

**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 SECTOR OF WIPRO LTD.-SEZ, PUNE**

DATE : 21.03.2025

TIME : 10:30 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
21.03.2025**

INDEX

Agenda Item No.	Subject
Agenda Item No. 01:-	Confirmation of the Minutes of the meeting held on 11.12.2024
Agenda Item No. 02:-	Action taken report for the Minutes of the meeting held on 11.12.2024
Agenda Item No. 03: -	Application for List of Materials of M/s Wipro Limited– SEZ Developer.
Agenda Item No. 04: -	Monitoring of performance for M/s Wipro Ltd (Unit-II)

वर्ष	डीटीए बिक्री आईएनआर में, राशि करोड़ों में
2022-23	0.27
2023-24	1.64
Total	1.91

- चूंकि यूनिट को विदेशी मुद्रा के बजाय भारतीय रुपये में भुगतान प्राप्त हुआ है, इसलिए अनुमोदन समिति ने एसईजेड अधिनियम, 2005 की धारा 2 (जेड) (iii) के प्रावधान का उल्लंघन करने के लिए एससीएन जारी करने का निर्देश दिया

- इकाई को अपने एपीआर वित्त वर्ष 2022-23 और 2023-24 को संशोधित करने का निर्देश दिया गया है

Minutes of the 28 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, Hinjewadi, Phase-II SEZ, Pune, held on 11.12.2024.		
1	Name of the SEZ	M/s. Wipro Ltd.
2	Sector	IT/ITES
3	Meeting No.	28 th
4	Date	11.12.2024

Agenda Item No.01: Confirmation of Minutes of the 27th meeting held on 30.05.2024

After deliberation, the Committee confirmed the minutes of the 27th Unit Approval Committee meeting held on 30.05.2024.

Agenda Item No. 02: Action taken report for the Minutes of the 27th meeting held on 30.05.2024

After deliberation, the Committee has noted the Action taken report for the meeting held on 30.05.2024.

Agenda Item No.03: Monitoring of Performance of M/s Wipro Ltd (Unit-6)

After deliberation, the committee noted the performance of the unit-6 for 05 years of 1st Block Period i.e.FY 2019-20 to FY 2023-24, in terms of Rule 54 of SEZ Rules, 2006.

- The Unit has achieved export revenue of Rs. 4884.80 Crores as against projected export of Rs. 1099.00 Crores on cumulative basis.
- The unit has achieved positive NFE of Rs. 4873.16 Crores in 5th year of 1st block period on cumulative basis.
- The unit has achieved employment of 2918 employees (Men- 1897, Women- 1021)
- The committee also observed that the unit has made services in DTA against the payments received in INR as detailed below:

Year	DTA Sale in INR Amount in Crores
2022-23	0.27
2023.24	1.64
Total	1.91

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.

As the Unit has received payment in INR instead of Foreign Currency the Approval Committee directed to issue a SCN for contravening the provision of Section 2(z)(iii) of SEZ Act, 2005.

The unit is directed to revise their APR for the FY 2022-23 & 2023-24.

मेसर्स एमआईडीसी-केसुरडी-एसईजेड के मैन्युफैक्चरिंग सेक्टर के विशिष्ट विशेष आर्थिक क्षेत्र के लिए क्षेत्रीय विकास आयुक्त सीपज़-एसईजेड, मुंबई की अध्यक्षता में 11.12.2024 को आयोजित अनुमोदन समिति की 54वीं बैठक के कार्यवृत्त		
1	सेज़ का नाम	मेसर्स एमआईडीसी-केसुरडी-एसईजेड
2	सेक्टर	मैन्युफैक्चरिंग सेक्टर
3	बैठक क्र	54वीं
4	तारीख	11.12.2024

एजेंडा आइटम नंबर 01: दिनांक 28.03.2024 को आयोजित 53वीं बैठक के कार्यवृत्त की पुष्टि

विचार-विमर्श के बाद, समिति ने 28.03.2024 को आयोजित 53वीं अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।
एजेंडा आइटम नंबर 02: दिनांक 28.03.2024 को आयोजित बैठक के संदर्भ में की गयी कार्यवाई की रिपोर्ट

विचार-विमर्श के बाद, समिति ने 28.03.2024 को आयोजित अनुमोदन समिति की 53वीं बैठक के संदर्भ में की गयी कार्यवाई की रिपोर्ट को नोट किया।

एजेंडा आइटम नंबर 03: मेसर्स एडिकॉन न्यूमेटिक टूल्स कंपनी लिमिटेड द्वारा अनुमान में संशोधन के साथ विनिर्माण गतिविधि की अतिरिक्त वस्तुओं की ब्रॉड बैंडिंग के अनुमोदन के लिए आवेदन प्रस्तुत किया गया।
विचार-विमर्श के बाद, समिति ने अनुमान में संशोधन के साथ विनिर्माण गतिविधि की अतिरिक्त वस्तुओं की ब्रॉड बैंडिंग के लिए इकाई के प्रस्ताव को मंजूरी दे दी।

स्वीकृत संशोधित अनुमान:

(Rs. in Cr.)

क्र.सं.	विवरण	2023-24 (एपीआर के अनुसार)	2024-25	2025-26	2026-27	2027-28	कुल
1.	निर्यात का एफओबी मूल्य	21.74	24.72	56.85	91.93	94.59	289.85
2.	विदेशी मुद्रा व्यय	1.88	6.40	9.42	11.75	9.93	39.38
3.	शुद्ध विदेशी मुद्रा	19.86	18.32	47.43	80.18	84.66	250.46
संयंत्र एवं मशीनरी/पूंजीगत वस्तुओं में निवेश							
i.	स्वदेशी पूंजीगत सामान						7.10
ii.	आयातित पूंजीगत सामान						8.81
कच्चा माल							
i.	स्वदेशी कच्चा माल						97.64
ii.	आयातित कच्चा माल						27.22
सेवाएं							
i.	स्वदेशी सेवाएँ						10.25
ii.	आयातित सेवाएँ						3.36
	रोज़गार (पुरुष-103, महिला-21)						124

मौजूदा एलओए में विनिर्माण गतिविधियों के लिए स्वीकृत वस्तुओं का विवरण नीचे दिया गया है:

Approved Operations for manufacturing activity

**ACTION TAKEN REPORT FOR THE APPROVAL
COMMITTEE MEETING HELD ON 11.12.2024 IN
RESPECT OF M/s. WIPRO LTD.
APPROVED ON 18.12.2024**

Name of the unit	Subject	Action Taken
M/S Wipro Limited Unit 6	Monitoring of Performance	Approval letter issued to the units on 19.12.2024

**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 :

Application of M/s. Wipro Limited (Developer), located at Plot No 31, MIDC, RGIP, Phase II, Hinjewadi, Pune 411057 for approval of List of Material for their authorized operations.

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

Approval of List of Material and services required for running, maintenance and day-to-day authorized operations. Estimated total value amounting to Rs. 29791.5 lakhs in terms of Rule 12 (2) of SEZ Rules, 2006.

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

As per Rule 12 (2) of SEZ Rules, 2006 “The Developer shall make an application, after obtaining approval for the authorized operation under rule 9, to the Development Commissioner, along with the list of goods and services, including machinery, equipments and construction material required for the authorized operations, duly certified by a Chartered Engineer for approval by the Approval Committee”.

d. Other Information: -

List of Materials for Authorized Operations:

Sr No	Name of Authorized operation	Annexure	Estimated Value for Goods being proposed to be Purchased in DTA (Rs. In Lakh) (For a period of 5 years)	Estimated value for Goods being proposed to be Purchased in Import (Rs. In lakh) (For a period of 5 years)	Estimated Total Value for Goods (Rs. In Lakh) (For a period of 5 years)
1	Facility Security and IT Infrastructure	I and II	4291.5	3220	7511.5
2	Services for Above	III	-	22280	22280
	Total Supply and Services				29791.5

Detail List of Material is Enclosed:

M/s. Wipro Limited, was granted LOA No. F2/50/2005-EPZ dated 21.08.2006.

Location: Plot No.31, MIDC, Phase-II, Near Rajiv Gandhi Infotech Park, Phase I, Hinjewadi, Pune 411057

The Developer has submitted List of Materials duly certified by the Chartered Engineer B. P. Suresh Kumar, Chartered Engineer, having Registration No (M-144941-3).

The Estimated value of the list of materials and services for maintaining the existing infrastructure and up

running of facilities day to day is Rs. 29791.5 Lakhs

The Developer has informed that they want to procure goods for running, maintenance and day to day operations of the facility.

The Specified officer was requested to submit a verification report for the above-mentioned list of materials vide letter dated 21.10.2024.

The Specified officer has given the following details for the duty forgone amount :

Sl.NO.	Name of Authorized Operation	Annexure	Goods for Facility, Security and IT Infrastructure	Services for Facility, Security and IT Infrastructure	Estimated Duty Foregone (In Lakhs)
1	Estimated Value for Purchases in Import (Rs. In Lakh) (For a period of 5 years)	I	3,220.00	-	997.56
2	Estimated Value for Purchases of indigenous goods in DTA (Rs. In Lakh) (For a period of 5 years)	II	4,291.50	-	1,149.91
3	Estimated Value for procurement of Services in DTA (Rs. In Lakh) (For a period of 5 years)	III	-	22,280.00	4,010.40
	Estimated Total Value (Rs. In Lakh) (For a period of 5 years)		7,511.50	22,280.00	6,157.87

The Specified officer has informed that the duty involved in the value of the materials and services amounting to Rs. 6,157.87 Lakhs proposed for next five years for day-to-day operations is being covered in the application.

Further, the Specified officer has informed that list of materials being procured, appears to be required for authorised operations of infrastructure development activity and services by the SEZ Developer, i.e., Upkeep of facilities in the campus.

The Specified Officer has stated that the materials are apparently required for infrastructure Development cum maintenance and hence for Authorised operations of the said SEZ developer M/s Wipro Limited at their site. The approval sought for list of material may be considered subject to ascertainment of value based on actual value from procurement documents.

e. Recommendation:

Approval Committee may consider the request of the Developer for approval of list of material as per Rule 12(2) 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. WIPRO Limited., Unit-II located at Tower S3, Ground Floor, Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057, for the 1st year of 4th Block period i.e FY 2023-24.

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

Monitoring of the performance of the unit for 1st year of the 4th block period i.e. 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: FY 2023-24 to FY 2027-28

Approved Projections

(Rs in crores)

	2023-24	2024-25	2025-26	2026-27	2027-28	TOTAL
FOB Value of Exports	2005.15	2025.20	2045.45	2065.90	2086.56	10228.26
FE Outgo	14.35	14.35	14.35	14.35	14.35	71.75
NFE	1990.80	2010.85	2031.10	2051.55	2072.21	10156.51

Performance as compared to projections: FY 2023-24 (Rs. in crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2023-24	2005.15	1833.72	0.00	0.00	68.35	-1.60	0.00
Total	2005.15	1833.72	0.00	0.00	68.35	-1.60	0.00

Cumulative NFE achieved: FY 2023-24 (Rs. in crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2023-24	1831.82	99.90

Employment Achievement (Direct): FY 2023-24

The Unit has achieved employment of 3408 employees (Men-2215, Women-1193) in 1st year of the 4th block period

Other Information:

LOA No. & Date	SEZ/PUNE/6C/2008-09/126 dt. 05.09.2008	
Location of Unit	Tower S3, Ground Floor, Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057	
Validity of LOA	31.01.2029	
Item(s) of manufacture/ Services	Computer Software and IT Enabled Services	
Date of commencement of production	01.02.2009	
Execution of BLUT	Rs 170.01 Crores	
Outstanding Rent dues	NA	
Labour Dues	NA	
Validity of Lease Agreement	95 years computed from 24.08.2006	
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 31.03.2024	3408	
Area allotted (in sq. ft.)	8588.20 Sq. ft.	
Area available for each employee per sq. ft. basis (area / no. of employees)	2.52 Sq. ft	
Investment till date	Building	NA
	Plant & Machinery	76.33 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.	Yes
If no, details of the Year along with no of days delayed to be given.	

Vide PUC, the Specified Officer has submitted a report vide letter dated 12.03.2025, in the prescribed format along with point-wise reply to the discrepancies as follows:

Export

From the year 1st April 2023 to 31st March 2024

(Rs. inCr.)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2023-2024	1833.72	945.71	888.01	(i) Credit notes issued : (-) 36.12 (ii) Onsite Services : 924.13

**** NOTE :** It is observed that , the unit has earned **Rs. 15.9882 Cr** in DTA from goods/services sold in foreign currency . However, the same **has not been reported** in the SEZ online APR at Para [3] EXPORT(INFLOW) [3] (b) Value of supplies made under Rule 53(a to k) Rs. **15.9882Cr**

Import

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

From the year 1st April 2023 to 31st March 2024

(Rs. in Cr.)

Year/ Period	Figures as per Revised APR Rs. In Cr	Figures as per SEZ Online / Customs Records Rs. In Cr	Difference, if any	Reason for Difference / Remarks
2023-2024	0.79	0.79	0.00	--

Raw Material

From the year 1st April 2023 to 31st March 2024

Year/ Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2023-2024	-	-	-	-

BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)	(Rs. In Cr)			
		BLUT	Date	CG	Duty Foregone
		BLUT1	01.10.2008	72.00	12.49
		BLUT2	05.09.2019	31.59	8.89
		BLUT3	05.07.2022	49.00	9.63
		BLUT4	05.09.2008	265.35	56.63
		Total		170.01	37.58
	TOTAL Duty value of BLUT Executed				
	Bond Balance				
2	Total Duty Foregone on goods & services procured.	(Rs. In Cr)			
	Category Wise : Year Wise details for the monitoring period i.e 1st April 2023 to 31st March 2024	F.Y.	Goods		Services (only indigeneous)
			Import	Indegeneous	
		2023-24	1.1217	0.0183	0.61
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 made as on date (as on end of block period / year up to which monitoring is being done)		Men	Women	Total
		Projected	2961	1594	4555
		(5 years 2024-29)			
		Achieved	2215	1193	3408
		(2023-24)			

(e)	<p>Details of pending Foreign Remittance beyond Permissible period if any</p> <p>(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>	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>	<p>Yes, all softex forms are filed up to March 2024</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>Query has been raised in the March 2024 softex , and the Unit has not replied to the same till date. Hence, the same is pending .</p>
(h)	<p>Whether unit has filed any request for Cancellation of Softex</p>	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>2023-24</p> <p>Yes, the unit has earned Rs.37.1016 Crore in INR . However, the same is not seen in the online APR filed by them. (Seen in the manual APR attached)</p>
(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>	<p>2023-24</p> <p>Yes. The Unit has cleared Ewaste / Srcap into DTA: amounting to Rs. 0.71 Cr and paid duty of Rs.0.19 Cr</p>

(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>	NO
(m)	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.	Yes.
(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
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL
(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>	The unit is availing cafeteria / canteen facility of the developer which is operated by the Developer as per the Authorised Operation letter No.F.2/50/2005-EPZ dated 08.01.2007 issued by MoCI to the Developer.
(q)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	Nil

The above figures are based on the details furnished by the SEZ unit and data available on SEZ online,

these figures may be taken on records for the purpose of monitoring of performance of SEZ unit for the period 1st April 2023 to 31st March 2024.

e. **Recommendation:**

- 1. The Unit has achieved export revenue of Rs. 1833.72 Crores as against projected export of Rs. 2005.15 Crores in 1st year of 4th Block period i.e. FY 2023-24.
- 2. The unit has achieved positive NFE of Rs. 1831.32 Crores in the 1st year of 4th Block Period 2023-24 on cumulative basis. i.e. 99.90%.
- 3. As per SO report the unit has 3408 employees (Men-2215, Women-1193) in 1st year of the 4th Block period as on 31.03.2024 i.e. FY 2023-24.
- 4. As per So report the unit has provided services in DTA against the payments received in INR, however, the same is not seen in the Online APR filed by the Unit (Seen in the manual APR attached).

Year	Value in Cr.
2023-24	37.1016

As per Section 2(z) of SEZ Act, 2005, the definition of Services is given as below:

“Services means such tradable services which, -

- (i) Are covered under the General Agreement on Trade in Services annexed as IB to the Agreement establishing the World Trade Organization concluded at Marrakesh on the 15th day of April 1994;*
- (ii) May be prescribed by the Central Government for the purpose of this Act; and*
- (iii) Earn foreign exchange;*

As the unit has been granted LOA for providing IT/ITES Services from their SEZ Unit, and since the services provided by them to DTA against INR does not classify as a ‘Service’ as per definition as given in Section 2(z) of SEZ Act, 2005, the unit has violated the provisions of the SEZ Acts / Rules.

5. Unit may be requested to submit the APR after revision of correct amortised value of imported capital goods as per the format of APR form.

Approval Committee may kindly monitor the performance of the unit for FY 2023-24 i.e. 1st year of 4th Block Period, in terms of Rule 54 of SEZ Rules, 2006.
