEZ

Sl.No	Taxable Service	Clause of Sec65(105)
1	Architect's Services	(p)
2	Commercial or Industrial Construction Services	(zzq)
3	Legal Consultancy Service	(zzzzm)
4	Site formation and clearance, excavation and demolition services	(zzza)
5	Works contract Service	(zzzza)

(B) Services listed in clause (ii) of sub-rule (1) of rule 3 of the Export of Services Rules, 2005, as are wholly performed within the SEZ

1	Cleaning Activity Service	(zzzd)
2	Courier Services	(f)
3	Erection, Commissioning or installation services	(zzd)
4	Event Management Services	(zu)
5	Management, Maintenance or Repair Service	(zzg)
6	Security Agency's Services	(w)
7	Technical Inspection and Certification Service	(zzi)
8	Technical Testing and Analysis Services	(zzh)

Note: In terms of Ministry of Finance Notification No. 17/2011-ST, dated 1.3.2011, exemption is eligible only for those services which satisfy the condition of "wholly performed within the SEZ". In case the said condition is not satisfied the Developer/Co-Developer should opt for the refund route which is available by default.

LIST – II - Services eligible for claiming refund (services which fall outside the definition of wholly consumed service and can be categorized as those which are exclusively used by SEZ Developer for the authorized operations in the SEZ or shared with DTA operations)

Sl.No	Taxable Service	Clause of Sec65(105)
1	Advertising agency's services	(e)
2	Cargo Handling Services	(zr)
3	Chartered Accountant's services	(s)
4	Clearing and Forwarding Agent Services	(j)
5	Consulting Engineer's services	(g)
6	Cost Accountant's services	(t)
7	Design Services	(zzzd)
8	Internet Telecommunication Services	(zzzu)
9	Processing and clearing house service	(zzzi)
10	Public Relations Management Service	(zzzs)
11	Scientific or Technical Consultancy Services	(za)
12	Telecommunication Service	(zzzx)
13	Transport of goods by air Services	(zzn)
14	Transport of goods by rail	(zzzp)
15	Transported of goods by road Service	(zzp)

Note: 100% refund is eligible in respect of services utilized exclusively by the SEZ Developer/Co-Developer. If the services are shared with the DTA operations of the Developer/Co-Developer, then the refund will be on pro-rata basis. The jurisdictional Central Excise Authority will be the final authority in this regard.

APPROVAL COMMITTEE FOR M/s. CMC LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT GACHIBOWLI VILLAGE, SERILINGAMPALLY MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 16: Proposal of M/s. CMC Limited, Developer, IT/ITES SEZ at Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Andhra Pradesh for approval for procurement of additional list of Capital Goods (Electrical, HVAC, Interiors, False Ceiling, Plumbing, Sanitary, Construction Chemicals) for development of ODC-5 & 6 in Phase-II of their SEZ.

The Approval Committee discussed and **approved** the list of material (Appendix-D).

APPROVAL COMMITTEE FOR M/s. INDU TECHZONE PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT MAMIDIPALLI VILLAGE, SAROORNAGAR MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 17: Proposal of M/s. Abhibus Services (India) Pvt. Limited for setting up of a unit for IT/ITES in M/s. InduTechzone Pvt. Limited, IT/ITES SEZ at Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Andhra Pradesh.

The Approval Committee discussed and **approved** the proposal.

AGENDA Item No. 18: Proposal of M/s. M/s. SemIndia Fab Pvt. Limited, a unit in M/s. FAB City SPV (India) Pvt. Limited, SEZ for Semiconductors at Raviryala Village, MaheswaramMandal, Ranga Reddy District, Andhra Pradesh for 4th extension of their LOA dated 01.08.2007.

M/s. SemIndia Fab Pvt. Limited was issued LOA No. 9/03/SEZ/HYD/2007 dated 01.08.2007 for manufacture of IC Components and solar modules in M/s. FAB City SPV (India) Pvt. Limited, SEZ at Raviryala/Srinagar Villages, MaheswaramMandal, Ranga Reddy District, Andhra Pradesh. The Unit was granted extension of LOA upto 31.07.2010 by the Development Commissioner and further extension upto 31.07.2011 by Department of Commerce vide its letter dated 04.02.2011. Despite the extension granted, since there was no progress in implementation, the proposal of the unit for further extension was placed in the AC meeting held on 02.09.2011 and the Committee advised the unit to submit the updated Annual Performance Reports.

The unit submitted APRs for the following years:

Year	Export	Import	NFE	Investment in lakh (Building/Machinery/Total)
2008-09	nil	nil	NA	83.67/378/461.67
2009-10	nil	nil	NA	nil
2010-11	nil	nil	NA	nil

The proposal was once again placed in the AC meeting held on 28.10.2011 but the representative from the unit did not attend the meeting. The Approval Committee deferred the proposal and advised to take up the matter on file.

With the permission of the Development Commissioner, the SEZ unit was addressed on 23/09/2011 by Specified Officer to produce the Record of receipt and consumption, maintained in terms of Rule 22(2) of the SEZ Rules, 2006 and also a Chartered Engineer Certificate indicating utilization/consumption of the goods by the unit as contemplated under Public Notice No.2/2010 dated 3/2/2010. After repeated reminders (mail dt. 31/10/2011, 3/11/2011 and 15/11/2011), the unit furnished the Chartered Engineer Certificate but not the Record of consumption required to be maintained. It is also reported that 350 bags of cement are lying unutilized and 34.318 MT of steel is missing. There is no security or authorized person available at the site. There is also no activity at the site.

Scrutiny of the APRs indicate that there is no activity during any of the years except 2008-09 during which period the unit has shown an investment of Rs.83.67 Lakhs towards building and Rs.378 Lakhs under the heading 'Plant & Machinery'. However, there is no procurement/import of machinery by the unit.

The Chartered Engineer has certified the following consumption.

1. Steel 160.93 MT
2. Cement 124.50 MT
3. Structural steel 33Pcs

Since the Unit has not maintained any records relating to consumption of the material it is not clear on what basis the Chartered Engineer has issued the Certification.

The representative of the unit who attended the AC meeting on 10.02.2012 could not give any satisfactory explanation for the lack of progress in implementation of the project. He also could not explain properly the consumption of goods by the Unit.

After deliberations the Approval Committee decided as follows:

1. Since the unit has not shown any progress since the last extension, further extension of LOA cannot be recommended to the BOA.
2. Since the LOA has lapsed, notice be served on the Unit to refund all the benefits availed by the Unit so far under the SEZ Act/Rules.
3. Clarification be sought from the Chartered Engineer on the basis for his Certification.

APPROVAL COMMITTEE FOR M/s. NAVAYUGA LEGALA ESTATES PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT SERILINGAMPALLY VILLAGE & MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH

AGENDA Item No. 19: Review of performance of the following units in M/s. Navayuga Legala Estates Pvt. Limited, IT/ITES SEZ at Serilingampally Village & Mandal, Ranga Reddy District, Andhra Pradesh:

1) M/s. Amedha Info Systems Pvt. Limited

The Unit vide letter dated 30.01.2012 has submitted detailed clarification on the issues raised in the AC meeting held on 12.01.2012 which has been circulated to the Members. The SO/AO were advised to examine the clarification and furnish report to the Development Commissioner who may in turn place the matter before AC, if necessary.

2) M/s. Bartronics India Limited

The unit vide its letter dated 08.02.2012 requested this office to defer their case as the senior officials of their unit are out of station and would be present for the next meeting.

The Approval Committee **advised** the unit to present their case in the next Approval Committee meeting or else action would be initiated against the unit in terms of the SEZ Act/Rules.

APPROVAL COMMITTEE FOR M/s. APIIC LIMITED, SPECIAL ECONOMIC ZONE FOR BUILDING MATERIALS AT ANNANGI VILLAGE, MADDIPADU MANDAL, PRAKASHAM DISTRICT, ANDHRA PRADESH

AGENDA Item No. 20: Proposal of M/s. Dathrie Granites Limited for setting up of a unit for Polished Granite Slabs in M/s. APIIC Limited, SEZ for Building Materials at Annangi Village, Maddipadu Mandal, Prakasham District, Andhra Pradesh.

The Approval Committee discussed and **approved** the proposal.

This issues with the approval of the Development Commissioner and Chairperson, UAC.

(K. NAVEEN REDDY)
Assistant Development Commissioner