

Minutes of the 34<sup>th</sup> (thirty-fourth) meeting of the Approval Committee for sector specific Pharmaceuticals – Special Economic Zone developed by M/s. Zydus Infrastructure Pvt. Ltd., held on 10-03-2016, at 11:15 hours, under the Chairmanship of Shri Upendra Vasishth, ndc, Zonal Development Commissioner, Kandla Special Economic Zone, in the DC's Chamber at city office, Ahmedabad.

List of participants is annexed as Annexure-I

A) Other proposals:-

34 -A-01) Proposal of M/s. Amneal Pharmaceuticals Pvt. Ltd., unit in Zydus - Pharma-SEZ for approval of new services to the default list of service.

Shri Pratik Mehta – Senior Manager of the applicant company appeared before the Committee and briefly explained that their claims for Service Tax Refunds were turn down by the Service Tax Department on the plea that the concerned 'services' was not in the approved default list.

In this regard the Approval Committee was informed by JDC that in its 16<sup>th</sup> meeting of Approval Committee held on 17-11-2011, it had already approved default list of 91 + 2 services for the SEZ Developer and units. The Department of Commerce, in view of bringing uniformity in the list of taxable services applicable for all SEZs in India devised list of 66 (58 +2+3+3) services on 19-11-2013 (Instruction No. 79), and letter No. D.12/19/2013-SEZ, dated 09-07-2014. The Approval Committee noted that this was done to provide instant approval to 66 services which are of uniform in nature and required by all Developers/Units on day-to-day bases. However Zonal Development Commissioner, KASEZ issued a Public Notice No. 01/2013, dated 09-10-2013 on this issue which basically required developers, co-developers, units to submit Form A1 and other procedures for getting benefit of Service Tax on the 66 services approved by the Department of Commerce in its meeting with the Development Commissioners on 29-08-2016, as default list to be allowed by all 'Unit Approval Committees'. Then again o/o Zonal DC issued a letter on 22/11/2013 asking for resubmission of requests for Authorised Services and also said that it supersedes the earlier approval of default Authorised Services. This letter was unnecessary and bad in law, as o/o Zonal DC cannot nullify decision taken by UAC regarding SEZ Developers and units. Moreover this was also clarified by Ministry of Commerce vide letter No. D.12/19/2013-SEZ, dated 21-11-2014 (Instruction No.83) and it was instructed that DC should not insist on fresh application for authorized service already approved by UAC. Therefore, Approval Committee after discussing the issue in detail decided that the list of 93 authorized services already approved on 17-11-2011 is deemed to be valid all along and will continue till any other decision taken by UAC

( Upendra Vasishth ndc )  
Chairman of Approval Committee,  
& Zonal Development Commissioner,  
Gujarat SEZs  
(HQ: Kandla-SEZ)

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ANNEXURE-I

The following members were present:-

01.	Shri Upendra Vasishth, ndc Development Commissioner, KASEZ.	Chairman
02.	Shri Anand Jagtiani, JDC(i/c), KASEZ City Office, Ahmedabad.	Nominee for the Director – SEZ, DOC, MOC&I.
03.	Ms. Anupama Pant, Assistant Commissioner of Central Excise, Ahmedabad.	Nominee of the Commissioner of Central Excise, Ahmedabad-II.
04.	Shri D. H. Amin, GM, DIC, Ahmedabad.	Member
05.	Shri Bhavesh Thaker, Zydus Infrastructure Pvt. Ltd.,	Representative of the Developer – Zydus.

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