

सीपज़ विशेष आर्थिक क्षेत्र  
**SEEPZ SPECIAL ECONOMIC ZONE**

अंधेरी (पूर्व), मुंबई  
**ANDHERI (EAST), MUMBAI.**

.....  
कार्यसूची के लिए  
**AGENDA FOR**

मेसर्स फेस्टस प्रॉपर्टीज प्राइवेट लिमिटेड के आईटी/आईटीईएस के लिए सेक्टर विशिष्ट विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक ।

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

स्थल : सम्मेलन कक्ष, दूसरी मंजिल, विकास आयुक्त का कार्यालय, सीपज़-सेज़,  
अंधेरी (पूर्व), मुंबई।

VENUE : Conference Hall, 2<sup>nd</sup> Floor, the Office of the Development  
Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai.

दिनांक : गुरुवार, 29 मई, 2025

DATE : Thursday, 29<sup>th</sup> May, 2025

समय : पूर्वाह्न 11:00 बजे

TIME : 11:00 AM.

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गुरुवार, दिनांक 29 मई, 2025 को विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में मेसर्स फेस्टस प्रॉपर्टीज प्राइवेट लिमिटेड-सेज़ के आईटी/आईटीईएस के लिए क्षेत्र विशिष्ट विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

**Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M/s. Festus Properties Private Limited - SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on Thursday, 29<sup>th</sup> May, 2025.**

### **सूचकांक / INDEX**

<b>कार्यसूची मद सं. Agenda Item No.</b>	<b>विषय Subject</b>
<b>कार्यसूची मद सं. 01 Agenda Item No. 01 : -</b>	Confirmation of minutes of the meeting held on 24.03.2025.
<b>कार्यसूची मद सं. 02 Agenda Item No. 02 : -</b>	Monitoring of the performance of M/s. Wipro Limited

विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में दिनांक **24.03.2025** को द्वितीय तल, सीपज़ सेवा केंद्र, सीपज़-सेज़, मुंबई में मेसर्स फेस्टस प्रॉपर्टीज प्राइवेट लिमिटेड-सेज़, पवई, मुंबई के सेक्टर विशिष्ट विशेष आर्थिक क्षेत्र के लिए आयोजित अनुमोदन समिति की **76वीं बैठक** का कार्यवृत्त।

Minutes of **76<sup>th</sup> Meeting** of the Approval Committee for Sector Specific Special Economic Zone of **M/s. Festus Properties Pvt. Ltd-SEZ**, at Powai, Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on **24.03.2025**, at Second Floor, SEEPZ Service Centre, SEEPZ-SEZ, Mumbai

सेज़ का नाम Name of the SEZ	मेसर्स फेस्टस प्रॉपर्टीज प्राइवेट लिमिटेड M/s. Festus Properties Private Limited
मीटिंग नंबर Meeting No.	76th
दिनांक Date	24.03.2025 24.03.2025

**उपस्थित सदस्य/Members Present:**

Sr. No.	Name of the Members	Designation	Organization
1	श्रीमती मितल एस. हिरेमठ Smt. Mital S. Hiremath	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीपज़-सेज़ SEEPZ-SEZ
2	श्री राजेश परदेशी Shri. Rajesh Pardeshi	संयुक्त आयुक्त आयकर Joint Commissioner, Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामिती Nominee of Commissioner of Income Tax office, Mumbai
3	श्री हिमांशु धर पांडे Shri. Himanshu Dhar Pandey	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai
4	श्रीमती पूनम दराडे Smt. Poonam Darade	उद्योग उपनिदेशक Deputy Director of Industries	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती Nominee of DC Industries, Government of Maharashtra
5	श्रीमती मीरा रामकृष्ण Smt. Meera Ramkrishan	सहायक आयुक्त, सीमा शुल्क / Asstt. Commissioner of Customs	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामिती / Nominee of Commissioner of Customs, General, Air Cargo, Sahar
6	श्री बालासाहेब बोराडे Shri Balasaheb Borade	विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज़ SEEPZ –SEZ
7	श्रीमती स्मिथा नांबियार Smt. Smitha Nambiar	विनिर्दिष्ट अधिकारी Specified Officer	फेस्टस-सेज़ Fesuts –SEZ

श्रीमती ब्रिजित जो, वि.आ.का.स. (न्यू सेज़), श्री हनीश राठी, एडीसी (न्यू सेज़), श्री जय दीप, एडीसी (न्यू सेज़), श्री पलाश शंकर, एडीसी (न्यू सेज़) और श्री विवेक जरवाल, एडीसी (न्यू एसईजेड) बैठक में सहायता और सुचारु संचालन के लिए शामिल हुए।	Smt. Bridget Joe, EA to DC (New SEZ), Shri. Hanish Rathi, ADC (New SEZ), Shri Jai Deep, ADC (New SEZ), Shri. Palash Shankar, ADC (New SEZ) and Shri. Vivek Zarwal, ADC (New SEZ) also attended for assistance and smooth functioning of the meeting.
<b>कार्यसूची मद संख्या 01</b> : दिनांक <b>03.03.2025</b> को आयोजित <b>75वीं बैठक के कार्यवृत्त की पुष्टि।</b>	<b>Agenda Item No. 01: Confirmation of Minutes of the 75<sup>th</sup> meeting held on 03.03.2025.</b>
दिनांक 03.03.2025 को आयोजित 75वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।	The Minutes of the 75 <sup>th</sup> Meeting held on 03.03.2025 were confirmed with consensus.
<b>कार्यसूची मद संख्या 02</b> : मेसर्स फेस्टस प्रॉपर्टीज प्राइवेट लिमिटेड-सेज़ में स्थित मेसर्स जीई ऑयल एंड गैस इंडिया प्राइवेट लिमिटेड का उनके एसईजेड यूनिट नंबर 401, ए विंग, केंसिंग्टन, आईटी/आईटीईएस-एसईजेड, पवई, मुंबई-400076 में कैफेटेरिया संचालित करने की अनुमति के लिए आवेदन।	<b>Agenda Item No 02</b> : Application of <b>M/s. GE Oil &amp; Gas India Private Limited</b> located at M/s. Festus Properties Private Limited–SEZ for permission to Operate Cafeteria in their SEZ Unit No. 401, A Wing, Kensington, IT/ITES-SEZ, Powai, Mumbai-400076.
इकाई ने सेज़ नियम, 2006 के नियम 11(5) और दिनांक 11.06.2019 के निर्देश संख्या 95 के पैरा 3 के प्रावधानों के तहत कैफेटेरिया संचालित करने की अनुमति के लिए आवेदन प्रस्तुत किया था।	The unit had submitted an application for permission to Operate a Cafeteria under the provisions of Rule 11(5) of SEZ Rules, 2006 and Para 3 of Instruction No. 95 dated 11.06.2019.
<b>निर्णय:-</b> विचार-विमर्श के बाद समिति ने मेसर्स जीई ऑयल एंड गैस इंडिया प्राइवेट लिमिटेड के अपने सेज़ में कैफेटेरिया संचालित करने के प्रस्ताव को <b>मंजूरी</b> दे दी।	<b>Decision :-</b> After deliberations, the Committee <b>approved</b> the proposal of M/s. GE Oil & Gas India Private Limited to Operate a Cafeteria in their SEZ.
अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।	Meeting concluded with a vote of thanks to the Chair.

(ज्ञानेश्वर भा. पाटील, आईएसएस)  
अध्यक्ष-सह-विकास आयुक्त,  
सीपू-सेज़

दिनांक 24.03.2025 को आयोजित यूएसी बैठक के लिए की गई कार्रवाई  
Action taken for the UAC Meeting held on 24.03.2025

सेज़ का नाम/ Name of SEZ	इकाई का नाम/ Name of Unit	विषय/ Subject	की गई कार्रवाई/ Action Taken
Festus-SEZ	M/s. GE Oil & Gas India Private Limited	Application of M/s. GE Oil & Gas India Private Limited for permission to Operate Cafeteria	Letter dated 02.04.2025 has been issued to unit.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Monitoring of the performance of **M/s. Wipro Limited** an IT/ITES unit located at 701, 7th Floor, Kensington, A-Wing, Festus Properties Pvt. Ltd.-SEZ, Hiranandani Business Park, Powai, Mumbai-400076 for 1<sup>st</sup> to 4<sup>th</sup> year i.e. 2020-21 to 2023-24 of 3<sup>rd</sup> block period (FY 2021-22 to 2024-25).

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

Monitoring of the performance of the unit for 1<sup>st</sup> to 4<sup>th</sup> year i.e. 2020-21 to 2023-24 of 3<sup>rd</sup> block period (FY 2021-22 to 2024-25), 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 guidelines given in Annexure appended to these rules”.

**d. Other Information: -**

**(I) APPROVED Projections**

**Renewal of LOA**

**(Rs. In Lakhs)**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>Total</b>
FOB value of export	19920.63	20119.83	20321.03	20524.24	20729.48	101615.21
FE Outgo	245.18	247.63	250.11	252.61	255.14	1250.67
NFE	19675.45	19872.20	20070.92	20271.63	20474.34	100364.54

**After deletion of location for the remaining period of 3 years**

**i.e. 2022-23 to 2024-25**

**(Rs. In Lakhs)**

	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>Total</b>
FOB value of export	16406.16	16570.22	16735.93	<b>100596.60</b>
FE Outgo	112.61	113.74	114.88	<b>785.15</b>
NFE	16293.55	16456.48	16621.05	<b>99811.50</b>

**(II) Performance as compared to projections for the period 2020-21 to 2024-25. (Rs. In Lakhs)**

	<b>Export</b>	<b>F.E. OUTGO</b>

Year	Projected	Actual (As per APR)	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
				(As per APR)		(As per APR)	
2020-21	19920.63	21155.55	0.00	0.00	245.18	325.38	0.00
2021-22	20119.83	29728.79	0.00	0.00		118.54	0.00
2022-23	16406.16	14419.87	0.00	0.00		95.67	0.00
2023-24	16570.22	7104.56	0.00	0.00		47.68	0.00
<b>Total</b>	<b>73016.84</b>	<b>72408.77</b>	<b>0.00</b>	<b>0.00</b>	<b>245.18</b>	<b>587.27</b>	<b>0.00</b>

**(III) Cumulative NFE achieved during the block period 2020-21 to 2023-24 (Rs. in Lakhs)**

**(A) Cumulative NFE achieved as per APR**

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Coloumn 9)	Cumulative % NFE Achieved
2020-21	19675.45	20646.72	104.94
2021-22	39547.65	50055.35	126.57
2022-23	55841.20	64148.22	114.88
2023-24	72297.68	70940.13	98.12

**(B) NFE for scrutiny period:- (Rs. in Lakhs)**

Year	FOB value of export	FE Outgo (Amortised Value+Other Outflow)		Calculated NFE	NFE	Calculated Cumulativ NFE	Cumulative NFE
		3 Amortised Value	4 Other Outflow	(As per Scrutiny)	(As per APR)	(As per Scrutiny)	(As per APR)
1	2			5 (2-3-4=)	6	7	
As per APR FY 2020-21	21155.55	508.83	0.00	<b>20,646.72</b>	20646.72	<b>20,646.72</b>	20646.72
As per APR FY 2021-22	29728.79	320.15	0.00	<b>29,408.64</b>	29408.63	<b>50,055.36</b>	50055.35
As per APR FY 2022-23	14419.87	327.01	0.00	<b>14,092.86</b>	14092.86	<b>64,148.22</b>	64148.22

As per APR							
FY	7104.56	312.65	0.00	<b>6,791.91</b>	6791.91	<b>70,940.13</b>	70940.13
2023-24							

(IV) Whether the Unit achieved Positive NFE : Yes

<b>LOA No. &amp; Date</b>	<p>1. LOA No. SEZ/HIRA-MUM/(13)/LOA-13/2009-10/21/4061, Dated: 15.06.2009</p> <p>2. LOA No. SEEPZ-SEZ/NEW-SEZ/HIRA-MUM/03/2010-11/9902, dated 18.06.2015</p> <p>3. Renewed LOA No. SEEPZ-SEZ/NEW-SEZ/HIRA-MUM/03/2010-11/10859, dated 16.09.2020</p>
<b>Validity of LOA</b>	31.05.2025
<b>Item(s) of manufacture/ Services</b>	Software Development, Testing and IT Enabled Services
<b>Date of commencement of production</b>	01.06.2010
<b>Execution of BLUT</b>	Yes
<b>Pending CRA Objection, if any</b>	<p>Yes,</p> <p><b>Audit Para No. 17 – (i)</b></p> <p>Audit objection : Delay in realization of Foreign Currency.</p> <p><b>Audit Para No. 17 – (ii)</b></p> <p>Audit objection : Incorrect reporting in APR 2014-15 for unrealized foreign currency.</p> <p>This office vide letter dated 21.12.2022</p> <p>Requested to Specified Officer (Audit) to</p> <p>Forward the CRA for closure the para. and Letter dated 13.12.2024 issued to SO (Audit) to update the current status i.r.o. the said para to this office at the earliest.</p>

<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>		No.			
<b>Employment for the block period</b>		<b>As per projection</b>			
		Man: -			
		Woman: -			
		<b>Total: 643</b>			
		<b>As on 31<sup>st</sup> March 2024: (As per Specified Officer reports)</b>			
		Man: 373			
		Woman: 201			
		<b>Total: 574</b>			
<b>Area allotted (in sq. ft.)</b>		67275 Sq. Ft.			
		(Area Sq. Ft./No. of Employees)			
<b>Area available for each employee per sq.ft. basis (area / no. of employees)</b>		2023-24			
		117.20 Sq. Ft.			
<b>Investment till date (Rs. In Lakhs)</b>	<b>Building</b>	2020-21	2021-22	2022-23	2023-24
		0.00	0.00	0.00	0.00
	<b>Plant &amp; Machinery</b>	4856.05	5229.70	5704.59	5605.58
	<b>TOTAL</b>	4856.05	5229.70	5704.59	5605.58
<b>Quantity and value of goods exported under Rule 34 (unused goods)</b>		N.A.			
<b>Value Addition during the monitoring period</b>		N.A.			
<b>Whether all the APRs being considered now has been filed well within the time limit, or otherwise.</b>		Yes			
		2020-21	2021-22	2022-23	2023-24
		18.12.2021	22.09.2022	28.09.2023	30.09.2024
<b>If no, details of the Year along with no of days delayed to be given.</b>		*As per letter dated 29.06.2021 of MoC&I, SEZ Division, instructed that Filing of Annual Performance Reports (APR) by SEZ units extended to till 31 <sup>st</sup> December, 2021.			

The Specified Officer report vide letter dated 17.04.2025 has submitted reported as detailed below:

A. EXPORT:- (Rs. in Lakhs and USD in Millions)

	Figures as per APR	Figures as per Softex/SB/Customs Records (INR)	Difference if any	Reason for Difference/Remark INR as conveyed by the unit
Year/				

Year/ Period	INR	USD(Since there are multiple currencies, providing the Doc currency in Lakhs)	INR	USD (Since there are multiple currencies, providing the Doc currency in Lakhs)	INR	USD (Since there are multiple currencies, providing the Doc currency in Lakhs)	
(1)	(2)	(3)	(4)	(5)	(6)=(2)-(4)	(7)=(3)-(5)	(8)
2020-21	21155.55	316.24	17835.9	270.62	3319.65	45.65	The difference in value is due to onsite invoices.
2021-22	29728.79	414.33	25585.07	368.46	4143.72	45.87	The difference in value is due to onsite invoices.
2022-23	14419.87	1232.99	16998.78	1270.02	2578.91	-37.03	i. NSDL has considered Request ID: 142200116332 pertaining to March 2022  ii. NSDL has not considered Request ID 142300110433 pertaining to March 2023  iii. Onsite invoices
2023-24	7104.56	100.53	6316.36	90.75	788.20	9.78	i. NSDL has considered Request ID 142300110433 pertaining to March 2023  ii. NSDL has not considered request ID 142400123622, pertaining to March 2024  iii) Onsite invoices

**b. Import**

**i. (Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis: (Rs. in Lakhs and USD in Millions)**

Year/	Figures as per APR	Figures as per Softex/SB/Customs Records (INR)	Difference if any	Reason for Difference / Remark in INR as conveyed by the unit

Period	INR		USD		INR	USD	
	INR	USD	INR	USD	INR	USD	
2020-21	325.38	-	325.38	-	-	-	-
2021-22	118.54	-	118.54	-	-	-	-
2022-23	95.67	-	76.81	-	18.86	-	Difference due to BOE – 1000012 consideration in FY 22-23 as per received date.
2023-24	47.68	-	86.89	-	39.21	-	Difference due to below BOE's are not considered in FY 23-24 BOE-1000012 & 3000032 considering received dates which are 30.03.2023 & 05.04.2024 respectively.

## ii. Raw Material (Rs. in Lakhs and USD in Millions)

Year/ Period	Figures as per APR		Figures as per Softex/SB/Customs Records (INR)		Difference if any		Reason for Difference / Remark in INR as conveyed by the unit
	INR	USD	INR	USD	INR	USD	
(1)	(2)	(3)	(4)	(5)	(6)=(2)-(4)	(7)=(3)-(5)	(8)
2020-21	0	0					
2021-22	0	0					
2022-23	0	0					
2023-24	0	0					

## C. BLUT

1.	Value of BLUT Executed (Duty foregone) including for CG/Raw Material/Services)	82,600,000.00
	Value of Additional BLUT executed	
	-Year	
	- BLUT amount	
	-Year	
	- BLUT amount	
	Total value of BLUT Executed: In Crore	8.26

2.	Total Duty Foregone on goods & services procured Category –wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.	F.Y.	Goods		Services (Rs. in Crores)												
			(Imported & Indigenous) (Rs. in Crores)														
		2020-21	Bond accepted on 27.10.2021														
		2021-22	0.34	1.87													
		2022-23	1.08	0.94													
		2023-24	0.28	1.24													
<b>Total</b>		<b>1.7</b>	<b>4.05</b>														
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  Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT	No															
(d)	Employment made as on date  (as on end of block period / year up to which monitoring is being done) (March 2024)	<table border="1"> <thead> <tr> <th>Gender</th> <th>As per the LOA (Form F)</th> <th>As on 31.03.2024</th> </tr> </thead> <tbody> <tr> <td>Men</td> <td>-</td> <td>373</td> </tr> <tr> <td>Women</td> <td>-</td> <td>201</td> </tr> <tr> <td>Total</td> <td>643</td> <td>574</td> </tr> </tbody> </table>				Gender	As per the LOA (Form F)	As on 31.03.2024	Men	-	373	Women	-	201	Total	643	574
Gender	As per the LOA (Form F)	As on 31.03.2024															
Men	-	373															
Women	-	201															
Total	643	574															
(e)	Details of pending Foreign Remittance beyond Permissible period, if any  (as on 31 March, 2024)  To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	0															
(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 – Softex filed for respective months before due date – No dealy															

(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 months softex has been certified of the FY 2020-21, 2021-22, 2022-23 & 2023-24																	
(h)	Whether unit has filed any request for Cancellation of Softex	No request filed for cancellation of Softex																	
(i)	Whether any Services provided in <b>DTA/SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period.  If yes, details thereof (year wise details to be provided)	Value Rs. in Lakh <table border="1" data-bbox="713 376 1059 521"> <tr> <td>2020-21</td> <td>1435.24</td> </tr> <tr> <td>2021-22</td> <td>105.19</td> </tr> <tr> <td>2022-23</td> <td>440.21</td> </tr> <tr> <td>2023-24</td> <td>0</td> </tr> </table>			2020-21	1435.24	2021-22	105.19	2022-23	440.21	2023-24	0							
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2021-22	105.19																		
2022-23	440.21																		
2023-24	0																		
(j)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.																		
(k)	Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty or otherwise?  Full details to be provided along with value of assets and duty discharged	<table border="1" data-bbox="713 745 1337 954"> <thead> <tr> <th>DTA Sale</th> <th>AV (Rs. in lakh)</th> <th>Duty Paid (Rs. in Lakh)</th> </tr> </thead> <tbody> <tr> <td>2020-21</td> <td>2.52</td> <td>1.15</td> </tr> <tr> <td>2021-22</td> <td>8.79</td> <td>2.84</td> </tr> <tr> <td>2022-23</td> <td>78.33</td> <td>24.35</td> </tr> <tr> <td>2023-24</td> <td>0</td> <td>0</td> </tr> </tbody> </table>			DTA Sale	AV (Rs. in lakh)	Duty Paid (Rs. in Lakh)	2020-21	2.52	1.15	2021-22	8.79	2.84	2022-23	78.33	24.35	2023-24	0	0
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2023-24	0	0																	
(l)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.  If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No																	
(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.	As per SO report, it is stated that “we have filed the DSPF once they received the request from vendor.  The requests which we have submitted till 31.03.2024 has been approved on SEZ portal.																	
(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																	
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	-																	

(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 free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? Details to be given including amount of duty / tax recovered or yet to be recovered</p>	Cafeteria (No live Kitchen)
(q)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	

Further, Specified Officer stated that, the above figures are based on the details furnished by the SEZ unit and data available on SEZ Online. These may be records for the purpose of monitoring of Performance of SEZ unit for the period 2020-21 to 2023-24 of M/s. Wipro Ltd., Festus-SEZ, Mumbai.

### **Findings**

1.	This is 4 years performance scrutiny (2020-21 to 2023-24) of the 3 <sup>rd</sup> block period.
2.	The unit has achieved export revenue of Rs. 21155.55/- Lakhs as against projected export of Rs. 19920.63/- i.e. 106.20 % during the period for FY 2020-21.
3.	The unit has achieved export revenue of Rs. 29728.79/- Lakhs as against projected export of Rs. 20119.83/- i.e. 147.76 % during the period for FY 2021-22.
4.	The unit has achieved export revenue of Rs. 14419.87/- Lakhs as against projected export of Rs. 16406.16/- i.e. 87.89 % during the period for FY 2022-23.
5.	The unit has achieved export revenue of Rs. 7104.56/- Lakhs as against projected export of Rs. 16570.22/- i.e. 42.88 % during the period for FY 2023-24.
6.	Cumulative Net Foreign Exchange Rs. 20646.72/- lakh is positive for FY 2020-21.
7.	Cumulative Net Foreign Exchange Rs. 50055.35/- lakh is positive for FY 2021-22.
8.	Cumulative Net Foreign Exchange Rs. 64148.22/- lakh is positive for FY 2022-23.
9.	Cumulative Net Foreign Exchange Rs. 70940.13/- lakh is positive for FY 2023-24.

10.	<p>There is <b>Audit Para No. 17 – (i)</b> Audit objection : Delay in realization of Foreign Currency.  <b>Audit Para No. 17 – (ii)</b> Audit objection : Incorrect reporting in APR 2014-15 for unrealized foreign currency.</p> <p>This office vide letter dated 21.12.2022 requested to Specified Officer (Audit) to</p> <p>Forward the CRA for closure the para and Letter dated 09.12.2024 issued to SO (Audit) to update the current status i.r.o. the said para to this office at the earliest.</p>
11.	There is no SCN is pending.
12.	The APR for the FY 2020-21 to 2023-24 has filed within prescribed time.
13.	Register lease deed of the unit is valid upto 30.09.2027.

e. **Recommendation:**

The proposal of the unit based on the agenda in terms of Rule 54 of SEZ Rules, 2006 is submitted to the Approval Committee for consideration.

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