

SEEPZ SPECIAL ECONOMIC ZONE

ANDHERI (EAST), MUMBAI.

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AGENDA FOR

**MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC
SPECIAL ECONOMIC ZONE FOR IT/ITES OF M/s. GIGAPLEX ESTATE
PRIVATE LIMITED.**

SOURCE : Video Conferencing through Cisco WEBEX application.

DATE : Friday, 06th October 2023.

TIME : 11:30 A.M.

Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M/s. Gigaplex Estate Private Limited - SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on Friday, 06th October, 2023.

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Agenda Item No.	Subject
Agenda Item No. 01 :-	Confirmation of minutes of the meeting held on 30.06.2023
Agenda Item No. 02 :-	Monitoring performance of APR for the period 2018-19 and 2021-22 - <u>M/s. Wipro HR Services India Private Limited</u>

Minutes of the 69th Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Gigaplex Estate Private Limited – SEZ, at Airoli, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 30.06.2023 through Video Conferencing.

1. Name of the SEZ : M/s. Gigaplex Estate Pvt. Ltd.
2. Sector : IT/ITES
3. Meeting no : 69th
4. Date : 30.06.2023

Members Present:

Sr. No.	Name of Members	Designation	Organization
1	Shri. C. P. S. Chauhan	Jt. Development Commissioner,	SEEPZ-SEZ.
2	Shri. Harmesh Lal	Joint Commissioner Income Tax	Nominee of Income Tax office, Kautilya Bhawan, Bandra, Mumbai.
3	Shri. Himanshu Dhar Pandey	Deputy Director DGFT	Nominee of the DGFT, Mumbai.
4	Smt. Kirti Deshmukh	Deputy Director Industries	Nominee of Directorate of Industries, Mumbai.
5	Shri. V.K. Vijayan	Asstt. Commissioner, Customs	Nominee of Commissioner of Customs, General, Air Cargo, Sahar.

Special Invitee:-

Shri. R.K. Jain : Specified Officer, Gigaplex-SEZ.

Shri. Haresh K. Dahilkar, ADC (New SEZ); Shri. Manish Kumar, ADC (New SEZ); Shri. Hanish Rathi, ADC (New SEZ); Smt. Rekha Nair, Assistant; Shri. G.S. Bhandari, Assistant and Shri. Ravindra Kumar, Assistant also attended for assistance and smooth functioning of the meeting.

Agenda Item No. 01: Confirmation of Minutes of the 68th meeting held on 29.05.2023.

The Minutes of the 68th Meeting held on 29.05.2023 were confirmed with consensus.

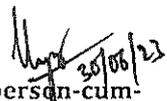

30/06/23

Agenda Item No. 02: Ratification of decision of issuance of Show Cause Notice to M/s. Accenture Solutions Pvt. Ltd..

M/s. Accenture Solutions Pvt. Ltd. was granted approval for work from home on payment of duty against 04 laptops for their employees. The Unit brought back only 1 laptop and they failed to bring back the balance 3 laptops within stipulated period as prescribed in Rule 51 of SEZ Rules 2006 thereby violating the conditions of BLUT. Accordingly, the Competent Authority approved for issuance of Show Cause Notice.

Decision:- After deliberation, the Committee ratified the proposal and directed Specified Officer to issue Show Cause Notice for demand of duty and violation of various provisions of Customs Act, 1962 and SEZ Act & Rules 2006.

Meeting ended with the vote of thanks to the Chair.


Chairperson-cum-
Development Commissioner

Action taken for the UAC Meeting held on 30.06.2023

Name of SEZ	Name of Unit	Subject	Action Taken
Gigaplex - SEZ	M/s. Accenture Solutions Pvt. Ltd.	Ratification of decision of issuance of Show Cause Notice	Ratified

**GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :-

Approval for Monitoring of the performance of M/s. Wipro HR Services India Private Limited located in Mindspace-SEZ for the period 2018-19 to 2021-22.

b. Specific Issue on which decision is required :-

Monitoring of the performance of the unit for FY 2018-19 to 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

c. Relevant provision of SEZ, Act, 2005 & Rules:

In terms of Rule 54 of SEZ Rules, 2006 - "Performance of the Unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these rules."

d. Other Information :

LOA No. & Date	SEEPZ/NEW-SEZ/GIGAPLEX-THANE/AHSIPL/13/2017-18/05663 dated: 06.03.2018.
Validity of LOA	05.08.2023
Item(s) of manufacture/ Services	IT& IT Enabled Services namely Back-office Operations, Call Centres, Data Processing, Human Resources, Payroll, Revenue Accounting, Support Centre and Website Services
Date of commencement of production	06.08.2018
Execution of BLUT	
a. BLUT for Goods	8,84,81,980.00
b. BLUT for Services	
Outstanding Rent dues	Nil
Labour Dues	Nil
Validity of Lease Agreement	July 2028
Pending CRA Objection, if any	-

Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		-
a) Projected employment for the block period		1227
b) No. of employees as on 31.03.2022		1502
Area allotted (in sq. ft.)		90829
Area available for each employee per sq. ft. basis (area / no. of employees)		60.47
Investment till date	Building	0.00
	Plant & Machinery	Rs. 8.91 Crore
	TOTAL	Rs. 8.91 Crore
Per Sq. ft. Export during the FY		0.07 Rs. In Crore
Quantity and value of goods exported under Rule 34		-
(Unutilized goods)		-
Value Addition during the monitoring period		-
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.		YES
If no, details of the Year along with no of days delayed to be given.		

A. (I) APPROVED Projections for FY 2020-21 to 2021 - 22

(Rs. in Crore)

	1 st Year 2018-19	2 nd Year 2017-18	3 rd Year 2018-19	4 th Year 2019-20	5 th Year 2020-21
FOB value of export	0	132.33	138.94	145.89	153.18
FE Outgo	9.37	1.24	1.24	1.24	1.24
NFE	(-9.37)	131.09	137.7	144.65	151.94

(II) Performance as compared to projections during the block period 2020-21 to 2021 to 2022

(Rs. in Crore)

Financial Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	0	76.13	NA	NA	-	54.55	1.73
2019-20	132.33	116.89	NA	NA	-	1.16	0.63
2020 - 21	138.94	110.74	NA	NA	-	0.05	0.00

2021-22	145.89	117.09	NA	NA	-	1.22	0.00
Total	417.16	420.86	NA	NA	-	2.99	2.37

(III) (a) Cumulative NFE achieved during the block period FY 2020-21 to 2021-22.

(Rs. in Crore)

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	-9.37	74.34	7.93%
2019-20	121.72	190.49	1.56%
2020-21	259.42	301.11	1.16%
2021-22	404.07	417.96	1.03%

(IV) Whether the Unit achieved Positive NFE :- YES

(V) Reconciliation of Export & Import data

a. EXPORT

(Rs.in Crore)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2018-19	76.13	75.51	0.63	The difference in value of Export is on account of foreign exchange fluctuation.
2019-20	116.9	116.54	0.35	The difference in value of Export is on account of foreign exchange fluctuation.
2020 - 21	110.74	107.86	2.88	The difference in value of Export is on account of foreign exchange fluctuation
2021 - 22	117.09	115.95	1.14	The difference in value of Export is on account of foreign exchange fluctuation.

b. IMPORT (Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

c.

(Rs. In Crore)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference	Justification
2018-19	0.54	1.65.39	-110.84	Capital goods data is reported for the period post Date of commencement	BOE no. 1000168, 3000273, 1000295 & 3000051 (The

				of production i.e. 06.08.2018	BOE 3000051 is belongs to FY 2019-20, it was considered in 2018-19 on transactional value in USD) (14.04 (BOE) + 40.51 (Indigenous) = 54.55)
2019-20	0.54	0.62	-0.08	Mistakenly reported previous year Indigenous + import figure (i.e. 54.55 Lakhs) under import (4 (B) (ii))	1000168 & 1000169 (amounting of Rs. 62.3)
2020-2021	0.02	0.02	0	No Difference	-
2021-22	Nil	Nil	0	No Difference	-
2018-19	0	1.99	-1.99	Capital goods data is reported for the period post Date of Commencement of production i.e., 06.08.2018	-
2019-20	0.62	0.22	0.39	Mistakenly reported this year import figures in 4(B) (ii)	The BOE 3000051 is belongs to FY 2019-20, it was considered in 2018-19 on transactional value in USD 30750

(VI) Bond cum Legal Undertaking (BLUT)**(Rs. In Lakhs)**

i	Total Bond-Cum Legal Undertaking	8,84,81,980.00
ii	Remaining Value of BLUT given by entity at the start of the Financial Year. i.e. 1 st April 2020 (In Lakhs INR)	6,04,51,032.52
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	91,20,259.75
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	5,13,30,772.77

(VII)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	
(VIII)	<p>Whether all Softex has been filed for the said period. If no, details thereof.</p> <p>(a) SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	Yes
(b)	<p>Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.</p>	<p>Certified till Dec' 2021</p> <p>They have submitted the request ID's in online NSDL portal for Month Jan 2022, Feb 2022 & Mar 2022. They are in process to submit the hardcopies & get the certified from the authorities.</p>
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	No request filed for cancellation of Softex
(IX)	<p>Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	<p>DTA in INR sales -</p> <p>2018-19 - Rs.0.00</p> <p>2019-20 - Rs. 0.00</p> <p>2020-21 - Rs. 0.00</p> <p>2021-22 - Rs. 0.00</p>
(X)	<p>Is the Unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	No
(XI)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	<p>They will file the DSPF once they received the request from vendor.</p> <p>The requests which they have submitted from 01.04.2021 to 31.03.2022 has been approved on SEZ portal.</p>

(XII)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(XIII)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	-
(XIV)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty-free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	Cafeteria (no live kitchen)
(XV)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	-

Further, as regards to Details of value of goods and services filed in GSTR-2A in GST Return. The Unit vide their letter Ref. no. WHR/Airoli - SEZ/23-24/28 dated 06.09.2023 has submitted that the GSTR 2A is a system generated report which is populated as per transaction uploaded by supplier/vendors in their GSTR 1. On analyzing the report, they had noticed that there is no mechanism to identify or bifurcate the transaction for supply of service and Goods Hence it's difficult to share year wise comparison data between the GSTR - 2A and NSDL data along with explanation/Justification for differences.

(XVI) Observations:

- The Unit has achieved export revenue of **Rs. 417.96 Lakhs** as against projected export of **Rs. 404.07 Lakhs** i.e. **103.44%** during the period from **2018 to 2019 to 2021-2022**.
- The unit has achieved positive NFE during the block period.
- ~~Unit has achieved value additions of ___% duty the FY.~~ (Not applicable, as the said Unit is IT/ITES Unit).
- All the APRs have been filed within the stipulated time period/~~Unit has failed to file APR for the period _____ within the stipulated time period.~~
- UAC may like to monitor the performance of the Unit for the period **FY 2018-19 & FY 2021 - 22** in terms of Rule 54 of SEZ Rules, 2006.

The Unit has achieved Positive NFE against their projected Export & NFE for the block period of **FY 2018-19 & FY 2021 - 22** as per information submitted by the Unit. Accordingly, Agenda Note for consideration of the Unit Approval Committee is submitted for perusal.

(e) **ADC's Recommendation :**

- APR submitted by the unit for the year 2018-19 & 2021-22.
- The unit has achieved Positive NFE of **Rs. 417.96 Lakhs** on cumulative basis during the year 2021-22 as per S.O. report.
- Monitoring performance recommended to Approval Committee as per Rule 54 of SEZ Rules, 2006.
