

**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 AT PUNE OF M/s. QUBIX BUSINESS PARK PVT.
LTD.-SEZ**

DATE : 18.12.2023

TIME : 11:30 A.M.

VENUE : SEEPZ, SEZ OFFICE, PUNE

**MEETING OF THE APPROVAL COMMITTEE FOR
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR
IT/ITES AT PUNE, UNDER THE CHAIRMANSHIP OF
DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON
18.12.2023**

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Agenda Item No.	Subject
Agenda Item No. 01:	Confirmation of the Minutes of the meeting held on 05.12.2023
Agenda Item No. 02:	Transfer of Assets to Developer on payment of applicable duties/taxes in r/o M/s Accentures Solutions Private Ltd.
Agenda Item No. 03:	Monitoring of performance for M/s. E-Zest Solutions Private Ltd.
Agenda Item No. 04:	Monitoring of performance for M/s. Allygrow Technologies Private Ltd.
Agenda Item No. 05:	Monitoring of performance for M/s. Neeyamo Enterprises Solutions Private Ltd.

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Minutes of the 129th Meeting of the Approval Committee held under the Chairmanship of Shri R. K. Mishra, Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of Qubix Business Park Pvt. Ltd.-SEZ, Pune, held on **05.12.2023**.

1	Name of the SEZ	M/s. Qubix Business Park Pvt Ltd SEZ
2	Sector	IT/ITES
3	Meeting No.	129 th
4	Date	05.12.2023

Members present

Sr	Name and Designation (S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Shri. Sandeep Sathe, DCIT-Circle 4, Pune	Nominee of Income Tax, Pune
3	Dr. Dileeraj Dabhole, Deputy DGFT	Nominee of DGFT, Pune
4	Smt. Malathi J. Nair Superintendent	Nominee of Customs, Pune

Special Invitee

Sr	Name and Designation	Department
1	Shri Satbir Sharma Specified Officer	M/s. Qubix Business Park Pvt. Ltd. SEZ

Agenda Item No.01: Confirmation of Minutes of the 128th meeting held on 19.10.2023

After deliberation, the Committee confirmed the minutes of the 128th Approval Committee meeting held on 19.10.2023

Agenda Item No.02: Monitoring of performance for M/s. Akzo Nobel Business Services LLP

The performance of the unit for the FY 2018-19 to 2022-23 i.e 05 years of 1st Block period (i.e. 2018-19 to 2022-23) was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 343.36 Crores as against projected export of Rs. 166.26 Crores for FY 2018-19 to 2022-23 in 05 years of 1st Block period (i.e. 2018-19 to 2022-23) with a positive cumulative NFE of Rs. 343.33 Crores with an employment of 371 employees (Men-276 & Women-95) as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s Akzo Nobel Business Services LLP for 5 years of 1st Block period i.e., FY 2018-19 to FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

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Agenda Item No.03: Monitoring of performance for M/s. Allygram Systems and Technologies Pvt. Ltd.

The performance of the unit for the FY 2018-19 to 2022-23 i.e 05 years of 1st Block period (i.e. 2018-19 to 2022-23) was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 102.74 Crores as against projected export of Rs. 105.24.45 Crores for FY 2018-19 to 2022-23 in 05 years of 1st Block period (i.e. 2018-19 to 2022-23) with a positive cumulative NFE of Rs. 97.79 Crores with employment of 116 employees (Men- 105 & Women-11) as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s. Allygram Systems and Technologies Pvt. Ltd. for 5 years of 1st Block period i.e., FY 2018-19 to FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.04: Application for setting up of Cafeteria, appointment of vendor and Gymnasium in the SEZ Unit-premises by M/s. Crisil Limited

After deliberation, the Committee approved the proposal of the unit for setting up of Cafeteria and Gymnasium for exclusive use of employees of the SEZ unit, in terms of Instruction No 95 dated 11-06-2019, as detailed below:

Details of location, service providers and area allocated for Cafeteria:

Name of Vendor	Activity	Location of Cafeteria	Area in Sq.ft
M/s. G.M. Caterers	Vendor brings Pre-Cooked food and serves same to employees	Ground Floor, IT-3 Bldg., Qubix Business Park Pvt Ltd.-SEZ.	6565

Details of location and area allocated for gymnasium:

Location	Area
Ground Floor, IT-3 Bldg., Qubix Business Park Pvt Ltd.-SEZ	1065 Sq.ft

This approval is subject to the following conditions:

1. The Unit and Service Provider will not be eligible for any exemptions, drawback, concessions or any other benefits available under Section 7 or Section 26 of the SEZ Act for creating or operating such facilities.
2. The unit and Service provider shall adhere all the statutory compliances such as Fire NOC and other clearances required for setting up / running of such facility.
3. The facility will be for exclusive use of the employees of the units and the Developer.

Agenda Item No.05: Monitoring of performance for M/s. Infovision Labs India Private Ltd.

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The performance of the unit for the FY 2018-19 to 2022-23 i.e 05 years of 1st Block period (i.e. 2018-19 to 2022-23) was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 329.53 Crores as against projected export of Rs. 140.58 Crores for FY 2018-19 to 2022-23 in 05 years of 1st Block period (i.e. 2018-19 to 2022-23) with a positive cumulative NFE of Rs. 329.17 Crores with employment of 328 employees (Men- 221 & Women-107) as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s. Infovision Labs India Private Ltd. for 5 years of 1st Block period i.e., FY 2018-19 to FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.06: Application for Regularization of Cafeteria by M/s. Persistent Systems Ltd

The proposal of the M/s. Persistent Systems Ltd for regularization of Cafeteria in SEZ Unit premises was placed before the Approval Committee.

After deliberation, the Committee approved the proposal of the unit for regularizing of Cafeteria and appointment of service provider, in the Unit's premises, in terms of Instruction No. 95 issued by MOC&I.

Details of location, service providers and area allocated for Cafeteria:

Name of Vendor	Activity	Location of Cafeteria	Area in Sq.ft
M/s. Mitesh Caterers	Vendor brings Pre-Cooked food and serves same to employees	IT-3 Bldg., 5 th Floor, Qubix Business Park Pvt Ltd.- SEZ.	2658.70

This approval is subject to the following conditions:

1. The vendor will bring only precooked food which are ready to serve.
2. The vendor will not be using any gas/inflammable equipment in the cafeteria.
3. The Unit and Service Provider will not be eligible for any exemptions, drawback, concessions or any other benefits available under Section 7 or Section 26 of the SEZ Act for creating or operating such facilities.
4. The unit and Service provider shall adhere all the statutory compliances such as Fire NOC and other clearances required for setting up / running of such facility.
5. The facility will be for exclusive use of the employees of the units and the Developer.

Agenda Item No.07: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -10 D)

The performance of the unit for the FY 2022-23 i.e 2nd year of 3rd Block period (i.e. FY 2021-22 to 2025-26) was placed before the Approval Committee for

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Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 712.51 Crores as against projected export of Rs. 534.23 Crores for FY 2022-23 in 2nd year of 3rd Block period with a positive NFE of Rs. 1214.72 Crores on cumulative basis with employment of 2782 employees (Men- 1915 & Women-867) as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s LTI Mindtree Ltd. for 1 years i.e., FY 2022-23 of 3rd Block period in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.08: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -17)

The performance of the unit for the FY 2022-23 i.e 5th year of 2nd Block period (i.e. FY 2018-19 to 2022-23) was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 295.19 Crores as against projected export of Rs. 64.35 Crores for FY 2022-23 in 5th year of 2nd Block period with a positive NFE of Rs. 722.48 Crores on cumulative basis with employment of 1263 employees (Men- 837 & Women-426) as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s LTI Mindtree Ltd. for 5th year of 2nd Block period i.e., FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.09: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -35)

The performance of the unit for the FY 2022-23 i.e 4th year of 2nd Block period (i.e. FY 2019-20 to 2023-24) was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 174.62 Crores as against projected export of Rs. 75.00 Crores for FY 2022-23 in 4th year of 2nd Block period with a positive NFE of Rs. 551.60 Crores on cumulative basis with employment of 518 employees (Men- 364 & Women-154) as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s LTI Mindtree Ltd. for 4th year of 2nd Block period i.e., FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.10: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -44)

The performance of the unit for the FY 2022-23 i.e 3rd year of 2nd Block period (i.e. FY 2020-21 to 2024-25) was placed before the Approval Committee for Monitoring purpose.

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The Committee observed that the Unit has achieved export revenue of Rs. 344.85 Crores as against projected export of Rs. 118.37 Crores for FY 2022-23 in 3rd year of 2nd Block period with a positive NFE of Rs. 826.11 Crores on cumulative basis with employment of 1079 employees (Men- 695 & Women-384) as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s LTIMindtree Ltd. for 3rd year of 2nd Block period i.e., FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.11: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -50)

The performance of the unit for the FY 2022-23 i.e 1st year of 2nd Block period (i.e. FY 2022-23 to 2026-27) was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 177.03 Crores as against projected export of Rs. 179.44 Crores for FY 2022-23 in 1st year of 2nd Block period with a positive NFE of Rs. 171.18 Crores on cumulative basis with employment of 486 employees (Men- 320 & Women-166)as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s LTIMindtree Ltd. for 1st year of 2nd Block period i.e., FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.12: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -70)

The performance of the unit for the FY 2022-23 i.e 5th year of 1st Block period (i.e. FY 2018-19 to 2022-23) was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 220.17 Crores as against projected export of Rs. 102.24 Crores for FY 2022-23 in 5th year of 1st Block period with a positive NFE of Rs. 459.52 Crores on cumulative basis with employment of 291 employees (Men- 185 & Women-106)as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s LTIMindtree Ltd. for 5th year of 1st Block period i.e., FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.13: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -76)

The performance of the unit for the FY 2022-23 i.e 4th year of 1st Block period (i.e. FY 2019-20 to 2023-24) was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 88.02 Crores as against projected export of Rs. 91.93 Crores for FY 2022-23 in 4th

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year of 1st Block period with a positive NFE of Rs. 207.74 Crores on cumulative basis with employment of 749 employees (Men- 533 & Women-216) as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s LTIMindtree Ltd. for 4th year of 1st Block period i.e., FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.14: Merger of LOAs of 7 existing units of M/s. LTI Mindtree Ltd.

The proposal of the M/s. LTIMindtree Limited for Merger of LOAs of their 7 existing units located at Qubix Business Park Private Limited was placed before the Approval committee for consideration.

After deliberation, Committee approved the proposal of the unit for merger of LOAs of all the 6 units with the LOA of Unit 1 of M/s. LTIMindtree Limited, bearing Letter of Approval No. SEZ/PUNE/10D/ 2010- 11/7042 dt. 24.08.2010

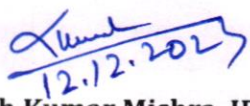
Post-merger, the revised projection, under Rule 19(2) of SEZ Rules, 2006 as detailed below:

Approved Revision in Projections after merger:

Sr.No	Particulars	2021-22 (Actual)	2022-23 (Actual)	2023-24	2024-25	2025-26	Total
1.	FOB Value of exports	1642.54	2012.39	2113	2218.65	2329.59	7931.41
2.	Foreign Exchange outgo	0.75	1.85	211.3	221.86	232.96	667.59
3.	Net Foreign Exchange	1641.79	2010.54	1901.7	1996.79	2096.63	7263.82
1.	Investment in Plant & Machinery/Capital Good						
i.	Indigenous						111.16
ii	Imported						139.07
	Total						250.23
4.	Value of Services						
i.	Indigenous						147.96
ii.	Imported						771.66
	Total						919.62
5.	Employment(Men-4849, Women-2319)						7168
6.	Area (Built up area) Sq. Ft. remain same						362296.14

Consequent to merger of LOAs, the block period of Unit-1 i.e. F.Y.2021-22 to F.Y.2025-26 will be considered for the purpose of calculation of Net Foreign Exchange, in terms of Rule 19(2) of SEZ Rule 2006.

Meeting ended with a vote of thanks to the Chair.


 (Rajesh Kumar Mishra, IRS)
 Chairman-cum- Development
 Commissioner

GOVT.OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ-SEZ (PUNE CLUSTER),

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL
COMMITTEE

a. Proposal: -

Proposal submitted by M/s. Accenture Solutions Pvt Ltd. an IT & ITES unit located at Qubix Business Park Pvt. Ltd. SEZ for Transfer of Assets to Developer on payment of applicable duties/taxes

b. Specific Issue on which decision of Approval Committee is required: -

Approval of the Approval committee for Transfer of Assets to Developer on payment of applicable duties and taxes.

c. Rule Position

Rule 74 of SEZ Rules, 2006.

d. Facts of the request :

- The unit had requested for partial deletion of area admeasuring 310339 Sq. ft. situated on the Ground to 6th Floor of IT-1 Building Qubix Business Park Pvt. Ltd. SEZ, out of total admeasuring area: 666388 Sq.ft.
- Now, vide PUC letter dated 11.10.2023 and 25.10.2023, the unit has submitted application for transfer of Assets to Developer on payment of applicable duties/taxes.

e. Previous decision :

In Similar cases, as per the minutes of the Approval Committee meeting held on 25.04.2023 in respect of M/s. Accenture Solutions Pvt Ltd located at The Manjari Stud Farm Pvt Ltd. and Approval Committee meeting held on 26.06.2021 of SEZ Pune Cluster, request of M/s Eaton Technologies Pvt. Ltd. and M/s. Amdocs BPO Pvt Ltd. for transferring assets/capital goods to Developer was considered on the basis of recommendation of the Committee formed by the Development Commissioner under Chairmanship of the Jt. Development Commissioner to look into the Rule position/process followed, view and problems faced by the unit and other issues.

f. Committee's decision

The Committee after detailed discussion came to a conclusion that SEZ Act / Rules is a liberal policy to encourage Trade & Industry to increase

their export and bring in more foreign exchange into India. As a result the provisions laid down in the Act and Rules, are more aligned for granting duty exemptions and similar benefits to the trade which also includes provisions / checks for safeguard revenue/ to refrain from taking undue advantages of the policy. Taking into consideration the above, the committee held that :

- i. Rule 49 prescribes depreciation method for calculation of duty on capital goods used in SEZ, however, the same does not mandate that the goods has to be removed into DTA nor does it debar the unit to keep such duty paid goods in their premises.
- ii. Rule 74 w.r.t. exit from SEZ scheme, also does not mandate for removal of goods out of SEZ on payment of applicable duty or tax and as such, a unit or developer can keep the duty free goods as well as duty paid goods in their premises.
- iii. In case a unit is exiting from SEZ under Rule 74, they can avail the depreciation as laid down in Rule 49, there is no provision in SEZ Rules, which compels a unit to remove the duty/tax paid capital goods into DTA. As such, the unit is free to either sell it to the developer or leave the goods as it is.
- iv. The unit / developer is free to procure goods required for their authorized operations either on payment of duty / tax or after availing duty /tax exemption.
- v. That if the unit intends to transfer such goods to the developer or another unit without payment of duty, the conditions of Rule 38 needs to be followed. However, Rule 38 does not debar a unit to transfer the duty paid goods to any other unit or developer; that once duty is paid on the goods, they are free to transfer as there is no provision in SEZ Rule which disallow such transfer
- vi. There is no provision in SEZ Rules for partial deletion or surrender of area, however, the same be considered as partial exit from SEZ as the unit is surrendering the area, hence, in similar terms as per Rule 74 applicable at the time of exit, in case of partial deletion / surrender of area, once duty/tax is discharged by the unit, it would be immaterial if the unit leaves behind the capital goods or removes in DTA or hands over the same to the developer/ co-developer, as the case may be.
- g. **Reason for Transfer of Assets:**
The unit has requested for deletion of area due to project realignment and efficiency of operations. Hence the unit intended to surrender the partial area.

h. Other information :

- LOA No. SEEPZ-SEZ/ASPL/02/2011-12/528 dated 13.01.2011
- Date of Commencement: 05.05.2011
- LOA Valid upto 04.05.2026
- Location : Ground to 6th Floor of IT-1 Building, Ground to 4th Floor of IT-4 Building and Ground to 3rd Floor and 5th Floor of IT-7 Building, Qubix Business Park Pvt. Ltd. SEZ, Blue Ridge Township, Near Rajiv Gandhi Infotech Park, Hinjewadi, Phase I, Pune 411 057.
- Letter has been issued to the Specified Officer, Qubix Business Park Pvt. Ltd. SEZ on 30.10.2023 for Assessment of Goods to be

transferred to the Developer and further issuance of No Dues Certificate.

i. ADC Observations: -

- As the unit intends to transfer the capital goods / fixed assets to the Developer after payment of applicable duty, there is no loss to the government exchequer.
- Since, the Committee was formed with reference to the points raised by the unit / SO observation, and considering that the Committee had opined that there is no provision for debarring any unit for transferring of duty paid goods to developer in an event of partial deletion of area, the request of the unit for transfer of assets to developer on payment of applicable duties/taxes may be considered by the Approval Committee for appropriate decision, as deemed fit.
- Approval if granted, may be subject to the condition of issuance of 'No Dues Certificate' from the Specified Officer.

GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ – SEZ (PUNE CLUSTER)

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) **Proposal:**

Monitoring of the performance of M/s. e-Zest Solutions Ltd.. an IT/ITES unit located in Qubix-SEZ, for 2 years i.e., FY 2021-22 to FY 2022-23 of 2nd Block period.

b) **Specific Issue on which decision of Approval Committee is required:**

Monitoring of the performance of the unit for 2 years i.e., FY 2021-22 to FY 2022-23 of 2nd Block period (FY 2018-19 to 2022-23) In terms of Rule 54 of SEZ Rules, 2006.

c) **Relevant provisions: -**

As per 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”.

A. Approved Projections: (2nd Block Period)

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	46.27	50.90	55.99	61.59	67.74	282.49
FE Outgo	0.62	0.63	0.65	0.66	0.68	3.24
NFE	45.65	50.27	55.34	60.93	67.06	279.25

B. Performance as compared to projections: FY 2021-22 to FY 2022-23

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	61.59	115.89			2.50	0.39	4.86
2022-23	67.74	123.02				0.52	4.20
Total	129.33	238.91	0.00	0.00	2.50	0.91	9.06

C. Cumulative NFE achieved: FY 2021-22 to FY 2022-23

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	337.85	91.12%
2022-23	456.53	92.45%

D. Employment Achievement (Direct): FY 2021-22 to FY 2022-23

The Unit has achieved employment of 501 employees (Men-355, Women-146) in 5 years of the 1st block period

E. Other Information:

LOA No. & Date	LOA No. SEEPZ/NTPL-SEZ/EZSL/33/2013-14 dt. 23.10.2013
Location of Unit	3rd Floor, IT-9 Building, Plot No. 2, Blue Ridge Township, Qubix Business Park Pvt. Ltd.-SEZ, near Rajiv Gandhi Infotech Park, Hinjawadi, Phase I, Pune 411057
Validity of LOA	14.01.2024
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	15.01.2014
Execution of BLUT	03.04.2019
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	15 years from 01.07.2015
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA
a) No. of employees as on 31.03.2023	501
Area allotted (in sq.ft.)	38248 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	76.34
Investment till date	Building NA
	Plant & Machinery NA
Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Yes

- The Specified Officer report vide letter dated 30.11.2023 has submitted reported as detailed below:

(a) Details of year-wise export as per the prescribed format:

From the year 2021-2022 to 2022-2023 (In Crores)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2021-2022	115.89	111.20	4.69	<p>During the year Unit has provided Onsite services to overseas entities amounting to Rs. 5.33 Crore (+) to softex value.</p> <p>During the year unit has raised Credit Note for Rs. 0.77 Crore (-) to softex value.</p> <p>Balance difference of Rs. 0.13 Cr. Is due to Exchange rate variation. (+) to softex.</p>
2022-2023	123.02	118.80	4.22	<p>During the year, Unit has provided Onsite services to overseas entities for Rs. 5.19 Crore (+) to Softes</p> <p>During the year Unit has raised Credit Note for Rs. 0.09 Crore (-) to softex.</p> <p>Balance difference of Rs. 0.88 Cr. Is due to Exchange rate variation. (-) to softex</p>

(b) Import

(i) (Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis:

From the year 2021-2022 to 2022-2023 (In Crores)

Year/ Period	Figures as per Revised APR	Figures as per SEZ Online /	Difference, if any	Reason for Difference / Remarks
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		Customs Records		
2021-22	0.87	0.39	0.48	In the APR Cumulative figure shown
2022-23	1.39	0.52	0.87	

Note : From the year 2020-21 onwards, need to report cumulative value of capital goods imported in the year. Therefore, unit has considered Rs. 0.87 Crore in the APR for the year 2021-22 and Rs. 1.39 Crore in the APR for the year 2022-23.

(c) BLUT

1	<p>Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)</p> <p>Value of Additional BLUT executed</p> <ul style="list-style-type: none"> - Year: Date of acceptance - BLUT amount: <p>TOTAL value of BLUT Executed</p>	<p>F. No. SEEPZ-SEZ/NTPL-SEZ/EZSL/33/2015-16/Vol-II/1335 dt. 03.04.2019</p> <p>BLUT Amount 20.71 Cr.</p> <p>TOTAL BLUT 20.71 Cr.</p>												
2	Total Duty Foregone on goods & services procured (Category-wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.	<p>Value In Crore</p> <table> <tr> <th>FY</th><th>Goods (Imp. & Indi.)</th><th>Services (Imp. & Indi.)</th></tr> <tr> <td>21-22</td><td>0.25</td><td>3.50</td></tr> <tr> <td>22-23</td><td>0.17</td><td>1.06</td></tr> <tr> <td>Total</td><td>0.43</td><td>4.55</td></tr> </table>	FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)	21-22	0.25	3.50	22-23	0.17	1.06	Total	0.43	4.55
FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)												
21-22	0.25	3.50												
22-23	0.17	1.06												
Total	0.43	4.55												
(a)	Employment made as on date (as on end of block period / year up to which monitoring is being done)	<p>As on 31st March, 2023:</p> <p>Man: 355</p> <p>Woman: 146</p> <p>Total: 501</p>												
(b)	<p>Details of pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2022)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	No Foreign Remittance is pending beyond the permissible period for export invoices raised till 31 st March, 2023.												
(c)	Whether all softex has been filed for the said	No Softex Forms has been pending for												

	<p>period. If no, details thereof.</p> <p>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>	filing.
(d)	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.	All the Softex Forms till March, 2023 has been certified.
(e)	Whether unit has filed any request for Cancellation of Softex	They have not filed request for cancellation of Softex
(f)	<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>	They have not provided any services in DTA / SEZ / EOU / STPI etc. against payment in INR w.r.t. IT/ITES Services.
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.
(h)	<p>Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise?</p> <p>Full details to be provided along with value of assets and duty discharged.</p>	No
(i)	<p>Is the unit sharing any of their infrastructure 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
(j)	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.	DSPF filed upto March. 23 and the same have been approved

(k)	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	They have filed all the DTA Procurement w.r.t. the goods procured by them during the monitoring period.
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No any Request ID is pending for OOC.
(m)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any `duty paid goods / services for setting up such facility? 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	They have dry pantry however they have not obtained permission for the same.
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

F. ADC's observations:

- The Unit has achieved export revenue of Rs. 238.91 Crores as against projected export of Rs. 129.33 Crores for FY 2021-22 to 2022-23 in 02 years of 2nd Block period (i.e. 2018-19 to 2022-23) i.e. 184.73%.
- The unit has achieved positive NFE of Rs. 456.53 Crores in the fifth year of 2022-23 on cumulative basis. i.e. 92.45%
- As per SO report the unit have a Cafeteria (Dry Pantry) and they have not taken the permission for the same.
- As per SO report the unit has 501 employees (Men-355, Women-146) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 2 years i.e. FY 2021-22 to 2022-23 of 1st Block period, in terms of Rule 54 of SEZ Rules, 2006.

GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ – SEZ (PUNE CLUSTER)

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) Proposal:

Monitoring of the performance of M/s. Allygrow Technologies Pvt. Ltd., an IT/ITES unit located at Qubix Business Park Pvt. Ltd.-SEZ for 5 years of 1st block period i.e. 2018-19 to 2022-23.

b) Specific Issue on which decision of Approval Committee is required:

Monitoring of the performance of the unit for 5 years of 1st block period i.e. 2018-19 to 2022-23, in terms of Rule 54 of SEZ Rules, 2006

c) Relevant provisions: -

As per 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”.

**(I) Performance as compared to projections for 5 years of 1st Block period
FY 2018-19 to FY 2022-23**

(i) Approved Projections

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	8.55	23.42	29.82	34.67	40.32	136.78
FE Outgo	1.19	0.79	1.00	0.91	1.01	4.90
NFE	7.36	22.62	28.82	33.76	39.31	131.88

(II) Performance as compared to projections: FY 2018-19 to FY 2022-23

(Rs. In

Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	8.55	0.93	0	0.00	2.40	0.00	0
2019-20	23.41	2.41		0.00		0.00	17.17
2020-21	29.82	2.61		0.00		0.00	0
2021-22	34.67	3.31		0.00		0.00	3.80
2022-23	40.32	6.95		0.00		5.59	30.51
Total	136.78	16.21	0.00	0.00	2.40	2.73	51.48

- **Reason explained by the unit for less Exports as compared to their projected Exports:**

The unit has informed that they have achieved less exports as compared to their projected because the company had expected an ambitious growth plan while setting up of the SEZ Unit, whereas the company had to face major setback during initial period itself due to Covid-19 Pandemic. The unit has informed that they provide their service to automobile sector which was affected badly due to the pandemic. The same has impacted the unit exports as well.

(II) Cumulative NFE achieved: FY 2018-19 to FY 2022-23 (Rs. in Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	0.93	100
2019-20	3.16	94.85
2020-21	5.78	97.11
2021-22	9.05	97.74
2022-23	15.70	96.79

(III) Employment Achievement (Direct): FY 2018-19 to FY 2022-23

The Unit has achieved employment of 54 employees (Men-48, Women-6) in 5 years of the 1st block period

(d) Relevant provisions:

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”***

(e) Other Information:

LOA No. & Date	SEEPZ-SEZ/QBPPL-SEZ/ATPL/72/2018-19 dated 06.09.2018
Location of Unit	Office No. 4A, Ground Floor, IT-8 Building, Qubix Business Park Pvt. Ltd.-SEZ, Rajiv Gandhi Infotech Park, Hinjawadi, Phase I, Pune 411057
Validity of LOA	02.12.2023
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	07.01.2019
Execution of BLUT	04.10.2018
Outstanding Rent dues	NA
Labour Dues	NA

Validity of Lease Agreement	5 Years i.e 16.09.2018 to 15.09.2023
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA
a) Projected employment for the block period b) No. of employees as on 31.03.2023	54 employees (Men-48, Women-6)
Area allotted (in sq.ft.)	4950
Area available for each employee per sq.ft. basis (area / no. of employees)	91.67
Investment till date	Building NA
	Plant & Machinery NA
Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Yes

- The Specified Officer vide his report dated 13.12.2023 has reported that SEZ Unit has submitted the following

(a) Details of year-wise export as per the prescribed format:

From the year 2018-2019 to 2022-2023

(Rupees in Crore)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	0.93	0.93	0.00	NA
2019-2020	2.41	2.45	(-)0.04	Difference due to the account of exchange rate variation
2020-2021	2.61	2.63	(-)0.02	Difference due to the account of exchange rate variation
2021-2022	3.31	3.33	(-)0.02	Difference due to the account of exchange rate variation
2022-23	6.95	7.02	(-)0.07	Difference due to the account of exchange rate variation

(b) Import

(i) (Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis:

From the year 2018-2019 to 2022-2023 (Rupees In Crore)

Year/ Period	Figures as per Revised APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-19	00	00	00	NA
2019-20	00	00	00	
2020-21	00	00	00	
2021-22	00	00	00	
2022-23	00	00	00	

(c) BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed - Year: Date of acceptance - BLUT amount: TOTAL value of BLUT Executed	F. No. SEEPZ-SEZ/QBPPL-SEZ/ATPL/72/2018-19 dt. 04/10/18 BLUT Amount Rs. 3.42 Cr. TOTAL BLUT Rs. 3.42 Cr.
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2	Total Duty Foregone on goods & services procured (Category-wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.	<table> <tr> <th colspan="3">Value Rupees In Crore</th></tr> <tr> <th>FY</th><th>Goods (Imp. & Indi.)</th><th>Services (Imp. & Indi.)</th></tr> <tr> <td>2018-2019</td><td>0.07</td><td>0.13</td></tr> <tr> <td>2019-2020</td><td>0.00</td><td>0.28</td></tr> <tr> <td>2020-2021</td><td>0.00</td><td>0.21</td></tr> <tr> <td>2021-2022</td><td>0.02</td><td>0.25</td></tr> <tr> <td>2022-2023</td><td>0.03</td><td>0.48</td></tr> <tr> <td>Total</td><td>0.12</td><td>1.35</td></tr> </table>	Value Rupees In Crore			FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)	2018-2019	0.07	0.13	2019-2020	0.00	0.28	2020-2021	0.00	0.21	2021-2022	0.02	0.25	2022-2023	0.03	0.48	Total	0.12	1.35
Value Rupees In Crore																										
FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)																								
2018-2019	0.07	0.13																								
2019-2020	0.00	0.28																								
2020-2021	0.00	0.21																								
2021-2022	0.02	0.25																								
2022-2023	0.03	0.48																								
Total	0.12	1.35																								
(a)	Employment made as on date (as on end of block period / year up to which monitoring is being done)	As on 31st March, 2023: Man: 48 Woman: 6 Total: 54																								
(b)	Details of pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2022) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No Foreign Remittance is pending beyond the permissible period for export invoices raised till 31 st March, 2023.																								
(c)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	No Softex Forms has been pending for filing.																								
(d)	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.	All the Softex Forms till March, 2023 has been certified.																								
(e)	Whether unit has filed any request for Cancellation of Softex	They have not filed any request for cancellation of Softex																								
(f)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.	They have not provided any services in DTA / SEZ / EOU / STPI etc. against payment in INR w.r.t. IT/ITES Services.																								

	If yes, details thereof (year wise details to be provided)	
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.
(h)	Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise? Full details to be provided along with value of assets and duty discharged.	No
(i)	Is the unit sharing any of their infrastructure with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No
(j)	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.	DSPF filed upto March, 2023 and also approved.
(k)	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	They have filed all the DTA Procurement w.r.t. the goods procured by them during the monitoring period.
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No any Request ID is pending for OOC.
(m)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office	They have dry pantry however they have not obtained permission for the same.

	<p>has been issued, or otherwise</p> <p>Whether unit has availed any `duty paid 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>	
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

(f) ADC's observations:

- The Unit has achieved export revenue of Rs. 136.80 Crores as against projected export of Rs. 16.21 Crores for FY 2018-19 to 2022-23 in 05 years of 1st Block period i.e 11.85%
- The unit has achieved positive NFE of Rs. 15.70 Crores in the fifth year of 2022-23 on cumulative basis. i.e. 96.79%
- As per SO report the unit have a Cafeteria (Dry Pantry) and they have not taken the permission for the same. In this regard, the unit vide email dated 05.12.2023 has informed that they will submit regularization of Dry Pantry shortly.
- As per SO report the unit has 54 employees (Men-48, Women-6) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 5 years i.e. FY 2018-19 to 2022-23 of 1st Block period, in terms of Rule 54 of SEZ Rules, 2006.

GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ – SEZ (PUNE CLUSTER)

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) **Proposal:**

Monitoring of the performance of M/s Neeyamo Enterprise Solutions Pvt Ltd, an IT/ITES unit located at Office No. 1, 8th Floor in IT-7 Building, Qubix Business Park Pvt. Ltd, - SEZ, Plot No. 2, Blue Ridge Township, Near RGIP, Phase – I, Hinjewadi, Pune 411057 for 5 years of 1st block period i.e. 2018-19 to 2022-23.

b) **Specific Issue on which decision of Approval Committee is required:**

Monitoring of the performance of the unit for 5 years of 1st block period i.e. 2018-19 to 2022-23, in terms of Rule 54 of SEZ Rules, 2006

c) **Relevant provisions: -**

As per 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”.

(I) **Performance as compared to projections for 5 years of 1st Block period FY 2018-19 to FY 2022-23**

(i) **Approved Projections**

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	11.06	19.66	24.57	29.49	34.41	119.19
FE Outgo	2.50	0.39	0.42	0.89	0.62	4.83
NFE	8.56	19.27	24.16	28.60	33.79	114.37

(II) **Performance as compared to projections: FY 2018-19 to FY 2022-23**

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projecte d	Actual	Projecte d	Actual	Actual
2018-19	11.06	2.99	0	0.00	3.48	1.84	0
2019-20	19.66	30.62		0.00		0	60.57
2020-21	24.57	31.15		0.00		0.44	0

2021-22	29.49	47.60		0.00		0.45	0
2022-23	34.41	17.18		0.00		0	0
Total	119.19	129.54	0.00	0.00	3.48	2.73	

(II) Cumulative NFE achieved: FY 2018-19 to FY 2022-23 (Rs. in Lacs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	2.81	93.84
2019-20	32.64	97.10
2020-21	63.56	98.14
2021-22	110.88	98.69
2022-23	127.79	98.65

(III) Employment Achievement (Direct): FY 2018-19 to FY 2022-23

The Unit has achieved employment of 358 employees (Men-151, Women-207) in 5 years of the 1st block period

(d) Relevant provisions:

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”**

(e) Other Information:

LOA No. & Date	SEEPZ/QBPPL-SEZ/NESPL/68/2017-18 dated 06.04.2018.
Location of Unit	Office No. 1,8 th Floor in IT-7 Building, Qubix Business Park Pvt. Ltd.,- SEZ, Plot No. 2, Blue Ridge Township, Near Rajiv Gandhi Infotech Park, Phase-I, Pune Hinjewadi 411 057
Validity of LOA	02.12.2023
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	03.12.2018
Execution of BLUT	25.05.2018
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	15 Years i.e 07.04.2018 to 06.04.2033

Pending CRA Objection, if any		NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		NA
a) Projected employment for the block period b) No. of employees as on 31.03.2023		358(Men-151, Women-207)
Area allotted (in sq.ft.)		38080
Area available for each employee per sq.ft. basis (area / no. of employees)		106.37
Investment till date	Building	NA
	Plant & Machinery	NA
Quantity and value of goods exported under Rule 34 (unutilized goods)		NA
Value Addition during the monitoring period		NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		Yes

- The Specified Officer vide his report dated 13.12.2023 has reported that SEZ Unit has submitted the following

(a) Details of year-wise export as per the prescribed format:

From the year 2018-2019 to 2022-2023

(Rupees In Crore)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	Rs. 2.99 Cr	Rs 2.98 Cr	Rs. 0.01 Cr	Difference due to the account of exchange rate variation

2019-2020	Rs 30.62 Cr	Rs 30.62 Cr	00	NA
2020-2021	Rs 31.15 Cr	Rs 31.15 Cr	00	NA
2021-2022	Rs 47.60 Cr	Rs 48.28 Cr	(-)Rs. 0.68 Cr	Difference due to the account of exchange rate variation
2022-23	Rs 17.18 Cr	Rs 20.58 Cr	(-) Rs 3.40 Cr	During the year the Unit raised credit notes of Rs. 3.29 Cr. (-) to softex. Balance difference of Rs. 0.11cr is on the account of exchange rate variation. (-) to Softex.

(b) Import

- (i) (Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis:
From the year 2018-2019 to 2022-2023 (Rupees In Crore)

Year/ Period	Figures as per Revised APR (In Rupees In Crore)	Figures as per SEZ Online / Customs Records (In Rupees In Crore)	Difference, if any (In Rupees In Crore)	
2018-19	1.84	1.84	00	NA
2019-20	1.84	00	1.84	In the APR cumulative value of imports have been show.
2020-21	2.28	0.44	1.14 Cr	
2021-22	2.73	0.45	2.28	
2022-23	2.73	00	2.73	

(c) BLUT

1	<p>Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)</p> <p>Value of Additional BLUT executed</p> <ul style="list-style-type: none"> - Year: Date of acceptance - BLUT amount: 	<p>F. No. SEEPZ-SEZ/QBPPL-SEZ/NESPL/68/2018-19 dt. 25/05/18</p> <p>BLUT Amount Rs. 2.04 Cr.</p> <p>TOTAL BLUT 2.04 Cr.</p>
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	TOTAL value of BLUT Executed																						
2	Total Duty Foregone on goods & services procured (Category-wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.	Value (Rupees In Crores) <table> <tr> <th>FY</th><th>Goods (Imp. & Indi.)</th><th>Services (Imp. & Indi.)</th></tr> <tr> <td>2018-2019</td><td>0.68</td><td>0.37</td></tr> <tr> <td>2019-2020</td><td>0.00</td><td>0.55</td></tr> <tr> <td>2020-2021</td><td>0.10</td><td>0.58</td></tr> <tr> <td>2021-2022</td><td>0.16</td><td>0.69</td></tr> <tr> <td>2022-2023</td><td>0.01</td><td>0.67</td></tr> <tr> <td>Total</td><td>0.95</td><td>2.86</td></tr> </table>	FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)	2018-2019	0.68	0.37	2019-2020	0.00	0.55	2020-2021	0.10	0.58	2021-2022	0.16	0.69	2022-2023	0.01	0.67	Total	0.95	2.86
FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)																					
2018-2019	0.68	0.37																					
2019-2020	0.00	0.55																					
2020-2021	0.10	0.58																					
2021-2022	0.16	0.69																					
2022-2023	0.01	0.67																					
Total	0.95	2.86																					
(a)	Employment made as on date (as on end of block period / year up to which monitoring is being done)	As on 31st March, 2023: Man: 151 Woman: 207 Total: 358																					
(b)	Details of pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2022) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No Foreign Remittance is pending beyond the permissible period for export invoices raised till 31 st March, 2023.																					
(c)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	No Softex Forms has been pending for filing.																					
(d)	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.	All the Softex Forms till March, 2023 has been certified.																					
(e)	Whether unit has filed any request for Cancellation of Softex	They have not filed any request for cancellation of Softex																					
(f)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against	They have not provided any services in DTA / SEZ / EOU / STPI etc. against																					

	<p>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>	payment in INR w.r.t. IT/ITES Services.
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.
(h)	<p>Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise?</p> <p>Full details to be provided along with value of assets and duty discharged.</p>	No
(i)	<p>Is the unit sharing any of their infrastructure 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
(j)	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.	DSPF filed upto March, 2023 and also been approved by this office.
(k)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	They have filed all the DTA Procurement w.r.t. the goods procured by them during the monitoring period.
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No any Request ID is pending for OOC.

(m)	<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 paid 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>	<p>They have dry pantry (pantry without live cooking) however they have not obtained permission for the same.</p>
(n)	<p>Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring</p>	<p>No</p>

(f) ADC's observations:

- The Unit has achieved export revenue of Rs. 129.54 Crores as against projected export of Rs. 119.19 Crores for FY 2018-19 to 2022-23 in 05 years of 1st Block period i.e 108.68%
- The unit has achieved positive NFE of Rs. 127.79 Crores in the fifth year of 2022-23 on cumulative basis. i.e. 98.65%
- As per SO report the unit have a Cafeteria (Dry Pantry) and they have not taken the permission for the same.
- As per SO report the unit has 358 employees (Men-151, Women-207) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 5 years i.e. FY 2018-19 to 2022-23 of 1st Block period, in terms of Rule 54 of SEZ Rules, 2006.