

## MINUTES OF THE JOINT MEETING OF THE APPROVAL COMMITTEES FOR SEZs

The Joint Meeting of the Approval Committees was held on 25.03.2013 at 12.00 PM at VSEZ Sub-Office, Hyderabad.

### Members Present:

- 1) Shri R.S. Maheshwari, IRS, Additional Commissioner of Customs & CE, Hyderabad-IV Commissionerate, Hyderabad.
- 2) Shri Arun Kumar, IRS, Assistant Commissioner of Customs & CE, Hyderabad-II Commissionerate, Hyderabad.
- 3) Dr. L. Dhandem, Deputy Commissioner of Customs & CE, Hyderabad-III Commissionerate, Hyderabad.
- 4) Shri P.V. Prasad, FTDO, Jt. Director General of Foreign Trade, Hyderabad.
- 5) Shri A.V. Patel, General Manager, District Industries Centre, Ranga Reddy District, Andhra Pradesh.
- 6) Shri S.Y. Srinivas, Deputy Commissioner of Labour, Vijayawada.
- 7) Shri S.G.K. Murthy, Superintendent of Central Excise, Guntur.

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 08.02.2013.

The Approval Committee **ratified** the Minutes of the Joint Meeting of the Approval Committees held on 08.02.2013.

### **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. 2 (a) :** Proposal of M/s. TSI Business Parks (Hyderabad) Pvt. Limited, Co-Developer for M/s. APIIC Limited, IT/ITES SEZ at Nanakramguda Village, Serilingampally Mandal, Ranga Reddy District, Andhra Pradesh for approval for leasing out space to retail operators (Idea Cellular Ltd – 120 Sq. ft in Ground Floor) of their SEZ.

The Approval Committee discussed and **approved** the proposal subject to the Idea Cellular Ltd not availing any benefits.

**AGENDA Item No. 2 (b) :** Proposal of M/s. BCforward India Technologies Pvt. Limited, unit in M/s. APIIC Limited, IT/ITES SEZ at Nanakramguda 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 only SEZ Operations.**

The Additional list of service is approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Cleaning activity Service
2	Commercial Training and coaching Service
3	Erection, Commissioning or installation services
4	Management, Maintenance or repair service ( in respect of immovable properties)
5	Outdoor caterer's Service (within the Zone)
6	Security agency's services

**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
1	Architect's Services
2	Interior Decorator's services
3	Renting of immovable property
4	Works Contract Services

**(III) Other Services**

1	Banking and other financial service
2	Cargo Handling service
3	Chartered Accountant' Service
4	Clearing and Forwarding agent's services
5	Company Secretary's Services
6	Computer network Services (Online information and database access or retrieval Service)
7	Consulting Engineer's service
8	Cost Accountant's Services
9	Customs House Agent's Service
10	General Insurance Service
11	Information Technology Software Services
12	Internet telecommunication services
13	Man power recruitment & supply agency's Service
14	Management or Business consultant's services
15	Port Services
16	Project Management Consultant
17	Supply of tangible goods services
18	Telecommunication Services
19	Transport of Goods by Air Services
20	Transport of Goods by Road Service

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**AGENDA Item No. 2 (c) :**To consider a proposal of M/s. TSI Business Parks (Hyderabad) Pvt. Limited, Co-Developer for M/s. APIIC Limited, IT/ITES SEZ at Nanakramguda Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for Additional list of materials(DG works, HVAC works, Plumbing works etc) in their SEZ.

The Approval Committee discussed and **approved** the list of materials for a value of Rs. 5 Crores (Appendix-A) subject to submission of utilization particulars of earlier approvals by the Co-Developer.

**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. 3 (a) :**Proposal of M/s. UnitedHealth Group Information Services Pvt. Limited, unit-2 in M/s. Phoenix Infocity Pvt. Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for additional area of their unit (189,000 sq. ft) in addition to already existing area of 165,950 sq. ft.

The unit representative explained that additional 900 employees will be recruited.

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

**AGENDA Item No. 3 (b) :**Proposal of M/s. Phoenix Hitec City Pvt. Limited, Co-Developer in M/s. Phoenix Infocity Pvt. Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, 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 also.**

The list of services is approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Cleaning Activity Services
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2	Erection, Commissioning or installation services
3	Management, Maintenance or Repair Service
4	Security Agency's Services
5	Outdoor caterer's Service (within the Zone)

**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
1	Architect Services
3	Interior Decorator's Services
4	Legal consultancy Service
5	Site formation and clearance, excavation and earth moving and demolition services
6	Works contract service

**(III) Other Services**

1	Banking and other financial services – subject to Invoice
2	Cargo handling service
3	Chartered Accountants Services
4	Clearing and Forwarding Agent services
5	Company Secretary's Service
6	Consulting Engineer's Services
7	Cost Accountant's Services
8	Customs House Agent's Services
9	General Insurance – subject to Invoice
10	Information Technology Software Services
11	Internet Telecommunication Services
12	Management or business consultant services
13	Manpower recruitment or supply agency's services
14	Port Services
15	Processing and clearing house services
16	Public Relations Management Services
17	Telecommunication Services
18	Transport of Goods by Air Service
19	Transport of goods by Rail Service
20	Transport of Goods by Road Service

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**AGENDA Item No. 3 (c)** :Proposal of M/s. iGate Global Solutions Limited, unit-2 in M/s. Phoenix Infocity Pvt. Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, 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 also.**

The list of services may be approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Cleaning activity Service
2	Commercial Training and coaching Service
3	Erection, Commissioning or installation services
4	Management, Maintenance or repair service ( in respect of immovable properties)
5	Outdoor caterer's Service (within the Zone)
6	Security agency's services

**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
1	Architect's Services
2	Interior Decorator's services
3	Renting of immovable property
4	Works Contract Services

**(III) Other Services**

1	Banking and other financial service
2	Cargo Handling service

3	Chartered Accountant' Service
4	Clearing and Forwarding agent's services
5	Company Secretary's Services
6	Computer network Services (Online information and database access or retrieval Service)
7	Consulting Engineer's service
8	Cost Accountant's Services
9	Credit rating agency's services
10	Customs House Agent's Service
11	General Insurance Service
12	Internet telecommunication services
13	Man power recruitment & supply agency's Service
14	Management or Business consultant's services
15	Port Services
16	Public relation management Service
17	Project Management Consultant
18	Telecommunication Services
19	Transport of Goods by Air Services
20	Transport of Goods by Road Service

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**AGENDA Item No. 3 (d)** :Proposal of M/s. Automotive Design & Engineering Solutions Pvt. Limited, unit in M/s. Phoenix Infocity Pvt. Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for clarification on the validity of List of services.

The proposal of the unit was placed in the UAC meeting held on 08.02.2013 and the Members have **deferred** the proposal as the representative failed to attend the meeting.

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

**AGENDA Item No. 3 (e)** :Proposal of M/s. Maxis Software Therapeutics Pvt. Limited, unit for setting up of an unit for IT/ITES in M/s. Phoenix Infocity Pvt. Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh.

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

**AGENDA Item No. 3 (f)** :Proposal of M/s. Phoenix Infocity Pvt. Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for permitting various Food Stall vendors in their SEZ.

The Approval Committee discussed and **approved** the proposal as under:

- 1) M/s. Shivaji Food Service – Lunch & Dinner – 800 Sq. ft
- 2) M/s. Oryza Motels – Lunch & Dinner – 800 Sq. ft
- 3) M/s. Amar Fruit Centre – All types of fruit juices – 30 Sq. ft
- 4) M/s. Cakes n Bakes – Cakes, Pastries, Biscuits etc – 30 Sq. ft
- 5) M/s. Ezee Foods India P Ltd – Snacks etc – 80 Sq. ft
- 6) M/s. Thackers Hospitality Services P Ltd – Lunch – 1000 Sq. ft
- 7) M/s. Country Oven – Snacks, bakery items – 1000 Sq. ft

**AGENDA Item No. 3 (g)** :To consider a proposal of M/s. Phoenix Hitec City Pvt. Limited, Co-Developer in M/s. Phoenix Infocity Pvt. Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for allocation of 4800 Sftspace for Creche (M/s. Your Kids ‘R’ Our Kids) in their SEZ.

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

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

**AGENDA Item No. 4 (a)** :Proposal of M/s. Infosys Limited, Developer, IT/ITES SEZ at Pocharam Village, GhatkesarMandal, Ranga Reddy District, Andhra Pradesh for approval for list of materials for their SEZ for ratification.

This office vide letter dated 08.03.2013 has approved the procurement of a) Stud rails (Construction Material used in slabs) and b) Admixtures for Concrete (construction material) for your SEZ subject to ratification from the Approval Committee in its next meeting.

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

**AGENDA Item No. 4 (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 materials (Cooling System, concrete core) for their SEZ.

The Approval Committee discussed and **approved** the list of materials for a value of Rs. 15 Crores (Appendix-B) and instructed that Developer submit utilization details of previous approvals.

**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. 5 (a) :** Proposal of M/s. Inventurus Knowledge Solutions Pvt. Limited, unit in M/s. Serene Properties Pvt. Limited, IT/ITES SEZ at Pocharam Village, GhatkesarMandal, 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 also.**

The list of services is approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Erection, Commissioning or installation services
2	Outdoor caterer's Service (within the Zone)

**(III) Other Services**

1	Computer network Services (Online information and database access or retrieval Service)
2	Customs House Agent's Service
3	Internet telecommunication services

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**AGENDA Item No. 5 (b) :** To consider a proposal of M/s. Inventurus Knowledge Solutions Pvt. Limited, unit in M/s. Serene Properties Pvt. Limited, IT/ITES SEZ at Pocharam Village, GhatkesarMandal, Ranga Reddy District, Andhra Pradesh for approval for change in category of list of Services from SEZ/DTA to only SEZ.



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. 6 (a)** :Proposal of M/s. Verity Knowledge Solutions, 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 both SEZ and DTA Operations also.**

The list of services is approved as under:

**(I) In respect of services specified in rule 5 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

Sl.No	Taxable Service
1	Works Contract Services

**(III) Other Services**

1	Management or Business consultant's services
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(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**AGENDA Item No. 6 (b)** :Proposal of M/s. Omics Online Publishing Pvt. Ltd, 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 both SEZ and DTA Operations also.**

The list of services is approved as under:

**(III) Other Services**

1	Computer network Services (Online information and database access or retrieval Service)
2	Information Technology Software Services
3	Legal Consultancy Services

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee

**AGENDA Item No. 6 (c)** :Proposal of M/s. vSplashTechlabs Pvt. Ltd, unit-1 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 only SEZ Operations.**

The Additional list of service is approved as under:

**(III) Other Services**

1	Information Technology Software Services
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(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not

to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee

**APPROVAL COMMITTEE FOR M/s. APIIC LIMITED, SPECIAL ECONOMIC ZONE FOR PHARMACEUTICAL FORMULATIONS AT POLEPALLY VILLAGE, JEDCHERLA MANDAL, MAHABOOB NAGAR DISTRICT, ANDHRA PRADESH**

**AGENDA Item No. 7 :** Proposal of M/s. Glochem Industries Limited, unit in M/s. APIIC Limited, SEZ for Pharmaceutical Formulations at Polepally Village, JedcherlaMandal, Mahaboob Nagar District, Andhra Pradesh for approval for NOC for sale of undertaking and statement on status of dues, if any. The unit is being taken over by M/s. Mylan Laboratories Limited.

The Approval Committee deferred the proposal and advised the unit to come to next meeting along with representative of M/s Mylan Laboratories Ltd. Meanwhile Development Commissioner was asked to take the opinion of Income tax Department and details of exemptions availed from DIC, Mahaboobnagar.

**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. 8 (a) :** Proposal of M/s. CMC Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval to ratify the list of services between 17/2011 and 40/2012.

It was opined that approval of services under each notification is only a formality and approval under one notification can be extended to other notifications.

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

**AGENDA Item No. 8 (b) :** Proposal of M/s. Tata Consultancy Services Limited, units in M/s. CMC Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for allowing awareness programs/display/promotional activities in their SEZ premises.

The Approval Committee discussed and **approved** the proposal subject to no benefits being availed for such activities.

**AGENDA Item No. 8 (c) :** Proposal of M/s. Tata Consultancy Services Limited, unit-4 in M/s. CMC Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for setting up of Cafeteria in their unit.

The Approval Committee discussed and **approved** the proposal for Cafeteria (12,962 sq. ft).

**AGENDA Item No. 8 (d)** :Proposal of M/s. CMC Limited, Developer, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for Additional list of materials (Civil, Fire Doors and Signages) in their SEZ.

The Approval Committee discussed and **approved** the list of material subject to a value limit of Rs. 1 Crores (Appendix-C).

**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. 9 (a)** : Proposal of M/s. DLF Assets Pvt. Limited, Co-Developer in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for list of Materials for ratification.

This office vide letter dated 25.02.2013 has accorded approval for procurement of list of goods (Safety and Maintenance) required for their SEZ subject to ratification from the Approval Committee in its next meeting.

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

**AGENDA Item No. 9 (b)** :Proposal of M/s. SemanticSpace Technologies Limited, unit-1 in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for revised approval of taxable services by the UAC for claiming exemption under Notification No. 17/2011-Service Tax dated 01.03.2011.

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

**AGENDA Item No. 9 (c)** :Proposal ofM/s. Hinduja Outsourcing Solutions India Pvt. Limited, unit in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for change of name to M/s. HGS International Services Pvt. Limited.

The Approval Committee discussed and **approved** the proposal subject to submission of NOC from Income Tax Department and submission of Board Resolution in the name of M/s. HGS International Services Pvt. Limited taking over the assets and liabilities of M/s. Hinduja Outsourcing Solutions India Pvt. Limited.

**AGENDA Item No. 9 (d)** :Proposal ofM/s. Hinduja Outsourcing Solutions India Pvt. Limited, unit in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at Gachibowli 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 service may be approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Commercial Training and coaching Service
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(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**AGENDA Item No. 9 (e)** :Proposal ofM/s. Hinduja Outsourcing Solutions India Pvt. Limited, unit in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for change in category of list of Services from SEZ/DTA to only SEZ.

The unit has declared that they have only SEZ operations and hence their services should be categorized accordingly.

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

**AGENDA Item No. 9 (f)** :Proposal ofM/s. Griptonite Games India Pvt. Limited, unit in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at Gachibowli 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 both SEZ and DTA Operations also.**

The Additional list of services may be approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Cleaning activity Service
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**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
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1	Renting of immovable property
2	Works Contract Services

**(III) Other Services**

1	Information Technology Software Services
2	Port Services

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**APPROVAL COMMITTEE FOR M/s. JT HOLDINGS PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT RAVIRYALA VILLAGE, MAHESWARAM MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH**

**AGENDA Item No. 10** : Proposal of M/s. JT Holdings Pvt. Ltd, Developer, IT/ITES SEZ at Raviryala Village, MaheswaramMandal, Ranga Reddy District, Andhra Pradesh for Additional Bill of Material for ratification.

This office vide letter dated 26.02.2013 has accorded approval for procurement Additional BOQ for Civil Fitouts works & HVAC System for their Building No. 2 worth Rs. 39.90 Lakhs in their SEZ subject to ratification from the Approval Committee in its next meeting.

The Approval Committee discussed and **ratified** the list of materials.

**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. 11** : Proposal of M/s. Freyr Software Services Pvt. Limited, unit in M/s. Lanco Hills Technology Park Pvt. Limited at Manikonda Village, Rajendra Nagar Mandal, Ranga Reddy District, Andhra Pradesh for approval for List of Services

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

The list of services may be approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Cleaning activity Service
2	Commercial Training and coaching Service
3	Erection, Commissioning or installation services
4	Management, Maintenance or repair service ( in respect of immovable properties)
5	Outdoor caterer's Service (within the Zone)
6	Security agency's services

**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
1	Architect's Services
2	Interior Decorator's services
3	Renting of immovable property
4	Works Contract Services

**(III) Other Services**

1	Banking and other financial service
2	Cargo Handling service
3	Chartered Accountant' Service
4	Clearing and Forwarding agent's services
5	Company Secretary's Services
6	Computer network Services (Online information and database access or retrieval Service)
7	Consulting Engineer's service
8	Cost Accountant's Services
9	Customs House Agent's Service
10	General Insurance Service
11	Internet telecommunication services
12	Legal Consultancy Services
13	Man power recruitment & supply agency's Service
14	Management or Business consultant's services
16	Port Services
17	Project Management Consultant
18	Supply of tangible goods services
19	Telecommunication Services
20	Transport of Goods by Air Services

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**APPROVAL COMMITTEE FOR M/s. FAB CITY SPV (INDIA) PVT. LIMITED, SPECIAL ECONOMIC ZONE FOR SEMICONDUCTORS AT RAVIRYAL/SRINAGAR VILLAGES, RAJENDRA NAGAR MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH**

**AGENDA Item No. 12:** Proposal of M/s. XL Energy Ltd, unit in M/s. FAB City SPV (India) Pvt. Limited, SEZ for Semiconductors at Raviryala Village, MaheswarmMandal, 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 also.**

The list of services may be approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Cleaning activity Service
2	Commercial Training and coaching Service
3	Erection, Commissioning or installation services
4	Management, Maintenance or repair service ( in respect of immovable properties)
5	Outdoor caterer's Service (within the Zone)
6	Security agency's services

**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service



1	Architect's Services
2	Interior Decorator's services
3	Renting of immovable property
4	Works Contract Services

**(III) Other Services**

1	Banking and other financial service
2	Cargo Handling service
3	Chartered Accountant' Service
4	Clearing and Forwarding agent's services
5	Company Secretary's Services
6	Computer network Services (Online information and database access or retrieval Service)
7	Consulting Engineer's service
8	Cost Accountant's Services
9	Credit rating agency's services
10	Customs House Agent's Service
11	General Insurance Service
12	Information Technology Software Services
13	Insurance auxiliary services concerning general insurance business
14	Internet telecommunication services
15	Legal Consultancy Services
16	Man power recruitment & supply agency's Service
17	Management or Business consultant's services
18	Port Services
19	Project Management Consultant
20	Supply of tangible goods services
21	Telecommunication Services
22	Transport of Goods by Air Services
23	Transport of Goods by Road Service

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**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. 13 (a):** Proposal of M/s. GMR Hyderabad Aviation SEZ Limited, SEZ for Aviation Sector at Mamidipalli Village, ShamshabadMandal, Ranga Reddy District, Andhra Pradesh for approval for BOM & BOQ for Furniture requirement for Administrative Building in their SEZ.

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

**AGENDA Item No. 13 (b):** Proposal of M/s. CFM Aircraft Engine Support South Asia Pvt. Limited, unit in M/s. GMR Hyderabad Aviation SEZ Limited, SEZ for Aviation Sector at Mamidipalli Village, ShamshabadMandal, 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 also.**

The list of services may be approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Cleaning activity Service
2	Management, Maintenance or repair service ( in respect of immovable properties)
3	Outdoor caterer’s Service (within the Zone)
4	Security agency’s services

**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
1	Architect’s Services
2	Renting of immovable property
3	Works Contract Services

**(III) Other Services**

1	Banking and other financial service
2	Cargo Handling service
3	Clearing and Forwarding agent’s services
4	Computer network Services (Online information and

	database access or retrieval Service)
5	Consulting Engineer's service
6	Customs House Agent's Service
7	General Insurance Service
8	Information Technology Software Services
9	Internet telecommunication services
10	Legal Consultancy Services
11	Telecommunication Services

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**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. 14(a):** Proposal of M/s. Synergetic Engineering Solutions Pvt. Ltd, unit in M/s. NavayugaLegalala Estates Pvt. Limited, IT/ITES SEZ at Serilingampally Village & Mandal, Ranga Reddy District, Andhra Pradesh for approval for List of Services

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

The list of services may be approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Cleaning activity Service
2	Commercial Training and coaching Service
3	Erection, Commissioning or installation services
4	Management, Maintenance or repair service ( in respect of immovable properties)
5	Outdoor caterer's Service (within the Zone)

6	Security agency's services
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**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
1	Architect's Services
2	Interior Decorator's services
3	Renting of immovable property
4	Works Contract Services

**(III) Other Services**

1	Banking and other financial service
2	Cargo Handling service
3	Chartered Accountant' Service
4	Clearing and Forwarding agent's services
5	Company Secretary's Services
6	Computer network Services (Online information and database access or retrieval Service)
7	Consulting Engineer's service
8	Cost Accountant's Services
9	Customs House Agent's Service
10	General Insurance Service
11	Information Technology Software Services
12	Internet telecommunication services
13	Man power recruitment & supply agency's Service
14	Management or Business consultant's services
15	Port Services
16	Project Management Consultant
17	Supply of tangible goods services
18	Telecommunication Services
19	Transport of Goods by Air Services
20	Transport of Goods by Road Service

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods

and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**AGENDA Item No. 14(b):** Proposal of M/s. Classic Design Engineering Systems Pvt. Ltd, unit in M/s. NavayugaLegal Estates Pvt. Limited, IT/ITES SEZ at Serilingampally Village &Mandal, Ranga Reddy District, Andhra Pradesh for approval for List of Services

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

The list of services may be approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Cleaning activity Service
2	Commercial Training and coaching Service
3	Erection, Commissioning or installation services
4	Management, Maintenance or repair service ( in respect of immovable properties)
5	Outdoor caterer’s Service (within the Zone)
6	Security agency’s services

**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
1	Architect’s Services
2	Interior Decorator’s services
3	Renting of immovable property
4	Works Contract Services

**(III) Other Services**

1	Banking and other financial service
2	Cargo Handling service
3	Chartered Accountant’ Service
4	Clearing and Forwarding agent’s services
5	Company Secretary’s Services
6	Computer network Services (Online information and database access or retrieval Service)
7	Consulting Engineer’s service
8	Cost Accountant’s Services

9	Customs House Agent's Service
10	General Insurance Service
11	Information Technology Software Services
12	Internet telecommunication services
13	Man power recruitment & supply agency's Service
14	Management or Business consultant's services
15	Market Research agency's service
16	Port Services
17	Project Management Consultant
18	Supply of tangible goods services
19	Telecommunication Services
20	Transport of Goods by Air Services
21	Transport of Goods by Road Service

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**AGENDA Item No. 14(b):** Proposal of M/s. iSpace Global Solutions Pvt. Ltd, unit in M/s. Navayuga Legal Estates Pvt. Limited, IT/ITES SEZ at Serilingampally Village & Mandal, Ranga Reddy District, Andhra Pradesh for approval for List of Services w.e.f. 09.11.2012.

The unit has provisionally exited from SEZ scheme but requested for approval of services for the period the unit was under SEZ Scheme.

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

The list of services may be approved as under:

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Security agency's services
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**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
1	Renting of immovable property

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**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. 15:** Proposal of M/s. Divyasree NSL Infrastructure Pvt. Ltd, Developer, IT/ITES SEZ at Raidurga Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for leasing space for setting up canteen/food court (7861 sq. ft – 6<sup>th</sup> Floor of Building Block ‘6’, comprising 3517 sq. ft of covered area and 4344 sq. ft of open terrace) in their SEZ.

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

**APPROVAL COMMITTEE FOR M/s. INDUS GENE EXPRESSIONS LIMITED, SPECIAL ECONOMIC ZONE FOR BIOTECHNOLOGY AT KODUR AND SETTEPALLI VILLAGES, CHILAMATHUR MANDAL, ANANTHAPUR DISTRICT, ANDHRA PRADESH**

**AGENDA Item No. 16:** Proposal of M/s. Indus Gene Expressions Limited, Developer, SEZ for Biotechnology at Kodur and Settepalli Villages, ChilamathurMandal, AnanthapurDistrict, Andhra Pradesh for approval for procurement of 1000 MT of Cement and 200 MT of Steel for their SEZ.

This office vide letter dated 13.03.2013 has approved the procurement of 100 MT of Cement and 50 MT of Steel for their SEZ subject to ratification from Approval Committee in its next meeting.

The Approval Committee discussed and **ratified** the procurement of 100 MT of Cement and 50 MT of Steel and **approved** the procurement of 50% of Cement and 50% of Steel requested.

**APPROVAL COMMITTEE FOR M/s. TATA CONSULTANCY SERVICES LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT ADIBATLA VILLAGE, IBRAHIMPATNAM MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH**

**AGENDA Item No. 17(a) :** Proposal of M/s. Tata Consultancy Services Limited, Developer, IT/ITES SEZ at Adibatla Village, IbrahimpatnamMandal, Ranga Reddy District, Andhra Pradesh for approval for procurement of Additional list of materials (Sewage Treatment Plant, DG Sets, Escalators & HVAC) in their SEZ.

The Approval Committee discussed and **approved** the list of materials subject to a value of Rs. 40Crores and Development Commissioner could approve the remaining quantity after the Developer submits utilization of the approved quantity. (Appendix-E).

**AGENDA Item No. 17(b):**Proposal ofM/s. Tata Consultancy Services Limited, Developer, IT/ITES SEZ at Adibatla Village, IbrahimpatnamMandal, Ranga Reddy District, Andhra Pradesh for approval for sub-contracting in DTA.

The Approval Committee **approved** the sub-contracting of cement solid blocks (for walls) as per the provisions of Rule 41(3) of the SEZ Rules and conditions laid thereof.

**AGENDA Item No. 17(c):** Proposal of M/s. Tata Consultancy Services Limited, Developer, IT/ITES SEZ at Adibatla Village, IbrahimpatnamMandal, Ranga Reddy District, Andhra Pradesh for approval for construction of a) SDB-3(64293 sqm), b) SDB-4(64898 sqm), c) P-1 (Parking Block – 1,02,990 sq. mt), d) U-1 (Utility Block – 11,154 sq. ft), e) STP (Underground Sewage Treatment plant – 1400 KLD), f) HSD (Underground High Speed Diesel Storage tank – 140 KLD) and g) SEZ block of 361 sq. mt and Guard and Security Blocks.

The Approval Committee discussed and **approved** the proposal subject to the plans being approved by the competent authority and are as per master plan.

**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. 18:** Proposal of M/s. Satyam Computer Services Limited, Developer, IT/ITES SEZ at Madhapur Village, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for claiming exemption under Notification No. 17/2011-Service Tax dated 01.03.2011

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

**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. 19:** Proposal of NSL SEZ (Hyderabad) Pvt. Limited, Developer, IT/ITES SEZ at Adibatla Village, IbrahimpatnamMandal, Ranga Reddy District, Andhra Pradesh for approval for Fitness Center and Equipment (M/s. Beyondlite – 3500 sq. ft) in their SEZ

The Approval Committee discussed and **deferred** 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. 20(a) :** Proposal of M/s. Brightest Circle Jewellery Ltd, unit in M/s. Hyderabad Gems SEZ Limited, Developer, SEZ for Gems & Jewellery at Raviryala Village, Maheswaram Mandal, Ranga Reddy District, Andhra Pradesh for approval for broad banding of items in manufacture.

<b>Existing Permission</b>	<b>Broad Banding Items required</b>
Gold/silver/platinum jewellery manufacturing (plain & studded with diamond, precious and semi precious stones)	<ol style="list-style-type: none"> <li>1) Plain jewellery of stainless steel/titanium/tungsten</li> <li>2) Studded jewellery with precious and semi precious stones of stainless steel/titanium/tungsten with pearls (CZ)(cubic Zirconia)/synthetic stones</li> <li>3) Plain &amp; studded gold/silver/platinum jewellery with pearls/CZ(cubic Zirconia)synthetic stones</li> <li>4) Gold/silver/mounting</li> </ol>

The Approval Committee discussed and **approved** the broad banding as “Gold/silver/platinum/stainless steel/titanium/tungsten jewellery manufacturing (plain & studded with diamond/ precious stones/semi-precious stones/pearls/stainless steel/titanium/tungsten/CZs/synthetic stones)”

**AGENDA Item No. 20(b) :** Proposal of M/s. D’Damas Jewellery (India) Pvt. Ltd, unit in M/s. Hyderabad Gems SEZ Limited, Developer, SEZ for Gems & Jewellery at Raviryala Village, Maheswaram Mandal, Ranga Reddy District, Andhra Pradesh for approval for broad banding of items in manufacture.

<b>Existing Permission</b>	<b>Broad Banding Items required</b>
Plain & studded gold/silver/platinum jewellery with diamonds and precious and semi precious stones	<ol style="list-style-type: none"> <li>1) Plain jewellery of stainless steel/titanium/tungsten</li> <li>2) Studded jewellery with precious and semi precious stones of stainless steel/titanium/tungsten with pearls (CZ)(cubic Zirconia)/synthetic stones</li> <li>3) Plain &amp; studded gold/silver/platinum jewellery with pearls/CZ(cubic Zirconia)synthetic stones</li> <li>4) Gold/silver/mounting</li> </ol>

The Approval Committee discussed and **approved** the broad banding as “Gold/silver/platinum/stainless steel/titanium/tungsten jewellery manufacturing (plain & studded with diamond/ precious stones/semi-precious stones/pearls/stainless steel/titanium/tungsten/CZs/synthetic stones)”

**AGENDA Item No. 20(c)** : Proposal of M/s. AsmiJewellery India Ltd, unit in M/s. Hyderabad Gems SEZ Limited, Developer, SEZ for Gems & Jewellery at Raviryala Village, Maheswaram Mandal, Ranga Reddy District, Andhra Pradesh for approval for broad banding of items in manufacture.

<b>Existing Permission</b>	<b>Broad Banding Items required</b>
Plain & studded gold jewellery, silver jewellery manufacturing studded with diamonds, precious & semi precious stones/Gold/Steel studded jewellery. Plain jewellery (Gold/Silver/Tungsten)	1) Plain jewellery of stainless steel/titanium/tungsten
	2) Studded jewellery with precious and semi precious stones of stainless steel/titanium/tungsten with pearls (CZ)(cubic Zirconia)/synthetic stones
	3) Plain & studded gold/silver/platinum jewellery with pearls/CZ(cubic Zirconia)synthetic stones
	4) Gold/silver/mounting

The Approval Committee discussed and **approved** the broad banding as “Gold/silver/platinum/stainless steel/titanium/tungsten jewellery manufacturing (plain & studded with diamond/ precious stones/semi-precious stones/pearls/stainless steel/titanium/tungsten/CZs/synthetic stones)”

**AGENDA Item No. 20(d)** : Proposal of M/s. Gitanjali Brands Ltd, unit in M/s. Hyderabad Gems SEZ Limited, Developer, SEZ for Gems & Jewellery at Raviryala Village, Maheswaram Mandal, Ranga Reddy District, Andhra Pradesh for approval for broad banding of items in manufacture.

<b>Existing Permission</b>	<b>Broad Banding Items required</b>
Plain & studded gold/silver/platinum jewellery with diamonds & precious and semi precious stones	1) Plain jewellery of stainless steel/titanium/tungsten
	2) Studded jewellery with precious and semi precious stones of stainless steel/titanium/tungsten with pearls (CZ)(cubic Zirconia)/synthetic stones
	3) Plain & studded gold/silver/platinum jewellery with pearls/CZ(cubic Zirconia)synthetic stones
	4) Gold/silver/mounting

The Approval Committee discussed and **approved** the broad banding as “Gold/silver/platinum/stainless steel/titanium/tungsten jewellery manufacturing (plain & studded with diamond/ precious stones/semi-precious stones/pearls/stainless steel/titanium/tungsten/CZs/synthetic stones)”

**APPROVAL COMMITTEE FOR M/s. APIIC LIMITED, SPECIAL ECONOMIC ZONE FOR AEROSPACE AND PRECIOUS ENGINEERING INDUSTRIES AT ADIBATLA VILLAGE, IBRAHIMPATNAM MANDAL, RANGA REDDY DISTRICT, ANDHRA PRADESH**

**AGENDA Item No. 21** : Proposal of M/s. Tata Advanced Systems Ltd, unit in M/s. APIIC Limited, SEZ for Aerospace and Precision Engineering Industries at Adibatla Village,

IbrahimpattanamMandal,Ranga Reddy District, Andhra Pradesh for approval for permission for increase in capacity at their SEZ unit.

The Approval Committee discussed and **approved** the capacity enhancement from 4 to 48 cabins.

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

**AGENDA Item No. 22(a)** :Proposal of M/s. Tulip Granites Private. Limited, unit in M/s. APIIC Limited, SEZ for Building Products at Annangi village, MaddipaduMandal, Prakasam District, Andhra Pradesh. For exemption of the said services from payment of service tax in terms of Finance Notification No.40/2012 dated 20.06.2012.

**(I) In respect of services specified in rule 4 of the Place of Provision of Services Rules, 2012, the place where the services are actually performed is within the SEZ**

1	Courier Services
2	Cleaning Activity Services
3	Commercial Training or Coaching services
4	Maintenance or repair service
5	Security agency's services

**(II) In respect of services specified in rule 5 of the Provision of Services Rules, 2012, the place where the property is located or intended to be located is within the SEZ**

Sl.No	Taxable Service
1	Architect's Services
2	Interior Decorators Services
3	Works Contract Services

**(II) In respect of services specified in rule 4 of the Provision of Services Rules, 2012, the place where the Services are actually performed is within in the SEZ**

1	Banking and other financial service
2	Cargo Handling service
3	Chartered Accountant' Service
4	Design services
5	Erection or commissioner installation services
6	Information technology software services
7	Management consultants services
8	Manpower recruitment Agency's services
9	Clearing and Forwarding agent's services
10	Company Secretary's Services

11	Computer network Services (On line information & data base access and or retrieval services)
12	Consulting Engineer's service
13	Cost Accountant's Services
14	Customs House Agent's Service
15	General Insurance service
16	Internet telecommunication services
17	Management or Business consultant's services
18	Port services
19	Telecommunication services
20	Transport of Goods by Air service
21	Transport of Goods by Road service

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**AGENDA Item No. 22 (b) :** Proposal of M/s. APIIC Limited, Developer, SEZ for Building Products at Annangi village, MaddipaduMandal, Prakasam District, Andhra Pradesh for procurement of duty free material for providing 1 no 12 M High mast with 4 nos x 400 W MH lamp 52 nos of 10 M long Octagonal single arm bracket poles wit 2 x 150 W HPSV lamps along approach road to BP SEZ at GC Ongole – Prakasam District to the contractor appointed M/s. S.R. Communications Systems, C-12, Electronics Complex, Kushaiguda, Hyderabad.

The Approval Committee discussed and **advised** the Development Commissioner to take upon file subject to the Developer registering in SEZ-Online.

**APPROVAL COMMITTEE FOR M/s. L&T HITECH CITY LIMITED, SPECIAL ECONOMIC ZONE FOR IT/ITES AT KESARAPALLY VILLAGE, GANNAVARAM MANDAL, KRISHNA DISTRICT, ANDHRA PRADESH**

**AGENDA Item No. 23 (a):** Proposal of M/s. Extranet Software Solution Pvt. Ltd, unit ion M/s. L&T Hitech City Limited, Kesarapally, Village,GannavaramMandal, Krishna 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 also.**

The list of services may be approved as under:

**(III) Other Services**

1	Internet telecommunication services
2	Cost Accountant Services

(a) the exemption shall be provided by way of refund of service tax paid on the specified services received by a unit located in a SEZ or the developer of SEZ and used for the authorized operations.

Provided that where the specified services received in SEZ and used for the authorized operations are wholly consumed within the SEZ, the person liable to pay service tax has the option not to pay the service taxes *ab initio* instead of the SEZ unit or the developer claiming exemption by way of refund in terms of this notification.

(b) where the specified services received by the unit of a SEZ or developer are not wholly consumed within SEZ, maximum refund shall be restricted to the extent of the ratio of export turnover of goods and services multiplied by the service tax paid on services other than wholly consumed services to the total turnover for the given period to which the claim relates.

(c) The above categorization is indicative. The Specified Officer will take decision as per Notification No. 40/2012-Service Tax dated 20.06.2012. In case of doubt, the Specified Officer can refer the matter to Approval Committee.

**EXIT FROM SEZ SCHEME**

**AGENDA Item No. 24 (a):** Proposal of M/s. Titan Energy Systems Ltd, unit in M/s. FAB City SPV (India) Pvt. Limited, SEZ for Semiconductors at Raviryala/Srinagar Villages, MaheswaramMandal, Ranga Reddy District, Andhra Pradesh for approval for cancellation of their LOA dated 03.08.2010. The unit has not implemented the project and the Letter of Approval has also lapsed.

The Approval Committee discussed and **advised** to write to all agencies including State Government, Central Government agencies including the unit and give two weeks' notice for their response and then remove the unit from approved list of units.

**AGENDA Item No. 24 (b):** Proposal of M/s. Infonity Knowledge Solutions Pvt. Limited, unit in M/s. APIIC Limited, IT/ITES SEZ at Nanakramguda Villages, SerilingampallyMandal, Ranga Reddy District, Andhra Pradesh for approval for cancellation of their LOA dated 20.06.2011. The unit has not implemented the project as per the assurance given to Approval Committee.

The Approval Committee discussed and **advised** to write to all agencies including State Government, Central Government agencies including the unit and give two weeks' notice for their response and then remove the unit from approved list of units.

**AGENDA Item No. 24 (c):** Proposal of M/s. SMOP Infotech Pvt. Limited, unit in M/s. InduTechzone Pvt. Limited, IT/ITES SEZ at Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Andhra Pradesh for approval for cancellation of their LOA dated 24.08.2010.

The Developer has reported that the unit does not exist in their SEZ and they have not implemented the project.

The Approval Committee discussed and **advised** to write to all agencies including State Government, Central Government agencies including the unit and give two weeks' notice for their response and then remove the unit from approved list of units.

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

(K. NAVEEN REDDY)  
Assistant Development Commissioner