

**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. QUBIX BUSINESS PARK PVT.
LTD.-SEZ**

Via Video Conferencing

DATE : 10.08.2023

TIME : 12:30 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
10.08.2023**

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Agenda Item No.	Subject
Agenda Item No. 01: -	Confirmation of the Minutes of the meeting held on 25.07.2023
Agenda Item No. 02: -	Application for Leasing out built-up space for setting up “Canteen Facility” to vendor submitted by M/s. Qubix Business Park Pvt. Ltd. (Developer)
Agenda Item No. 03: -	Application for Leasing out built-up space to vendor submitted by M/s. VITP Pvt. Ltd. (Co-Developer)
Agenda Item No. 04: -	Application for Approval of regularization of Cafeteria in SEZ Unit premises submitted by M/s. Persistent Systems Ltd
Agenda Item No. 05: -	Monitoring of Performance r/o M/s. Ensono Technologies LLP

Minutes of the 125th 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 Qubix Business Park Pvt. Ltd.-SEZ, Pune, held on **25.07.2023**.

1	Name of the SEZ	M/s. Qubix Business Park Pvt Ltd SEZ
2	Sector	IT/ITES
3	Meeting No.	125th
4	Date	25.07.2023

Members present

Sr	Name and Designation (S/Shri.)	Department
1	Smt. Mital S. 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 Satbir Sharma Specified Officer	M/s. Qubix Business Park Pvt. Ltd. SEZ

Agenda Item No.01: Confirmation of Minutes of the 124th meeting held on 27.06.2023

After deliberation, the Committee confirmed the minutes of the 124th Approval Committee meeting held on 27.06.2023

Agenda Item No.02: Application for Approval of regularization of Cafeteria in SEZ Unit premises

The proposal of the M/s. Persistent Systems Ltd., an IT/ITES Unit located at Qubix Business Park Pvt Ltd.-SEZ, for regularization of Cafeteria in the SEZ as per Instruction No 95 dated 11-06-2019.

After deliberation, the committee directed to submit the details of the duties paid against the list of materials used for the setting up of the cafeteria and accordingly the proposal was deferred.

Agenda Item No.03: Application for Change in name of the company, Change in shareholding pattern & Change in Board of Directors in terms of Instruction No.109 dated 18.10.2021, issued by MOC&I in respect of Unit I, II and III

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After deliberation, the committee approved the proposal of the below mentioned units of M/s LabCorp Scientific Services & Solutions Pvt Ltd.

Unit 1 : LOA No. SEEPZ/FIPL-SEZ/STPL/10/2011-12 dated 04.03.2011

Unit 2 : LOA No. SEEPZ/NTPL-SEZ/STPL/47/2015-16 dated 27.01.2016

Unit 3 : LOA No. SEEPZ/NTPL-SEZ/STPL/77/2018-19 dated 22.01.2019

for Change in name of the company, Change in shareholding pattern & Change in Board of Directors, in terms of Instruction No. 95 dated 18.10.2022, as detailed below:

(I) Change in name

Name of the unit Before Change	Name of the Unit after Change
M/s LabCorp Scientific Services & Solutions Pvt Ltd.	M/s. Fortrea Scientific Private Limited.

(II) Change in shareholders name/ pattern:

Sr. No	Existing Shareholder Name	Shareholding % age	Sr. No	Changed Shareholder Name	Shareholding % age
1	LabCorp Asia-Pacific Inc.	99.99	1	Fortrea Asia-Pacific	99.99
2	LabCorp Drug Development India Private Limited	0.01	2	Fortrea Development India Private Limited	0.01

(III) Change in Board of Directors proposed for approval

Sr. No.	Name of the Director	DIN No.	Date of Appointment
1.	Deepa Surendrakumar Desai	2837780	21.06.2022
2.	Rangarajan Narasimhan	6761850	24.07.2020
3.	David Howard Cooper	10204529	30.06.2023

The approval is subject to the conditions as laid down in Instruction No. 109, as applicable, issued by MOC&I

- Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity;
- Fulfilment of all eligibility criteria applicable, including security clearances etc. by the altered entity and its constituents;
- Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. Act/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.

- d. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT&R), CBDT, Department of Revenue and to the jurisdictional Authority.
- e. The assessing officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer in ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- f. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g. The applicant shall furnish details of PAN and jurisdictional assessing office of the unit to CBDT.
- h. The applicant shall be recognized by the new name or such arrangement in all the records.

Meeting ended with a vote of thanks to the Chair.


(Mital S Hiremath)
Joint Development Commissioner

GOVT. OF INDIA
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ – SEZ (PUNE CLUSTER),
PHASE-III HINJEWADI, PUNE.

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

a) **Proposal:**

Application for Leasing out built-up space for setting up “Canteen Facility” to vendor in the premises of M/s. Qubix Business Park Pvt. Ltd. (Developer) in Hinjawadi, Phase I, Pune

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

Approval for lease out the built-up space to Canteen vendor in the processing area of the SEZ, as detailed below:

Name of the Service provider	Location	Area (sq.ft.)
M/s 7-India Convenience Retail Ltd.	Ground Floor of IT 2	1114
M/s Punjabi Junction	Ground Floor of IT 2	2090

c) **Relevant provisions:**

Rule 11(5) of SEZ Rules, 2006

“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 centers, crèche and such other facility may be required for the exclusive use of the unit.”

d) **Other Information:**

- Formal approval No.F.2/274/2006-EPZ dated 23.08.2006 as a Developer
- Location: Plot No. 2, behind Cognizant, Near Rajiv Gandhi Infotech Park, Hinjawadi, Phase I, Pune 411 057
- The Developer has informed that the vendors will not avail any Direct or Indirect Tax Benefits provided under SEZ Scheme.
- The Developer has stated that the services will be utilized by all their Units and Developer’s employees in the SEZ premises.
- The Developer has submitted the following with the application:
 - ❖ Copy of request letter from the Service provider dated 29.06.2023 & 19.05.2023 respectively
 - ❖ Qubix Business Park Pvt. Ltd. space availability confirmation letter dated 29.06.2023 & 04.07.2023
 - ❖ Copy of Fire NOC of Developer dated 04.09.2020
 - ❖ Copy of Checking of Fire Fighting systems issued by Anushka Fire Services dated 11.01.2023
 - ❖ Copy of Form B dated 11.01.2023 issued for the period July 2022 to December 2022
 - ❖ GST Registration Certificate of the Service Provider

- ❖ Copy of PAN Card
- ❖ Form C (FSSAI Certificate) in r/o M/s 7-India Convenience Retail Ltd has been submitted
- ❖ The Developer has not submitted the Form C (FSSAI Certificate) of M/s Punjabi Junction (Vendor). In this regard M/s Punjabi Junction given the undertaking and intimated that they required the signed agreement copies with Developer and same can be done post the handover of the premises.
- ❖ The developer has not submitted the specific fire NOC in the name of vendor.

e) ADC's observations:

- Unit Approval Committee may like to consider the proposal of the Developer for leasing out built-up space to Canteen vendor, in terms of Rule 11(5) of SEZ Rules, 2006 subject to submission of specific fire NOC issued by Fire department & Form C (FSSAI Certificate) in r/o M/s Punjabi Junction(Vendor).

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) **Proposal:**

Proposal submitted by M/s. VITP Pvt Ltd (Qubix-SEZ) Co-Developer for leasing out built up space to vendor for Food Court services for kitchen with Island, Kiosk No.1 on 9th Floor, IT-7 Building at Retail Food Court, Qubix - SEZ, Plot No. 2, Blue Ridge Township, Near RGIP, Hinjewadi Phase – I, Pune 411057.

b) **Specific issue on which decision of Approval Committee is required:**

Approval for leasing retail area to vendor for operating in the Food Court premises at Kiosk No. 1, Retail Food Court, 9th Floor, IT-7 Building , Qubix SEZ, Blue Ridge Township, Near RGIP, Hinjewadi Phase – I, - SEZ under Rule 11(5) of SEZ Rules, 2006, as detailed below :

Sr. No.	Location	Purpose of Use	Name of the Entity/Operator under Brand Name	Area in sq.ft.
1	Retail Food Court for Kitchen with Island Kiosk No. 1, Retail Food Court (9 th Floor), IT-7, Qubix SEZ, Blue Ridge Township, , Near RGIP, Hinjewadi Phase – I, Pune 411057.	Required for Food facility for employees working in SEZ campus.	M/s Tastea	340 sq.ft

c) **Relevant provisions:**

Rule 11(5) of the SEZ Rules, 2006.

: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 centre's, crèche and such other facilities as may be required for the exclusive use of the Unit.

d) **Other information:**

- (i) M/s VITP Pvt Ltd, are registered as a Co-Developer of Vance Project at VITP Pvt Ltd (Qubix SEZ) for Construction/Development of SEZ at Blue Ridge Township, Near RGIP, Hinjewadi Phase – I, Pune 411057.
- (ii) They have been granted Formal Letter of Approval Number F.2/274/2006-EPZDtd. 07.02.2012.
- (iii) They have submitted copy of signed Letter of Offer given to M/s Tasteadated 19.04.2023

- (iv) Copy of Fire NOC No. MIDC/Fire/D-36827 dated 13.10.2016 and Form B dated 08.01.2023 issued by M/s S R Engineering Co. Licensed Agency for carrying out inspection of the fire prevention and life safe (licenceNo. MFS/LA/RF-105/RD-102)

➤ Further the Co-Developer has submitted that:

- i. The aforesaid facilities will be utilized by all the Employees of the Units and Co-Developers.
- ii. M/s Tastea, the vendor will not avail any direct or indirect Tax benefits available under the SEZ scheme.

e) ADC Observation and recommendation:

- Approval Committee may like to consider the request of the Co-Developer for letting out retail space to vendor M/s Tastea for operating in the Food Court premises under Rule 11(5) of SEZ Rules, 2006.

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) Proposal:

Proposal submitted by M/s. Persistent Systems Ltd., an IT/ITES Unit located at Qubix Business Park Pvt Ltd.-SEZ, for regularization of Cafeteria in the SEZ Unit-premises

b) Specific issue on which decision of Approval Committee is required:

Approval for regularization of cafeteria as per Instruction No 95 dated 11-06-2019, as detailed below:

Details of location, service providers and area allocated for Cafeteria:

Name of Vendor	Activity	Location of Cafeteria	Area in Sq.ft
M/s. Mitesh Caterers	Vendor brings Pre-Cooked food and serves same to employees	IT-3 Bldg., 4 th Floor, Qubix Business Park Pvt Ltd.-SEZ.	4065.64

c) Relevant provisions:

As per para 3 of Instruction No.95 dated 11.06.2019

“3. The issue was examined in this department and with the approval of competent authority, it is conveyed that the same could be allowed subject to the following condition

The facilities as envisaged under the proviso to Rule 11(5) of the SEZ Rules could also be created by a Unit for its exclusive use subject to obtaining a NOC from the Developer as well as necessary NOCs/clearances/approvals from the relevant statutory authorities.

The Units shall not be eligible for any exemptions, drawback, concessions or any other benefit available under Section 7 or Section 26 of the SEZ Act, for creating or operating such facilities”.

d) Previous reference :

The said proposal of the unit was placed before the 125th Meeting of the Approval Committee held on 25.07.2023 wherein the committee deferred the proposal requesting to submit the details of the duties paid against the list of materials used for the setting up of the Cafeteria.

e) Report submitted by the Senior Authorized Officer:

As directed by the UAC, the Senior Authorized Officer, Qubix vide his report dated 02.08.2023 has submitted the list of items in the cafeteria, the details of which are as under :

Name of the vendor	Invoice no. & date	Particulars	Base Amount	VAT 12.5%	Total invoice amount
Suyog Equipments Pvt. Ltd	166 dated 04.03.11	Bain Marie-Kitchen equipment	108981	13623	122604
Kalagar	3240 dtd. 04.03.11	Dining Tables	101400	12675	114075
Kalagar	3260 dtd. 23.03.2011	Dining Tables	5100	638	6738
G.V.Infraproject Pvt. Td.	IPL/70/2010-2011 dtd. 31.03.2011	Chairs for cafeteria	244800	30600	276600
TOTAL			460281	57535	520016

It has further been informed by the Specified Officer that invoices pertaining to the above goods and the CA's certificate submitted have been verified and that no tax/duty benefit was availed towards procurement of goods for the cafeteria located at 4th & 5th Floors, IT-3 Building in Qubix SEZ.

f) Other information:

- The unit was issued LOA No. SEZ/PUNE/10F/2010-11/753 dated 07.11.2010 Dtd. 17.02.2021 located at IT-3 Bldg, 4th & 5th Floor, Qubix Business Park Pvt Ltd.-SEZ, Survey No.154/6, behind Cognizant, RGIP, Hinjewadi, Phase-I,Pune-411057
- Date of commencement: 06.12.2010
- LOA valid up to: 05.12.2025
- The unit has submitted that:
 - ❖ The vendor will not be using any gas/inflammable equipment in the cafeteria.
 - ❖ The unit has not allocated separate space to any food court vendor or supplier on commercial basis. As part of their employee welfare, they provide complete meal to their employees free of cost/ they have appointed a vendor who provides pre-cooked food to them and the same is just served in their cafeteria. Company owns the responsibility to pay the said vendor.
 - ❖ Further, the unit has also submitted an undertaking that they have not availed any benefits for Interior works to setup the cafeteria also no benefit was availed on any goods stored/installed in the cafeteria.
- The unit has submitted following documents:
 - Fire NOC issued by the MIDC dated 13.08.2013 for their office on 4th & 5th Floor in IT-3 Building area admeasuring 7991.646 Sq. Mtrs.
 - Form B dated 05.01.2023 issued for the period July 2022 to Dec 2022
 - Copy of NOC from the Developer.
 - Undertaking for non-availing of tax, duty benefits and exemptions
 - Form C (License) issued to the Vendor i.e M/s. Mitesh Caterers to commence of carry on Food Business.

- Copy of Agreement between the vendor and the unit agreeing to provide cooked food, snacks and Tea/Coffee will be provided to its employees.
- Floor map of the area allotted for cafeteria at 4th and 5th Floor.
- Chartered Accountant Certificate dated 22.05.2023 wherein the CA has certified that no tax/duty benefit was availed on Cafeteria services during setting up of the cafeteria in the SEZ premises.
- Letter dated 22.02.2023 from Persistent to Specified Officer enclosing the Copies of Invoices and informing that they have not received any services including interior work while establishing the cafeteria.
- Copies of Tax Invoices for purchase of the assets and furniture

g) ADC's Observations:

- The unit had setup the said Cafeteria around Feb-2011 i.e. prior to issuance of Instruction No. 95. Now, based on the said instruction, they intend to regularize the said facility.
- The unit has clarified that vendor will bring only precooked food which are ready to serve.
- Approval Committee may like to consider the proposal of the Unit for regularizing of Cafeteria and appointment of service provider, in the Unit premises, in terms of Instruction No. 95 issued by MOC&I.

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a. Proposal:

Monitoring of the performance of M/s. Ensono Technologies LLP. an IT/ITES unit located in Qubix-SEZ, for 5 year i.e., FY 2018-19 to FY 2022-23 of 1st Block period.

b. Specific Issue on which decision of Approval Committee is required:

Monitoring of the performance of the unit for 5 year i.e., FY 2018-19 to FY 2022-23 of 1st Block period

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. A. Approved Projections: (1st block Period)

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	50.05	57.20	81.25	97.50	113.75	399.75
FE Outgo	6.03	4.01	2.09	3.39	3.39	18.90
NFE	44.02	53.19	79.16	94.11	110.36	380.84

B. Performance as compared to projections: FY 2018-19 to FY 2022-23

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	50.05	28.20	0.00	0.00	11.71	4.31	0.24
2019-20	57.20	75.08				0.00	0.83
2020-21	81.25	103.72				0.17	2.16
2021-22	97.50	128.38				1.23	2.67
2022-23	113.75	139.96				1.16	2.28
Total	399.75	475.34	0.00	0.00	11.71	6.87	8.18

C. Cumulative NFE achieved: FY 2018-19 to FY 2022-23

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	27.53	97.62%
2019-20	101.35	98.13%
2020-21	202.47	97.81%
2021-22	327.62	97.68%
2022-23	464.60	97.74%

d. Relevant provisions:

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”***

e. Other Information:

LOA No. & Date	LOA No. SEEPZ/QBPPL-SEZ/ENSTLP/69/2018-19 dated 27.06.2018
Location of Unit	6th Floor, Office No.1, IT-8 Building, Plot No. 2, Blue Ridge Township, Phase 2, Hinjewadi, Pune 411 057
Validity of LOA	31.10.2023
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	01.11.2018
Execution of BLUT	TOTAL BLUT EXECUTED FOR Rs. 16.34 Cr.
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	28.06.2018 TO 27.06.2023
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 31.03.2021	619(Male:478, Female:141)
Area allotted (in sq.ft.)	33496 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	54.11
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 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 08.08.2023 has submitted reported as detailed below:

a. Details of year-wise export as per the prescribed format:

For the year 2018-19 to 2022-23 (Value In Crores)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-19	28.20	28.15	0.05	Difference is due to Exchange Rate variation.
2019-20	75.09	74.62	0.47	Difference is due to Exchange Rate variation
2020-21	103.72	106.01	-2.29	During the year credit note of Rs. 2.88 Cr was raised. Difference of Rs. 0.59 Cr. Is on the account of exchange rate variation. Rs.106.01-Rs.2.88 = Rs. 103.13 Rs. 103.13+Rs. 0.59= Rs. 103.72
2021-22	128.38	127.27	1.11	Difference is on account of exchange rate variation.
2022-23	139.96	138.83	1.13	Difference is on account of exchange rate variation.

b. Import

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

For the year 2021-2022 (Value In Crore)

Year/ Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-19	4.31	4.31	0	0

2019-20	0	0	0	0
2020-21	0.17	0.17	0	0
2021-22	1.23	1.23	0	0
2022-23	1.16	1.16	0	0

ii. Raw Material

For the year 2021-2022

Year/ Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-19	0	0	0	0
2019-20	0	0	0	0
2020-21	0	0	0	0
2021-22	0	0	0	0
2022-23	0	0	0	0

As Unit is in service industry hence, no Raw Material was import or procured by them till date for SEZ Unit.

(c) BLUT

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>BLUT F. No. SEEPZ-SEZ/QBPPL-SEZ/ENSTLP/69/2018-19 dated 30/08/18.</p> <p>Rs. 3.35 Cr.</p> <p>BLUT F. No. SEEPZ-SEZ/QBPPL-SEZ/ENSTLP/69/2018-19 dated 13/03/19</p> <p>Rs. 12.99 Cr.</p> <p>TOTAL BLUT EXECUTED FOR Rs. 16.34 Cr.</p>
2	Total Duty Foregone on goods & services procured (Category-wise BLUT value utilized separately for	Yearwise (Value In Cr.)

	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.		Goods	Services
			Imp. And Indigenous	
		2018-19	1.24	1.36
		2019-20	0.13	1.57
		2020-21	0.57	1.56
		2021-22	0.52	1.29
		2022-23	0.44	1.18
		Total	2.90	6.96
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		
(e)	Employment made as on date (as on end of block period / year up to which monitoring is being done)	As on 31 st March, 2023: Man: 478 Woman: 141 Total: 619		
(f)	Details of pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2023) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No foreign remittance is pending beyond permissible period.		
(g)	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.	No Softex Forms has been pending for filing.		
(h)	Whether all Softex has been certified, if so till which	All the Softex Forms till March, 2023		

	month has the same been certified. If not, provide details of the Softex and reasons for pendency.	have been certified.
(i)	Whether unit has filed any request for Cancellation of Softex	Unit has not filed any request for cancellation of Softex
(j)	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)	They have not provided any services in DTA / SEZ / EOU / STPI etc. against payment in INR w.r.t. IT/ITES Services.
(k)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.
(l)	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.	They had cleared e Waste for value of Rs. 0.001 cr. On payment of duty of Rs. 0.00044 Cr. during the year 2021-22.
(m)	Is the unit sharing any of their infrastructure 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
(n)	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.	Unit has filed DSPF regularly and the same have been certified.
(o)	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	Unit has filed all DTA procurement forms online during the period under APR and the same have been certified.
(p)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No

(q)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises?</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any `duty paid goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	<p>They have dry pantry with no live cooking. No duty/tax benefit was availed for the goods procured for cafeteria.</p>
(r)	<p>Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring</p>	<p>NA</p>

ADC's observations:

- The Unit has achieved export revenue of Rs. 475.34 Crores as against projected export of Rs. 399.75 Crores for FY 2018-19 to 2022-23 of five years of 1st Block period (i.e. 2018-19 to 2022-23) i.e. 118.90%.
- The unit has achieved positive NFE of Rs. 464.60 Crores in the fifth year of 2022-23 on cumulative basis. i.e. 97.74%
- As per SO report the unit has 619 employees as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 5 years i.e. FY 2018-19 to 2022-23 of 1st Block period, in terms of Rule 54 of SEZ Rules, 2006.