

Minutes of the 20th (twentieth) meeting of the Approval Committee for sector specific IT/ITES – SEZ developed by Tata Consultancy Services Ltd., (TCS) on 02-05-2014, at 1100 hours under the Chairmanship of Shri Mahendra Jain, IAS, Development Commissioner, Kandla Special Economic Zone, in the conference room of DC's Office, Dahej – SEZ, Ahmedabad.

List of participants is annexed as Annexure-I

A) Other case for TCS - IT/ITES -SEZ:-

20-A-01) Request of the Developer and unit - M/s. Tata Consultancy Services Ltd., for approval of list of goods and services for authorized operations in SEZ:-

Colonel Vishwanath, Head Administration of TCS – IT/ITES SEZ. The Developer explained the requirement of goods for authorized operations, vide their letters dated 10.04.2014. It was stated that the list of goods was for following default Authorized Operations as under, which are covered under Instruction No. 50 of the DOC:-

- Telecom and other communication facilities including internet connectivity.

The Committee after due deliberation and diligence approved the list of goods for above default Authorized Operations subject to standard terms and conditions of the SEZ Rules, 2006. The Committee also ratified the approval granted by the Development Commissioner for the goods imported under 03 (three) invoices which were allowed due to urgency put forth by the Developer at the material time.

20-B-01) Approval of list of Additional/New Services for Service Tax exemption required for authorized operations.

The Committee took-up the additional list of services sought for approval by the Developer and unit of TCS – IT/ITES – SEZ, vide their letters dated 14-02-2014 which are as follows:-

Sr. No.	Description of Taxable Services for Unit
01.	Air travel agent services
02.	Auction services
03.	Business Auxiliary Services
04.	Business Support Services
05.	Dredging services
06.	Dry Cleaning Services
07.	Event Management services
08.	Health Check-up and treatment service

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09.	Management or Business consultant service
10.	Rail Travel Agent services
11.	Real estate agent services
12.	Restaurant Services
13.	Selling of space or time slot for advertisements
14.	Short term accommodation service in a Hotel
15.	Pandal or Samiana Services
16.	Mandap Keeper Services

- The representatives of the SEZ explained the requirement of each of the services in relation to their authorized operations. For the services at above serial no. 1, they explained that most of their SEZ employees involved in authorized operations travel by air. The Developer informed that the code of the employees engaged in SEZ is tagged separately. Whenever, the project requires communication through travel, the respective employee has to travel and it is always co-related to the swan (service work order number) code vis-à-vis authorizing to travel for the respective project by air.
- The Committee after due deliberation and diligence approved the Service for inclusion in the additional list of exempted Services. It was decided by the Committee that the list of employees tagged to SEZ is submitted to the Specified Officer, and employees of the SEZ will only seek this service. The Specified Officer of the SEZ shall monitor the availment/use of the exempted service by calling for details of the respective project and ensure that it is being used only for authorized operations. (The service at serial no. 1 of the list submitted by Developer)
- The Auction services at serial no 2 is approved by the Committee exclusively for disposing off the E-waste generated in the course of the authorized operations in SEZ, and disposal of used lubricating oil taken out from the DG sets. The Committee also decided that the Specified Officer shall verify and certify the waste.
- Business Auxiliary services at serial no. 3 is approved by the Committee but limited to the services of a Commission Agent for the services to be received by the SEZ unit.
- Business Support service at serial no. 4 is approved by the Committee and deliberated that the same will be limited to the services for outsourcing of BPO/KPO services in the SEZ.

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- Dredging services at serial no. 5 is rejected as it concerns services for removal of material including, silt, sediments, rocks, sand, refuse, debris, plant or animal matter in any excavating, cleaning, deepening, widening or lengthening of any river, port, harbour, backwater or estuary.
- Event Management services at serial no. 7, the Committee approved the service subject to the condition that the conducting of event should invariably within SEZ only.
- Management Consultant services at serial no. 9, is approved by the Committee.
- Rail Travel Agent services at serial no. 10, the Committee approved this service and deliberated that similar norms prescribed for the air travel agent service (serial no. 1) be adhered to.
- Restaurant Services at serial no. 12, the Committee approved this service limited to the providing of catering services provided within the SEZ for business meetings.
- Short term accommodation service in a hotel at serial no. 14, the Committee requested the unit to submit fool proof system of checks for availment of the services and the same is deferred.
- Pandal or Samiana Services at serial no. 15 and Mandap Keeper Services at serial no. 16 the Committee approved the services and deliberated that the same will be for the services provided for business events within the SEZ.
- For the services listed at serial no. 6, 8, 11, and 13 the representative of the unit informed that the same are not urgently required and did not propose for consideration.

For the services requested by the Developer as listed below, the Committee after due diligence approved/rejected/deferred in line with the services proposed by the unit above:-

Sr. No.	Description of Taxable Services for Developer
01.	Air travel agent services
02.	Auction services
03.	Business Auxiliary Services

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04.	Business Support Services
05.	Dredging services
06.	Management or Business consultant service
07.	Rail Travel Agent services
08.	Real estate agent services



(Mahendra Jain)
Chairman of Approval Committee,
& Development Commissioner,
Kandla Special Economic Zone.

ANNEXURE-I

The following members were present:-

01.	Shri Mahendra Jain, IAS, Development Commissioner, KASEZ.	Chairman
02.	Shri Krishan Kumar, Joint Development Commissioner, Kandla – SEZ.	Nominee for the Director – SEZ, DOC, MOC&I.
03.	Shri Abhimaniu Sharma, Deputy DGFT, Ahmedabad.	Nominee of the Jt. DGFT, Ahmedabad.
04.	Smt. Alpa B. Bhatt, GM, DIC, Gandhinagar	Member
05.	Col. Vishwanath, Head Administration, TCS.	Representative of the Developer.