

**SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI.**

AGENDA FOR

**MEETING OF THE APPROVAL COMMITTEE FOR
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR IT-
ITES SECTOR OF WIPRO LTD.-SEZ, PUNE**

DATE : 11.12.2024

TIME : 11.00 A.M.

**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
11.12.2024**

INDEX

| Agenda Item No. | Subject |
|------------------------------|---|
| Agenda Item No. 01 :- | Confirmation of the Minutes of the meeting held on 30.05.2024 |
| Agenda Item No. 02 :- | Action taken report for the Minutes of the meeting held on 30.05.2024 |
| Agenda Item No. 03 :- | Monitoring of performance for M/s Wipro Ltd (Unit-6) |

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| | | |
|---|---------------|-------------------------------|
| मेसर्स विप्रो लिमिटेड -एसईजेड, पुणे, के आईटी/आईटीईएस के लिए सेक्टर विशिष्ट विशेष आर्थिक क्षेत्र, का जोनल विकास आयुक्त की अध्यक्षता में, सीप्ले एसईजेड, मुंबई में दि 30.05.2024 को आयोजित 27 वी अनुमोदन समिति की बैठक का कार्यवृत्त। | | |
| 1 | एसईजेड का नाम | मेसर्स विप्रो लिमिटेड -एसईजेड |
| 2 | क्षेत्र | आईटी/आईटीईएस |
| 3 | मीटिंग नं. | 27 वीं |
| 4 | तारीख | 30.05.2024 |

उपस्थित सदस्य

| क्रमांक न. | नाम और पदनाम (एस/श्री.) | विभाग |
|------------|--|--------------------------------|
| 1 | श्रीमती मितल हिरेमठ संयुक्त विकास आयुक्त पुणे | पुणे क्लस्टर एसईजेड, पुणे |
| 2 | डॉ. दिलीराज दाभोले, उप निदेशक डीजीएफटी, | पुणे डीजीएफटी विभाग से नामित |
| 3 | श्रीमती अर्चना परब सहायक आयुक्त, आयकर विभाग | आयकर विभाग से नामित |
| 4 | श्रीमती मालती जे. नायर, अधीक्षक | सीमा शुल्क विभाग पुणे से नामित |

विशेष आमंत्रित

| क्रमांक न. | नाम और पदनाम (एस/श्री.) | विभाग |
|------------|---------------------------------------|-----------------------------|
| 1 | श्री सतबीर शर्मा, विनिर्दिष्ट अधिकारी | सीप्ले-एसईजेड, पुणे क्लस्टर |

एजेंडा आइटम नंबर 01: 29.02.2024 को आयोजित 26 वीं बैठक के कार्यवृत्त की पुष्टि:

विचार-विमर्श के बाद, समिति ने 29.02.2024 को आयोजित 26 वीं यूनिट अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।

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एजेंडा आइटम नंबर.02: मेसर्स विप्रो लिमिटेड (डेवलपर) और यूनिट-1,2,3,4,6,7 द्वारा निदेशक मंडल में बदलाव की मंजूरी के लिए प्रस्तुत आवेदन।

विचार-विमर्श के बाद, समिति ने MOC&I द्वारा जारी निर्देश 109 दिनांक 18.10.2021 के अनुसार, निदेशक मंडल में बदलाव के लिए यूनिट के प्रस्ताव को मंजूरी दे दी, जैसा कि नीचे बताया गया है:

| सीरीयल नम्बर | निदेशकों का नाम | पद का नाम |
|--------------|-----------------------------------|---|
| 1 | श्री रशीद ए प्रेमजी | अध्यक्ष |
| 2 | श्री श्रीनिवास पालिया | मुख्य कार्यकारी अधिकारी एवं प्रबंध निदेशक |
| 3 | श्री. अजीम हाशिम प्रेमजी | गैर-कार्यकारी गैर-स्वतंत्र निदेशक |
| 4 | श्री कन्नन नारायणन श्रीनिवास | स्वतंत्र निदेशक |
| 5 | डॉ. पैट्रिक जॉन एनिस | स्वतंत्र निदेशक |
| 6 | श्री.पैट्रिक लुसिएन आंद्रे डुपुइस | स्वतंत्र निदेशक |
| 7 | श्री दीपक माधव सातवलेकर | स्वतंत्र निदेशक |
| 8 | श्रीमती. तुलसी नायडू | स्वतंत्र निदेशक |
| 9 | कुमारी पैवी रेकोनेन | स्वतंत्र निदेशक |

अनुमोदन एमओसी&आई द्वारा जारी अनुदेश संख्या 109 में निर्धारित शर्तों के अधीन है,

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

| | | |
|--|-----------------|----------------------------|
| Minutes of the 27 th Meeting of the Approval Committee held under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of M/s. Wipro Ltd.-SEZ, Hinjawadi, Phase-II SEZ, Pune, held on 30.05.2024. | | |
| 1 | Name of the SEZ | M/s. Wipro Ltd. (Phase II) |
| 2 | Sector | IT/ITES |
| 3 | Meeting No. | 27 th |
| 4 | Date | 30.05.2024 |

Members present

| Sr | Name and Designation (S/Shri.) | Department |
|----|--------------------------------|------------------------|
| 1 | Smt. Mital Hiremath | Pune Cluster SEZ, Pune |

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| | | |
|---|---|-----------------------------|
| | Joint Development Commissioner | |
| 2 | Dr. Dileeraj Dabhole, Dy.DGFT | Nominee of DGFT, Pune |
| 3 | Smt. Archana Parab Asst. Commissioner, IT | Nominee of Income Tax, Pune |
| 4 | Smt. Malathi J. Nair Superintendent, Customs | Nominee of Customs, Pune |

Special Invitee

| Sr | Name and Designation | Department |
|----|---------------------------------------|-------------------------|
| 1 | Shri Satbir Sharma, Specified Officer | SEEPZ-SEZ, Pune Cluster |

Agenda Item No.01: Confirmation of Minutes of the 26th meeting held on 29.02.2024

After deliberation, the Committee confirmed the minutes of the 26th Approval Committee meeting held on 29.02.2024.

Agenda Item No.02: Application for change in Composition of Board of Directors submitted by M/s. Wipro Ltd. (Developer) and Unit-1,2,3,4,6,7

After deliberation, the Committee approved the proposal of the M/s. Wipro Ltd. (Developer) and their Unit-1,2,3,4,6,7, for change in Composition of Board of Directors, in terms of Instruction No 109, dated 18.10.2021, issued by MOC&I, as detailed below:

Approved List of Directors:

| Sr. No | Name of Directors | Designation |
|--------|------------------------------------|---|
| 1 | Mr. Rashid A. Premji | Chairman |
| 2 | Mr. Srinivas Pallia | Chief Executive Officer and Managing Director |
| 3 | Mr. Azim Hasham Premji | Non-executive Non-Independent Director |
| 4 | Mr. Kannan Narayanan Srinivas | Independent Director |
| 5 | Dr. Patrick John Ennis | Independent Director |
| 6 | Mr. Patrick Lucien Andre Dupuis | Independent Director |
| 7 | Mr. Deepak Madhav Satwalekar | Independent Director |
| 8 | Mrs. Tulsi Naidu | Independent Director |
| 9 | Ms. Paivi Rekonen | Independent Director |

The approval is subject to the conditions as laid down in Instruction No. 109, as

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applicable, issued by MOC&I dated 18.10.2021.

Meeting ended with a vote of thanks to the Chair.

(ज्ञानेश्वर बी. पाटील, आईएएस)
(Dnyaneshwar B. Patil, IAS)
अध्यक्ष एवं विकास आयुक्त
Chairman-cum- Development
Commissioner

ACTION TAKEN REPORT FOR THE APPROVAL COMMITTEE MEETING HELD ON 30.05.2024 IN RESPECT OF M/s. WIPRO LTD. APPROVED ON 04.06.2024

| Name of the unit | Subject | Action Taken |
|-------------------------|---|---|
| M/S Wipro Limited | Application for change in Composition of Board of Directors submitted by M/s. Wipro Ltd. (Developer) and Unit-1,2,3,4,6,7 | Approval letter for change in Composition of Board of Directors was issued to the units on 06.06.2024 |

| | | | | | | | |
|--------------|----------------|----------------|---|---|--------------|--------------|-------------|
| 2019-20 | 27.00 | 18.65 | - | - | 34.85 | 4.79 | 0.00 |
| 2020-21 | 144.00 | 19.02 | - | - | | 4.34 | 0.00 |
| 2021-22 | 304.00 | 1145.42 | - | - | | 18.99 | 0.00 |
| 2022-23 | 304.00 | 1341.11 | - | - | | 9.44 | 0.00 |
| 2023-24 | 320.00 | 2360.60 | - | - | | -0.64 | 0.00 |
| Total | 1099.00 | 4884.80 | - | - | 34.85 | 36.92 | 0.00 |

Cumulative NFE achieved: FY 2019-20 to FY 2023-24

(Rs. In Crores)

1.

| Year | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------|---------------------------|
| 2019-20 | 18.17 | 97.43 |
| 2020-21 | 36.29 | 96.31 |
| 2021-22 | 1178.89 | 99.64 |
| 2022-23 | 2516.26 | 99.68 |
| 2023-24 | 4873.16 | 99.76 |

Employment Achievement (Direct): FY 2023-2024

The details of Employment projected and achieved by the end of 5th year of the 1st Block period i.e FY 2023-24 is as detailed below;

| | Projected | Actual |
|--------------|-------------|-------------|
| Men | 1920 | 1897 |
| Women | 1280 | 1021 |
| TOTAL | 3200 | 2918 |

Other Information:

| | |
|------------------------------------|--|
| LOA No. & Date | SEEPZ/NEWSEZ/WL/07/2018-19/221 Dated 06.09.2018 |
| Location of Unit | Wipro SEZ, Plot No 31, Rajiv Gandhi Info Tech Park, Hinjewadi, Phase II, Pune- 411057. |
| Validity of LOA | 12.09.2024 |
| Item(s) of manufacture/ Services | IT/ITES |
| Date of commencement of production | 13.09.2019 |
| Execution of BLUT | 05.07.2022 |
| Outstanding Rent dues | NA |

| | | |
|---|--|-------|
| Labour Dues | NA | |
| Validity of Lease Agreement | NA | |
| 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 31.03.2024 | a. 3200 employees (Men-1920, Women-1280) b. 2918 employees (Men- 1897, Women- 1021) | |
| Area allotted (in sq.ft.) | 359345.02 Sq.ft | |
| Area available for each employee per sq.ft. basis (area / no. of employees) | 123.15 Sq.ft | |
| Investment till date | Building | NA |
| | Plant & Machinery | 81.82 |
| 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 23.09.2024 has reported that SEZ Unit has submitted the following:

Export From the period 2019-2020 to 2023-2024

(Rs. in Cr.)

| Year/ Period | Figures reported in APR (FOB Value) | Figures as per Softex / Customs Records | Difference, if any | Reason for Difference / Remarks |
|--------------|-------------------------------------|---|--------------------|---|
| 2019-2020 | 18.65 | 18.65 | 0 | - |
| 2020-2021 | 19.03 | 19.03 | 0 | - |
| 2021-2022 | 1145.42 | 141.21 | 1004.21 | The difference is due to the fact the the income of 1004.21 Cr is on account of income from "Onsite Services" and the same is reported in APR but not in Softex |

| | | | | |
|------------|---------|---------|---------|--|
| 2022-2023 | 1337.45 | 345.17 | 992.27 | The difference is due to the fact the the income of 992.27Cr is on account of income from "Onsite Services" and the same is reported in APR but not in Softex |
| 2023-2024 | 2142.17 | 1107.45 | 1034.72 | The difference is due to the fact the the income of 1034.72Cr is on account of income from "Onsite Services" and the same is reported in APR but not in Softex |
| Total | 4662.72 | 1631.51 | | |
| Projection | 1099.00 | | | Exceeded the projection by 3563.72 Cr |

Import

(Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis: From the year 2019-2020 to 2023-2024

(Rs. in Cr.)

| Year/ Period | Figures as per Revised APR | Figures as per SEZ Online / Customs Records | Difference, if any | Reason for Difference / Remarks |
|--------------|----------------------------|---|--------------------|---|
| 2019-2020 | 6.08 | 6.08 | 0.00 | -- |
| 2020-2021 | 4.34 | 5.79 | -1.45 | loan shipment transaction of INR 1.45 not considered for NFE hence difference of 1.45 |
| 2021-2022 | 19.11 | 20.96 | -1.85 | Difference is on account of Request ID 172200933391 and 172200934065 assessed in 2021-22 and material received and bonded in 2022-23 for INR 18462152.00* hence difference of 1.85Cr |
| 2022-2023 | 9.69 | 7.84 | 1.85 | Difference is on account of material received and bonded in 2022-23 for INR 18462152.00 for which Request ID 172200933391 and 172200934065 assessed in 2021-22 hence difference of 1.85Cr |
| 2023-2024 | 1.71 | 1.71 | 0.00 | -- |

Raw Material From the year 2019-2020 to 2023-2024

| Year/ Period | Figures as per APR | Figures as per SEZ Online / Customs Records | Difference, if any | Reason for Difference / Remarks |
|--------------|--------------------|---|--------------------|---------------------------------|
|--------------|--------------------|---|--------------------|---------------------------------|

| | | | | |
|-----------|---|---|---|---|
| 2019-2020 | - | - | - | - |
| 2020-2021 | - | - | - | - |
| 2021-2022 | - | - | - | - |
| 2022-2023 | - | - | - | - |
| 2023-2024 | - | - | - | - |

**The unit is a Service Industry providing IT & ITES services, hence no Raw Material was imported or procured by them till date.

BLUT

| | | | | | |
|---|--|-------------|---------------------------------|----------|---------------|
| 1 | Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) TOTAL Duty value of BLUT Executed Bond Balance | (Rs. In Cr) | | | |
| | | BLUT | Date | CG | Duty Foregone |
| | | BLUT1 | 17-Oct-18 | 33.75 | 7.81 |
| | | BLUT2 | 8-Jun-20 | 71.59 | 14.24 |
| | | Add BLUT | 7-Jul-22 | 6.36 | 1.52 |
| | | | 11.70 | 23.57 | |
| 2 | Total Duty Foregone on goods & services procured Category Wise & Year wise | (Rs. In Cr) | | | |
| | | F.Y. | Goods Imported & Indegenious | Services | |
| | | 2019-20 | 3.92 | 0.00 | |
| | | 2020-21 | 5.68 | 0.00 | |
| | | 2021-22 | 7.80 | 0.34 | |
| | | 2022-23 | 2.00 | 0.07 | |
| | | 2023-24 | 1.08 | 1.00 | |
| | Total | 20.48 | 1.41 | | |
| 3 | Has the Unit procured goods and or services without having sufficient balance in their BLUT. If yes, Month & Year when the BLUT was exhausted. | No | | | |
| | Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT | | | | |

| (d) | Employment generated as on date (as on end of block period / year up to which monitoring is being done) | <table border="1"> <thead> <tr> <th>Year</th> <th>Men</th> <th>Women</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>2019-20</td> <td>29</td> <td>16</td> <td>45</td> </tr> <tr> <td>2020-21</td> <td>29</td> <td>16</td> <td>45</td> </tr> <tr> <td>2021-22</td> <td>1136</td> <td>611</td> <td>1747</td> </tr> <tr> <td>2022-23</td> <td>1897</td> <td>1021</td> <td>2918</td> </tr> <tr> <td>2023-24</td> <td>1897</td> <td>1021</td> <td>2918</td> </tr> <tr> <td>Projection</td> <td>1920</td> <td>1280</td> <td>3200</td> </tr> <tr> <td>Shorfall</td> <td>23</td> <td>259</td> <td>282</td> </tr> </tbody> </table> | Year | Men | Women | Total | 2019-20 | 29 | 16 | 45 | 2020-21 | 29 | 16 | 45 | 2021-22 | 1136 | 611 | 1747 | 2022-23 | 1897 | 1021 | 2918 | 2023-24 | 1897 | 1021 | 2918 | Projection | 1920 | 1280 | 3200 | Shorfall | 23 | 259 | 282 |
|------------|---|--|--------|-----|---------|-------|---------|------|------|------|---------|------|------|------|---------|------|------|------|---------|------|------|------|---------|------|--------|--------|------------|------|------|------|----------|----|-----|-----|
| Year | Men | Women | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019-20 | 29 | 16 | 45 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 29 | 16 | 45 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021-22 | 1136 | 611 | 1747 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022-23 | 1897 | 1021 | 2918 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023-24 | 1897 | 1021 | 2918 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Projection | 1920 | 1280 | 3200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Shorfall | 23 | 259 | 282 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) | <p>Details of pending Foreign Remittance beyond Permissible period if any (as on 31.03.2023)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p> | Nil | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) | <p>Whether all Softex has been filed for the said 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> | Yes. All softex forms filed for the monitoring period. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) | 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. | Yes. All softex forms certified for the monitoring period. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) | Whether unit has filed any request for Cancellation of Softex | No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) | <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>Yes (Rs. In Cr)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>INR</th> <th>Non INR</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>2019-20</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>2020-21</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>2021-22</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>2022-23</td> <td>0.27</td> <td>3.66</td> <td>3.93</td> </tr> <tr> <td>2023-24</td> <td>1.64</td> <td>175.60</td> <td>177.24</td> </tr> </tbody> </table> | Year | INR | Non INR | Total | 2019-20 | 0.00 | 0.00 | 0.00 | 2020-21 | 0.00 | 0.00 | 0.00 | 2021-22 | 0.00 | 0.00 | 0.00 | 2022-23 | 0.27 | 3.66 | 3.93 | 2023-24 | 1.64 | 175.60 | 177.24 | | | | | | | | |
| Year | INR | Non INR | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019-20 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021-22 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022-23 | 0.27 | 3.66 | 3.93 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023-24 | 1.64 | 175.60 | 177.24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| (k) | <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> | <p>Yes.</p> <p>Unit has cleared Ewaste / Srcap into DTA as under :</p> <p style="text-align: right;">(Rs. In Cr)</p> <table border="1" data-bbox="707 398 1270 707"> <thead> <tr> <th>FY</th> <th>A.V.</th> <th>Duty Paid</th> </tr> </thead> <tbody> <tr> <td>2019-20</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>2020-21</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>2021-22</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>2022-23</td> <td>0.14</td> <td>0.02</td> </tr> <tr> <td>2023-24</td> <td>0.35</td> <td>0.08</td> </tr> <tr> <td>Total</td> <td>0.49</td> <td>0.10</td> </tr> </tbody> </table> | FY | A.V. | Duty Paid | 2019-20 | 0.00 | 0.00 | 2020-21 | 0.00 | 0.00 | 2021-22 | 0.00 | 0.00 | 2022-23 | 0.14 | 0.02 | 2023-24 | 0.35 | 0.08 | Total | 0.49 | 0.10 |
|---------|--|---|----|------|-----------|---------|------|------|---------|------|------|---------|------|------|---------|------|------|---------|------|------|-------|------|------|
| FY | A.V. | Duty Paid | | | | | | | | | | | | | | | | | | | | | |
| 2019-20 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | |
| 2021-22 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | |
| 2022-23 | 0.14 | 0.02 | | | | | | | | | | | | | | | | | | | | | |
| 2023-24 | 0.35 | 0.08 | | | | | | | | | | | | | | | | | | | | | |
| Total | 0.49 | 0.10 | | | | | | | | | | | | | | | | | | | | | |
| (l) | <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> | <p>NO</p> | | | | | | | | | | | | | | | | | | | | | |
| (m) | <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>Yes. The same has been processed for approval by the SO Office</p> | | | | | | | | | | | | | | | | | | | | | |
| (n) | <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> | <p>Yes</p> | | | | | | | | | | | | | | | | | | | | | |
| (o) | <p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p> | <p>NIL</p> | | | | | | | | | | | | | | | | | | | | | |

| | | |
|-----|---|--|
| (p) | <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>The unit is availing cafeteria / canteen facility of the developer; Operated as per the Authorised Operation letter issued by MoC .</p> |
| (q) | <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>Nil</p> |

e. **ADC's Recommendation:**

1. The Unit has achieved export revenue of Rs. 3675.00 Crores as against projected export of Rs. 1099.00 Crores i.e. 334% by the end of 05th year of 1st Block period i.e FY 2019-20 to FY 2023-24.
2. The unit has achieved positive NFE of Rs. 4693.90 Crores in the fifth year of 1st Block Period 2023-24 on cumulative basis. i.e. 99.75%.
3. The unit is directed to revise their APR as discrepancy is observed in Export figures and DTA sales provided by the unit and payment received in foreign currency during the FY 2022-23 & 2023-24.
4. It is observed from the SO Report that, the unit has made DTA sale as detailed below and received payment in INR.:

(Rs. In Crores)

| Financial Year | Payment in INR |
|----------------|----------------|
| 2022-23 | 0.27 |
| 2023-24 | 1.64 |
| Total | 1.91 |

5. Since providing of "Services" in DTA against payment received in INR does not qualify as 'Services' as per definition given in Section 2(z) of the SEZ Act, 2005, The unit has made violation of various provision of SEZ Act / Rules and under Foreign Trade (Development and Regulation) Act, 1992.

Approval Committee may kindly Monitor the performance of the unit for FY 2019-20 to FY 2023-24 i.e. 5 years of 1st Block Period, in terms of Rule 54 of SEZ Rules, 2006.
