

**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. EON KHARADI
INFRASTRUCTURE PVT. LTD.-SEZ, PHASE I.**

DATE : 21.02.2025

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
21.02.2025**

INDEX

Agenda Item No.	Subject
Agenda Item No. 01 :-	Confirmation of the Minutes of the meeting held on 17.01.2025
Agenda Item No. 02 :-	Action taken report for the Minutes of the meeting held on 17.01.2025
Agenda Item No. 03 :-	Monitoring of Performance for M/s.CA India Technologies Pvt. Ltd
Agenda Item No. 04 :-	Monitoring of Performance for M/s. Global Advertisement Services Pvt. Ltd.
Agenda Item No. 05 :-	Monitoring of Performance for M/s. Credit Suisse Services India Pvt. Ltd

मैसर्स ईओएन खराडी इंफ्रास्ट्रक्चर प्रा. लिमिटेड-चरण- I एसईजेड, खराडी, पुणे, के आईटी-आईटीईएस सेक्टर के विशिष्ट विशेष आर्थिक क्षेत्र के लिए क्षेत्रीय विकास आयुक्त सीपज़-एसईजेड, मुंबई की अध्यक्षता में 17.01.2025 को आयोजित अनुमोदन समिति की 124वीं बैठक का विवरण		
1	एसईजेड का नाम	मैसर्स.ईओएन खराडी इंफ्रास्ट्रक्चर प्रा. लिमिटेड-एसईजेड, चरण I
2	क्षेत्र	आईटी/आईटीईएस
3	मीटिंग नं	124 वी
4	तारीख	17.01.2025

उपस्थित सदस्य:

क्र.	नाम और पदनाम (एस/श्री.)	विभाग
1	श्रीमती मितल हिरेमठ, संयुक्त विकास आयुक्त	पुणे क्लस्टर एसईजेड, पुणे
2	श्री संजय बांगर, उप निदेशक उद्योग, उद्योग विभाग, पुणे क्षेत्र	महाराष्ट्र सरकार से नामित
3	श्रीमती अर्चना परब,सहायक आयुक्त, आयकर विभाग	आयकर विभाग से नामित
4	डॉ. अर्चना पठारे, क्षेत्रीय अधिकारी	एमआईडीसी, पुणे
5	श्री. मंचक जाधव, उप-क्षेत्रीय अधिकारी	महाराष्ट्र प्रदूषण नियंत्रण बोर्ड से नामित
6	श्रीमती पुष्पा गंगावणे, एफटीडीओ	पुणे डीजीएफटी विभाग से नामित
7	श्रीमती मनीषा बिनॉय, सीमा शुल्क अधीक्षक	सीमा शुल्क विभाग पुणे नामित

शेष आमंत्रित :

क्र.	नाम एवं पदनाम(श्री/ श्रीमती)	विभाग
1	श्री. शम्भू दयाल मीना, विनिर्दिष्ट अधिकारी	सीपज़-एसईजेड, पुणे क्लस्टर

एजेंडा आइटम नंबर 01: दिनांक 11.12.2024 को आयोजित 123 वीं बैठक के कार्यवृत्त की पुष्टि विचारविमर्श के बाद, समिति ने 11.12.2024 को आयोजित अनुमोदन समिति की 123 वीं बैठक के कार्यवृत्त की पुष्टि की

एजेंडा आइटम नंबर 02: 11.12.2024 को आयोजित बैठक के कार्यवृत्त के लिए की गई कार्रवाई रिपोर्ट विचार-विमर्श के बाद, समिति ने 11.12.2024 को आयोजित बैठक के लिए की गई कार्रवाई रिपोर्ट नोट की है एडीसी ने सूचित किया है कि ईओएन खराडी इंफ्रास्ट्रक्चर प्रा. लिमिटेड-चरण- I एसईजेड में कोई भी एजेंडा लंबित नहीं है

एजेंडा आइटम नंबर 03: मैसर्स ईटन टेक्नोलॉजीज प्राइवेट लिमिटेड द्वारा प्रस्तुत अनुमान में संशोधन के साथ क्षेत्र के आंशिक विलोपन की मंजूरी के लिए आवेदन विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 19(2) के अनुसार, अनुमानों में संशोधन के साथ क्षेत्र को आंशिक रूप से हटाने के लिए इकाई के प्रस्ताव को मंजूरी दे दी, जैसा कि नीचे बताया गया है;

हटाया जाने वाला स्वीकृत स्थान/क्षेत्र:		
मौजूदा स्थान और वर्ग फुट	क्षेत्र का प्रस्तावित आंशिक विलोपन और वर्ग फुट	हटाने के बाद शेष क्षेत्र

क्लस्टर सी विंग 1 दूसरी मंजिल, चौथी और 5वीं मंजिल और क्लस्टर बी विंग 3, 6वीं और 7वीं मंजिल, ईओएन फ्री जोन प्लॉट नंबर 1 सर्वे नंबर 77 एमआईडीसी खराड़ी नॉलेज पार्क खराड़ी पुणे-411014 मापने का क्षेत्र: 150,157 वर्ग फुट	क्लस्टर सी विंग 1 दूसरी मंजिल ईओएन फ्री जोन प्लॉट नंबर 1 सर्वे नंबर 77 एमआईडीसी खराड़ी नॉलेज पार्क खराड़ी पुणे-411014 मापने का क्षेत्र: 29,676 वर्ग फुट	क्लस्टर सी विंग 1 चौथी और 5वीं मंजिल और क्लस्टर बी विंग 3 6वीं और 7वीं मंजिल पर ईओएन फ्री जोन प्लॉट नंबर 1 सर्वे नंबर 77 एमआईडीसी खराड़ी नॉलेज पार्क खराड़ी पुणे-411014 मापने का क्षेत्र: 120,481 वर्ग फुट
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अनुमानों में संशोधन को मंजूरी

(रु. करोड़ों में)

क्र	विवरण	2022-23	2023-24	2024-25	2025-26	2026-27	कुल
1.	निर्यात का एफओबी मूल्य	450.53	504.88	546.37	544.82	573.28	2619.88
2.	विदेशी मुद्रा व्यय	27.15	30.04	1733.21	26.33	26.66	1843.39
3.	शुद्ध विदेशी मुद्रा	423.38	474.84	(1186.84)	518.49	546.62	776.49
1.	संयंत्र एवं मशीनरी/पूँजीगत वस्तुओं में निवेश						
i.	स्वदेशी						20.62
ii.	आयातित						4.02
	कुल						24.64
2.	सेवाओं का मूल्य						
i.	स्वदेशी						188.05
ii.	आयातित						75.84
	कुल						263.89
	रोज़गार (पुरुषों -721, महिला-414)						1135

एजेंडा आइटम नंबर 04: मेसर्स सियर्स आईटी एंड मैनेजमेंट सर्विसेज इंडिया प्राइवेट लिमिटेड के प्रदर्शन की निगरानी

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के संदर्भ में, तीसरे ब्लॉक अवधि के वित्त वर्ष 2019-20 से वित्त वर्ष 2023-24 तक 5 वर्षों के लिए इकाई के प्रदर्शन को नोट किया जाँ जैसा कि नीचे बताया गया है:

- यूनिट ने वित्त वर्ष 2023-24 में संचयी आधार पर 648.29 करोड़ रुपये के अनुमानित निर्यात के मुकाबले 665.79 करोड़ रुपये का निर्यात हासिल किया है
- यूनिट ने वित्त वर्ष 2023-24 में संचयी आधार पर 439.42 करोड़ रुपये यानी 66.00 % का सकारात्मक एन.एफ.ई (नेट विदेशी मूल्य) हासिल किया है
- यूनिट ने तीसरे ब्लॉक अवधि में अनुमानित रोजगार 305 के मुकाबले 352 कर्मचारियों (पुरुष-316, महिला-36) का रोजगार हासिल किया है

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई

Minutes of the 124 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. EON Kharadi Infrastructure Pvt. Ltd.–Phase-I SEZ, Kharadi, Pune, held on 17.01.2025		
1	Name of the SEZ	M/s. EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase I
2	Sector	IT/ITES
3	Meeting No.	124th Meeting
4	Date	17.01.2025

Members present:

Sr No.	Name and Designation(S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Shri. Sanjay Bangar Deputy Director of Industries, Pune Region	Nominee of Govt. of Maharashtra
3	Smt. Archana Parab, Asst. Commissioner, IT	Nominee of Income Tax, Pune
4	Dr. Archana Pathare,Regional Officer	MIDC, Pune
5	Shri. Manchak Jadhav Sub-Regional Officer	Nominee of Maharashtra Pollution Control Board
6	Smt. Pushpa Gangawane. FTDO	Nominee of DGFT, Pune
7	Smt. Manisha Binoy Superintendent	Nominee of Customs, Pune

Special Invitee:

Sr	Name and Designation	Department
1	Shri. Shambhu Dayal Meena Specified Officer	SEEPZ-SEZ, Pune Cluster

Agenda Item No.01: Confirmation of the Minutes of the 123th meeting held on 11.12.2024

After deliberation, the Committee confirmed the minutes of the 123th meeting of Approval Committee held on 11.12.2024.

Agenda Item No.02: Action taken report for the minutes of the meeting held on 11.12.2024.

After deliberation, the Committee has noted the Action taken report for the meeting held on 11.12.2024. ADC has informed that there are no pending agendas in r/o EON Kharadi Infrastructure Pvt. Ltd. Phase - I SEZ.

Agenda Item No.03: Application for Approval of Partial Deletion of area with Revision in projection submitted by M/s. Eaton Technologies Pvt. Ltd.

After deliberation, the committee approved the proposal of the Unit for partial Deletion of Area with Revision in Projections, in terms of Rule 19(2) of SEZ Rules, 2006, as detailed below;

Approved Location/Area to be Deleted:

Existing Location and Sq.ft.	Proposed Partial Deletion of area and Sq.ft.	Remaining area after deletion
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Cluster C, wing 1, 2 nd Floor, 4 th and 5 th Floor and at Cluster B, Wing 3, 6 th and 7 th Floors at EON Free Zone, Plot No. 1, Survey No. 77, MIDC Kharadi Knowledge Park Kharadi Pune-411014. Admeasuring area: 150,157 Sq.ft	Cluster C, Wing 1, 2 nd Floor at EON Free Zone, Plot No. 1, Survey No. 77, MIDC Kharadi Knowledge Park Kharadi Pune-411014. Admeasuring area: 29,676 Sq.ft.	Cluster C, Wing 1, 4 th and 5 th Floor and at Cluster B, Wing 3, 6 th and 7 th Floors at EON Free Zone, Plot No. 1, Survey No. 77, MIDC Kharadi Knowledge Park Kharadi Pune-411014 Admeasuring area: 120,481 Sq.ft
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Approved Revision in Projections

(Rs. In Crores)

Sr.No	Particulars	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
1.	FOB Value of exports	450.53	504.88	546.37	544.82	573.28	2619.88
2.	Foreign Exchange outgo	27.15	30.04	1733.21	26.33	26.66	1843.39
3.	Net Foreign Exchange	423.38	474.84	(1186.84)	518.49	546.62	776.49
1.	Investment in Plant & Machinery/Capital Good						
i.	Indigenous						20.62
ii	Imported						4.02
	Total						24.64
2.	Value of Services						
i.	Indigenous						188.05
ii.	Imported						75.84
	Total						263.89
	Employment (Men-721, Women-414)						1135

Agenda Item No.04: Monitoring of Performance for M/s. Sears IT & Management Services India Pvt. Ltd

After deliberation, the committee noted the performance of the unit for 5 years from FY 2019-20 to FY 2023-24 of 3rd Block period., in terms of Rule 54 of SEZ Rules, 2006. As detailed below:

- The Unit has achieved export revenue of **Rs. 665.79 Crores** as against the projected export of **Rs. 648.29 Crores** on cumulative basis in FY 2023-24.
- The unit has achieved positive NFE of **Rs. 439.42 Crores** i.e., 66.00% on cumulative basis in FY 2023-24.
- The unit has achieved employment of 352 employees (Men-316, Women-36) against the projected employment of 305.in the 3rd block period.

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 for Approval Committee held on 17-01-2025

Agenda Item No.	Subject	Remarks
Agenda Item No. 02	Application for Deletion of Space(M/s. Eaton Technologies Pvt. Ltd.)	Approval letter is issued to the Unit on 27.01.2025.
Agenda Item No. 03	Application for Monitoring of Performace(M/s. Sears IT Management Services India Pvt. Ltd.)	Approval letter is issued to the Unit on 27.01.2025.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring of the performance of M/s. CA India Technologies Pvt. Ltd. an IT/ITES located at M/s. EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase-I for FY 2019-20 to 2023-24 of 1st Block period.

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

Monitoring of the performance of the unit for 5 years from FY 2019-20 to FY 2023-24 of 1st Block period, in terms of Rule 54 of SEZ Rules, 2006.

**c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/
Notification :-**

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".

d. Other Information: -

**Original Approved Projections: (1st block Period at the time of Setting up of new Unit)
(Rs. In Cr.)**

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	254.38	279.82	307.80	338.58	372.44	1553.02
FE outgo	44.03	1.52	3.07	20.24	4.12	72.98
NFE	210.35	278.30	304.73	318.34	368.32	1480.04

**Revised Projections: (1st block Period at the time of Broad Banding of Additional Services)
(Rs. in Cr)**

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	420.41	462.45	508.69	559.56	615.53	2566.64
FE outgo	44.66	1.59	3.15	21.10	4.22	74.72
NFE	375.75	460.86	505.54	538.46	611.31	2491.92

Performance as compared to projections: FY 2019-20 to 2023-24 (Rs. In Cr)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual

2019-20	420.41	23.68	0.00		74.72	24.28	0.00
2020-21	462.45	827.51				4.28	0.00
2021-22	508.69	774.31				1.71	0.00
2022-23	559.56	591.68				2.13	0.00
2023-24	615.53	798.73		0.64		0.80	0.00
TOTAL	2566.64	3015.91	0.00	0.64	74.72	33.2	0.00

Cumulative NFE achieved:

(Rs. In Cr)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	21.25	89.74%
2020-21	845.9	99.38%
2021-22	1617.19	99.49%
2022-23	2205.62	99.48%
2023-24	3001.03	99.51%

Employment Achievement:

	Approved	Achieved
Men	952	400
Women	198	77
Total	1150	477

Reason for Less Employment:

The unit stated that there was a business reorganization due to the acquisition of a partial business of Symantec in Pune by their unit. Due to the post-operational activities envisaged by management, there was a reengineering of resources. Accordingly, considering the requirements and necessity of operations to be carried out, there was a gradual reduction in the Head count.

LOA No. & Date	SEEPZ-SEZ/CAITPL/46/EKIPL-SEZ/2019-20 Dated 28.01.2019
Location of Unit	Ground to 3 rd Floor, Wing 2, Cluster B, EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Plot No.1, survey No.77, MIDC Kharadi Knowledge Park, Kharadi Pune-411014.
Validity of LOA	14.02.2025
Item(s) of manufacture/ Services	IT & ITES
Date of commencement of production	15.02.2020
Execution of BLUT	Rs. 74.88 Crores.
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	10 Year
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA

Projected employment for the block period		477 (Men-400, Women-77)
No. of employees as on 31.03.2024		
Area allotted (in sq.ft.)		1,44,985.81 .Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)		303.95 Sq.ft
Investment till date	Building	-
	Plant & Machinery	55.80 Crores
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 03.02.2025 has reported as detailed below:

EXPORT

(Rs. In Crores)

Year/ Period	Figures reported in APR	Figures as per Softex/ Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2019-20	23.68	75.63	-51.95	There is an error in reporting the figure in APR by the client as they failed to consider all the invoices in the said APR filed. The unit submitted that they will revise the APR accordingly.
2020-21	827.51	827.51	0.00	--
2021-22	774.31	769.78	4.53	Unit has wrongly Considered Invoice No. 4263SEZ272021 Dt 15.07.2020 twice in FY 2020-21 and 2021-22. Hence the difference of Rs 4.53 Crores in the current year.

2022-23	591.68	597.27	-5.59	The difference is due to Exchange Rate
2023-24	798.73	800.43	-1.70	The difference is due to Exchange Rate

IMPORT

**(Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.)
(Rs. In Crores)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2019-20	24.28	24.27	0.01	Unit has considered Assessable Value instead of CIF Value. The actual import as per CUSTOMS records for the Year is 5.85 crores and the amount of 18.42 crores pertains to Intra SEZ transfer. (Goods received from Symantec Software India Pvt. Ltd under Request ID No 371901448155 and 371901448251).
2020-21	28.55	4.28	24.27	As per APR format the value reported is Cumulative Value, i.e, Total Value of Currently Existing Capital Goods Imported for the past 10 years (incl. this year). The Actual Import Procurement is Rs 4.28 crores as per CUSTOMS Records for the Year. Difference Due to Cumulative value reported.
2021-22	30.26	1.71	28.55	As per APR format the value reported is Cumulative Value, i.e, Total Value of Currently Existing Capital Goods Imported for the past 10 years (incl. this year). The Actual Import Procurement is Rs 1.71 crores as per CUSTOMS Records for the Year. Difference Due to Cumulative value reported.

2022-23	32.35	2.09	30.26	<p>As per APR format the value reported is Cumulative Value, i.e, Total Value of Currently Existing Capital Goods Imported for the past 10 years (incl. this year).</p> <p>The Actual Import Procurement is Rs 2.09 crores as per CUSTOMS Records for the Year.</p> <p>Difference Due to Cumulative value reported.</p>
2023-24	33.19	0.84	32.35	<p>As per APR format the value reported is Cumulative Value, i.e, Total Value of Currently Existing Capital Goods Imported for the past 10 years (incl. this year).</p> <p>The Actual Import Procurement is Rs 0.84 crores as per CUSTOMS Records for the Year.</p> <p>Difference Due to Cumulative value reported.</p>

Raw Material

(Amt In Cr)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2019-20 To 2023-24	0.00	0.00	0.00	--

BLUT

(Amt in Cr)

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>	<table><tr><th>Date of Acceptance</th><th>BLUT Amount</th></tr><tr><td>31.10.2019</td><td>15.42 Crore</td></tr><tr><td>16.08.2021</td><td>9.25 Crore</td></tr><tr><td>17.12.2020</td><td>5.00 Crore</td></tr><tr><td>21.03.2022</td><td>20.00 Crore</td></tr><tr><td>07.10.2024</td><td>25.22 Crore</td></tr><tr><td>Total</td><td>74.88 Crore</td></tr></table>	Date of Acceptance	BLUT Amount	31.10.2019	15.42 Crore	16.08.2021	9.25 Crore	17.12.2020	5.00 Crore	21.03.2022	20.00 Crore	07.10.2024	25.22 Crore	Total	74.88 Crore							
Date of Acceptance	BLUT Amount																						
31.10.2019	15.42 Crore																						
16.08.2021	9.25 Crore																						
17.12.2020	5.00 Crore																						
21.03.2022	20.00 Crore																						
07.10.2024	25.22 Crore																						
Total	74.88 Crore																						
2	<p>Total Duty Foregone on goods & services procured</p> <p>Category Wise:</p> <p>Year Wise:</p>	<table><tr><th>FY</th><th>Goods Imported & Indigenous</th><th>Services Imported & Indigenous</th></tr><tr><td>19-20</td><td>10.19</td><td>0.00</td></tr><tr><td>20-21</td><td>1.74</td><td>4.82</td></tr><tr><td>21-22</td><td>0.70</td><td>5.74</td></tr><tr><td>22-23</td><td>1.23</td><td>5.88</td></tr><tr><td>23-24</td><td>0.54</td><td>7.05</td></tr><tr><td>Total</td><td>14.41</td><td>23.48</td></tr></table>	FY	Goods Imported & Indigenous	Services Imported & Indigenous	19-20	10.19	0.00	20-21	1.74	4.82	21-22	0.70	5.74	22-23	1.23	5.88	23-24	0.54	7.05	Total	14.41	23.48
FY	Goods Imported & Indigenous	Services Imported & Indigenous																					
19-20	10.19	0.00																					
20-21	1.74	4.82																					
21-22	0.70	5.74																					
22-23	1.23	5.88																					
23-24	0.54	7.05																					
Total	14.41	23.48																					
(d)	<p>Employment made as on date (31.03.2024)</p> <p>(as on end of block period/ year up to which monitoring is being done)</p>	<p>Men: 400</p> <p>Women: 77</p> <p>Total No Employment :477</p> <p>The same has been verified from their Online MPR.</p>																					

(e)	<p>Details of Pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2024)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank/ RBI has been obtained.</p>	<p>No foreign remittance is pending as on 31.03.2024</p>
(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>	<p>Yes</p>
(g)	<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>Yes</p>
(h)	<p>Whether unit has filed any request for Cancellation of softex</p>	<p>No</p>
(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>No</p>
(j)	<p>SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.</p>	<p>NA</p>
(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>No</p>

(l)	<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
(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>	Yes, all the DSPF has been filed
(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>	Yes all the DTA has been filed.
(o)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	No
(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.</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>	No

(q)	Whether any violation of any of the provisions of law has been noticed/ observed by the Specified Officer during the period under monitoring.	NA
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e. **Recommendation:**

- The unit has achieved export revenue of Rs **3015.91** Cr. against the projected export of Rs **2566.64** Cr. on cumulative basis during 1st Block period i.e FY 2019-20 to 2023-24.
- The unit has achieved positive NFE of Rs. 3001.03 Cr. i.e., 99.51% in FY 2023-24 on cumulative basis.
- The unit has generated employment of **477** (Men-400, Women-77)
- Approval committee may kindly monitor the performance of the Unit for 5 years from 2019-20 to 2023-24 of 1st Block period, in terms of Rule 54 of SEZ Rules, 2006.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring of the performance of M/s. Global Advertisement Services Pvt. Ltd. an IT/ITES unit located in EON Kharadi Infrastructure Pvt. Ltd.-Phase-I-SEZ, for Last year of 2nd Block period i.e. FY 2019-20 and first four Years of 3rd Block Period i.e. FY 2020-21 to 2023-24.

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

Monitoring of the performance of the unit for last year of 2nd Block period i.e. FY 2019-20 and first four Years of 3rd Block Period i.e. FY 2020-21 to 2023-24, in terms of Rule 54 of SEZ Rules, 2006.

**c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/
Notification :-**

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".

d. Other Information: -

Performance as compared to projections: Last year of 2nd Block period i.e. FY 2019-20

Approved Projections: (Rs. In Cr.)

	2015-16	2016-17	2017-18	2018-19	2019-20	TOTAL
FOB value of export	59.73	70.17	81.63	94.99	110.93	417.45
FE outgo	1.03	1.08	1.14	1.19	1.25	5.70
NFE	58.70	69.08	80.49	93.80	109.68	411.75

Performance as compared to projections: (Rs. In Cr.)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	110.93	92.81	0.00	0.00	5.69	1.41	1.12
TOTAL	110.93	92.81	0.00	0.00	5.69	1.41	1.12

Cumulative NFE achieved: (Rs. in Cr.)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	366.21	98.92%

Performance as compared to projections: 4 years of 3rd Block period i.e. FY 2020-21 To 2023-24

Approved Projections: (Rs. In Cr.)

	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL
FOB Value of Exports	75.63	69.58	70.97	72.39	72.39	360.96
FE Outgo	0.28	0.28	0.28	0.28	0.28	1.43
NFE	75.34	69.29	70.68	72.10	72.10	359.52

Performance as compared to projections: (Rs. In Cr.)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	75.63	91.00	0.00	0.00	1.43	1.74	1.69
2021-22	69.58	94.04				-0.04	3.30
2022-23	70.97	93.47				-0.54	4.08
2023-24	72.39	91.28				0.62	4.08
TOTAL	288.57	369.79	0.00	0.00	1.43	1.78	13.15

Cumulative NFE achieved: (Rs. in Cr)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	88.71	97.49%
2021-22	178.91	96.68%
2022-23	267.80	96.15%
2023-24	354.44	95.84%

Employment Achievement:

	Approved	Achieved
Men	834	495
Women	416	204
Total	1250	699

LOA No. & Date	SEZ/PUNE/2S/2009-10/6801 Dated 05.03.2010
Location of Unit	6 th Floor, Wing 3, Cluster D, EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Plot Not.1 s. No.77, MIDC Kharadi Knowledge Park, Pune-411014.
Validity of LOA	18.05.2025
Item(s) of manufacture/ Services	IT & ITES
Date of commencement of production	19.05.2010
Execution of BLUT	Rs. 20.91 Crores.
Outstanding Rent dues	NA
Labour Dues	NA

Validity of Lease Agreement		-
Pending CRA Objection, if any		NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		NA
Projected employment for the block period		699 (Men-495, Women-204)
No. of employees as on 31.03.2023		
Area allotted (in sq.ft.)		38,081 .Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)		54.47 Sq.ft
Investment till date	Building	NA
	Plant & Machinery	23.39 Crores
Quantity and value of goods exported under Rule 34		NA
(unutilized goods)		
Value Addition during the monitoring period		NA
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.		

The Specified Officer report vide letter dated 11.02.2025 has reported as detailed below:

EXPORT (Rs. In Crores)

Year/ Period	Figures reported in APR	Figures as per Softex/ Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2019-20	92.81	88.06	4.75	During the year the Unit has made APA interest and Revenue True up audit adjustment of Rs 3.96 Crore in books and the Credit Note of Rs. (0.07) Crore has been issued by the unit. Balance difference is due to Exchange Rate variation.
2020-21	91.00	88.06	2.94	During the year the Unit has made APA interest and Revenue True up audit adjustment of Rs 1.23 Crore in books and the Credit Note of Rs. (0.10) Crore has been issued by the unit. Balance difference is due to Exchange Rate variation.

2021-22	94.04	94.93	-0.89	The difference of Rs. -0.89 Crore is due to Exchange Rate variation.
2022-23	93.47	93.24	0.23	The difference of Rs. 0.23 Crore is due to Exchange Rate variation.
2023-24	91.28	91.34	-0.06	The difference of Rs. -0.06 Crore is due to Exchange Rate variation.

IMPORT

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

(Rs. In Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records (Actual)	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2019-20	1.41	1.41	0.00	--
2020-21	6.01	1.12	4.89	As per APR format the value reported is Cumulative Value, i.e, Total Value of Currently Existing Capital Goods Imported for the past 10 years (incl. this year). The Actual Import Procurement of Rs 1.12 Crores as per CUSTOMS Records for this Year and the Same is on Rental Assets hence, they have not considered in APR. Difference Due to Cumulative value reported.
2021-22	5.53	1.20	4.33	As per APR format the value reported is Cumulative Value, i.e, Total Value of Currently Existing Capital Goods Imported for the past 10 years (incl. this year). The Actual Import Procurement of Rs 1.20 Crores as per CUSTOMS Records for this Year is on account of Rental Assets. Difference Due to Cumulative value reported.

2022-23	4.98	0.52	4.46	As per APR format the value reported is Cumulative Value, i.e, Total Value of Currently Existing Capital Goods Imported for the past 10 years (incl. this year). The Actual Import Procurement of Rs 0.52 Crores as per CUSTOMS Records for this Year and the Same is on Rental Assets hence, they have not considered in APR Difference Due to Cumulative value reported.
2023-24	5.60	0.67	4.93	As per APR format the value reported is Cumulative Value, i.e, Total Value of Currently Existing Capital Goods Imported for the past 10 years (incl. this year). And the Actual Import Procurement of Rs 0.67 crores as per CUSTOMS Records for this Year. Difference Due to Cumulative value reported.

Raw Material

(Rs. In Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2019-20 To 2023-24	0.00	0.00	0.00	--

BLUT

(Amt in 'Cr)

1	Value of BLUT Executed (Duty foregone) (including for CG/ Raw Material/ Services) Value of Additional BLUT executed <ul style="list-style-type: none"> Year: Date of acceptance BLUT amount: TOTAL value of BLUT Executed		
		Date of Acceptance	BLUT Amount
		01.10.2015	2.26 Crore
		04.10.2020	18.65 Crore
		Total	20.91 Crore

2	Total Duty Foregone on goods & services procured Category Wise: Year Wise:	FY	Goods Imported & Indigenous	Services Imported & Indigenous
		19-20	0.32	1.08
		20-21	0.21	1.13
		21-22	0.43	0.39
		22-23	0.05	1.00
		23-24	0.41	0.20
		Total	1.42	3.81
(d)	Employment made as on date (31.03.2024) (as on end of block period/ year up to which monitoring is being done)	Men: 495 Women: 204 Total No Employment :699 The same has been verified from their Online MPR.		
(e)	Details of Pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2024) To cross-check the same and verify whether necessary permission from AD Bank/ RBI has been obtained.	No foreign remittance is pending as on 31.03.2024		
(f)	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.	Yes		
(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.	All Softex have been certified till 31-03-2024		
(h)	Whether unit has filed any request for Cancellation of softex	No		
(i)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No		
(j)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	NA		

(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, they have cleared E-waste/Scrap and Capital Goods as detailed below.</p> <table border="1" data-bbox="708 185 1394 499"> <thead> <tr> <th>FY</th><th>Ass Value</th><th>Duty Value</th></tr> </thead> <tbody> <tr> <td>19-20</td><td>0.02</td><td>0.01</td></tr> <tr> <td>20-21</td><td>0.41</td><td>0.14</td></tr> <tr> <td>21-22</td><td>0.06</td><td>0.04</td></tr> <tr> <td>22-23</td><td>0.34</td><td>0.10</td></tr> <tr> <td>23-24</td><td>0.11</td><td>0.03</td></tr> <tr> <td>Total</td><td>0.94</td><td>0.33</td></tr> </tbody> </table>	FY	Ass Value	Duty Value	19-20	0.02	0.01	20-21	0.41	0.14	21-22	0.06	0.04	22-23	0.34	0.10	23-24	0.11	0.03	Total	0.94	0.33
FY	Ass Value	Duty Value																					
19-20	0.02	0.01																					
20-21	0.41	0.14																					
21-22	0.06	0.04																					
22-23	0.34	0.10																					
23-24	0.11	0.03																					
Total	0.94	0.33																					
(l)	<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>	<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.</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>No Request ID is pending for OOC</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.</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>	No
(q)	Whether any violation of any of the provisions of law has been noticed/ observed by the Specified Officer during the period under monitoring.	NA

e. **Recommendation:**

- The Unit has achieved export revenue of **Rs. 92.81 Crores** as against the projected export of **Rs. 110.93 Crores** and achieved positive NFE of **Rs. 366.21 Crores** which is 98.92 % on cumulative basis in Last year of 2nd Block period i.e. FY 2019-20 during the period FY 2015-16 to 2019-20.
- The Unit has achieved export revenue of **Rs. 369.79 Crores** as against the projected export of **Rs. 288.57 Crores** and achieved positive NFE of **Rs. 354.44 Crores** which is 95.84% on cumulative basis in Four Years of 3rd Block Period i.e. FY 2020-21 to 2023-24 during the period FY 2020-21 to 2024-25.
- As per SO report the unit has achieved employment of 699 employees (Men-495, Women-205)
- Approval committee may kindly monitor the performance of the Unit for Last year of 2nd Block period i.e. FY 2019- and first four years of 3rd Block Period i.e. FY 2020-21 to 2023-24 in terms of Rule 54 of SEZ Rules, 2006.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring of the performance of M/s. Credit Suisse Services India Pvt. Ltd., a IT/ITES Enabled Services located at M/s. EON Kharadi Infrastructure Pvt. Ltd. Phase-I for 4 Block Periods i.e. FY 2007-08 to FY 2023-24.

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

Monitoring of the performance of the unit for

- 5 years of 1st Block Period from FY 2007-08 to FY 2011-12
- 5 years of 2nd Block Period from FY 2012-13 to FY 2016-17
- 5 years of 3rd Block Period from FY 2017-18 to FY 2021-22
- 2 years of 4th Block Period from FY 2022-23 to FY 2023-24,

in terms of Rule 54 of SEZ Rules, 2006.

**c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/
Notification :-**

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".

d. Other Information: -

Performance as compared to projections: for 1st Block Period FY 2007-08 To 2011-12

Approved Projections: (Rs. In Cr.)

	FY 2007-08 to FY 2011-12
FOB Value of Exports	1847.13
FE Outgo	948.31
NFE	898.82

Performance as compared to projections: (Rs. In Cr.)

Year	Export		F.E. OUTGO		
			Raw Material (Goods/Services)	C.G. import	Other outflow
	Projected	Actual			

			Projected	Actual	Projected	Actual	Actual
2007-08	1847.13	91.20	0.00	22.16	948.32	9.16	20.46
2008-09		279.97		75.09		2.45	63.23
2009-10		399.23		117.72		4.16	90.24
2010-11		467.87		170.96		6.51	81.73
2011-12		585.61		211.40		1.40	153.88
TOTAL	1847.13	1823.88	0.00	597.33	948.32	23.68	409.54

Cumulative NFE achieved: (Rs. in Cr.)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2007-08	47.66	52.26%
2008-09	188.15	50.69%
2009-10	377.85	49.05%
2010-11	590.81	47.71%
2011-12	808.77	44.34%

Performance as compared to projections: for 2nd Block Period FY 2012-13 To 2016-17

Approved Projections: (Rs. In Cr.)

	FY 2012-13 to FY 2016-17
FOB Value of Exports	6301.17
FE Outgo	3510.46
NFE	2790.71

Performance as compared to projections: (Rs. In Cr.)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2012-13	6301.17	764.65	0.00	298.02	99.13	6.96	173.42
2013-14		1281.58		532.65		4.87	188.77
2014-15		1882.69		808.78		6.42	472.02
2015-16		1902.46		745.24		43.13	268.34
2016-17		2001.00		312.18		5.52	70.23
TOTAL	6301.17	7832.38	0.00	2696.87	99.13	66.9	1172.78

Cumulative NFE achieved: (Rs. in Cr.)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2012-13	290.15	37.95%

2013-14	846.76	41.38%
2014-15	1444.45	36.76%
2015-16	2324.82	39.87%
2016-17	3934.35	50.23%

Performance as compared to projections: for 3rd Block Period FY 2017-18 To 2021-22.

Approved Projections: (Rs. In Cr.)

	2017-18	2018-19	2019-20	2020-21	2021-22	TOTAL
FOB value of export	2080.30	2163.51	2250.05	2340.05	2433.65	11267.56
FE outgo	875.08	885.35	893.56	899.53	902.72	4456.24
NFE	1205.22	1278.16	1356.49	1440.52	1530.93	6811.32

Performance as compared to projections: (Rs. In Cr.)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2017-18	2080.30	1967.17	0.00	260.02	4487.00	0.59	45.64
2018-19	2163.51	2012.48		273.53		0.00	12.00
2019-20	2250.05	1612.62		221.71		1.52	23.66
2020-21	2340.05	1375.70		0.00		0.34	238.86
2021-22	2433.65	1462.33		0.00		1.66	178.76
TOTAL	11267.56	8430.30	0.00	755.26	4487.00	4.11	498.92

Cumulative NFE achieved: (Rs. in Cr.)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2017-18	1653.31	84.05%
2018-19	3372.30	84.74%
2019-20	4731.86	84.61%
2020-21	5861.62	84.12%
2021-22	7138.10	84.67%

Performance as compared to projections: for 4th Block Period FY 2022-23 To 2026-27

Approved Projections: (Rs. In Cr.)

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
FOB value of export	1677.64	1802.54	1939.82	2088.16	2252.77	9760.93
FE outgo	342.69	408.94	529.89	687.32	891.98	2860.82
NFE	1334.95	1393.60	1409.93	1400.84	1360.79	6900.11

Performance as compared to projections: (Rs. In Cr.)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	1677.64	1569.96	0.00	0.00		12.20	168.92
2023-24	1802.54	1449.49		0.00	52.75	11.23	161.61
TOTAL	3480.18	3019.45	0.00	0.00	52.75	23.43	330.53

Cumulative NFE achieved: (Rs. in Cr.)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	1393.41	88.75%
2023-24	2673.03	88.53%

Employment Achievement:

	Approved	Achieved
Men	3196	2022
Women	2288	1465
Total	5484	3487

LOA No. & Date	SEEPZ-SEZ/NEW-SEZ/WIPRO/LOA-02/2006-07/1733 Dated 16.03.2007
Location of Unit	Ground to 5 th Floor, Wing 1 and 3 rd to 5 th Floor, Wing 2, cluster A, EON Free Zone, Plot no.1, S. No. 77, MIDC Knowledge Park, Kharadi, Pune-411014.
Validity of LOA	03.06.2027
Item(s) of manufacture/ Services	IT & ITES
Date of commencement of production	04.06.2007
Execution of BLUT	Rs. 1249.75 Crores.
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	31/07/2024
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA

Projected employment for the block period	3487 (Men-2022, Women-1465)	
No. of employees as on 31.03.2023		
Area allotted (in sq.ft.)	3,06,842.29 .Sq.ft	
Area available for each employee per sq.ft. basis (area / no. of employees)	87.99 Sq.ft	
Investment till date	Building	49.97 Crores
	Plant & Machinery	126.56 Crores
Quantity and value of goods exported under Rule 34	NA	
(unutilized goods)		
Value Addition during the monitoring period	NA	
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.		

The Specified Officer report vide letter dated 11.02.2025 has reported as detailed below:

EXPORT

1st Block Period 2007-08 To 2011-12 (Rs. in Cr)

Year/ Period	Figures reported in APR	Figures as per Softex/ Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2007-08	91.20	--	--	For the period 2007-08 To 2014-15 the unit has submitted that the data is too old and also the data pertains to the year prior to the year 2012, wherein the records were maintained in physical form.
2008-09	279.97	--	--	It is to bring to notice that the unit shifted from Wipro SEZ, Hinjewadi to EON SEZ, Kharadi in the year 2015-16 i.e., on 25.01.2016, when the operations commenced in EON SEZ.
2009-10	399.23	--	--	
2010-11	467.88	--	--	
				The unit stated that as the records pertain to old period, fetching the same is cumbersome. The unit submitted certified APR copies for the said period.

2011-12	585.61	--	--	No Softex / Customs records are available online or in physical form to verify the figures submitted in APR's.
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2nd Block Period 2012-13 To 2016-17 (Rs. in Cr)

Year/Period	Figures reported in APR	Figures as per Softex/Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2012-13	764.65	--	--	For the period 2007-08 To 2014-15 the unit has submitted that the data is too old, wherein the records were maintained in physical form.
2013-14	1281.58	--	--	It is to bring to notice that the unit shifted from Wipro SEZ, Hinjewadi to EON SEZ, Kharadi in the year 2015-16 i.e., on 25.01.2016, when the operations commenced in EON SEZ.
2014-15	1882.69	--	--	The unit stated that as the records pertain to old period, fetching the same is cumbersome. The unit submitted certified APR copies for the said period. No Softex / Customs records are available online or in physical form to verify the figures submitted in APR's.

2015-16	1902.47	516.55	--	<p>The unit submitted certified physical Softex copies of for the period January, 2016 to March, 2016 only when the operations commenced in EON-SEZ. However, the unit submitted the APR for the entire year.</p> <p>No Softex / Customs records are available online or in physical form for the period from April, 2015 to December, 2015 to verify the figures submitted in APR's.</p>
2016-17	2001.00	1910.24	90.76	<p>The main reason for difference is due to unbilled revenue and exchange rate.</p> <p>In this regard, the unit submitted that they are ready to revise the APR accordingly.</p>

3rdBlock Period 2017-18 To 2021-22 (Rs. in Cr)

Year/Period	Figures reported in APR	Figures as per Softex/Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2017-18	1967.17	1900.83	66.34	<p>The main reason for difference is due to unbilled revenue, SEIS refunds and exchange rate.</p> <p>In this regard, the unit submitted that they are ready to revise the APR's accordingly.</p>
2018-19	2012.48	1894.72	117.36	
2019-20	1612.62	1624.29	-11.67	

2020-21	1375.70	1499.34	-123.64	Difference is on account of excess billing during the month of Oct'20 and exchange rate. In this regard, the unit submitted that they are ready to revise the APR accordingly.
2021-22	1462.33	1468.39	-6.06	The Difference is due to Exchange Rate variation.

4th Block Period 2022-23 To 2023-24 (Rs. in Cr)

Year/Period	Figures reported in APR	Figures as per Softex/Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	1569.96	1564.53	5.43	The Difference is due to Exchange Rate variation.
2023-24	1449.49	1437.61	11.88	The Difference is due to Exchange Rate variation.

IMPORT

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

1st Block Period 2007-08 To 2011-12 (Rs. in Cr)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
007-08	9.16	--	0.00	For the period 2007-08 To 2014-15 the unit has submitted that the data is too old and also the data pertains to the year prior to the year 2012, wherein the records were maintained in physical form. It is to bring to notice that the unit shifted from Wipro SEZ, Hinjewadi

2008-09	2.45	--	0.00	to EON SEZ, Kharadi in the year 2015-16 i.e., on 25.01.2016, when the operations commenced in EON SEZ. The unit stated that as the records pertain to old period, fetching the same is cumbersome. The unit submitted certified APR copies for the said period.
2009-10	4.16	--	0.00	No Softex / Customs records are available online or in physical form to verify the figures submitted in APR's.
2010-11	6.51	3.96	2.55	The Unit submitted that they follow the reporting of Import in APR as per the Financials (Basis Capex) and not on the basis (Opex and Capex) as being followed while entering the details in the Bond Register. It may be noted that at time of receipt of goods all the duty-free procurements form part of Bond Register. However, in the books of account all duty-free procurement are not capitalized, hence the difference.
2011-12	23.68	4.79	18.89	

2nd Block Period 2012-13 To 2016-17 (Rs. in Cr)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2012-13	30.64	4.32	26.32	The Unit submitted that they follow the reporting of Import in APR as per the Financials (Basis Capex) and not on the basis (Opex and Capex) as being followed while entering the details in the Bond Register.
2013-14	4.87	6.94	-2.07	It may be noted that at time of receipt of goods all the duty-free

2014-15	6.42	0.29	6.13	procurements form part of Bond Register. However, in the books of account all duty-free procurement are not capitalized, hence the difference.
2015-16	62.54	59.61	2.93	
2016-17	5.52	7.36	-1.84	<p>The Unit submitted that they follow the reporting of Import in APR as per the Financials (Basis Capex) and not on the basis (Opex and Capex) as being followed while entering the details in the Bond Register.</p> <p>It may be noted that at time of receipt of goods all the duty-free procurements form part of Bond Register. However, in the books of account all duty-free procurement are not capitalized.</p> <p>Hence the difference, in this regard the unit is ready to revise the APR.</p>

3rdBlock Period 2017-18 To 2021-22 (Rs. in Cr)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2017-18	0.59	0.98	-0.39	The Unit submitted that they follow the reporting of Import in APR as per the Financials (Basis Capex) and not on the basis (Opex and Capex) as being followed for while entering the details in the Bond Register.
2018-19	0.00	0.17	-0.17	
2019-20	1.52	1.51	0.01	<p>It may be noted that at time of receipt of goods all the duty-free procurements form part of Bond Register. However, in the books of account all duty-free procurement is not capitalized.</p> <p>Hence the difference, in this regard the unit is ready to revise the APR.</p>

2020-21	71.22	0.70	70.52	As per APR format the value reported is Cumulative Value, i.e, Total Value of Currently Existing Capital Goods Imported for the past 10 years (incl. this year).
2021-22	71.02	2.12	68.89	The Actual Import Procurement is Rs 0.70 crores for the year 2020-21 and 2.12 crores for the year 2021-22 as per CUSTOMS Records for the Year. Difference Due to Cumulative value reported.

4th Block Period 2022-23 To 2023-24 (Rs. in Cr)

Year/Period	Figures reported in APR (FOB Value)/Figures for the year submitted by the unit	Figures as per Customs Records (Actual)	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	14.37	14.37	--	--
2023-24	8.24	8.24	--	--

BLUT (Rs in Cr)

1	Value of BLUT Executed (Duty foregone) (including for CG/ Raw Material/ Services) Value of Additional BLUT executed <ul style="list-style-type: none"> Year: Date of acceptance BLUT amount: 	Date of Acceptance	BLUT Amount
		2007-08 To 2014-15	Not provided
		27.03.2015	36.85
		20.07.2017	28.40
		01.10.2021	124.00
		03.08.2022	1060.47
		Total	1249.75
	TOTAL value of BLUT Executed		

2	<div>Total Duty Foregone on goods & services procured</div> <div>Category Wise:</div> <div>Year Wise:</div>	<table><tr><th>FY</th><th>Goods (Imported& Indigenous) Rs in Lakhs</th><th>Services (Imported) Rs in Lakhs</th><th>Services (Indigenous) Rs in Lakhs</th></tr><tr><td>07-08</td><td colspan="3" rowspan="7">For the period 2007-08 To 2014-15 the unit has submitted that the data is too old and also the data pertains to the year prior to the year 2012, wherein the records were maintained in physical form. The unit shifted from Wipro SEZ to EON SEZ in the year 2015-16. The unit stated that as the records pertain to old period, fetching the same is cumbersome</td></tr><tr><td>08-09</td></tr><tr><td>09-10</td></tr><tr><td>11-12</td></tr><tr><td>12-13</td></tr><tr><td>13-14</td></tr><tr><td>14-15</td></tr><tr><td>15-16</td><td>1536.49</td><td>--</td><td>--</td></tr><tr><td>16-17</td><td>193.57</td><td>--</td><td>--</td></tr><tr><td>17-18</td><td>30.70</td><td>15516.96</td><td>16487.96</td></tr><tr><td>18-19</td><td>20.08</td><td>14705.09</td><td>15625.29</td></tr><tr><td>19-20</td><td>33.98</td><td>8930.79</td><td>9489.65</td></tr><tr><td>20-21</td><td>25.76</td><td>6309.91</td><td>6704.77</td></tr><tr><td>21-22</td><td>92.50</td><td>5731.37</td><td>6090.02</td></tr><tr><td>22-23</td><td>481.97</td><td>268.18</td><td>22065.3</td></tr><tr><td>23-24</td><td>118.01</td><td>234.15</td><td>12844.6</td></tr><tr><td>Total</td><td>2533.06</td><td>51696.45</td><td>89307.59</td></tr></table>	FY	Goods (Imported& Indigenous) Rs in Lakhs	Services (Imported) Rs in Lakhs	Services (Indigenous) Rs in Lakhs	07-08	For the period 2007-08 To 2014-15 the unit has submitted that the data is too old and also the data pertains to the year prior to the year 2012, wherein the records were maintained in physical form. The unit shifted from Wipro SEZ to EON SEZ in the year 2015-16. The unit stated that as the records pertain to old period, fetching the same is cumbersome			08-09	09-10	11-12	12-13	13-14	14-15	15-16	1536.49	--	--	16-17	193.57	--	--	17-18	30.70	15516.96	16487.96	18-19	20.08	14705.09	15625.29	19-20	33.98	8930.79	9489.65	20-21	25.76	6309.91	6704.77	21-22	92.50	5731.37	6090.02	22-23	481.97	268.18	22065.3	23-24	118.01	234.15	12844.6	Total	2533.06	51696.45	89307.59
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3	<div>Has the Unit procured goods and or services without having sufficient balance in their BLUT,</div> <div>If Yes,</div> <div>Month & year when the BLUT was exhausted</div> <div>Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT</div>	No																																																						
(d)	<div>Employment made as on date (31.03.2024)</div> <div>(as on end of block period/ year up to which monitoring is being done)</div>	<div>The unit submitted the total manpower (direct and indirect) as on 31-03-2024.</div> <div>Male - 2022</div> <div>Female - 1465</div> <div>Total - 3487 Nos</div>																																																						

(e)	<p>Details of Pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2024)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank/ RBI has been obtained.</p>	No
(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 since January, 2016 onwards
(g)	<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>	Yes since January, 2016 onwards
(h)	<p>Whether unit has filed any request for Cancellation of softex</p>	Yes, they have filed the request for cancelation for the Month of Oct-2020 and May-2021 and both have been approved.
(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>	No since January, 2016 onwards
(j)	<p>SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.</p>	NA
(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>	Yes
(l)	<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
(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>	Yes, they are filling of DSPF online from October-2021 as per the requirement

(n)	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 since January, 2016 onwards
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(p)	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. 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	Yes-The unit has Cafeteria on the ground floor. They do not cook any food; however, they serve the food procured from outside by heating the same on the electric heating equipment's/pans. The unit submitted that they have not claimed any benefit on the goods being used in the Cafeteria. The unit has not applied for regularizing the said cafeteria. They have been directed to pay all the duty/tax benefits availed on the goods and services being utilized in the cafeteria in terms of Instruction No. 95 dated 11.06.2019 vide letter dated 27.01.2025. The reply in the matter is awaited.
(q)	Whether any violation of any of the provisions of law has been noticed/ observed by the Specified Officer during the period under monitoring.	No

e. Recommendation:

- The Unit has achieved export revenue of **Rs. 1823.88 Crores** as against the projected export of **Rs. 1847.13 Crores** and achieved positive NFE of **Rs. 808.77 Crores** which is 44.36 % on cumulative basis in 1st Block Period i.e. FY 2007-08 To 2011-12.
- The Unit has achieved export revenue of **Rs.7832.38 Crores** as against the projected export of **Rs. 6301.07 Crores** and achieved positive NFE of **Rs. 3934.35 Crores** which is 50.23% on cumulative basis in 2nd Block Period i.e. FY 2012-13 To 2015-16.
- The Unit has achieved export revenue of **Rs.8430.30 Crores** as against the projected export of **Rs. 11267.56 Crores** and achieved positive NFE of **Rs. 7138.10 Crores** which is 84.67% on cumulative basis in 3rd Block Period i.e. FY 2016-17 To 2021-22.
- The Unit has achieved export revenue of **Rs.3019.45 Crores** as against the projected export of **Rs. 3480.18 Crores** and achieved positive NFE of **Rs. 2673.03 Crores** which is 88.53% on cumulative basis in first 2 years of 4th Block Period i.e. FY 2022-23 and 2023-24.
- As per SO report the unit has achieved employment of **3484** employees (Men-2022, Women-1465)

Approval committee may kindly monitor the performance of the Unit for

1. 5 years of 1st Block Period from FY 2007-08 to FY 2011-12
2. 5 years of 2nd Block Period from FY 2012-13 to FY 2016-17
3. 5 years of 3rd Block Period from FY 2017-18 to FY 2021-22
4. 2 years of 4th Block Period from FY 2022-23 to FY 2023-24,

in terms of Rule 54 of SEZ Rules, 2006.
