

**Government of India**  
**Ministry of Commerce & Industry**  
**Department of Commerce**  
**Office of the Development Commissioner**  
**Indore Special Economic Zone**  
**207, 2<sup>nd</sup> Floor, Atulya IT Park, Near Crystal IT Park**  
**Khandwa Road, Indore - 452001, Ph. 0731-2971128, 2971129**  
**E-mail: dcisezind-mp@gov.in, Website: www.indoresez.gov.in**

F. No. A-121/ISEZ/UAC-Yash Technologies SEZ/2019-20/ 1313 Dated: 22.12.2021

**OFFICE – MEMORANDUM**

**Sub: Second Meeting (2021-22 series) of the Approval Committee for M/s Yash Technologies Pvt. Ltd. SEZ to be held on 24.12.2021 at 3:30 p.m. – Reg.**

The undersigned is directed to inform you that the Second Meeting (2021-22 series) of the Approval Committee constituted by the Govt. of India vide Notification dated 05.08.2019 for M/s Yash Technologies Pvt. Ltd. SEZ has been scheduled to be held at 3:30 p.m. on 24.12.2021 under the chairmanship of the Development Commissioner, Indore SEZ through Video Conference (webex). Agenda Items for the same are enclosed as Annxure A.

2. You are requested to kindly make it convenient to attend the meeting through Video Conference. A weblink for the meeting shall be shared by this office shortly.

(Ravi Chhangani)

**Asstt. Development Commissioner  
For Development Commissioner**

To

1. The Managing Director, MPIDC Ltd., Cedmap Bhawan, 16-A, Jail Road, Arera Hills Bhopal (**Member representing Govt. of Madhya Pradesh**) or his nominee of suitable seniority.
2. The Managing Director, Madhya Pradesh State Electronics Development Corporation Ltd., State IT Centre, 47-A, Arera Hills, Bhopal (**Member representing Govt. of Madhya Pradesh**) or his nominee of suitable seniority.
3. The Commissioner, Customs, Office of the Commissioner of Customs, B-Zone, Business Space, 3<sup>rd</sup> Floor, 12/27 & 12/28 Village Pipliakumar, Nipania, Indore (**Member representing Deptt. of Revenue, Govt. of India**) or his nominee of suitable seniority.
4. The Principal Commissioner of Income Tax (CIT-2), Office of the Chief Commissioner of Income Tax, Aayakar Bhawan Annexe, Opp. White Church, Indore-1 (**Member representing Deptt. of Revenue, Govt. of India**) or his nominee of suitable seniority.
5. The Jt. Director General of Foreign Trade, Nirman Sadan, Arera Hills, Hoshangabad Road, Bhopal (**Member**) or his nominee.

6. The Executive Director, MPIDC Regional Office, 1<sup>st</sup> Floor, Atulya IT Park, Near Crystal IT Park, Khandwa Road, Indore or his representative (**Nominee of MD, MPIDC Ltd., Bhopal**).
7. The Dy. Secretary to the Govt. of India, Ministry of Commerce & Industry, Deptt. of Commerce, SEZ, Udyog Bhawan, New Delhi (**Member**) or his nominee.
8. The Dy. Secretary (IF-I), Ministry of Finance, Department of Financial Services, Jeevan Deep Building, Parliament Street, New Delhi (**Member**) or his nominee.
9. M/s Yash Technologies Pvt. Ltd. (**Developer of the SEZ - Special Invitee**).
10. The Specified Officer, M/s Yash Technologies Pvt. Ltd. SEZ (**Special Invitee**).

**M/s Yash Technologies Private Limited Special Economic Zone****AGENDA FOR THE SECOND MEETING OF UNIT APPROVAL COMMITTEE  
(2021-22 series) TO BE HELD AT 3:30 p.m. ON 24.12.2021**

**Venue:** Office of the Development Commissioner, Indore SEZ  
207, 2<sup>nd</sup> Floor, Atulya IT Park, Near Crystal IT Park, Khandwa Road,  
Indore

**Time:** 3:30 p.m.

**ITEM NO - 1**

**Ratification of the Minutes of the First Meeting (2021-22 series) held on 14.09.2021 as at Appendix 'X'.**

**ITEM NO- 2**

**Proposal received from the Developer of the Zone:- M/s Yash Technologies Pvt. Ltd.**

(a) Name and address	<p><b>M/s Yash Technologies Pvt. Ltd.</b> Address: 201-205, Banshi Trade Center, 581/5 M.G. Road, Indore.</p>
(b) Issue	<p><b>Request for approval of additional list of Specified services required for authorized operations of M/s Yash Technologies Pvt. Ltd. SEZ, Developer of IT/ITES SEZ located at Plot No. 1, Scheme No. 166, Super Corridor, Indore, as per MOC&amp;I Circular No. D.12/19/2013- SEZ dated 02.01.2018 read with Instruction No. 79 and 94 of the DoC.</b></p> <p>M/s Yash Technologies Pvt. Ltd., Developer of IT/ITES SEZ is holding LoA No. F.1/2/2019-SEZ dated 04 .07.2019 for their IT/ITES SEZ located Plot No. 1, Scheme No. 166, Super Corridor, Indore.</p> <p>The Developer has submitted the captioned request for approval of additional list of specified services in terms of Circular No. D.12/19/2013-SEZ dated 02.01.2018 read with Instruction No. 79 and 94 of DoC, which requires that the list of specified services required for authorized operations be approved by the UAC of the SEZ for availing various exemptions. The Developer has accordingly submitted a list of 04 additional specified services required for the authorized operations along with justification with</p>

reference to each of the services required by them on the afore-stated location as under:

S.No.	Service Description	Justification
1.	Services furnished by other membership organizations	As per law, SEZ unit need to have RCMC certificate from EPC to claim duty benefit and EPC issued invoices under requesting category only. We have membership of other professional organization as well which represent IT industry at various government forum, hence needed this service under additional list of approved services.
2.	Property Management Services	For taking services of engineers in respect to Consultancy Design and managing projects for construction of buildings, fit out work including services required to make the building operational to lease out the space to clients. After construction, will be needed for managing Operation of commercial buildings leased out premises to clients within SEZ.
3.	Water distribution and other related services	For use and management of Building water for SEZ unit office cleaning purpose.
4.	Gardening Services	For maintenance of Landscaping Developed within SEZ premises.

The Developer has already been granted approval for the 67 default authorized services by the UAC of the Zone in its meeting held on 06.01.2020.

Relevant provisions (Attached as Annexure)

As per the DoC letter No. D.12/19/2013-SEZ dated 02.01.2018, all the UACs may permit the 66 services approved by the DoC, as the default authorized services in their respective zones. It is also clarified that consequent to implementation of GST Act, some State Govt. are not extending the benefits of IGST for default services and since SEZs are exempted from IGST on the default services, the BoA in its 80<sup>th</sup> meeting held on 17.11.2017 has approved the reiteration of the default authorized

	<p>services/operations, as approved earlier. The DoC had subsequently issued Instruction No. 94 dated 08.05.2019 vide which the list of default services was further expanded by adding one more service, making the list of default services as 67. The DoC in the afore-stated Instruction has also mentioned inter-alia that "such services would be limited to the extent of such value of services availed of/consumed by the SEZ entity only. Further, the unit shall produce evidence to the effect, to the satisfaction of the authorities concerned, that the said service was consumed in relation to their authorized operations only". As per Instruction No. 79 and 94, other services which are not included in the uniform list may be decided by UAC on merit and that the DCs/UACs may expand the above list to facilitate Units/Developers in their respective Zones.</p>
Decision required from UAC	Approval of additional list of Specified services required for authorized operations of M/s Yash Technologies Pvt. Ltd. SEZ, Developer of IT/ITES SEZ located at Plot No. 1, Scheme No. 166, Super Corridor, Indore.
DECISION OF THE UAC	

**ITEM NO- 3**

**Any other proposal, if received.**



Annexure

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Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Office of the Development Commissioner  
Indore Special Economic Zone

207, 2<sup>nd</sup> Floor, Atulya IT Park, Near Crystal IT Park  
Khandwa Road, Indore - 452001, Ph. 0731-2971128, 2971129  
E-mail: dcisezind-mp@gov.in, Website: www.indoresez.gov.in

F. No. A-121/ISEZ/UAC-Yash Technologies SEZ/2019-20/538 Dated: 21.09.2021

OFFICE MEMORANDUM

**Sub: First Meeting (2021-22 series) of the Approval Committee for M/s Yash Technologies Pvt. Ltd. SEZ held on 14.09.2021 - Reg.**

The undersigned is directed to forward the minutes of the First Meeting (2021-22 series) of the Approval Committee, M/s Yash Technologies Pvt. Ltd. SEZ held on 14.09.2021, duly authenticated, for your kind perusal and further action to implement the decisions of the Approval Committee.

Encl: As above

  
(Ravi Chhangani)

Asstt. Development Commissioner  
For Development Commissioner

To:

1. The Managing Director, MPIDC Ltd., Cedmap Bhawan, 16-A, Jail Road, Arera Hills Bhopal (**Member representing Govt. of Madhya Pradesh**).
2. The Managing Director, Madhya Pradesh State Electronics Development Corporation Ltd., State IT Centre, 47-A, Arera Hills, Bhopal (**Member representing Govt. of Madhya Pradesh**).
3. The Commissioner, Customs, Office of the Commissioner of Customs, Manik Bagh Palace, Indore (**Member representing Deptt. of Revenue, Govt. of India**).
4. The Principal Commissioner of Income Tax (CIT-2), Office of the Chief Commissioner of Income Tax, Aayakar Bhawan Annexe, Opp. White Church, Indore-1 (**Member representing Deptt. of Revenue, Govt. of India**).
5. The Addl. Director General of Foreign Trade, Nirman Sadan, Arera Hills, Hoshangabad Road, Bhopal (**Member**).
6. The Dy. Secretary to the Govt. of India, Ministry of Commerce & Industry, Deptt. of Commerce, SEZ, Udyog Bhawan, New Delhi (**Member**).
7. The Dy. Secretary (IF-I), Ministry of Finance, Department of Financial Services, Jeevan Deep Building, Parliament Street, New Delhi (**Member**).
8. M/s Yash Technologies Pvt. Ltd. (**Developer of the SEZ - Special Invitee**).
9. The Specified Officer, M/s Yash Technologies Pvt. Ltd. SEZ (**Special Invitee**).



## INDORE SPECIAL ECONOMIC ZONE

### Minutes of the Approval Committee for M/s Yash Technologies Private Limited SEZ

#### **Meeting No. 01 (2021- 22 series) held on 14.09.2021.**

The meeting of the Approval Committee constituted by the Govt. of India vide notification dated 05.08.2019 was held at 3:30 p.m. on 14.09.2021 in the Office of the Development Commissioner, Indore SEZ, Indore. Dr. S.K. Bansal, Development Commissioner, Indore SEZ, chaired the meeting. Ms. Vinita Dubey, Dy. Commissioner, Income Tax, Indore (representing the Commissioner, Income Tax, Indore), Shri Hari Nayar, Asstt. Commissioner, Customs, Indore (representing the Commissioner, Customs, Indore), Shri Chandra Kant M. Ram, Asstt. DGFT, Indore (representing the Addl. Director General of Foreign Trade, Bhopal) and Shri Dwarkesh Saraf, General Manager, MPSEDC Ltd., Indore (representing Managing Director, Madhya Pradesh State Electronics Development Corporation Ltd., Bhopal) participated in the meeting. Shri Anil Arora, Chief General Manager, MPIDC Ltd. (representing the Managing Director, MPIDC Ltd., Bhopal and Executive Director, MPIDC Ltd., Regional Office, Indore) participated through teleconference.

2. Shri V.K. Sharma, Specified Officer (Customs), M/s Yash Technologies Pvt. Ltd. SEZ assisted the Committee in its deliberations. Shri Ravi Chhangani, ADC (Projects) presented the proposal(s) before the Committee.

**The following proposals were placed before the Approval Committee:**

#### Main Agenda:

A. Ratification of the Minutes of the First Meeting of 2019-20 series

B. Proposal received from the Developer of the Zone:-

M/s Yash Technologies Pvt. Ltd., 201-205, Bansi Trade Center, 581/5, M.G. Road, Indore – 452 001 (M.P.).

C. Any other proposal, if received.

**Proposal wise decisions taken are as under: -**

A. **Ratification of the Minutes of the First Meeting (2019-20 series) held on 06.01.2020**  
– It was informed that no reference suggesting any amendment in the decisions of the Approval Committee Meeting held on 06.01.2020 was received and hence, the Minutes of the First Meeting (2019-20 series) were ratified.



**B. Proposal received from the Developer of the Zone:-**

**M/s Yash Technologies Pvt. Ltd. - Submission of additional list of material to be imported/procured duty free required for carrying out various type of construction and allied work under default authorized operations in the processing area of M/s Yash Technologies Pvt. Ltd. SEZ under Rule 12 & 10 of SEZ Rules 2006 read with Instruction No. 50 & 54 of DoC – Approved.** The Committee deliberated in detail on the contents of the Agenda. The Developer was represented by Shri Rameshwar Choukhada, Sr. Manager – Finance & Accounts who presented their proposal to the Committee. The representative informed the status of progress of the under construction SEZ stating that as on 30.06.2021, an investment of Rs. 102.68 crores which includes land valued at Rs. 55.04 crores has been incurred in the project and further investment of around Rs. 60.00 crores is expected to be incurred towards development of the SEZ.

The Committee noted that the Developer has submitted an additional list of goods/material to be procured/imported by them for carrying out various construction and allied activities in the SEZ as per the default authorized operations, duly certified by the Chartered Engineer, for approval by the Approval Committee under the provisions of Rule 12 of SEZ Rules 2006. A Chartered Engineer certificate issued by Sunil Garg, Govt. Regd. Valuer & Chartered Engineer, Indore, certifying the requirement of the additional materials to carry on their authorized operations for construction of all types of building for IT purpose over an area admeasuring 19,405.01 sq. mtrs. having the total material value (indigenous and imported) as Rs. 45,60,97,352.14/- has been submitted. The goods required by the Developer for carrying out various construction and allied activities as a part of their authorized operations are HVAC-Air Conditioning System, Electrical installation, Fire protection system, Furniture fixture, Networking equipments and Water treatment plant.

The Committee was informed that in the earlier meeting of the Approval Committee held on 06.01.2020, the Committee had approved a list of goods/material amounting to Rs. 88.40 crores required by the Developer for construction of various types of building for IT/ITES purpose as a part of their default authorized operations. The Committee noted that considering the submissions of the representative of the Developer, it is understood that out of the incurred expenditure of Rs. 102.68 crores which also includes land cost of Rs. 55.00 crores, the Developer has so far incurred Rs. 47.64 towards construction activities as against the approved list of goods of Rs. 88.40 crores. The representative of the Developer was requested to clarify the status of utilization of material in value terms from the earlier approved list, to which the representative informed that material amounting to approx. Rs. 47.00 crores has been procured/imported and utilized. The Committee noted that even if the expenditure figures of Rs. 47.00 crores is taken into consideration, the cost of construction would be more as there would be labour cost involved and therefore, either the total investment figures of Rs. 102.68 crores appears to be incorrect or the utilization figures of Rs. 47.00 crores are incorrect. The Committee accordingly felt that more clarity would be required in the matter.





The Committee noted that as per the provisions of Rule 12(6) read with Rule 22(2) of SEZ Rules, 2006, the Developer inter-alia is required to maintain a proper account, financial year wise, of the import or procurement, consumption and utilization of goods and services etc. The representative informed that they are filing the details regarding utilization of goods and services by filing DTA procurement form and DTA Service Procurement Form (DSPF) on the sezone portal. The Committee was of the opinion that considering the instant request of the Developer for procurement/import of duty free goods valued at Rs. 45.60 crores and also due to requirement of further clarity on the status of utilization of balance material of Rs. 41.40 crores from the earlier approved list, the procedure adopted by the Developer for maintenance of such records may be reviewed to have a look at the accounting mechanism adopted in utilization of goods.

The Committee, after deliberations, approved the additional list of various types of goods to be imported / procured duty free required by the Developer for carrying out various construction and allied activities, as stated above, under construction of all types of buildings for IT/ITES purpose, as a part of their authorized operations in the processing area of the sector specific IT/ITES SEZ located at Plot No. 1 (part), Scheme No. 166, Indore, in terms of Rule 12 read with Rule 10 of SEZ Rules 2006 and Instruction No. 50 & 54 issued by the Department of Commerce to facilitate implementation of the SEZ. The Developer shall maintain a proper account of the import or procurement, consumption and utilization of goods / material and submit quarterly and half-yearly returns to the Development Commissioner in prescribed format in terms of the provisions of SEZ Rules, 2006.

C. Any other proposal, if received – Nil.

-Sd/-  
(Dr. Sunil Kumar Bansal)  
Development Commissioner

  
(Ravi Chhangani)  
Asstt. Development Commissioner

No D.12/19/2013 -SEZ  
Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
SEZ Division

Udyog Bhavan, New Delhi  
Dated 8<sup>th</sup> May, 2019

To,  
All Development Commissioners  
Special Economic Zones

**Subject:** Uniform list of Services to be followed in Special Economic Zones- regarding.

Sir,

I am directed to refer to this Ministry's letter number D.12/25/2012-SEZ dated 16th September, 2013 followed by letters of even number dated 19th November, 2013, 19th June, 2014 and 09th July, 2014 vide which a list of 66 services which may be permitted by all UACs as default authorized services was conveyed.

2. The representations from stakeholders have been received in this Department for inclusion of "Management and Business Consultant Services" in the list of default authorized services. The matter was deliberated upon by the Board of Approval in its 85th meeting held and it was decided that Management and Business Consultant Services" may be included in the list of default authorized services.

3. Such services would be limited to the extent of such value of services availed of/consumed by the SEZ entity only. Further, the unit shall produce evidence to the effect, to the satisfaction of the authorities concerned, that the said service was consumed in relation to their authorized operations only.

4. DCs/UACs may expand the above list to facilitate Units/Developers in their respective zones.

5. This issues with the approval of competent authority.

Yours faithfully,

(Aditya Narayan)

Under Secretary to the Govt. of India

Tel. 23062496

e-mail: aditya.n@nic.in



F.No. D.12/19/2013-SEZ  
Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
(SEZ Section)

Udyog Bhawan, New Delhi  
Dated the 2<sup>nd</sup> January, 2018

To  
All Development Commissioners  
Special Economic Zone

Subject: - Uniform list of services to be followed in SEZs - Reg.

Sir/Madam




I am directed to refer to this Ministry's letter No. D.12/25/2012-SEZ dated 16<sup>th</sup> September, 2013 and subsequent letters of even number dated 19<sup>th</sup> November, 2013, 19<sup>th</sup> June, 2014 and 9<sup>th</sup> July, 2014 vide which a list of 66 services which may be permitted by all Unit Approval Committees (UACs) as default authorised services was conveyed (copies enclosed).

2. The BoA was appraised that consequent to implementation of GST Act, some State Government are not extending the benefits of IGST exemption for default services. Since, SEZs are exempt from IGST and the above matter was placed before 80<sup>th</sup> BoA meeting held on 17<sup>th</sup> November, 2017. The BoA, after deliberations, approved the reiteration of the default authorized operations as approved, earlier.

Encl: Annexure - List of 66 services.

^

Yours faithfully,

  
(Aditya Narayan)

Under Secretary to the Government of India

Tel: 2306 2496

Email: [aditya.n@nic.in](mailto:aditya.n@nic.in)

## Annexure

Default List of Services approved by Department of Commerce	
Sl. No.	List of Approved Services
1.	Airport Authority Services
2.	Architect Services
3.	Asset Management Services
4.	Advertising agency services
5.	Airport services
6.	Banking and other financial services
7.	Business Exhibition services
8.	Cargo Handling services
9.	Chartered Accountant Services
10.	Cleaning Activity services
11.	Clearing & forwarding agents services
12.	Commercial or industrial construction services
13.	Company secretary services
14.	Computer network services
15.	Consulting Engineer's services
16.	Cost accountant services
17.	Courier services
18.	Credit rating agency services
19.	Custom house agent services
20.	Commercial training & coaching services
21.	Convention services
22.	Copyright services
23.	Design services
24.	Development & supply of content services
25.	Erection, commission and installation services
26.	General insurance business services
27.	Goods transport agency services
28.	Information Technology Software Services
29.	Interior decorator services
30.	Internet communication services
31.	Intellectual property services
32.	Legal consultancy services
33.	Management, maintenance or repair services
34.	Manpower Recruitment and supply agency services
35.	Market research agency services
36.	Other port services
37.	Outdoor caterer services
38.	Packaging activity services
39.	Port services
40.	Processing & clearing house services
41.	Renting of Immovable property services
42.	Security agency services
43.	Site formation & clearance, excavation earth moving
44.	Storage & warehousing services
45.	Supply of tangible goods
46.	Survey & map making services
47.	Scientific or technical consultancy service
48.	Sound recording studio or agency services

49.	Technical inspection and certification
50.	Technical Testing and Analysis services
51.	Telecommunication services
52.	Transport of goods by Air services
53.	Transport of goods by Rail services
54.	Transport of goods by Road services
55.	Works contract services
56.	Transport of goods services
57.	Construction services
58.	On-line Information and database access services
59.	Rent-a-cab Scheme Operator's Services
60.	SEZ Online Services
61.	Air Travel Agent Services
62.	Rail Travel Agent's Services
63.	Travel Agent's Services
64.	Business Support Service
65.	Transport Passengers by Air
66.	Accommodation service

F. No. D.12/19/2013-SEZ  
Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
(SEZ Division)  
\*\*\*\*\*

Udyog Bhawan, New Delhi - 110107  
Dated the 19<sup>th</sup> November, 2013

To,  
**All Development Commissioners  
Special Economic Zones**

**Subject: Uniform list of services to be followed in SEZs – regarding.**

Sir/Madam,

I am directed to refer to this Ministry's letter No. D.12/25/2012-SEZ dated 16<sup>th</sup> September, 2013 vide which a list of 58 (Annexure) services which may be permitted by all UACs as default authorised services was conveyed.

2. Representations have been received for inclusion of more services in the list of default authorised services. The matter was considered during the DC meeting held on 7<sup>th</sup> November, 2013 and it has been decided that following two more services may be included in the list of default authorised services:-

- (i) Rent-a-cab Scheme Operator's Services
- (ii) SEZ Online Services

3. The above approved list of services shall ordinarily be permitted by UAC unless anything to the contrary is noticed. Other services which are not included in the uniform list may be decided by UAC on merit.

4. DCs/UACs may expand the above list to facilitate units/developers in their respective zones.

**Encl: Annexure - list of 58 services.**

Yours faithfully,

  
**(Kabiraj Sabar)**

Under Secretary to the Government of India  
Tel: 011-2306-2496  
Fax: 011-2306-3418  
E-mail: kabiraj.sabar@nic.in

## Annexure

## Default List of Services approved by Department of Commerce

Sl. No.	List of Approved Services
1	Airport Authority Services
2	Architech Services
3	Asset Management Services
4	Advertising agency services
5	Airport services
6	Banking and other financial services
7	Business Exhibition services
8	Cargo Handling services
9	Chartered Accountant Services
10	Cleaning Activity services
11	Clearing & forwarding agents services
12	Commercial or industrial construction services
13	Company secretary services
14	Computer network services
15	Consulting Engineer's services
16	Cost accountant services
17	Courier services
18	Credit rating agency services
19	Custom house agent services
20	Commercial training & coaching services
21	Convention services
22	Copyright services
23	Design services
24	Development & supply of content services
25	Erection, commission and installation services
26	General insurance business services
27	Goods transport agency services
28	Information Technology Software Services
29	Interior decorator services
30	Internet communication services
31	Intellectual property services
32	Legal consultancy services
33	Management, maintainance or repair services
34	Manpower Recruitment and supply agency services
35	Market research agency services
36	Other Port services
37	Outdoor caterer services
38	Packaging activity services
39	Port services
40	Processing & clearing house services
41	Renting of Immovable property services
42	Security agency services
43	Site formation & clearance, excavation earth moving

44	Storage & warehousing services
45	Supply of tangible goods
46	Survey & map making services
47	Scientific or technical consultancy service
48	Sound recording studio or agency services
49	Technical inspection and certification
50	Technical Testing and Analysis services
51	Telecommunication services
52	Transport of goods by Air services
53	Transport of goods by Rail services
54	Transport of goods by Road services
55	Works contract services
56	Transport of goods services
57	Construction Services
58	On-line Information and database access services