

## Minutes of the Thirty Third Inter Ministerial Board

The 33<sup>rd</sup> meeting of the Inter Ministerial Board was held on 10.07.2019 at 4:00 PM in Room No. 152, Udyog Bhawan. The meeting was chaired by Shri Anil Agrawal, Joint Secretary, Department for Promotion of Industry and Internal Trade. Representative from Department of Science and Technology Dr Naveen Vasishta, Scientist E, Representative from Department of Biotechnology Dr. Kalaivani Ganesan, Scientist E, and Dr Sanjeev Majumdar, Manager, National Research Development Corporation with his team were present.

Sixty one (61) cases for exemption under Section 80IAC of the Income Tax Act were considered.

1. The IMB secretariat apprised the Board about 3CAD HOSPITALITY LIMITED LIABILITY PARTNERSHIP, DIPP13379, which provides meals for Keto diet along with a customized workout schedule. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

2. The IMB secretariat apprised the Board about AADVIK FOODS AND PRODUCTS PRIVATE LIMITED, DIPP3415, which manufactures camel milk and camel milk products. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

3. The IMB secretariat apprised the Board about ACTIVELOGICA LIFESCIENCE INNOVATIONS PRIVATE LIMITED, DIPP11012, which provides services for online and offline payment processing options. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

4. The IMB secretariat apprised the Board about AFIN HEALTH CARE SOLUTIONS PRIVATE LIMITED, DIPP8104, which has developed a virtual platform for health care. The technical agency recommended that owing to the improvement over existing products/services and importance of the sector, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

5. The IMB secretariat apprised the Board about AMATERASU LIFESCIENCES LLP, DIPP5282, which is involved in developing specialised drug delivery systems. The technical agency recommended that owing to the innovativeness of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

6. The IMB secretariat apprised the Board about ANVAYAA KIN CARE PRIVATE LIMITED, DIPP6932, which has developed a senior citizen care platform they also offer elder care services at home. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

7. The IMB secretariat apprised the Board about ARTISANAL DRINKS PRIVATE LIMITED, DIPP37911, which has come up with non-alcoholic ready-to-serve cocktail mixes. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

8. The IMB secretariat apprised the Board about COGOS TECHNOLOGIES PRIVATE LIMITED, DIPP11205, which serves the small, medium and large-scale organizations by providing transparent, timely, economical, secured and hassle-free services. The technical agency recommended that owing to the scalability the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

9. The IMB secretariat apprised the Board about CRAFT ACADEMIA PRIVATE LIMITED, DIPP8157, which has developed a youth employability training mobile application and importance of the sector. The technical agency recommended that owing to the employment generation potential of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

10. The IMB secretariat apprised the Board about DRYFIX PERSONAL CARE LLP, DIPP35699, which provides salon services specializing in blow dry/hair styles. The technical agency evaluated the case and did not recommend it for

Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

11. The IMB secretariat apprised the Board about EMBRIGHT INFOTECH PRIVATE LIMITED, DIPP12371, which is developing products related to VR, IoT, Machine learning and Artificial Intelligence for people with special needs. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

12. The IMB secretariat apprised the Board about, ESTACHA COMMUNICATIONS PRIVATE LIMITED, DIPP7365, which has developed an augmented reality based mobile app called "Best of Odisha". The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

13. The IMB secretariat apprised the Board about EVERENCE INTERNATIONS PRIVATE LIMITED, DIPP35736, which is providing services in the field of Multilingual Interpretation, International Business Consulting and Linguistic Resource Supply. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

14. The IMB secretariat apprised the Board about EYEDENTIFY SYSTEMS PRIVATE LIMITED, DIPP2185, which has developed a vehicular surveillance device for monitoring of drivers/passengers. The technical agency recommended that owing to the innovativeness of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

15. The IMB secretariat apprised the Board about FAATSO ONLINE PRIVATE LIMITED, DIPP31738, which is providing accounting/taxation services to small/mid-size businesses. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

16. The IMB secretariat apprised the Board about FLEECA INDIA PRIVATE LIMITED, DIPP1466, which is providing TMSaaS (Tyre management system as a service) to fleet owners. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

17. The IMB secretariat apprised the Board about FORESTICA BOOTY PRIVATE LIMITED, DIPP5416, which has come up with an oral cleaning aid/product which is re-usable. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

18. The IMB secretariat apprised the Board about FRANCIUM TECHNOLOGIES PRIVATE LIMITED, DIPP13607, which is an IT consulting company, serving the clients with better efficient products using AI and machine learning. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

19. The IMB secretariat apprised the Board about GIFTO RETAIL TECHNOLOGIES PRIVATE LIMITED, DIPP11295, which has developed a platform to buy or gift a product using a captured picture of the product. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

20. The IMB secretariat apprised the Board about GOLDEN APP PRIVATE LIMITED, DIPP1228, which has developed a mobile application for door-step medicine delivery. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

21. The IMB secretariat apprised the Board about GROW WELL ORGANIC AND ECO PRODUCTS PVT LTD, DIPP2998, which specialises in manufacturing and packaging of naturally grown certified organic food products. The technical agency recommended that owing to the scalability and improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency

and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

22. The IMB secretariat apprised the Board about HIMALAYAN ROCKET STOVE PRIVATE LIMITED, DIPP10105, which has developed a technology for clean and efficient combustion of solid fuel which can be applied to a wide range of applications. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

23. The IMB secretariat apprised the Board about HONASA CONSUMER PRIVATE LIMITED, DIPP14272, which has developed products which are mum-baby friendly and free from toxic chemicals. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

24. The IMB secretariat apprised the Board about HOTSPARE E-SERVICES PRIVATE LIMITED, DIPP29806, which has is providing IT services like website/ app development and digital marketing. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

25. The IMB secretariat apprised the Board about HPS LAB DESIGNS PRIVATE LIMITED, DIPP4134, which has developed a GPS tracking, Accident alert & Theft protection electronic device. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

26. The IMB secretariat apprised the Board about ICUBOID PRIVATE LIMITED, DIPP10486, which is offering services like website designing and development, cloud solutions, app development. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

27. The IMB secretariat apprised the Board about INFYMARK SOLUTIONS (OPC) PRIVATE LIMITED, DIPP30591, which provides solutions related to marketing, branding and identity design solutions. The technical agency

evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

28. The IMB secretariat apprised the Board about JEWELXY MARKETPLACE PRIVATE LIMITED, DIPP14960, which has developed a B2B, B2C and O2O marketplace for gems and jewellery. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

29. The IMB secretariat apprised the Board about JUGADEE SERVICES PRIVATE LIMITED, DIPP25697, which has developed a website and mobile app which incorporates city transportation with customers and drivers. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

30. The IMB secretariat apprised the Board about JURU YOGA PRIVATE LIMITED, DIPP3774, which is developing eco-friendly products for yoga. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

31. The IMB secretariat apprised the Board about KARO SAMBHAV PRIVATE LIMITED, DIPP5796, which is acting as a Producer Responsibility Organization (PRO) and partnering with companies, pollution control boards, state IT departments etc. to implement E-waste Producer Responsibility (EPR) activity. The technical agency recommended that owing to the innovativeness of the products/services and the importance of the sector, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

32. The IMB secretariat apprised the Board about KHELO TECH AND STRATEGY PRIVATE LIMITED, DIPP4868, which has developed a web enabled Sports Management, Marketing & Networking Platform. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information

be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

33. The IMB secretariat apprised the Board about KRISKA GENESIS INGREDIENTS PRIVATE LIMITED, DIPP39293, which is providing healthier snacking options. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

34. The IMB secretariat apprised the Board about MECHATRON UBERLEGEN TECHNOLOGIES PRIVATE LIMITED, DIPP7722, which claims to have invented a device that can eliminate clutch operation from any existing and future manual transmission vehicle. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

35. The IMB secretariat apprised the Board about MICLIENT PRIVATE LIMITED, DIPP18987, which has developed a SAAS based proposal management system. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

36. The IMB secretariat apprised the Board about The IMB secretariat apprised the Board about MILJON MEDI APP LLP, DIPP3905, which has developed a B2B platform/ mobile app wherein a retail chemist can order generic products from the distributor/stockist listed on the app. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

37. The IMB secretariat apprised the Board about NAVIA LIFE CARE PRIVATE LIMITED, DIPP3381, which has developed an app known as Navi - a voice based virtual assistant for doctors. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

38. The IMB secretariat apprised the Board about NITHI VENTURES PRIVATE LIMITED, DIPP5257, which has come up with AntimKriya Kit. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated

and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

39. The IMB secretariat apprised the Board about NL CREATIONS PRIVATE LIMITED, DIPP3970, which is designing/manufacturing field products for photographers, outdoor travelers/wildlife lovers. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

40. The IMB secretariat apprised the Board about OBSEQUIUM GLOBAL SERVICES (INDIA) PRIVATE LIMITED, DIPP6895, which offers an online platform that supports Portfolio Management Services providers. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

41. The IMB secretariat apprised the Board about PARAMOTOR DIGITAL TECHNOLOGY PRIVATE LIMITED, DIPP10858, which provides services for online and offline payment processing options. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

42. The IMB secretariat apprised the Board about PICFY TECHNOLOGIES PRIVATE LIMITED, DIPP33446, which has come up with a comprehensive photo and video editing application. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

43. The IMB secretariat apprised the Board about QUIRKSTATION RETAIL PRIVATE LIMITED, DIPP34170, which has developed online and offline platform to help creative artists, designers, doodlers to sell their products/merchandise in India as well as in global markets. The technical agency recommended that owing to the wealth creation potential of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency



and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

44. The IMB secretariat apprised the Board about REDCLIFFE HYGIENE PRIVATE LIMITED CONSUMER PRIVATE LIMITED, DIPP15327, which has developed an isopropyl alcohol-based toilet seat/surface sanitizer in the form of quick drying aerosol spray. The technical agency recommended that owing to the improvement of existing products/services and importance of the sector, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

45. The IMB secretariat apprised the Board about The IMB secretariat apprised the Board about RESA HEALTHCARE PRIVATE LIMITED, DIPP35304, which has come up with a program to help manage lifestyle disorders. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

46. The IMB secretariat apprised the Board about RESPIRER LIVING SCIENCES PRIVATE LIMITED, DIPP5311, which has developed a real time air pollution monitoring IoT device. The technical agency recommended that owing to the innovativeness of the products/services and importance of the sector, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

47. The IMB secretariat apprised the Board about RIAJAY BIOPLAST PRIVATE LIMITED, DIPP29348, which manufactures a very high strength bioplastic raw material. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

48. The IMB secretariat apprised the Board about RVM RECYCLE PRIVATE LIMITED, DIPP2451, which is manufacturing and installing reverse vending machines 'Zeleno' for collecting waste. The technical agency recommended that owing to the improvement over existing products/services and importance of the sector, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

49. The IMB secretariat apprised the Board about SAMY INFORMATICS PRIVATE LIMITED, DIPP12810, which manufacturing and selling smart android TV. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

50. The IMB secretariat apprised the Board about SANITECH INNOVATIONS LLP, DIPP29376, which has developed ULV fogging machine used for disinfecting closed areas. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

51. The IMB secretariat apprised the Board about SCOUTMYTRIP PRIVATE LIMITED, DIPP20263, which has developed a road trip platform for end-to-end trip management. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

52. The IMB secretariat apprised the Board about SHIBU SMART SOLUTIONS PRIVATE LIMITED, DIPP36714, which has developed a cab pooling service app. The technical agency recommended that owing to the improvement over existing products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

53. The IMB secretariat apprised the Board about SKYJUMPER SPORTS AND AMUSEMENTS PRIVATE LIMITED, DIPP14382, which is designing, building and operating trampoline parks. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

54. The IMB secretariat apprised the Board about SOLARIN SOLAR POWER SOLUTIONS PVT LTD, DIPP2829, which is involved in easy installation, monitoring and servicing of solar power plants. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

55. The IMB secretariat apprised the Board about SPAWOZ TECHNOLOGIES PRIVATE LIMITED, DIPP14559, which is providing IT services like UI/UX designing and web and app development. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

56. The IMB secretariat apprised the Board about TEERHUB TECHNOLOGY PRIVATE LIMITED, DIPP29156, which provides services related to robotics, data analytics & IoT. The technical agency recommended that owing to the scalability of the products/services, the application may be approved for income tax exemption. The Board deliberated and accepted the recommendation of the technical agency and approved the application for income tax exemption under Section 80 IAC of the Income Tax Act.

57. The IMB secretariat apprised the Board about TERRATECH INTERACTIVE PRIVATE LIMITED, DIPP10706, which has developed a life-saving wearable vest with integrated textile sensors & IoT gateway that remotely monitors hemodynamic parameters & thoracic bio-impedance as a function of time. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

58. The IMB secretariat apprised the Board about TESTPAN INDIA PRIVATE LIMITED, DIPP7503, which conducts computer-based exams for educational institutions, government / public sector and corporates. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

59. The IMB secretariat apprised the Board about TRAIL CLOUD INNOVATION SERVICES PRIVATE LIMITED, DIPP14166, which has developed a mobile application for door-step medicine delivery. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

60. The IMB secretariat apprised the Board about WORKTABLE TECHNOLOGIES INDIA PRIVATE LIMITED, DIPP13291, which has a machine learning based advisory services for employment generation and lead generation for insurance sector in healthcare. The technical agency evaluated the case and did not recommend it for Income tax exemption for want of more information. The

Board deliberated and decided that further information be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.

61. The IMB secretariat apprised the Board about ZEALMAX INNOVATIONS PRIVATE LIMITED, DIPP33424, which has developed/designed a non-invasive pain-relieving medical device. The technical agency did not recommend it for Income Tax Exemption as the documents submitted were found to be incomplete. The Board deliberated and decided that updated documents be sought from the startup for consideration under Section 80 IAC of the Income Tax Act.