

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

.....

AGENDA FOR

**MEETING OF THE APPROVAL COMMITTEE FOR
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR
IT/ITES AT PUNE OF M/S. EMBASSY PUNE TECHZONE
PVT. LTD.-SEZ**

Via Video Conferencing

DATE : 25.04.2023

TIME : 03.30 P.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 25.04.2023**

INDEX

Agenda Item No.	Subject
Agenda Item No. 01 :-	Confirmation of the Minutes of the meeting held on 21.03.2023
Agenda Item No. 02 :-	Application for Approval of Leasing out built up space to vendors for providing telecommunication Facility and food court services submitted by M/s. Embassy Pune TechZone Pvt Ltd. (Developer)
Agenda Item No. 03 :-	Application for Approval of Additional office Space and Revision in Projections submitted M/s. Mercedes-Benz Research and Development India Pvt. Ltd.
Agenda Item No. 04 :-	Application for Approval of Change in Shareholding pattern and Change in Board of Directors submitted by M/s. Nitor Infotech Pvt Ltd. (Unit I& II)
Agenda Item No. 05 :-	Monitoring of Performance for M/s. CalSoft Pvt Ltd.

I/1625/2023

1

Minutes of the 84 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. Embassy Pune TechZone Pvt. Ltd.-SEZ, Pune, held on 21.03.2023 via video conferencing.		
1	Name of the SEZ	M/s. Embassy Pune TechZone Pvt. Ltd.-SEZ
2	Sector	IT/ITES
3	Meeting No.	84 th
4	Date	21.03.2023

Members present

Sr	Name and Designation (S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Smt. Pradnya R. Gholap, DCIT (TDS) Pune	Nominee of Income Tax, Pune
3	Dr. Dileeraj Dabhole Dy. DGFT	Nominee of DGFT, Pune
4	Smt. Sunita Jagtap, Superintendent	Nominee of Customs, Pune

Special Invitee

Sr	Name and Designation	Department
1	Shri B. Ajay Kumar Specified Officer	M/s. Embassy Pune TechZone Pvt. Ltd.-SEZ

Agenda Item No.01: Confirmation of Minutes of the 83rd meeting held on 31.01.2023

After deliberation, the Committee confirmed the minutes of the 83rd Approval Committee meeting held on 31.01.2023

Agenda Item No. 02: Application for Approval of Addition of area with Revision in Projections submitted by M/s. Access Healthcare Services Pvt Ltd.

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

1. Addition of area admeasuring of 25,109 sq.ft. located at 3rd Floor, Wing A, Mississippi, Embassy Pune Tech Zone Pvt Ltd.-SEZ, to the existing area of 69,784Sq.ft located at 2nd Floor, Wing A, Block 1.2, & 6th Floor, Block Nile (1.11), Embassy Pune TechZone PVt Ltd.-SEZ, totaling to area of 94,893sq.ft and
2. Revision in Projections, as detailed below:

(Rs. In Lakhs)

I/1625/2023

2

Sr.No	Particulars	2020-21 (Actual)	2021-22 (Actual)	2022-23	2023-24	2024-25	Total
1.	FOB Value of exports	4544.49	5670.96	9500.00	10000.00	10500.00	40215.45
2.	Foreign Exchange outgo	87.24	75.77	315.00	270.00	230.00	978.01
3.	Net Foreign Exchange	4457.25	5595.19	9185.00	9730.00	10270.00	39237.44
Investment-Plant and Machinery/ Capital Goods (Rs. In Lakhs)							
i.	Indigenous Capital Goods						749.59
ii.	Imported Capital Goods						729.07
Input of Services							
i.	Indigenous Services						9000.00
ii.	Imported Services						248.94
	Employment (Men-668, Women-534)						1202

Agenda Item No.03: Application for Approval of Deletion of area with Revision in Projections submitted by M/s. Flextronics Technologies India Pvt Ltd.

After deliberation, the committee approved the proposal of the Unit for Deletion of Area with Revision in Projections, in terms of Rule 19(2) of SEZ Rules, 2006 subject to submission of "No Dues Certificate" from the Specified Officer, as detailed below:

1. Deletion of area admeasuring of 27,159 Sq.ft. located at 6th Floor in Wing B of Block Rhine (1.5), Embassy Pune TechZone Pvt Ltd.-SEZ, from the existing area of 1,08,493 Sq.ft located at 3rd Floor in Wing A, 6th Floor in Wing B and 7th Floor in Wing A and B of Building Rhine (1.5), Embassy Pune TechZone Pvt Ltd.-SEZ, remaining area of 81,334 Sq.ft. and
2. Revision in Projections, as detailed below:

(Rs. In Lakhs)							
Sr.No	Particulars	2018-19 (Actual)	2019-20 (Actual)	2020-21 (Actual)	2021-22 (Actual)	2022-23	Total
1.	FOB Value of exports	13847.87	13482.95	14367.73	17708.74	17710.00	77117.29
2.	Foreign Exchange outgo	147.14	144.94	156.76	164.20	2037.49	2650.53
3.	Net Foreign Exchange	13700.73	13338.01	14210.97	17544.54	15672.51	74466.76
	Employment (Men-922, Women-599)						1521

I/1625/2023

3

Agenda Item No.04: Monitoring of Performance of M/s. Mercedes-Benz Research and Development India Pvt Ltd.

After deliberation, the committee noted the performance of the Unit:

- i. For FY 2019-20 from the 1st Block period i.e., 2015-16 to 2019-20. The unit has achieved Cumulative NFE of Rs. 57701.18 lakhs i.e., 88.94% And
- ii. For FY 2020-21 from 2nd Block period i.e., 2020-21 to 2024-25. The unit has achieved Cumulative NFE of Rs. 12130.13 lakhs i.e., 85.56% and has achieved Employment of 386 employees.

Meeting ended with a vote of thanks to the Chair.

Signed by Shri. Shyam
Jagannathan
Date: 29-03-2023, 13:06:50
(Shyam Jagannathan, IAS)
Reason: Approved
Chairman-cum-Development Commissioner
E-Mail- dcseepz-mah@nic.in

I/1688/2023

1

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

a) Proposal:

Application submitted by M/s. Embassy Pune TechZone Pvt. Ltd-SEZ (Developer), located at Plot No.03, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411 057, for approval for Leasing out of Built up Space to vendors for providing telecom facility and food court services in the SEZ premises.

b) Specific issue on which decision of UAC is required:

- Approval of the UAC to lease out the built up space to vendors, as detailed below, to provide telecom facility and food court services, in terms of Rule 11 (5) of SEZ Rules, 2006, as detailed below:
- To provide Telecommunication infrastructure :

Name of the Vendor	Location	Area.
M/s. Summit Digital Infrastructure Pvt Ltd	Mekong Building-1.6, Terrace area, Embassy Pune TechZone Pvt Ltd.	500 Sq.ft

- To provide food court services in SEZ premises, as detailed below:

Sr. No.	Name of the Vendor	Location	Area.
1.	M/s. Maurya Hospitality, Pune	A-Wing, Rio Grande Building-2.1, 1 st Floor, Embassy Pune TechZone Pvt Ltd.-SEZ	110 Sq.ft
2.	M/s. Orange Events and Hospitality, Pune	A-Wing, Rio Grande Building-2.1, Kiosk no.2, Ground Floor, Embassy Pune TechZone Pvt Ltd.-SEZ	1005 Sq.ft
3.	M/s. Green Olive Kitchens, Pune	A-Wing, Rio Grande Building-2.1, Ground floor, Kiosk No. 4, Embassy Pune TechZone Pvt Ltd.-SEZ	250 Sq.ft.
4.	M/s. Lockhart, Pune	Rio Grande Building-2.1, First Floor, Embassy Pune TechZone Pvt Ltd.-SEZ	75 Sq.ft
5.	M/s. Fresh Press Bytes, Pune	Rio Grande Building, Ground Floor, Embassy Pune TechZone Pvt Ltd.-SEZ	150 Sq.ft

c) Relevant Decisions:

I/1688/2023

2

As per Rule 11 (5) of SEZ Rules, 2006

“(5) The land or Build up space in the processing area or Free Trade and Warehousing Zone shall be given on lease only to the entrepreneurs holding valid Letter of Approval issued under Rule 19 and [the lease period shall not be less than five years but notwithstanding any other condition in the lease deed, the lease rights would cease to exist in case of the expiry or cancellation of the Letter of Approval:]

PROVIDED that the Developer may, with the prior approval of the Approval Committee, grant on lease land or built-up space, for creating facilities such as canteen, public telephone booths, first aid centres, creche and such other facilities as may be required for the exclusive use of the Unit.

d) Other information:

- M/s. Embassy Pune TechZone Pvt. Ltd., located at Plot No.03, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411 057 India has been granted Formal Approval bears No. F.2/365/2006-SEZ dated 25.06.2007
- Further, The Developer has submitted that:
 - The services will be utilized by all their units' employees and developers' employees.
 - As a retail operator vendor Will not avail any direct or indirect tax benefits available under the SEZ scheme.
 - All above vendors are offering India Cuisine will carry out cooking inside the said allocated space during the kiosk operating hours
 - Developer have provided separate gas connections to all vendors
 - All necessary licenses and safety measures will be adhered to as required by authorities
- The Developer has enclosed following document:
 - Online Application No.422300099465, 422300104030, 422300099432, 422300099362, 422300099395 and 422300099222
 - Service provider request letter dated 28.02.2023, 13.03.2023, 02.03.2023, 04.03.2023, 25.02.2023 and 24.02.2023
 - Embassy Pune TechZone Pvt Ltd. Space availability confirmation letters dated 08.03.2023 and 17.03.2023
 - Copy of Fire NOC dated 09.02.2019
 - Form B dated 06.01.2023 for specific area of Rio Grande- Food Court
 - FSSAI registration certificate of Service providers.

e) ADC's observations:

- The proposal of the Developer for Leasing out Built up space to vendors to provide telecom facility and food court services, in the SEZ premises may be considered by the UAC ,in terms of Rule 11 (5) of SEZ Rules,

I/1699/2023

1

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

a) Proposal: -

Application filed by M/s. Mercedes-Benz Research and Development India Pvt. Ltd., an IT/ITES unit located at Embassy Pune TechZone Pvt. Ltd.-SEZ for additional office space admeasuring 49,089 Sq.ft. along with revision in projections.

b) Specific Issue on which decision of UAC is required: -

Approval of the UAC for

- 1) Additional Office Space admeasuring 49,089 sq.ft. to the existing area of 69,954 Sq.ft. with Revision of projection in terms of Rule 19(2) of SEZ Rules, 2006, as detailed below:

(i) Location / area proposed to be added :

Existing address and area	Area proposed to be added	Total area after addition
4 th to 6 th Floors, Wing-B, Building Congo, Block 1.3, Embassy Pune TechZone Pvt Ltd.	7 th Floor, (A & B Wing), Building Congo, Embassy Pune TechZone Pvt Ltd	7 th Floor- Wing A, 4 th to 7 th Floor Wing-B, Building Congo, Block 1.3, Embassy Pune TechZone Pvt Ltd.-SEZ
Admeasuring area of 69,954 Sq.ft	Admeasuring area of 49,089 Sq.ft.	Admeasuring area of 1,19,042 Sq.ft.

(ii) Revision in Projection:

Projections of Investment and Employment:

(Rs. In Lakhs)

Sr.No	Item	Existing Projection		Total Revised Projection	
1.	Employment	Men	Women	Men	Women
		345	47	551	116
	Total		392		667
2.	Investment-Plant and Machinery/Capital Goods (Rs. in lakhs)				
i.	Indigenous	500.00		900.00	
ii.	Imported	1700.00		1900.00	
	Total	2300.00		2800.00	
3.	Services				
i.	Indigenous Services	1854.42		15100.00	
ii.	Imported Services	10720.00		10800.00	
	Total	12574.42		25900.00	

I/1699/2023

2

Approved Projection:

(Rs. In Lakhs)

Sr.No	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25	Total
1.	FOB Value of exports	17138.00	17309.00	17655.00	18185.00	18730.00	89017.00
2.	Foreign Exchange outgo	2383.43	2213.82	1681.19	2835.71	3305.85	12420.00
3.	Net Foreign Exchange	14754.57	15095.18	15973.81	15349.29	15424.15	76597.00

Proposed Projection:

(Rs. In Lakhs)

Sr.No	Particulars	2020-21 (Actual)	2021-22 (Actual)	2022-23	2023-24	2024-25	Total
1.	FOB Value of exports	14012.81	16958.97	19577.07	24571.00	25777.15	100900.00
2.	Foreign Exchange outgo	1882.68	1946.37	2480.78	2948.99	3443.11	12700.00
3.	Net Foreign Exchange	12130.13	15012.60	17096.29	21625.01	22334.04	88200.00

c) Relevant Provisions: -

As per First Proviso to Rule 19(2) of SEZ Rules, 2006

“PROVIDED that the Approval Committee may also approve proposals for broad banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirements of rule 18”

d) Other Information: -

- M/s. Mercedes-Benz Research and Development India Pvt. Ltd. Company was granted LOA No.SEEPZ-SEZ/PEPPL-SEZ/MBRDIPL/18/2014-15/5297 dated 25.03.2015
- Location: 4th to 6th Floor, Wing B, Congo Building, Block 1.3, Embassy Pune TechZone Pvt. Ltd.-SEZ, Plot No. 03, RGIP, Hinjewadi, Phase-II, Pune-411 057
- DCP: 01.07.2015
- LOA valid upto: 30.06.2025

➤ Reason for additional area:

The unit has submitted that, considering the growing business requirements and future business prospects, their management has decided to expand office space and obtain additional office space approval. In view of increase in office space of the SEZ unit, they have

I/1699/2023

3

submitted revised projections for Exports, investments and Employment w.r.t. balance 2 years period for addition of area in existing LOA

- The unit has submitted the following documents with the application:
 - Copy of Form F3 for additional location filed through SEZ online system
 - Letter of Intent signed with Developer of SEZ for proposed additional Location
 - Revised Foreign Exchange Balance sheet for Five years
 - Form F1 submitted for renewal of LOA
 - Copy of all LOAs obtained till date
 - Copy of Board Resolution
 - List of Imported and Indigenous Capital Goods
 - Copy of APRs for FY 2020-21 and 2021-22

e) **ADC Scrutiny report: -**

- There is an increase in the area by 70.17%;
- Increase in Export Revenue by 13.34%;
- Increase in Investment in Imported Capital Goods by 11.76% and
- Increase in Employment by 70.15%
- UAC may like to consider the proposal of the unit for approval of additional office space with revision in projection in terms of Rule 19(2) of SEZ Rules, 2006.

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

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

a) Proposal: -

Application submitted by M/s. Nitor Infotech Pvt Ltd. Unit-I and IIIT/ITES units located in Embassy Pune TechZone Pvt Ltd.- SEZ for Change in Shareholding pattern and Change in Board of Directors.

b) Specific Issue on which decision of UAC is required: -

Approval of the Unit Approval Committee for

1. Change in Shareholding pattern and
2. Change in Board of Directors.,
in terms of Instruction No. 109 dated 18.10.2021, as detailed below:

Existing Shareholding Pattern:

Name of Shareholders	Class of Equity Shares	Shareholding as in 2016
Eclipse Investments LLC	Class A	39,48,439
Mr. C. E. Potnis	Class A	4,05,174
Mr. Sanjeev Fadanvis	Class A	1,35,058

Proposed Shareholding Pattern:

Name of Shareholders	Class of Equity Shares	Shareholding as in 2016
Eclipse Investments LLC	Class A	39,48,439
Mr. C. E. Potnis	Class A	18,42,604
Mr. Sanjeev Fadanvis	Class A	4,62,374
Mr. Sanjeev Fadanvis	Class B	6,54,630

Proposed change of Directors:

Existing List of Directors

Sr.	Name of the Director
1	Mr. Chandrashekhar Eknath Potnis
2	Mr. Sanjeev Sharad Fadanvis
3	Mr. Rashad Muhammad Al Zubair

List of Directors who has resigned / who have been appointed;

Sr. No	Name of Director who has resigned	Resignation Date	Name of Director who has been appointed	Date of Appointment
1	Mr.S.Mr. Rashad Muhammad Al Zubair	22/09/2016	Mr. Sultan Said Al Ghaithi	11/09/2021

List of Director after the change:

Sr. No.	Name of the Director	Date of Appointment
1	Mr. Chandrashekhar EknathPotnis	08/09/2006
2	Mr. Sanjeev Sharad Fadanvis	08/09/2006
3	Mr. Sultan Said Al Ghaithi	11/09/2021

c) Relevant provisions: -

As per para (i) of Instruction no. 109, dated 18.10.2021,

“Reorganization including change of name, Change of Shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, Change of Directors, etc. may be undertaken by the Unit Approval Committee (UAC) concerned subject to the condition that the Developer/Co-developer/ Unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-Developer/Unit shall remain unchanged on such reorganization.”...

d) Other Information: -

- M/s. Nitor Infotech Pvt Ltd. Unit-I and II has submitted application for following LOA Nos.
 - Unit 1-LOA No. SEEPZ/PEPPL-SEZ/NIPL/20/2016-17/25809 dated 29.08.2016
 - Unit 2 LOA No. SEEPZ/PEPPL-SEZ/NIPL/21/2016-17/25806 dated 29.08.2016
- Units have submitted following documents:
 - Online Application
 - List of Existing and Proposed Directors
 - Form DIR 12 for Appointment of Directors with ROC along with its challan
 - Form DIR 12 for Resignation of Directors with ROC along with its challan
 - CA/CS certified shareholding pattern before and after allotment of shares
 - Form PAS-3 for allotment of shares with ROC along with its challan
 - Form SH-7 for increase in authorized share capital with its challan
 - Copy of all LOAs
 - Undertaking in terms of Instruction no. 109

- o Undertaking regarding personal liability arising, if any against the outgoing director

➤ **Reason for change in Shareholding pattern:**

The unit has informed that, due to internal restructuring there is change in Shareholding and Directorship of Company. The Company has increased Authorized Capital from Rs.5,00,00,000 to Rs.7,00,00,000 and subsequently, made allotment of shares by way of right issue on 20.03.2019. Further, Company is amalgamated with Spoton Software Pvt Ltd. (transferor Company) and order relating to this amalgamation was passed by Regional Director, Mumbai on 11/04/2022 w.e.f 01.04.2021, due to which Authorized Capital of the Company is further increased to Rs.7,01,00,000.

d) ADC's Recommendations:

- The units have informed that they have not submitted the prior intimation as required under Instruction No. 109 of MOC&I as previously it was inadvertently missed out from their end with respect to change in Shareholding pattern and change in directors as per Rule 22 of SEZ Rules, 2016 and Instruction 89 of MOC&I they didn't submit intimation with respect to change in director, considering the above units have requested to condone the delay in submission of intimation of change in Shareholding pattern and Directors of Company
- UAC may like to consider the proposal of Units for Change in Shareholding pattern and Change in Board of Directors., in terms of Instruction no. 109 issued by MOC&I.

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

a) Proposal:

Monitoring of the performance of M/s. Calsoft Pvt Ltd. an IT/ITES unit located in Embassy Pune TechZone Pvt. Ltd-SEZ, Pune, for FY 2018-19 to 2022-23 of 2nd block period i.e. 2018-19 to 2022-23.

b) Specific Issue on which decision of UAC is required:

Monitoring of the performance of the unit for FY 2018-19 to 2022-23 of 2nd block period i.e. 2018-19 to 2022-23, in terms of Rule 54 of SEZ Rules, 2006.

c) Relevant provisions: -

As per Rule 54 of SEZ Rules, 2006

"Performance of the Unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these rules".

I. Approved export Projections for 2nd Block Period: (Rs. in Lacs)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB Export	2834.22	4178.22	4850.22	5522.22	6194.22	23579.12
FE Outgo	60.12	63.45	68.85	79.65	90.45	362.52
NFE	2774.10	4114.77	4781.37	5442.57	6103.77	23216.58

(A) For 2nd Block Period i.e. from 2018-19 to 2021-22 (out of 2018-19 to 2022-23)

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

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2018-19	2834.22	6965.24	0.00	0.00	261.80	6.36	25.57
2019-20	4178.22	6218.49	0.00	0.00		110.6	9.83
2020-21	4850.22	3789.97	0.00	0.00		6.19	184.31
2021-22	5522.22	4345.63	0.00	0.00		74.40	908.15
2022-23	6194.22	5015.80	0.00	0.00		0.00	2052.14
Total	23579.12	26335.13	0.00	0.00	261.80	197.55	3180.00

(B) Cumulative NFE Achieved (Rs. In Lakhs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	6915.82	99.29%
2019-20	13089.57	99.29%

2020-21	16659.70	98.15%
2021-22	20054.21	94.07%
2022-23 (As per Provisional APR)	22974.90	87.24%

For year 2022-23 the unit is in the process of finalizing the APR however, they have submitted provisional APR in hard copy. As the unit has applied for exit the performance for the year is being taken for arriving at the cumulative NFE for the said period. During the period the unit had projected export revenue of Rs. 6194.22 lakhs as against which the actual export of Rs. 5015.80. Accordingly, the unit has achieved positive NFE of Rs.22974.90 Lakhs i.e., 87.24%

(C) Other Information:

LOA No. & Date	LOA No. SEEPZ-SEZ/FIPL-SEZ/CPL/29/2012-13/6121 dated 30.05.2013
Location of Unit	7 th Floor, Wing-B, Building Congo, Block 1.3, Embassy Pune TechZone Pvt Ltd-SEZ, RGIP, Hinjewadi, Phase-II, Pune-411057
Validity of LOA	29.11.2023
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	30.11.2013
Execution of BLUT	
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
a) No. of employees as on 31.03.2022	207(Male:159, Female:48)
Area allotted (in sq.ft.)	
Area available for each employee per sq.ft. basis (area / no. of employees)	
Investment till date	Building NA
	Plant & Machinery NA
Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	NA
Whether all the APRs being considered now has been filed well within the time	Yes

limit, or otherwise.	
If no, details of the Year along with no of days delayed to be given.	

The Specified Officer vide letter dated 21.04.2023 has reported as under:

a. Export:

(Figures INR in Lakhs)

Year	Figures as per APR	Figure as per Customs Records	Difference (if any)	Reason for Difference/Remark
2018-19	6965.24	6972.04	6.80	Rs. 6.80 Lakhs Excess reporting in Softex
2019-20	6218.49	6218.49	-	-
2020-21	3789.97	3739.97	49.96	Rs.27.86 Lakhs- The invoices were not considered in Softex, but included in APR Rs.22.09-Punching Error in Softex Condonation for Softex have been filed on 07.02.2023
2021-22	4345.63	8282.9	3937.27	Rs. 546.98 Lakhs- Double request ID approved Rs. 40.69 Lakhs- Credit note considered as Invoice & filed as SOFTEX Rs. 30.78 Lakhs- SOFTEX need to be filed after seeking Condonation Rs. 3318.81 Lakhs- There are softex filed for receipt of advance amount

b. Import:

(Figures INR in Lakhs)

Year	Figures as per APR	CIF Figures as per Customs Records	Difference (if any)	Reasons for Difference/Remark
2018-19	0	0	-	-
2019-20	0	0	-	-
2020-21	6.19	6.19	-	-
2021-22	0	0	-	-

c. BLUT

(Rs. In Lakhs)

1	Value of BLUT Executed (Duty foregone) (Including for CG/Raw Material/ Services)	87.43		
	Value of Additional BLUT Executed	425.23		
	TOTAL Duty value of BLUT Executed in Lakhs:	512.66		
2	Total Duty foregone on goods & services procured category wise: Year Wise	F.Y	Goods Imported & Indigenous	Services
		2018-19	3.94	53.59
		2019-20	21.15	123.66
		2020-21	0.036	88.80
		2021-22	13.59	67.74
		Total	38.72	334.09
3	Has the unit procured goods 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)	As on 31 st March 2022: Men: 159 Women: 48 Total: 207
e.	Details of pending foreign remittance beyond permissible period, if any (as on 31.12.2022) To Cross Check the same and verify whether necessary permission from AD bank/ RBI has been obtained	No
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. Except few cases of condonation applied to JDC office
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 the SOFTEX forms till Feb, 2023 has been certified

h.	Whether unit has filed any request for cancellation	Yes															
i.	Whether any services provided in DTA/SEZ/EOU/STPI etc. against the payment in INR in r/o IT/ITES unit during the period	(Rs. In Lakhs) <table><tr><td>FY</td><td>Sales Value</td></tr><tr><td>2018-19</td><td>266.83</td></tr><tr><td>2019-20</td><td>1273.75</td></tr><tr><td>2020-21</td><td>669.43</td></tr><tr><td>2021-22</td><td>549.40</td></tr><tr><td>2022-23 (As per provisional APRs)</td><td>478.04</td></tr><tr><td>Total</td><td>3237.45</td></tr></table>		FY	Sales Value	2018-19	266.83	2019-20	1273.75	2020-21	669.43	2021-22	549.40	2022-23 (As per provisional APRs)	478.04	Total	3237.45
FY	Sales Value																
2018-19	266.83																
2019-20	1273.75																
2020-21	669.43																
2021-22	549.40																
2022-23 (As per provisional APRs)	478.04																
Total	3237.45																
j.	Has the unit cleared any capital goods procured duty free in DTA against payment of Duty of otherwise? Full Details to be provided along with value of assets and duty discharged	NO															
k.	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															
l.	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															
m.	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															
n.	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No request ID is pending for OOC															
o.	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty paid goods / services for setting up such facility ?	No															

	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.	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NA

There is difference in Export figures reported in APR & SOFTEX/Customs record for the FY 2020-21 & 2021-22, for which the unit have filed application for delay in filling SOFTEX for Condonation to JDC Pune for 6 Nos. of invoice & value Rs. 8074 Lakhs. Further, the unit has filed application for cancellation of SOFTEX (17 invoices and value 273.49 Lakhs) to JDC office

ADC's observations:

- The unit has achieved export revenue of Rs. **26335.13** lakhs as against projected revenue of Rs. **23579.12** lakhs i.e. 111.68% in the 5 years of 2nd Block period.
- The unit has achieved positive NFE of Rs. 22974.90 i.e., 87.24% in 2022-23 on cumulative basis
- As per SO report the unit has achieved Employment of 207 employees (Men 159, Women 48)
- It is observed that the unit has provided services in DTA against the payments received in INR as detailed below:

(Rs. In Lakhs)

FY	Sales Value
2018-19	266.83
2019-20	1273.75
2020-21	669.43
2021-22	549.40
2022-23	478.04
Total	3237.45

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 Organisation 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 ;*
- Since the unit had provided IT/ITES services in DTA against payment in INR, the said services provided by them cannot be considered as part of their authorized operations, and as such, they have violated the provision of Rule 19 (6B)(v) of the SEZ Rules, 2006.

As per Rule 19(6B)(v) of SEZ Rules, 2006,

"Undertaking of an activity not sanctioned or approved by the Development Commissioner"

- 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.

As per Rule 54(2) of SEZ Rules, 2006

“(2) In Case the Approval Committee comes to the conclusion that a Unit has not achieved positive Net Foreign Exchange Earning, or stipulated Value Addition as specified in rule 53 or failed to abide by any of the term and conditions of the Letter of Approval or Bond-cum-Legal Undertaking, without prejudice to the action that may be taken under any other law for the time being in force, the said Unit shall be liable for penal action under the provisions of the Foreign Trade Development and Regulation) Act, 1992.”

- UAC may like to monitor the performance of the Unit for 5 years from FY 2018-19 to 2022-23 of 2nd block period and initiate necessary action against the unit with regard to violation of provision of SEA Act / Rules, in terms of Rule 54 of SEZ Rules, 2006.