

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 OF M/s. GIGAPLEX ESTATE
PRIVATE LIMITED.**

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

DATE : Wednesday, 20th December, 2023.

TIME : 11:30 A.M.

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 Wednesday, 20th December, 2023.

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Agenda Item No.	Subject
Agenda Item No. 01 : -	Confirmation of minutes of the meeting held on 01.11.2023
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 - <u>M/s. UBS Business Solutions (India) Pvt. Ltd.</u>
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 - <u>M/s. Accenture Solutions Private Limited</u>

Minutes of **71st 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 **01.11.2023**, at Second Floor SEEPZ Service Centre, SEEPZ SEZ, Mumbai.

1. Name of the SEZ : M/s. Gigaplex Estate Pvt. Ltd.
2. Sector : IT/ITES
3. Meeting no : 71st
4. Date : 01.11.2023

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 Income Tax office, Kautilya Bhawan, Bandra, Mumbai.
3	Shri. Himanshu Dhar Pandey	Deputy Director DGFT	Nominee of the DGFT, Mumbai.
4	Smt. Kirti Deshmukh	Deputy Director Industries	Nominee of Directorate of Industries, Mumbai.
5	Smt. Sunita Jagtap	Superintendent of Customs	Nominee of Commissioner of Customs, General, Air Cargo, Sahar.

Special Invitee:-

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. GS Bhandari, 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 70th meeting held on 06.10.2023.

The Minutes of the 70th Meeting held on 06.10.2023 were confirmed with consensus.

Agenda Item No. 02 : Approval w.r.t. Deletion of area admeasuring to 55,002 Sq.ft. Located at Unit No. 1001, 10th Floor, Building No. 3 , Gigaplex –SEZ IT Plot No. 5, airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai-400708 without revision of projection and transfer of Fitout

Assets/Capital Goods to SEZ Developer at Gigaplex-SEZ of M/s. GEP Solutions Private Limited Unit-3.

The unit M/s. GEP Solutions Private Limited Unit-3 located at M/s. Gigaplex Estate Private Limited-SEZ has requested for Deletion of area admeasuring to 55,002 Sq.ft. Located at Unit No. 1001, 10th Floor, Building No. 3, Gigaplex –SEZ IT Plot No. 5, airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai-400708 without revision of projection and with transfer of Fitout Assets/Capital Goods to SEZ Developer at Gigaplex-SEZ.

Decision :- After deliberations, the Committee approved the proposal of M/s. GEP Solutions Private Limited Unit-3. for Deletion of area admeasuring to 55,002 Sq.ft. Located at Unit No. 1001, 10th Floor, Building No. 3 , Gigaplex –SEZ IT Plot No. 5, airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai-400708 without revision of projection and with transfer of Fitout Assets/Capital Goods to SEZ Developer at Gigaplex-SEZ on payment of applicable duty and taxes.

Meeting ended with the vote of thanks to the Chair.

**For Chairperson-cum-
Development Commissioner**

**Signed by Chanderpalsingh
Chauhan**

Date: 16-11-2023 13:27:04

Reason: Approved

Action taken for the UAC Meeting held on 01.11.2023

Name of SEZ	Name of Unit	Subject	Action Taken
Gigaplex - SEZ	M/s. GEP Solutions Private Limited - Unit 3	Approval w.r.t Transfer of Fitout Assets/Capital Goods to SEZ Developer i.e. M/s. Gigaplex Estate Pvt. Ltd. after payment of applicable duties/taxes upon partial deletion of areaa admeasuring to 55,002 sq.ft.	Approval letter issued to unit on 22.11.2023

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :-

Application of M/s. UBS Business Solutions (India) Pvt. Ltd. located at Gigaplex Estate Private Limited –SEZ for creation and sharing of common infrastructure facilities with their other SEZ units i.e. STPL, SEZ and DTA units.

b. Specific Issue on which decision is required :-

Approval for creation and sharing of common infrastructure facilities with their other SEZ units i.e. STPL, SEZ and DTA units.

c. Relevant provision :-

In terms of Rule 27(5) of SEZ Rules, 2006- “A Unit 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”.

d. Other Information :

1	LOP No. & Date	SEEPZ/NEW-SEZ/GIGAPLEX-THANE/UBSIPL/2016-17/25793 Dated 30.08.2016 (Original LOA)
		SEEPZ/NEW-SEZ/GIGAPLEX-THANE/UBSIPL/2016-17/VOL-III/06631 Dated 27.04.2022 (Renewal of LOA)
2	Item(s) of manufacture/services	Services : The Company would be providing IT Enabled Services. The services would be consist of Back office operations support services, Data Processing etc.

3	Date of commencement of production	03.04.2017
4	LOA Valid upto	02.04.2027
5	Present location	Unit No. 1101, 1201, 1301, 1401, Building No.2, Gigaplex-SEZ, Plot No. IT 5 MIDC, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai-400708.
5	Whether Specified Officer has submitted their comments i.r.o. sharing of common infrastructure facilities with their other SEZ units is submitted?	<p>Yes.</p> <p>The Specified Officer has stated that the matter i.r.o. M/s. UBS Business Solutions (India) Pvt. Ltd. was examined in light of the submission made by the applicant, the SEZ Rules provide for creation a central facility for use by Units in SEZ and the same may be accessed by software exporters of DTA. Setting up of such common remote gateway at UBS Airoli which is accessible to all India users would optimize resources in terms of creating single point infrastructure for carrying and managing the data traffic and thereby reducing cost of avoiding duplicate infrastructure set up at each location separately.</p> <p>Further, the Specified Officer has informed that the unit have 5 units in different locations and they wish to create a Hub for communication purpose in UBS Airoli which will be share/accessed by their other units.</p> <ul style="list-style-type: none"> • Details of the Unit are attached. • The unit has submitted the details to Specified Officer.

The Unit vide letter dated 15.09.2023 has stated as under:

Details of proposed creation and sharing of infrastructure at UBS Airoli unit

- They have 5 locations in total which are located in Mumbai, Pune and Hyderabad. The Hub they propose to be created for communication purpose in UBS Airoli unit will be accessed by/shared with all other locations through primary circuits for data transmission purposes.
- UBS EON, UBS Hyderabad and UBS Mumbai – DTA unit will be connected to the UBS Pune- STPI router and UBS Airoli Router for the data transmission as mentioned in the diagram. Also UBS Airoli and UBS Pune- STPI will have international circuits connected to UBS International GWAN location (London and Singapore) which they we be the primary circuits.

- The intent of the Company is to create a remote gateway at UBS Airoli which will be accessed by other units of the Company as tabulated above. This will also enable employees of such units working remotely to access the required servers of the unit for their operations/activities.
- Setting up of such common remote gateway at Airoli which could be accessible to all India users would optimize resources in terms of creating single point infrastructure for carrying and managing the data traffic and thereby reducing cost of avoiding duplicate infrastructure set up at each location separately.
- Such an infrastructure would be easy to maintain due to the central hub at UBS Airoli unit. Further, in order to ensure safety and security of data, each application is encrypted from the origin till final destination by virtue of which, data/information which pertains to one UBS location cannot be viewed or utilized by employees of other UBS locations. As a result, only authorized employees of particular UBS location can access such data or information and can utilize the same for export of services.

Further, they have stated that, they have confirmed herewith that there will not be any changes in the projections submitted earlier at this office.

Attention is invited to the similar case of M/s. Inventurus Knowledge Solutions Private Limited (LOA-56) for sharing of common infrastructure facilities with their other SEZ units located within same SEZ jurisdiction wherein the proposal was placed before the Approval Committee meeting held on 30.03.2022 and the clarification received from Ministry in its letter dated 06.02.2019 addressed to Development Commissioner, Noida SEZ in case of request of M/s. RBS Services India Pvt. Ltd. and approved the proposal for sharing of common infrastructure facilities with their group company, i.e. Inventurus Knowledge Solutions Private Limited (LOA-56) located in the same building subject to concurrence of the MoC&I on a reference already made vide letters dt. 28.10.2021, 06.12.2021 & 22.03.2022 in terms of Rule 27(5) of SEZ Rules 2006 which states that “Central facilities for SEZ units” and also maintaining proper records/registers for goods and services procured/shared by them for their authorised operations.

e. ADC's Recommendation:

In terms of Rule 27(5) of SEZ Rules, 2006 and the clarification received from Ministry in its letter dt. 06.02.2019, the proposal of the unit for creation and sharing of common infrastructure facilities with their other SEZ units i.e. STPL, SEZ and DTA units is placed before the Approval Committee meeting .

GOVERNMENT OF INDIA,
OFFICE OF THE DEVELOPMENT COMMISSIONER,
MINISTRY OF COMMERCE & INDUSTRY,
SEEPZ (SPECIAL ECONOMIC ZONE), MUMBAI

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Application of M/s. Accenture Solutions Private Limited for 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.

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

Approval w.r.t. Partial surrender of area without revision of projection and Transfer of Fitout Assets/Capital Goods to SEZ Developer i.e. M/s. Gigaplex Estate Pvt. Ltd.-SEZ after payment of appropriate duties & taxes and oblige.

c. Relevant Rule and Instruction:-

In terms of Rule 38 of SEZ Rules, 2006 which stipulates that – ***“The goods or services admitted into Special Economic Zone without payment of duty or manufactured or produced or partly processed or semi-finished goods may be transferred or given on loan to a Unit or Developer within the same Special Economic Zone or in another Special Economic Zone or to an Export Oriented Unit or to a Unit in Eletronic Hardware Technology Park or to a Unit in Software Technology Park, Bio-technology Park unit without payment of duty, subject to the following conditions, namely:-***

- i. ***The transferee or laonee Unit or Developer is entitled for duty-free procurement of the goods for its authorized operations.”***

d. Other Information:-

1	Letter of Approval No. and Date	SEEPZ/NEW-SEZ/GIGAPLEX-THANE/ASPL/04/2015-16/15507 Dated 29.09.2015.
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2	Item(s) of manufacture/services	Software Development and Information Technology Enabled Services.
3	Present location	SEZ Unit's address: 4 th , 5 th & 6 th Floor, Building No. 4, Gigaplex Estate Private Limited-SEZ, Plot No. IT 5, TTC Industrial Area, Airoli Knowledge Park, Dighe, Navi Mumbai-400708.
4	Date of commencement of production	04.04.2016
5	LOA Valid upto	03.04.2026
6	Documents/details submitted by the unit w.r.t. Transfer of Duty Free Goods.	a. List of Imported Capital Goods as per Annexure-A Annexure B and Annexure C, b. NOC from Developer c. Copy of Termination Notice issued to Developer by them.

• The unit has stated as under:

1. They have submitted the application for partial surrender chargeable 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.
2. All the Fitout Assets/Capital Goods lying at their SEZ premises as mentioned in "Annexure 1, Annexure 2 and Annexure 3" they will be transferred to Developer on payment of appropriate duties & taxes and oblige.
3. It is to mention that, in the similar case of M/s. GEP Solutions Private Limited Unit- 3 for transfer/handover of capital goods to Developer i.e. Gigaplex Estate Private Limited. - SEZ on payment of appropriate duties & taxes and oblige.

e. ADC Recommendation:-

- The Proposal of M/s. Accenture Solutions Private Limited for approval of partial deletion/surrender of chargeable area without revision of projections and transfer of Fitout/Capital Goods to SEZ Developer after payment of appropriate duties & taxes and oblige submitted before the Approval Committee Meeting for consideration in terms of Rule 38 of SEZ Rules. 2006, subject to compliance of issued of "No Dues Certificate" from the Specified Officer.
