

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

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**AGENDA FOR
MEETING OF THE APPROVAL COMMITTEE FOR
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR
IT/ITES AT PUNE OF M/S. EON KHARADI
INFRASTRUCTURE PVT. LTD.-SEZ, PHASE I.**

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 |
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| Agenda Item No. 01 :- | Confirmation of the Minutes of the meeting held on 25.07.2023 |
| Agenda Item No. 02 :- | Monitoring of Performance for M/s. S. G. Analytics Pvt. Ltd |
| Agenda Item No. 03 :- | Monitoring of Performance for M/s. Cybage Software Pvt Ltd |
| Agenda Item No. 04 :- | Monitoring of Performance for M/s. UBS Business Solutions (India) Pvt. Ltd |

Minutes of the 111th Meeting of the Approval Committee held under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of M/s. EON Kharadi Infrastructure Pvt. Ltd.-Phase-I SEZ, Kharadi, Pune, held on **25.07.2023**.

| | | |
|---|-----------------|---|
| 1 | Name of the SEZ | M/s. EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase I |
| 2 | Sector | IT/ITES |
| 3 | Meeting No. | 111th |
| 4 | Date | 25.07.2023 |

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 Satbir Sharma Specified Officer | M/s. EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase-I |

Agenda Item No.01: Confirmation of the Minutes of the 110 meeting held on 27.06.2023.

After deliberation, the Committee confirmed the minutes of the 110th meeting of Approval Committee held on 27.06.2023

Agenda Item No.02: Application for Partial deletion and revision in projection submitted by M/s. Tieto India Pvt. Ltd.

After deliberation, the committee approved the proposal of the Unit for partial Deletion of Area with Revision in Projections, in terms of Rule 19(2) of SEZ Rules, 2006, as detailed below, subject to confirmation of the Specified Officer for transfer of assets/ fit outs from the deleted area to the New Units and such assets being transferred are accounted for in the BLUT of the New Unit:

1. Partial Deletion of area admeasuring of **121461.70 Sq.ft..** located at 1st to 4th Floor, Wing-1, Cluster-D, EON Free Zone, MIDC-Kharadi, EON Kharadi Infrastructure Pvt. Ltd. Phase-I-SEZ from the existing area of **171612.31 Sq.ft** located at Ground to 5th Floor, Wing-1, Cluster-D, 4th Floor, Wing-1,

Tieto

Cluster-E, EON Free Zone, MIDC-Kharadi, EON Kharadi Infrastructure Pvt. Ltd-Phase-I-SEZ, remaining area after partial deletion will be Ground and 5th Floor, Wing-1, Cluster – D, 4th Floor, Wing -1, Cluster – E, EON Free Zone, MIDC Kharadi, EON Kharadi Infrastructure Pvt. Ltd. Phase – I, SEZ admeasuring area of **50150.61 Sq.ft**

2. Revision in Projections, as detailed below:

(Rs. In Lakhs)

| Sr.No | Particulars | 2019-20 Actual | 2020-21 Actual | 2021-22 | 2022-23 | 2023-24 | Total |
|-------|---|-------------------|-------------------|----------|----------|----------|-----------------|
| 1. | FOB Value of exports | 56474.55 | 56173.55 | 66484.85 | 17942.08 | 18909.59 | 215984.62 |
| 2. | Foreign Exchange outgo | 4241.64 | 2764.91 | 2611.04 | 968.83 | 1099.33 | 11685.75 |
| 3. | Net Foreign Exchange | 52232.91 | 53408.64 | 63873.81 | 16973.25 | 17810.26 | 204298.87 |
| 1. | Investment in Plant & Machinery/Capital Good | | | | | | |
| i. | Indigenous | | | | | | 46.59 |
| ii | Imported | | | | | | 346.43 |
| | Total | | | | | | 393.02 |
| 2. | Value of Raw Material | | | | | | |
| i. | Indigenous | | | | | | - |
| ii | Imported | | | | | | 8.01 |
| | Total | | | | | | 8.01 |
| 3. | Value of Services | | | | | | |
| i. | Indigenous | | | | | | 8078.94 |
| ii. | Imported | | | | | | 11333.08 |
| | Total | | | | | | 19412.02 |
| | Employment(Men-540, Women-185) | | | | | | 725 |

Agenda Item No.02: Application for Setting up New Unit submitted by M/s. Tietoevry Fintech India Pvt. Ltd.

The proposal of the M/s Tietoevry Fintech India Pvt. Ltd. was placed before the Approval Committee in its meeting held on 25.07.2023.

After deliberation, the committee approved the proposal of the M/s Tietoevry Fintech India Pvt. Ltd for setting up of new unit in M/s EON Kharadi Infrastructure Pvt. Ltd-Phase-I-SEZ, in terms of Rule 17 & 18 of SEZ Rules, 2006. The details of the approved proposal are as below:

| | |
|----------|---|
| Location | 4 th Floor, Wing 1, Cluster D, EON Special Economic Zone, Plot No-1, S. NO.77, MIDC Kharadi Knowledge Park, Pune-411014. |
| Area | 2857.41 Sq. Meters |
| Product | Information Technology (IT) Design and Development Services: |

mita

| | |
|---|--|
| | CPC Code – 83141 (ITC – 998314) Information technology (IT) design and development services |
| Investment in Plant and Machinery & Capital Goods (Rs. In Lakhs) | |
| Indigenous | 89 |
| Imported | 1479.44 |
| Total | 1568.44 |
| Raw Material, Components, consumables, Packing material fuel etc. | |
| Indigenous | 0.00 |
| Imported | 9.75 |
| Total | 9.75 |
| Input of Services | |
| Indigenous | 1475.18 |
| Imported | 4997.08 |
| Total | 6472.26 |
| Employment | Total- 677 Employees (Male-478 & Females- 199) |

Approved projections for 1st block period

| | 1 st | 2 nd | 3 rd | 4 th | 5 th | Total |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| FOB Value of Exports | 15621.76 | 16494.11 | 17583.4 | 18802.82 | 20037.7 | 88539.79 |
| FE outgo | 2059.79 | 1010.98 | 1070.42 | 1146.87 | 1198.21 | 6486.27 |
| NFE | 13561.97 | 15483.13 | 16512.98 | 17655.95 | 18839.49 | 82053.52 |

All the fit-out which are present at 4th Floor, Wing 1, Cluster D belonging to M/s. Tieto India Pvt. Ltd. would be transferred to the new unit M/s. Tietoevry Fintech India Pvt. Ltd. Pvt. Ltd. would be on bond-to-bond transfer.

The approval for setting up of New Unit is granted subject to the conditions that the unit will fulfill the T&C of the LOA and upon execution of BLUT and written confirmation from the Specified Officer for transfer of all the assets / fit-outs to the new Unit and such assets being transferred are accounted for in the BLUT of the new Unit.

Agenda Item No.03: Application for Setting up New Unit submitted by M/s. Tietoevry Connect India Pvt. Ltd.

The proposal of the M/s Tietoevry Connect India Pvt. Ltd. was placed before the Approval Committee in its meeting held on 25.07.2023.

After deliberation, the committee approved the proposal of the M/s Tietoevry Connect India Pvt. Ltd for setting up of new unit in M/s EON Kharadi Infrastructure Pvt. Ltd-Phase-I-SEZ, in terms of Rule 17 & 18 of SEZ Rules, 2006. The details of the approved proposal are as below:

| | |
|----------|---|
| Location | 1 st , 2 nd and 3 rd Floor, wing 1 cluster D, EON Special Economic |
|----------|---|



| | |
|---|--|
| | Zone Plot No.1 S. NO. 77 ,MIDC Kharadi Knowledge Park, Pune-411014. |
| Area | 8426.55 Sq. Meters |
| Product | Information Technology (IT) Design and Development Services: CPC Code – 83141 (ITC – 998314) Information technology (IT) design and development services |
| Investment in Plant and Machinery & Capital Goods (Rs. In Lakhs) | |
| Indigenous | 202.00 |
| Imported | 2751.16 |
| Total | 2953.16 |
| Raw Material, Components, consumables, Packing material fuel etc. | |
| Indigenous | 0.00 |
| Imported | 13.65 |
| Total | 13.65 |
| Input of Services | |
| Indigenous | 4232.29 |
| Imported | 14191.78 |
| Total | 18424.07 |
| Employment | Total- 1869 Employees (Male-1301 & Females- 569) |


Approved projections for 1st block period

| | 1 st | 2 nd | 3 rd | 4 th | 5 th | Total |
|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| FOB | | | | | | |
| Value of Exports | 44394.65 | 46848.44 | 49905.94 | 53357.04 | 56893.51 | 251399.58 |
| FE outgo | 4763.92 | 2799.47 | 2940.76 | 3128.05 | 3324.38 | 16956.58 |
| NFE | 39630.73 | 44048.97 | 46965.18 | 50228.99 | 53569.13 | 234443.00 |

All the fit-out which are present at 1st, 2nd, 3rd Floor, Wing 1, Cluster D belonging to M/s. Tieto India Pvt. Ltd. would be transferred to the new unit M/s. Titeoevry Connect India Pvt. Ltd. Pvt. Ltd. would be on bond-to-bond transfer.

The approval for setting up of New Unit is granted subject to the conditions that the unit will fulfill the T&C of the LOA and upon execution of BLUT and written confirmation from the Specified Officer for transfer of all the assets / fit-outs to the new Unit and such assets being transferred are accounted for in the BLUT of the new Unit.

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)**

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) Proposal:

Monitoring of the performance of **M/s. S. G. Analytics Pvt. Ltd.**, an IT/ITES unit located at 601 & 602, 6th Floor, Wing 2, Cluster C, EON Kharadi Infrastructure Pvt Ltd-SEZ, MIDC Kharadi Knowledge Park, Kharadi, Pune - 411014 for the following period:

1st Block Period i.e. for FY 2016-17 to FY 2020-21 &
1 year of 2nd Block period i.e. FY 2021-22

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

Monitoring of the performance of the unit for 1st Block period i.e. FY 2016-17 to FY 2020-21 and 1st year of 2nd Block i.e. FY 2021-22 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) Performance as compared to projections: 1st Block FY 2016-17 to FY 2020-21
Approved Projections**

(Rs. in Crores)

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | Total |
|----------------------|---------|---------|---------|---------|---------|--------|
| FOB Value of Exports | 25.00 | 28.00 | 32.00 | 36.00 | 40.00 | 161.00 |
| FE Outgo | 0.93 | 0.49 | 0.55 | 0.61 | 0.52 | 3.10 |
| NFE | 24.07 | 27.51 | 31.45 | 35.39 | 39.49 | 263.18 |

Performance as compared to projections:

(Rs. in Crores)

| Year | Export | | F.E. OUTGO | | | | |
|---------|-----------|--------|-------------------------------|--------|-------------|--------|---------------|
| | Projected | Actual | Raw Material (Goods/Services) | | C.G. import | | Other outflow |
| | | | Projected | Actual | Projected | Actual | Actual |
| 2016-17 | 25.00 | 6.67 | 0.00 | 0.00 | 0.00 | 0.00 | 1.22 |
| 2017-18 | 28.00 | 25.74 | 0.00 | 0.00 | | 0.05 | 3.20 |
| 2018-19 | 32.00 | 49.10 | 0.00 | 0.00 | | 0.06 | 1.82 |
| 2019-20 | 36.00 | 46.75 | 0.00 | 0.00 | | 0.07 | 1.77 |
| 2021-22 | 40.00 | 70.78 | 0.00 | 0.00 | | 0.03 | 4.36 |
| Total | 161.00 | 199.05 | 0.00 | 0.00 | 0.00 | 0.21 | 12.38 |

Cumulative NFE achieved:**(Rs. in Crores)**

| Year | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------|---------------------------|
| 2016-17 | 5.44 | 81.65% |
| 2017-18 | 27.97 | 86.31% |
| 2018-19 | 75.24 | 92.30% |
| 2019-20 | 120.19 | 93.71% |
| 2020-21 | 186.58 | 93.74% |

(II) Performance as compared to projections: 1st year of 2nd Block i.e. FY 2021-22**Approved Projections****(Rs. in Crores)**

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2026-27 | Total |
|----------------------|---------|---------|---------|---------|---------|--------|
| FOB Value of Exports | 71.16 | 72.58 | 74.03 | 75.51 | 77.02 | 370.3 |
| FE Outgo | 3.42 | 3.49 | 3.55 | 3.62 | 3.69 | 17.77 |
| NFE | 67.74 | 69.09 | 70.48 | 71.89 | 73.33 | 352.53 |

Performance as compared to projections:**(Rs. in Crores)**

| Year | Export | | F.E. OUTGO | | | | |
|--------------|--------------|--------------|-------------------------------|-------------|-------------|-------------|---------------|
| | Projected | Actual | Raw Material (Goods/Services) | | C.G. import | | Other outflow |
| | | | Projected | Actual | Projected | Actual | Actual |
| 2021-22 | 71.16 | 91.11 | 0.00 | 0.00 | 1.00 | 0.22 | 4.53 |
| Total | 71.16 | 91.11 | 0.00 | 0.00 | 1.00 | 0.22 | 4.53 |

Cumulative NFE achieved:**(Rs. in Crores)**

| Year | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------|---------------------------|
| 2021-22 | 86.55 | 95% |

(III) Employment Achievement (Direct): FY 2021-22

The Unit has achieved employment of 399 employees (Men-240, Women-159) as on 31.03.2022 .

(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 | | SEEPZ-SEZ/EKIPL-SEZ/ SGAPL/28 /2015-16 dated 26.02.2016 |
| Location of Unit | | 601 & 602, 6th Floor, Wing 2, Cluster C, EON Kharadi Infrastructure Pvt Ltd-SEZ , MIDC Kharadi Knowledge Park, Kharadi, Pune - 411014 |
| Validity of LOA | | 26.06.2026 |
| Item(s) of manufacture/ Services | | IT & ITES |
| Date of commencement of production | | 27.06.2016 |
| Execution of BLUT | | 22.97 Crores |
| Outstanding Rent dues | | NA |
| Labour Dues | | NA |
| Validity of Lease Agreement | | 10 years |
| Pending CRA Objection, if any | | NA |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | | NA |
| Projected employment for the block period No. of employees as on 31.03.2023 | | 399 |
| Area allotted (in sq.ft.) | | 23,030 Sq.ft (2139.55 Sq. mt) |
| Area available for each employee per sq.ft. basis (area / no. of employees) | | 57.72 Sq. Ft. |
| Investment till date | Building | NA |
| | Plant & Machinery | 1.45 Crore |
| Quantity and value of goods exported under Rule 34 (unutilized goods) | | NA |
| Value Addition during the monitoring period | | NA |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given. | | Yes |

The Specified Officers vide letter dated 07.08.2023 has submitted APR verification report for the period FY 2016-17 to FY 2021-22, in the prescribed which is as detailed below;

2. Based on the information/documents submitted by the Unit and the data of the unit available online, the APR verification report for the period FY 2022-23 in the prescribed format is as under:

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

(A) EXPORT

(Rs. In crores)

| Year/ Period | Figures reported in APR | Figures as per Softex/Custo ms Records | Differen ce if any | Reason for Difference/ Remark |
|-----------------|-------------------------------|--|--------------------------|---|
| (1) | (2) | (3) | (4) | (5) |
| 2016-17 | 6.67 | 0.14 | 6.53 | Softex for total 142 invoices amounting to Rs.6.53 crores has not been filed by the unit |
| 2017-18 | 25.74 | 19.10 | 6.64 | Softex for total 50 invoices amounting to Rs.5.40 crores has not been filed by the unit |
| 2018-19 | 49.10 | 46.07 | 3.03 | Softex for total 35 invoices amounting to Rs.1.42 crores has not been filed by the unit. |
| 2019-20 | 46.75 | 40.37 | 6.38 | Softex for total 91 invoices amounting to Rs.6.64 crores has not been filed by the unit. |
| 2020-21 | 70.78 | 50.51 | 20.27 | Softex for total 78 invoices amounting to Rs.8.86 crores has not been filed by the unit. |
| 2021-22 | 91.11 | 58.76 | 32.35 | Softex for total 258 invoices amounting to Rs.30.99 crores has not been filed by the unit. |

It is seen that Softex for 654 invoices amounting to Rs.59.84 crores has not been filed by the unit. For all the above invoices application for condonation for delay in filing of Softex has been submitted to JDC office on 21.06.2023. The reason given is that they have revised all their Annual Performance Reports from 2016-17 to 2021-22. However, this does not appear to be a justifiable reason for

the delay in filing of Softex. It is further seen that the unit had for the period from January, 2016 to December, 2016 had also taken condonation for delay in the filing of Softex from RBI.

As all the Softex has not been filed the verification of exact exports undertaken by the unit could not be completed.

(B) IMPORT

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

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Customs Records | Difference if any | Reason for Difference/Remark |
|--------------------|--|---------------------------------------|--------------------------|-------------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 2016-17 | 0 | 0 | Nil | Nil |
| 2017-18 | 0.05 | 0.05 | Nil | Nil |
| 2018-19 | 0.06 | 0.06 | Nil | Nil |
| 2019-20 | 0.07 | 0.07 | Nil | Nil |
| 2020-21 | 0.03 | 0.03 | Nil | Nil |
| 2021-22 | 0 | 0 | Nil | Nil |

ii) Raw Material (Rs. In crores)

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Customs Records | Difference if any | Reason for Difference/Remark |
|--------------------|--|---------------------------------------|--------------------------|-------------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 2016-17 to 2021-22 | 0.00 | 0.00 | 0.00 | -- |

(C) BLUT

(Amount in 'crores')

| | | |
|---|--|--|
| 1 | <p>Value of BLUT Executed (Duty foregone) (including for CG/ Raw Material/ Services)</p> <p>Value of Additional BLUT executed</p> <ul style="list-style-type: none"> - Year: Date of acceptance - BLUT amount: <p>TOTAL value of BLUT Executed</p> | <p>On 21.04.2016 - Rs.0.62 crores</p> <p>On 11.08.2022 – Rs.22.35 crores</p> <p>Total - 22.97 crores</p> |
|---|--|--|

| | | | | |
|-----|---|---|-------------------------------------|--------------------------|
| 2 | Total Duty Foregone on goods & services procured Category Wise: Year Wise: | FY | Import & Ind. Goods (Rs. in crores) | Services (Rs. in crores) |
| | | 2016-17 | 0.00 | 0.00 |
| | | 2017-18 | 0.06 | 0.52 |
| | | 2018-19 | 0.04 | 1.44 |
| | | 2019-20 | 0.08 | 2.17 |
| | | 2020-21 | 0.09 | 3.05 |
| | | 2021-22 | 0.36 | 3.87 |
| | | Total | 0.63 | 11.05 |
| 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 (31.03.2022) (as on end of block period/ year up to which monitoring is being done) | As on 31 st March, 2022 Men : 240 Women : 159 Total : 399 | | |
| (e) | Details of Pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2022) To cross-check the same and verify whether necessary permission from AD Bank/ RBI has been obtained. | As all the Softex has not been filed the same could not be reconciled | | |

| | | | |
|-----|---|---|------------------|
| (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> | Softex for 654 invoices amounting to Rs.59.84 crores has not been filed by the unit for the period from 2016-17 to 2021-22 as detailed in 'Exports' above. | |
| (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. | No. Deficiency has been raised for mapping of Gist of Contract. | |
| (h) | Whether unit has filed any request for Cancellation of softex | Yes | |
| (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> | Year | Amount in crores |
| | | 2016-17 | 0.27 |
| | | 2017-18 | 0.78 |
| | | 2018-19 | 0.41 |
| | | 2019-20 | 9.55 |
| | | 2020-21 | 14.21 |
| | | 2021-22 | 12.29 |
| | | Total | 37.51 |
| (j) | SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online. | NA | |
| (k) | <p>Has the unit cleared any Capital Goods procured duty free in DTA against Payment of Duty, or otherwise.</p> <p>Full details to be provided along with value of assets and duty discharged</p> | No | |
| (l) | Is the unit sharing any of their infrastructure with other units or are utilizing infrastructure of another unit in the same or other | No. | |

| | | |
|-----|--|---|
| | <p>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> | |
| (m) | <p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p> | No. Filing of DSPF is in process |
| (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) | <p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p> | No IDs pending for OOC in respect of DTA procurement. |
| (p) | <p>Has the unit set up any cafeteria/ canteen/ food court in unit premises.</p> <p>If yes, whether permission from UAC/DC office has been issued, or otherwise.</p> <p>Whether unit has availed any duty paid goods/services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty/ tax benefit availed? details to be given including amount of duty/ tax recovered or yet to be recovered</p> | There is only dry pantry without any active cooking |

| | | |
|-----|---|--|
| (q) | Whether any violation of any of the provisions of law has been noticed/ observed by the Specified Officer during the period under monitoring. | It is seen that the unit has not been regular in filing of SOFTEX from 2016-17 onwards. As per Part 2, B.16 (iii) of Master Circular No. 14/2015-16 dated 01.07.2015 issued by RBI, an exporter is required to submit declaration in Form SOFTEX in respect of export for certification not later than 30 days from the date of invoice/the date of last invoice raised in a month and accordingly have contravened the provisions of Rule 46(3)(i) of the SEZ Rules, 2006. |
|-----|---|--|

ADC's observations:

- The Unit has achieved export revenue of **Rs. 199.05 Crores** as against projected export of Rs. 161 Crores and achieved cumulative NFE of Rs. 186.58 Crores which is 93.74% in 1st block period i.e. during FY 2016-17 to FY 2020-21.
- The Unit has achieved export revenue of Rs. 91.11 Crores as against the projected export of Rs. 71.16 Crores and achieved cumulative positive NFE of **Rs. 86.55 Crores** which is **95%** in 1st year of **2nd Block period i.e. in FY 2021-22.**
- The Unit has achieved employment of 399 employees (Men-240, Women-159) as on 31.03.2022
- The Unit has not filed Softex for 654 invoices amounting to Rs. 59.84 Crores during the period FY 2016-17 to FY 2021-22.
- The Unit has not filed DSPF for the services procured during the monitoring period.
- It is observed that the unit has provided services in DTA against the payments received in INR as detailed below:

| Year | DTA Sale in INR Amount in Crores |
|--------------|-------------------------------------|
| 2016-17 | 0.27 |
| 2017-18 | 0.78 |
| 2018-19 | 0.41 |
| 2019-20 | 9.55 |
| 2020-21 | 14.21 |
| 2021-22 | 12.29 |
| Total | 37.51 |

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 Martrakesh 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.

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.”

- The Unit has received payment in INR instead of Foreign Currency, hence contravened the provision of Section 2(z)(iii) of SEZ Act, 2005. If agreed by the Approval Committee, SCN may be issued.
- It is seen that the Unit has not been regular in filing of SOFTEX from 2016-17 onwards hence contravened the provisions of Rule 46 (3) (i) of the SEZ Rules, 2006.

Approval Committee may monitor the performance of the Unit, in terms of Rule 54 of SEZ Rules, 2006 for the following period

- 1st Block Period i.e FY 2016-17 to FY 2020-21 (5 years)
- 1st year of 2nd Block i.e. FY 2021-22 (1 year)

**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. Cybage Software Pvt. Ltd.**, an IT/ITES unit located at 7th floor, Tower B, EON Kharadi Infrastructure Private Limited SEZ, Phase II, Survey No. 72/2/1, Kharadi PUNE - 411014 for first 3 years of 1st block period i.e. for FY 2019-20 to FY 2021-22

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

Monitoring of the performance of the unit for first 3 years of 1st Block period i.e. FY 2019-20 to FY 2021-22 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) Performance as compared to projections: FY 2019-20 to FY 2023-24

(i) Actual Export / Approved Projections

(Rs. in Crores)

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Total |
|----------------------|---------|---------|---------|---------|---------|--------|
| FOB Value of Exports | 65.10 | 98.67 | 114.03 | 119.73 | 125.71 | 523.24 |
| FE Outgo | 7.67 | 3.51 | 3.64 | 4.91 | 4.32 | 24.05 |
| NFE | 57.43 | 95.16 | 110.39 | 114.82 | 121.39 | 499.19 |

(I) Performance as compared to projections:

(Rs. in Crores)

| Year | Export | | F.E. OUTGO | | | | |
|--------------|---------------|---------------|-------------------------------|-------------|-------------|-------------|---------------|
| | Projected | Actual | Raw Material (Goods/Services) | | C.G. import | | Other outflow |
| | | | Projected | Actual | Projected | Actual | Actual |
| 2019-20 | 65.10 | 105.19 | 0.00 | 0.00 | 8.36 | 2.42 | 0.00 |
| 2020-21 | 98.67 | 174.61 | 0.00 | 0.00 | | 0.00 | 0.01 |
| 2021-22 | 114.03 | 173.24 | 0.00 | 0.00 | | 0.00 | 0.49 |
| Total | 277.80 | 453.04 | 0.00 | 0.00 | 8.36 | 2.42 | 0.50 |

(II) Cumulative NFE achieved: (Rs. in Crores)

| Year | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------|---------------------------|
| 2019-20 | 104.95 | 99.77% |
| 2020-21 | 279.31 | 99.82% |
| 2021-22 | 451.82 | 99.73% |

(III) Employment Achievement (Direct): FY 2022-23

The Unit has achieved employment of 594 employees (Men-430, Women-164) as on 31.03.2022 .

(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 | | SEEPZ-SEZ/EKIPL-SEZ/ CSPL/ 41/ 2019-20 dt. 25.01.2019 |
| Location of Unit | | 7th floor, Tower B,EON Kharadi Infrastructure Private Limited SEZ,Phase II, Survey No. 72/2/1, Kharadi PUNE, 411014 |
| Validity of LOA | | 11.06.2024 |
| Item(s) of manufacture/ Services | | IT & ITES |
| Date of commencement of production | | 10.06.2019 |
| Execution of BLUT | | 37.78 Crores |
| Outstanding Rent dues | | NA |
| Labour Dues | | NA |
| Validity of Lease Agreement | | 10 years |
| Pending CRA Objection, if any | | NA |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | | NA |
| Projected employment for the block period No. of employees as on 31.03.2023 | | 594 |
| Area allotted (in sq.ft.) | | 58,632 Sq.ft (5447.09 Sq. mt) |
| Area available for each employee per sq.ft. basis (area / no. of employees) | | 98.70 |
| Investment till date | Building | NA |
| | Plant & Machinery | 16.28 Crore |

| | |
|---|-----|
| Quantity and value of goods exported under Rule 34 (unutilized goods) | NA |
| Value Addition during the monitoring period | NA |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given. | Yes |

The Specified Officers vide letter dated 07.08.2023 has submitted APR verification report for the period FY 2019-20 to FY 2021-22, in the prescribed which is as detailed below;

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

(b)

| Year/ Period | Figures reported in APR (FOB Value) | Figures as per Softex / Customs Records | Difference, if any | Reason for Difference / Remarks |
|-----------------|--|--|-----------------------|---|
| 2019-2020 | 105.19 | 108.33 | 3.14 | The Unit has provided Onsite Service for Rs. 0.06 crores. Hence, Softex for the same was not filed. During the year Credit Notes of Rs.0.96 crores have been raised. Balance difference of Rs. 2.12 crores is due to Exchange Rate variation. |
| 2020-2021 | 174.62 | 174.99 | 0.39 | Difference of Rs.0.39 crores is due to Exchange Rate variation. |
| 2021-2022 | 173.24 | 175.39 | 2.15 | During the Year Credit Note of Rs 0.37 crores has been raised. Balance difference of Rs. 1.78 crores is due to Exchange rate variation. |

(c) Import

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

From the year 2019-2020, 2020-2021 and 2021-22

(Rs. in crores)

| Year/ Period | Figures as per APR | Figures as per SEZ Online / Customs Records | Difference, if any | Reason for Difference/ Remarks |
|-----------------|-----------------------|--|-----------------------|-----------------------------------|
| 2019-2020 | 2.42 | 2.42 | 0.00 | NA |

| | | | | |
|-----------|------|------|------|----|
| 2020-2021 | 0.00 | 0.00 | 0.00 | NA |
| 2021-2022 | 0.00 | 0.00 | 0.00 | NA |

(C) BLUT

(Amount in 'crores')

| | | | | |
|-----|---|--|----------------------------------|---------------------|
| 1 | Value of BLUT Executed (Duty foregone) (including for CG/ Raw Material/ Services) Value of Additional BLUT executed Year: Date of acceptance BLUT amount: TOTAL value of BLUT Executed | On 20.02.2019 - Rs. 20.92 crores On 14.03.2020 - Rs. 13.86 crores Total - Rs. 34.78 crores | | |
| 2 | Total Duty Foregone on goods & services procured Category Wise: Year Wise: | FY | Imported & Ind. Goods (Rs.Crore) | Services (Rs.Crore) |
| | | 2019-20 | 1.94 | 2.15 |
| | | 2020-21 | 0.18 | 1.48 |
| | | 2021-22 | 0.04 | 2.43 |
| | | Total | 2.16 | 6.06 |
| 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 (31.03.2022) (as on end of block period/ year up to which | As on 31 st March, 2022: Man: 430 Woman: 164 | | |

| | | |
|-----|---|---|
| | monitoring is being done) | Total: 594 |
| (e) | <p>Details of Pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2022)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank/ RBI has been obtained.</p> | No foreign remittance is pending beyond permissible period till 31.03.2022. |
| (f) | <p>Whether all Softex has been filed for the said period. If no, details thereof.</p> <p>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p> | Yes |
| (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 March, 2022 has been certified. |
| (h) | Whether unit has filed any request for Cancellation of softex | 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> | No. |
| (j) | SO to verify and certify whether the unit has updated the BLUT ledger | NA |

| | | |
|-----|--|--------------------------------------|
| | Module in SEZ Online. | |
| (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> | No |
| (l) | <p>Is the unit sharing any of their infrastructure with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC/DC office, the date of UAC/ Approval letter to be indicated</p> | No. |
| (m) | 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. | No. The filing of DSPF is in process |
| (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 | No |
| (p) | <p>Has the unit set up any cafeteria/ canteen/ food court in unit premises.</p> <p>If yes, whether permission from UAC/DC office has been issued, or otherwise.</p> <p>Whether unit has availed any duty paid goods/services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty/ tax benefit availed? details to be given including amount of duty/ tax recovered or yet to be recovered</p> | Only dry pantry is there. |
| (q) | Whether any violation of any of the provisions of law has been noticed/ observed by the Specified Officer during the period under monitoring. | No |

ADC's observations:

- The Unit has achieved export revenue of **Rs. 453.05 Crores** as against projected export of Rs. 277.80 Crores i.e. **163.08 %** in first 3 years of the 1st block period i.e. during FY 2019-20 to FY 2021-22.
- The Unit has achieved cumulative positive NFE of Rs. **451.82 Crores** which is **99.73% at the end of FY 2021-22**
- Approval Committee may monitor the performance of the Unit for 3 years i.e. FY 2019-20 to FY 2021-22 for 1st block period, in terms of Rule 54 of SEZ Rules, 2006.

**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. UBS Business Solutions (India) Pvt. Ltd.**, an IT/ITES unit located at 9th and 10th Floor, Building Tower A, EON Free Zone SEZ, , Tower B,EON Kharadi Infrastructure Private Limited SEZ, Phase II, Survey No. 72 Kharadi PUNE - 411014 for first 4 years of 1st block period i.e. for FY 2018-19 to FY 2021-22

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

Monitoring of the performance of the unit for first 4 years of 1st Block period i.e. FY FY 2018-19 to FY 2021-22 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) Performance as compared to projections:

(i) Actual Export / Approved Projections

(Rs. in Crores)

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Total |
|----------------------|---------|---------|---------|---------|---------|-------------|
| FOB Value of Exports | 40 | 230 | 300 | 330 | 340 | 1240 |
| FE Outgo | 123 | 0 | 0 | 0 | 0 | 123 |
| NFE | (83) | 230 | 300 | 330 | 340 | 1117 |

Performance as compared to projections:

(Rs. in Crores)

| Year | Export | | F.E. OUTGO | | | | |
|--------------|------------|----------------|-------------------------------|-------------|---------------|--------------|---------------|
| | Projected | Actual | Raw Material (Goods/Services) | | C.G. import | | Other outflow |
| | | | Projecte d | Actual | Project ed | Actual | Actual |
| 2018-19 | 40 | 95.08 | 0 | 0 | 123 0 0 | 23.77 | 5.16 |
| 2019-20 | 230 | 495.95 | 0 | 0 | | 9.29 | 33.08 |
| 2020-21 | 300 | 799.33 | 0 | 0 | | 0.27 | 72.07 |
| 2021-22 | 330 | 1027.74 | 0 | 0 | 0 | 0.51 | 88.25 |
| Total | 900 | 2418.10 | 0.00 | 0.00 | 0.00 | 33.84 | 198.57 |

(II) Cumulative NFE achieved:

(Rs. in Crores)

| Year | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------|---------------------------|
| 2018-19 | 87.54 | 92.07% |
| 2019-20 | 547.09 | 92.57% |
| 2020-21 | 1271.02 | 91.42% |
| 2021-22 | 2207.13 | 91.28% |

(III) Employment Achievement (Direct): FY 2022-23

The Unit has achieved employment of 2654 employees (Men-1751, Women-903) as on 31.03.2022 .

(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 | | SEEPZ/EKIPL-SEZ/UBSPL/31/2018- 19 dated 09/05/2018 |
| Location of Unit | | 9th and 10th Floor, Building Tower-A, EON Free Zone SEZ, Phase - II, Survey No 72, Kharadi, Pune - 411014 |
| Validity of LOA | | 30.09.2023 |
| Item(s) of manufacture/ Services | | IT & ITES |
| Date of commencement of production | | 01.10.2018 |
| Execution of BLUT | | 208.12 Crores |
| Outstanding Rent dues | | NA |
| Labour Dues | | NA |
| Validity of Lease Agreement | | 10 years |
| Pending CRA Objection, if any | | NA |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | | NA |
| Projected employment for the block period No. of employees as on 31.03.2023 | | 2654 (Men-1751, Women-903) |
| Area allotted (in sq.ft.) | | 2,01,482 Sq.ft |
| Area available for each employee per sq.ft. basis (area / no. of employees) | | 75.91 Sq. ft. |
| Investment till date | Building | 77.65 Crore |
| | Plant & Machinery | 213.22 Crore |
| 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 Officers vide letter dated 07.08.2023 has submitted APR verification report for the period FY 2018-19 to FY 2021-22, in the prescribed which is as detailed below;

(A) EXPORT

(Rs. In crores)

| Year/Period | Figures reported in APR | Figures as per Softex/Customs Records | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------|---------------------------------------|-------------------|---|
| (1) | (2) | (3) | (4) | (5) |
| 2018-19 | 95.08 | 93.07 | 2.01 | The Difference is basically due to Exchange rate. |
| 2019-20 | 495.95 | 492.43 | 3.52 | |
| 2020-21 | 799.33 | 791.44 | 7.89 | |
| 2021-22 | 1027.74 | 1021.58 | 6.16 | |

(B) IMPORT

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

(Rs. In crores)

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Customs Records | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------------------|--------------------------------|-------------------|---|
| (1) | (2) | (3) | (4) | (5) |
| 2018-19 | 23.77 | 23.25 | 0.52 | One BOE No. 1000125 dated 26.09.2018 was cancelled amounting to Rs.0.52 crores |
| 2019-20 | 9.29 | 9.29 | 0.00 | |
| 2020-21 | 32.05 | 0.27 | 32.27 | As per the APR format the value reported is cumulative value, i.e. total value of CG imported for the past 10 years (incl. this year). The Import as per CUSTOMS Record for the Year is only 0.27 crores |
| 2021-22 | 32.56 | 0.51 | 32.05 | As per the APR format the value reported is cumulative value, i.e. total value of CG imported for the past 10 years (incl. this year). The Import as per CUSTOMS Record for the Year is only 0.51 crores. |

Raw Material

(Rs. In crores)

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Customs Records | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------------------|--------------------------------|-------------------|------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 2018-19 | -- | -- | -- | -- |
| 2019-20 | -- | -- | -- | -- |
| 2020-21 | -- | -- | -- | -- |
| 2021-22 | -- | -- | -- | -- |

(C) BLUT

(Amount in 'crores')

| 1 | <p>Value of BLUT Executed (Duty foregone) (including for CG/ Raw Material/ Services)</p> <p>Value of Additional BLUT executed Year: Date of acceptance BLUT amount:</p> <p>TOTAL value of BLUT Executed</p> | <p>Rs. 42.12 crores Dt: 01.07.2018</p> <p>Rs. 166.00 crores Dt: 02.07.2019</p> <p>Total- Rs. 208.12 crores</p> | | | | | | | | | | | | | | | |
|-------------|--|--|-------------|--|--|---------|-------|------|---------|------|------|---------|-------|-------|---------|-------|-------|
| 2 | <p>Total Duty Foregone on goods & services procured Category Wise:</p> <p>Year Wise:</p> | <table> <tr> <th>F.Y.</th><th>Imported goods and services (Rs. in crores)</th><th>Indigenous goods and services (Rs. in crores)</th></tr> <tr> <td>2018-19</td><td>10.55</td><td>7.52</td></tr> <tr> <td>2019-20</td><td>9.61</td><td>6.29</td></tr> <tr> <td>2020-21</td><td>13.10</td><td>40.34</td></tr> <tr> <td>2021-22</td><td>15.98</td><td>55.58</td></tr> </table> | F.Y. | Imported goods and services (Rs. in crores) | Indigenous goods and services (Rs. in crores) | 2018-19 | 10.55 | 7.52 | 2019-20 | 9.61 | 6.29 | 2020-21 | 13.10 | 40.34 | 2021-22 | 15.98 | 55.58 |
| F.Y. | Imported goods and services (Rs. in crores) | Indigenous goods and services (Rs. in crores) | | | | | | | | | | | | | | | |
| 2018-19 | 10.55 | 7.52 | | | | | | | | | | | | | | | |
| 2019-20 | 9.61 | 6.29 | | | | | | | | | | | | | | | |
| 2020-21 | 13.10 | 40.34 | | | | | | | | | | | | | | | |
| 2021-22 | 15.98 | 55.58 | | | | | | | | | | | | | | | |
| 3 | <p>Has the Unit procured goods and or services without having sufficient balance in their BLUT,</p> <p>If Yes,</p> <p>Month & year when the BLUT was exhausted</p> <p>Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT</p> | No | | | | | | | | | | | | | | | |
| (d) | <p>Employment made as on date (31.03.2022) (as on end of block period/ year up to which monitoring is being done)</p> | <p>Men: 1751 Women: 903</p> <p>Total No Employment : 2654</p> | | | | | | | | | | | | | | | |
| (e) | <p>Details of Pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2022)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank/ RBI has been obtained.</p> | No | | | | | | | | | | | | | | | |
| (f) | <p>Whether all Softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex</p> | Yes | | | | | | | | | | | | | | | |

| | | |
|-----|---|--|
| | condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | |
| (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 |
| (h) | Whether unit has filed any request for Cancellation of softex | Yes. Unit has filed request for Cancellation of SOFTEX for the Month of April-2020 having online Request ID No. 142000133855. There was error in reporting the figure in Softex of approx. USD 1000. |
| (i) | Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided) | No. |
| (j) | SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online. | NA |
| (k) | 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 | No |
| (l) | 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. |
| (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. | No. The filing of DSPF is in process |
| (n) | Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the | Yes |

| | | |
|-----|---|---|
| | monitoring period for the relevant period: If no, details thereof | |
| (o) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report | No |
| (p) | Has the unit set up any cafeteria/ canteen/ food court in unit premises. If yes, whether permission from UAC/DC office has been issued, or otherwise. Whether unit has availed any duty paid goods/services for setting up such facility? If yes, whether unit has discharged such duty/ tax benefit availed? details to be given including amount of duty/ tax recovered or yet to be recovered | It is learnt that there is cafeteria in the unit wherein a vendor has been appointed who brings in cooked meal which is served to the employees. The unit has been asked to submit application for regularization of the cafeteria. |
| (q) | Whether any violation of any of the provisions of law has been noticed/ observed by the Specified Officer during the period under monitoring. | No |

ADC's observations:

- The Unit has achieved export revenue of **Rs. 2,418.10 Crores** as against projected export of Rs. 900 Crores and achieved cumulative positive NFE of Rs. 2207.13 Crores in first 4 years of the 1st block period i.e. during FY 2018-19 to FY 2021-22.
- The Unit has achieved employment of 2654 employees (Men-1751, Women-903) as on 31.03.2022
- Approval Committee may monitor the performance of the Unit for 4 years i.e. FY 2018-19 to FY 2021-22 for 1st block period, in terms of Rule 54 of SEZ Rules, 2006.