

**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. MAGARPATTA TOWNSHIP  
DEVELOPMENT AND CONSTRUCTION COMPANY LTD.-  
SEZ, HADAPSAR, PUNE.**

Via Video Conferencing

DATE : 10.08.2023

TIME : 12:30 P.M.

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**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**

**INDEX**

<b>Agenda Item No.</b>	<b>Subject</b>
<b>Agenda Item No. 01 : -</b>	Confirmation of the Minutes of the meeting held on 29.03.2022 and 27.06.2023
<b>Agenda Item No. 02 : -</b>	Monitoring of Performance for M/s. Accenture Solutions Pvt Ltd. (Unit-II)
<b>Agenda Item No. 03 :-</b>	Application of Approval for installation of Non-Conventional Solar Power Panel System in SEZ unit submitted by M/s. Accenture Solutions Pvt Ltd Unit-I and II
<b>Agenda Item No. 04 :-</b>	Monitoring of performance for M/s. E-Infochips Pvt Ltd-(Unit-A)
<b>Agenda Item No. 05 :-</b>	Application of Approval for merger of LOAs of Unit A and Unit B submitted by M/s. E-Infochips Pvt Ltd.
<b>Agenda Item No. 06 :-</b>	Monitoring of Performance for M/s. E-Infochips Pvt Ltd-(Unit-B)

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Minutes of the 92 <sup>nd</sup> 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 Magarpatta Township Development and Construction Co. Ltd.-SEZ, Village Hadapsar, Tal. Haveli, Dist. Pune 411013, held on 29.03.2022 via video conference		
1	Name of the SEZ	Magarpatta Township Development And Construction Co. Ltd.-SEZ
2	Sector	IT/ITES
3	Meeting No.	92 <sup>nd</sup>
4	Date	22.02.2022

**Members present**

Sr	Name and Designation (S/Shri.)	Department
1	C P S Chauhan Joint Development Commissioner	Pune Cluster-SEZ, Pune
2	Ratnakar Shelake Jt. Commissioner (OSD)(TDS)	Nominee of Income Tax, Pune
3	Krishnadas Nair Foreign Trade Development Officer	Nominee of DGFT, Pune
4	Ms. Savani Kulkarni Superintendent	Nominee of Customs, Pune

**Special Invitee**

Sr	Name and Designation	Department
1	Shri B. Ajay Kumar Specified Officer	M/s. Magarpatta Township Development and Construction Co. Ltd.-SEZ

**Agenda Item No. 01: Confirmation of the Minutes of the 91<sup>st</sup> meeting held on 22.02.2022**

After deliberation, the Committee confirmed the minutes of the 43<sup>rd</sup> meeting of Approval Committee held on 22.02.2022

**Agenda Item No. 02: Request of M/s. BNY Mellon Technology Pvt. Ltd for partial deletion of area with Revision in Projections**

The Committee had a detailed discussion about the proposal of the unit, wherein they propose to partially surrender an area of 44,174 sq.ft. back to the developer with revision in projection in terms of Rule 19(2) of SEZ Rules, 2006. However, the Committee observed that as per their proposal they intend to transfer the existing fit-outs at the said premises on bond to bond transfer to one of their group company who have also submitted an application for setting up of new unit which is being considered in Agenda No. 03 in this UAC.

The Committee pointed out their reservation with regard to the fact that there is no provision in SEZ Act / Rules, wherein a unit can transfer their capital goods to a unit on bond to bond transfer where the unit which they intent to transfer the said goods is not in existence at all. As two units cannot occupy the same space in a SEZ, unless and until the existing unit vacates the area and a No dues certificate is issued by the Specified Officer, it will not be possible to issue LOA to a new entity for setting up a new unit in the same area. Also, such bond to bond transfer can be possible only if both the units have executed a BLUT with DC office. Since, in the instant case, their Group company i.e. BNY Mellon International Operations India Pvt. Ltd. has not yet been issued a LOA, the question of allowing or approving their proposal for deletion of area by transferring their fixed assets or capital goods to their group company cannot be allowed as the same is not covered in any of the provisions of the SEZ Act / Rules.

On being asked to explain the same, the Unit representative, submitted that as the goods are not being taken out of the SEZ, and this being only a timing difference, their proposal for transfer of bond to bond should be allowed. They relied upon the case of M/s. Eaton India Innovation LLP and M/s. Danfoss Technologies Ltd. wherein MOC&I has clarified that since there is no revenue loss, the proposal for deletion of area and setting up of new unit should be considered by UAC.

In this regard, it was informed to the Committee as well as the unit representative that in the said case of Eaton and Danfoss, the same was a Business Transfer Arrangement on a Global scale wherein the Hydraulic division of Eaton was taken over by Danfoss along with all the assets and employees. Since, in the instant case, there is no such business transfer arrangement, such precedent case or clarification does not hold good. Hence, the Committee proposed that such proposal should rather be referred to MOC&I for necessary clarification



After detailed discussion, the unit representative submitted that since the major hindrance in their proposal is their intent to transfer their capital goods (fit-outs) to one of their group companies on bond to bond under Rule 38 of SEZ Rules, 2006 as per their Fit-out sale agreement. As such, they submitted that they agree to discharge applicable duty / tax on the said goods. However, the Committee pointed out that the instant proposal submitted by the unit was for deletion of area with revision in projection wherein they intended to transfer their capital goods on bond to bond transfer. Any change in their proposal, the unit needs to submit a fresh application with DC office.

The unit representative requested the Committee as it is very critical for them to start their setting up of business in the SEZ at the earliest i.e. setting up of new unit, and that delaying the proposal for consideration before next UAC will hamper their projects badly.

After considering the units concern, and after deliberation, the Committee took the following decision :

- (a) The unit will submit a fresh application for the proposal with the fact that they will be discharging the applicable duty / tax on the capital goods (fit-outs) located at the area proposed to be surrendered
- (b) The jurisdictional Specified Officer will submit a No dues certificate in confirmation that all the applicable duties / taxes has been paid by the unit on such assets, and there is no other dues pending against the unit w.r.t. the area being surrendered by them
- (c) The proposal of the unit for surrender of area of 44,174 sq.ft. will be processed / approved on file by DC office
- (d) Post approval, the revised proposal of the unit will once again be placed before the next UAC meeting for ratification purpose

**Item No. 03: Request for setting up of new unit application submitted by M/s BNY Mellon International Operations (India) Pvt. Ltd.**

The Committee noted that the proposal at Agenda item No. 02, is directly related to the current proposal of M/s. BNY Mellon International Operations (India) Pvt. Ltd. wherein they propose to set up a new SEZ unit on the area / location which is being partially surrendered by their group company i.e. M/s. BNY Mellon Technologies Ltd.

Since the proposal for partial deletion of area with revision in projection (Agenda item no. 2 above) has been deferred and a decision has been taken by the Committee after detailed discussion, that the said unit will submit revised application with proposal for discharging the applicable duty / taxes on the capital goods located at the proposed location, which will be approved on file and later on submitted before the next UAC for ratification. Accordingly, the instant

proposal for setting up of new SEZ unit cannot be approved unless and until the proposal of the former unit for partial surrender of area is not approved.

Accordingly, after deliberation, the Committee decided that post action taken by DC office on file as directed in Agenda Item No. 02 above, the request of BNY Mellon International Operations (India) Pvt. Ltd. will also be processed on file on in-principle basis, and will be submitted before next UAC meeting for ratification purpose.

The meeting ended with vote of thanks to the Chair.

**(Shyam Jagannathan, IAS)**  
**Chairman-cum- Development**  
**Commissioner**

Minutes of the 102 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 Magarpatta Township Development and Construction Co. Ltd.-SEZ, Village Hadapsar, Tal. Haveli, Dist. Pune 411013, held on 27.06.2023 via video conference		
1	Name of the SEZ	<b>Magarpatta Township Development And Construction Co. Ltd.-SEZ</b>
2	Sector	IT/ITES
3	Meeting No.	102
4	Date	<b>27.06.2023</b>

**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 B. Ajay Kumar Specified Officer	MIDC- Magarpatta Township Development and Construction Co. Ltd – SEZ

**Agenda Item No. 01: Confirmation of the Minutes of the 101<sup>th</sup> meeting held on 30.05.2023**

After deliberation, the Committee confirmed the minutes of the 101st meeting of Approval Committee held on 30.05.2023

**Agenda Item No.02 : Monitoring of the performance of M/s Tata Elxsi Ltd. located at Magarpatta Township City – SEZ, Pune.**

After deliberation, the committee noted the performance of the unit for

- i. The period from 2017-18 i.e. last year of the 1<sup>st</sup> Block period and
- ii. For the period from FY 2018-19 to FY 2021-22 of the 2<sup>nd</sup> Block period



- (i) The unit has achieved export revenue of Rs. 2707.71 Lakhs against the Projected export of Rs. 3273.00 Lakhs in the year FY 2017-18 of the 1st Block period i.e. 82.72%. The Unit has achieved NFE of Rs. 10448.03 Lakhs i.e. 97.25% on cumulative basis in the FY 2017-18 i.e. Last year of 1st Block period.
- (ii) The unit has achieved export of Rs. 27164.60 lakhs against the Projected export of Rs. 14000.00 lakhs in the period of FY 2018-19 to 2021-22 of 2nd Block period i.e., 194.03% & also achieved NFE of Rs. 25927.70 lakhs i.e, 95.45% on cumulative basis.

**Agenda Item No.03: Application for Approval of Change in Shareholding pattern submitted by M/s BNY Mellon International Operations (India) Pvt Ltd..**

After deliberation, the Committee Approved the proposal of the **BNY Mellon International Operations (India) Pvt Ltd..** for Change in Board of Directors, in terms of Instruction No. 109 dated 18.10.2021, issued by MOC&I, as detailed below:

**Updated List of Directors:**

<b>Sr. No.</b>	<b>Name of Director</b>	<b>Designation</b>	<b>Date of Appointment</b>
1.	Mr. Sudesh Panicker Lambodara	Managing Director	-
2.	Mr. Nitin Chandel	Director	-
3.	Mr. Francis Jos G Braeckevelt	Director	-
4.	Mrs.Joanne Elisabeth Cash	Director	-
5	Mrs.Janet Menezes	Additional Director	-
6	<b>Mr. Rajiv Batnagar</b>	<b>Director Appointed</b>	<b>20<sup>th</sup> March 2023</b>

Meeting ended with a vote of thanks to the Chair.

(Shyam Jagannathan, IAS)  
Chairman-cum- Development Commissioner  
E-Mail- dcseepz-mah@nic.in



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

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AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) **Proposal:**

Monitoring of the performance of M/s. Accenture Solutions Pvt Ltd.-Unit-II an IT/ITES unit located in Magarpatta City-SEZ, Pune, for 2 years i.e. 2020-21 and 2021-22 of 2<sup>nd</sup> block period.

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

Monitoring of the performance of the unit for 2 years i.e. 2020-21 and 2021-22 of 2<sup>nd</sup> block period, 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 1<sup>st</sup> Block Period: (Rs. In Crores)**

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB Export	302.73	302.73	302.73	302.73	302.73	1513.66
FE Outgo	21.52	19.16	17.43	18.73	22.80	99.63
NFE	281.21	283.57	285.31	284.00	279.94	1414.03

(A) **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
2020-21	302.73	379.88	0.00	0.00	23.94	2.22	11.74
2021-22	302.73	575.70	0.00	0.00		0.41	15.29
<b>Total</b>	<b>605.46</b>	<b>955.58</b>	<b>0.00</b>	<b>0.00</b>	<b>23.94</b>	<b>2.63</b>	<b>27.03</b>

(B) **Cumulative NFE Achieved (Rs. In Crores)**

Year	Cumulative NFE achieved	Cumulative NFE in %
2020-21	365.86	96.31
2021-22	923.94	96.69

(C) **Employment: As per SO report dated 07.08.2023**

Year	Men	Women	Total
2020-21	1291	1120	2411
2021-22	1953	1753	3706

**(D) Other Information:**

LOA No. & Date		SEEPZ/MTDCCL-SEZ/ASPL/31/2015-16 dated 29.09.2015		
Location of Unit		Tower B3, Magarpatta Township Development and Construction Company Ltd-SEZ, IT & ITES-SEZ, Magarpatta City, Hadapsar, Pune-411 013		
Validity of LOA		25.02.2026		
Item(s) of manufacture/ Services		IT/ITES		
Date of commencement of production		26.02.2016		
Execution of BLUT		Sr. No	Date of BLUT acceptance	Value of BLUT (Rs. In Cr)
		1.	06.11.2015	10.75
		2.	12.05.2021	46.69
		Total		57.44
Outstanding Rent dues		No		
Labour Dues		No		
Validity of Lease Agreement		10.11.2030		
Pending CRA Objection, if any		No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No		
a) No. of employees as on 31.03.2022		3706 employees (Men-1953, Women-1753)		
Area allotted (in sq.ft.)		201732.3 Sq.ft.		
Area available for each employee per sq.ft. basis (area / no. of employees)		54.43 sq.ft.		
Investment till date	Building	34.42Cr		
	Plant & Machinery	46.52Cr		
Quantity and value of goods exported under Rule 34 (unutilized goods)		-		
Value Addition during the monitoring period		-		
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 Officer vide letter dated 07.08.2023 has reported as under:

## A. EXPORT DETAILS

(Fig. in Cr.)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Customs Records	Difference if any	Reason for Difference/Remark
20-21	379.88	371.40	8.48	<p>The reason for the difference of <b>Rs 8.48 Cr.</b> are as under;</p> <ol style="list-style-type: none"> <li>1) <b>Rs. 3.42 Cr.</b> is on account of Exchange rate fluctuation.</li> <li>2) <b>Rs 4.53 Cr.</b> is on account of Onsite export which is being considered in APR only.</li> <li>3) We follow an accrual-based accounting system. The difference is on account of <b>unbilled</b> revenue of <b>Rs 0.53 Cr.</b>, which is accounted for at the end of the financial year considered in APR due to realization out of last year invoices.</li> </ol>
21-22	575.70	569.70	6.00	<p>The reason for the difference of <b>Rs 6.00 Cr.</b> is as under; i.e. (1+2) minus (3)</p> <ol style="list-style-type: none"> <li>1)<b>Rs. 6.11 Cr.</b> is on account of Exchange rate fluctuation.</li> <li>2)<b>Rs 0.64 Cr.</b> is on account of Onsite export which is being considered in APR only.</li> <li>3)Unit follow an accrual-based accounting system. The difference is on account of advance revenue <b>Rs 0.75 Cr.</b>, which is accounted for at the end of the financial year not considered in APR due to less realization of the of the current year invoices.</li> </ol>



**B. IMPORT DETAILS**

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

Year/Period	Figures reported in APR (CIF Value)	Figures as per NSDL/Customs Records	Difference if any	Reason for Difference/Remark
20-21	2.29	2.29	Nil	-
21-22	1.97	1.97	Nil	-

**C. BLUT DETAILS**

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)	TOTAL BLUT Rs. 57.44 Cr.					
		Goods		Services		Date of acceptance	
		10.75		0		06-Nov-2015	
		11.68		35.01		12-May-2021	
	Value of Additional BLUT executed	(Fig in Cr.)					
	- Year: Date of acceptance						
	- BLUT amount:						
	TOTAL value of BLUT Executed						
2	Total Duty Foregone on goods & services procured (Category-wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet	(Fig in Cr.)					
		Year	Import Duty Fogone	Imported Services duty forgo ne	Indig enou s Good s Duty Forgo ne	Indigenous Services Duty Forgone	Total
		20-	0.50	1.26	1.25	1.04	4.05

	which provides for estimated value and duty foregone separately for each category of procurement.	<table><tr><td>21</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>21-22</td><td>0.69</td><td>1.41</td><td>4.11</td><td>4.05</td><td>10.26</td></tr></table>						21						21-22	0.69	1.41	4.11	4.05	10.26
21																			
21-22	0.69	1.41	4.11	4.05	10.26														
d	Employment made as on date (as on end of block period / year up to which monitoring is being done)	<table><tr><td>Year</td><td>Men</td><td>Women</td><td>Total</td></tr><tr><td>20-21</td><td>1291</td><td>1120</td><td>2411</td></tr><tr><td>21-22</td><td>1953</td><td>1753</td><td>3706</td></tr></table>						Year	Men	Women	Total	20-21	1291	1120	2411	21-22	1953	1753	3706
Year	Men	Women	Total																
20-21	1291	1120	2411																
21-22	1953	1753	3706																
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	There is no foreign remittance pending beyond permissible period																	
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.	Softex has been filed till Mar-22. No case of filing condonation noticed.																	
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 filed have been certified for the period from 20-21 to 21-22.																	

h	Whether unit has filed any request for Cancellation of Softex	No
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 such case noticed.
j	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	Up-loading of the BLUT Module on SEZ online Portal Kept in abeyance as per office order No. 02/2023 dated 16-03-2023.
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	20-21- Nil  FY 2021-22 :  Total Duty Paid: <b>Rs 0.19 Cr</b>  (The Capital goods were removed to DTA on payment of duty for the destruction/scrap purpose)
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	No. The unit is not sharing any of its infrastructure with other units or utilizing another unit's infrastructure in the same or other SEZ.



	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	
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.	DSPF filed online for services procured during the period 20-21 & 21-22 has been filed and processed.
n	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.  If no, details thereof	As per the record, DTA filed on SEZ Online System by the unit, have been processed and approved till date.
o	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	As per the record on SEZ Online, no Out of Charge is pending.
p	Has the unit set up any cafeteria / canteen / food court in unit premises?  If yes, whether permission from	Cafeteria/Pantry set up, has been noticed in an area of 9728 sq ft. in the unit for which Permission under letter No. SEEPZ-SEZ/MTDCCL-SEZ/ASPL/31/2015-16/ 515 dtd 12.09.2022 has been taken from UAC/DC in terms of instruction no. 95.

	<p>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>As regards to duties on the services used for cafeteria area, unit has agreed to pay the duties after due clarification from the BOA and ministry.</p>
q	<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>No such case noticed</p>

**ADC's observations:**

- The unit has achieved Export of Rs.955.58Cr. against the projected export of Rs. 605.46 Cr. i.e., 157.82% in 2<sup>nd</sup> year i.e. 2021-22 of 2<sup>nd</sup> Block period.
- The unit has achieved NFE of Rs.929.35 Cr. i.e, 96.69% in 2<sup>nd</sup> year i.e. 2021-22 of 2<sup>nd</sup> Block period.
- Vide SO report the unit has achieved employment of total 3706 employees in FY 2021-22.
- Approval Committee may kindly monitor the performance of the Unit for 2 years i.e. 2020-21 and 2021-22 of 2<sup>nd</sup> block period., in terms of Rule 54 of SEZ Rules, 2006.

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

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**AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE**

**a) Proposal:**

Proposals of M/s. Accenture Solutions Pvt Ltd and IT/ITES units located at Magarpatta Township Development and Construction Company Ltd.-SEZ, for installation of Non-Conventional Solar power panel system in SEZ unit premises.

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

Approval for installation of Non-Conventional Solar power panel system in SEZ unit premises. in terms of Office Memorandum dated 07.06.2021 issued in addendum to Power Guidelines dated 16.02.2016 issued by MOC&I as detailed below:

Sr. No	Unit Name	M/s. Accenture Solutions Pvt Ltd.
1	LOA No	SEEPZ/MTDCCL-SEZ/ASPL/31/2015-16/15645 dated 29.09.2015
2	Location	Rooftop of Building B3 (Unit-II), Magarpatta City-SEZ, Pune
3	Name of the Vendor of Solar Power Plant	INDIGENOUS SYSTEM
4	Vendor-Service	Installation of Solar Power Plant
5	Capacity	310.65KW

Sr. No.	Unit Name	M/s. Accenture Solutions Pvt Ltd.
1	LOA No	SEZ/PUNE/19/2007-08/12 dated 05.02.2008
2	Location	Rooftop of Building B4, Magarpatta City-SEZ, Pune
3	Name of the Vendor of Solar Power Plant	INDIGENOUS SYSTEM
4	Vendor-Service	Installation of Solar Power Plant
5	Capacity	327KW

**c) Relevant provisions:**

As per MO&I's O.M. dated 07-06-2021 issued under F. No. K-43014(16)/8/2020-SEZ, in partial modification of Power guidelines issued vide letter No. P-6/03/2006-SEZ (Vo.,III) dated 16.02.2016, following proviso under para (iii) has been appended :



***“Provided that, with the approval of Unit Approval Committee, a Unit may setup a non-conventional power plant within the premises of the Unit for the exclusive purpose of captive consumption subject to the condition that no tax/duty benefits stipulated under Section 26 of SEZ Act, 2005 shall be available for setting up as well as operations and maintenance of such power plant. Such captive generating power plants shall comply with all rules, regulations and technical standards framed under the Electricity Act, 2003 as amended from time to time. Captive generative power plants with capacity 500KW and above has to be re-registered with Central Electricity Authority”.***

d) Other Information:

- M/s. Accenture Solutions Pvt Ltd. has been granted LOA No. SEEPZ/MTDCCL-SEZ/ASPL/31/2015-16/15645 dated 29.09.2015
- Date of Commencement of Production: 26.02.2016
- Validity of LOA: 25.02.2026
  
- M/s. Accenture Solutions Pvt Ltd. has been granted SEZ/PUNE/19/2007-08/12 dated 05.02.2008
- Date of Commencement of Production: 07.04.2008
- Validity of LOA: 06.04.2028
- Further, the Units have affirmed that, the solar panel system will be solely utilized by their organization and not intended for any other purpose. The total power generation capacity will be 310.65KW and 327 KW respectively for Tower B3 and Tower B4.
  
- Further, the units have submitted undertaking that:
  - No tax/duty benefit stipulated under Section 26 of SEZ Act, 2005 shall be available for setting up as well as operations and maintenance of such power plant.
  - Such Captive generating power plants shall comply with all rules, regulations and technical standards framed under the Electricity Act, 2003 as amended from time to time.
  - Captive generation power plants with capacity 500 KW and above has to be registered with Central Electricity Authority. They will register with Central Electricity Authority if power generation capacity exceeds 500 KW.

e) ADC's Observations:

- The proposal may be considered subject to the condition that
  - the Units will 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.
  - The unit will have to fulfill any conditions / safeguards laid down by the State Government / Electricity department, from time to time
  - The non-conventional solar power generated will be used only for captive consumption and will not be sold outside
  - They will register with Central Electricity Authority if power generation capacity exceeds 500 KW.
  
- Approval committee may kindly consider the proposal of the unit for installation of Non-Conventional Solar power panel system in SEZ unit premises, in terms of O.M. issued under F. No. K-43014(16)/8/2020-SEZ. dated 07-06-2021, issued by MOC&I in amendment to Power guidelines dated 16.02.2016 issued by MOC&I.

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

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AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) **Proposal:**

Monitoring of the performance of M/s. E-Infochips Pvt Ltd., Unit-A an IT/ITES unit located in Magarpatta City-SEZ, Pune, for 4 years i.e. from 2018-19 to 2021-22 of 2<sup>nd</sup> block period.

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

Monitoring of the performance of the unit for 4 years i.e. from 2018-19 to 2021-22 of 2<sup>nd</sup> block period, 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 2<sup>nd</sup> Block Period: (Rs. In Crores)**

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB Export	34.08	74.99	84.36	94.96	106.93	395.32
FE Outgo	7.12	15.39	17.19	19.36	21.79	80.85
NFE	26.96	59.59	67.17	75.59	85.14	314.45

(A) **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	Actua l	Projecte d	Actual	Actual
2018-19	34.08	25.60	0.00	0.00	380.91	(3.77)	0.45
2019-20	74.99	17.63				0.44	0.24
2020-21	84.36	25.72				0.12	0.33
2021-22	94.96	34.82				0.56	1.80
<b>Total</b>	<b>288.39</b>	<b>103.76</b>	<b>0.00</b>	<b>0.00</b>	<b>380.91</b>	<b>(2.65)</b>	<b>2.82</b>

(B) **Cumulative NFE Achieved (Rs. In Crores)**

Year	Cumulative NFE achieved	Cumulative NFE in %
2018-19	24.95	97.47
2019-20	42.10	97.39

2020-21	67.23	97.51
2021-22	99.93	96.31

**(C) Other Information:**

LOA No. & Date		SEEPZ-SEZ/MTDCCL-SEZ/EIL/27/2012-13/934 dated 22.01.2013		
Location of Unit		Wing B, Level-3, Tower 9, Magarpatta City-SEZ, Hadapsar. Pune-411013		
Validity of LOA		19.12.2023		
Item(s) of manufacture/ Services		IT/ITES		
Date of commencement of production		20.12.2013		
Execution of BLUT		Sr. No	Date of BLUT Execution	Value of BLUT (Rs. In Cr)
		1.	SEEPZ-SEZ/MTDCCL-SEZ/EIL/27/2012-13/3599 dated 20.03.2013	1.83
		2.	SEEPZ-SEZ/MTDCCL-SEZ/EIL/27/2014-15/VOL-II/2584 dated 20.12.2019	28.72
			<b>Total</b>	30.55
Outstanding Rent dues		No		
Labour Dues		No		
Validity of Lease Agreement		-		
Pending CRA Objection, if any		No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No		
a) No. of employees as on 31.03.2022		135 employees (Men-88, Women-47)		
Area allotted (in sq.ft.)		11,124.15 Sq.ft.		
Area available for each employee per sq.ft. basis (area / no. of employees)		82.40 sq.ft.		
Investment till date	Building	0.75Cr		
	Plant & Machinery	7.20Cr		
Quantity and value of goods exported		-		

under Rule 34 (unutilized goods)	
Value Addition during the monitoring period	-
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 Officer vide letter dated 07.08.2023 has reported as under:

**a. EXPORTS: 2018-2019 to 2021-2022**  
**(Rs. In Crore)**

**(Rs. In**

Year/ Period	Figures reported in APR (FOB Value)	Figures as per SOFTEX / Customs Records	Differenc e, if any	Reason for Difference / Remarks
2018- 2019	25.60	26.10	0.50	<p>1) During the year, Credit Notes were raised amounting to Rs. 0.44 Cr included in APR and not in SOFTEX.</p> <p>2)The unit is following accrual system, as such unbilled revenue of Rs. 0.13 Cr was considered in the APR and not in SOFTEX.</p> <p>3) Balance difference of Rs. 0.07 Cr. was due to Exchange Rate negative variation.</p> <p><b>Difference (1+2)minus 3</b></p>
2019- 2020	17.63	17.71	0.08	<p>The unit is following accrual system, as such unbilled revenue of Rs. 0.12 Crore was considered in the APR and not in SOFTEX.</p> <p>Balance difference of Rs. (0.04) Lakhs was due to Exchange Rate negative variation.</p>

				Difference (1 minus 2)
2020-2021	25.72	20.97	-4.75	<p>The unit is following accrual system, as such Unbilled revenue of Rs. 4.47 Crore was considered in the APR.</p> <p>Balance difference of Rs. 0.28 Crore was due to Exchange Rate positive variation.</p> <p><b>Difference (1 plus 2)</b></p>
2021-2022	34.82	38.99	4.17	<p>The unit is following accrual system, as such Unbilled revenue of Rs. 4.34 Crore was considered in the APR and not in SOFTEX.</p> <p>Balance difference of Rs. (0.17) Crore was due to Exchange Rate negative variation.</p> <p><b>Difference (1 minus 2)</b></p>

**b. Import**

(Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis: **From the year 2018-2019 to 2021-2022** (Rs. In Crore)

Year/ Period	Figures as per Revised APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	#(3.77)	#(3.77)	Nil	NA
2019-2020	0.44	0.44	Nil	NA
2020-2021	0.12	0.12	Nil	NA
2021-2022	0.56	0.56	Nil	NA

# During the year import was noticed of Rs 0.40 cr. and IUT during the year was noticed of Rs 4.16 Cr vide BE No. 3000459 & 3000460 dated 03-05-2018, resulting in negative figure as per sr. no. para 4(B)(v) of APR.



## C. BLUT DETAILS

1	<p>Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)</p> <p>Value of Additional BLUT executed</p> <p>TOTAL Duty value of BLUT Executed in Lakhs:</p>	<p>No. SEEPZ-SEZ/MTDCCL-SEZ/EIL/27/2012-13/3599 dt. 20.03.2013</p> <p><b>Rs. 1.83 Crore.</b></p> <p>F. No. SEEPZ-SEZ/MTDCCL-SEZ/EIL/27/2014-15/VOL-II/2584 dt. 20.12.2019</p> <p><b>Rs. 28.72 Crore.</b></p> <p><b>Total: Rs. 30.55 Crore</b></p>			
2	<p>Total Duty Foregone on goods &amp; services procured</p> <p>Category Wise:</p> <p>Year Wise</p>	<p><b>Year</b></p>	<p><b>Indg. Goods</b></p>	<p><b>Imp Goods</b></p>	<p><b>Indg. Services</b></p>
		2018-2019	0.05	0.09	0.20
		2019-2020	0.12	0.08	0.42
		2020-2021	0.23	0.05	0.39
		2021-2022	0.34	0.16	1.15
		<b>Total</b>	<b>0.74</b>	<b>0.38</b>	<b>2.16</b>
d.	<p>Employment made as on date (as on end of block period / year up to which monitoring is being done)</p>	<p>As on 31st March, 2022</p> <p>Man:88</p> <p>Woman:47</p> <p>Total:135</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>	<p>It is noticed that an amount of Rs 0.13 cr were shown as pending realization during the period 19-20, which has been carried forward till 21-22. However, unit has obtained approval from the RBI in July, 2022 for waiver of an amount of Rs 0.13 cr.</p>			
f.	<p>Whether all SOFTEX has been filed for the said period. If no,</p>	<p>SOFTEX has been filed till Mar-22. No case of</p>			

	<p>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>	filing condonation noticed.									
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 filed have been certified for the period from 18-19 to 21-22.									
h.	Whether unit has filed any request for Cancellation of SOFTEX	No such case noticed.									
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 such case noticed.									
j.	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	Up-loading of the BLUT Module on SEZ online Portal Kept in abeyance as per office order No. 02/2023 dated 16-03-2023.									
k.	<p>Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise?</p> <p>Full details to be provided along with value of assets and duty discharged</p>	<p>Yes, Scrap of capital goods removed.</p> <p>(In Cr.)</p> <table border="1"> <thead> <tr> <th>Year</th><th>Value</th><th>Duty</th></tr> </thead> <tbody> <tr> <td>18-19</td><td>0.01</td><td>0.0012</td></tr> <tr> <td>21-22</td><td>0.02</td><td>0.0071</td></tr> </tbody> </table>	Year	Value	Duty	18-19	0.01	0.0012	21-22	0.02	0.0071
Year	Value	Duty									
18-19	0.01	0.0012									
21-22	0.02	0.0071									
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</p>	No. The unit is not sharing any of its infrastructure with other units or utilizing another unit's infrastructure in the same or other SEZ.									

	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	
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.	DSPF filed online for services procured during the period 20-21 & 21-22 has been filed and processed.
n.	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.  If no, details thereof	As per the record, DTA filed on SEZ Online System by the unit, have been processed and approved till date.
o.	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	As per the record on SEZ Online, no Out of Charge is pending.
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 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	Unit has set up Unit A & B on 3rd floor of Tower 5, however, Cafeteria area of Unit B is being shared by this unit. The rental of the said cafeteria area is being borne by Unit B.
q.	Whether any violation of any of the provisions of law has been noticed / observed by the	NA

	Specified Officer during the period under monitoring	
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**ADC's observations:**

- The Unit has achieved export of Rs. 103.76 Crores against the projected export of Rs.288.39Cr i.e. 35.97 % in 4 years of 2<sup>nd</sup> Block period.
- **Reason for less actual export as compared to existing projections:** The unit vide their letter dated 13.06.2023, has submitted that, due to the pandemic there was global slowdown in business hence, their export was affected in the pandemic to financial year and no contract got renewed and materialized. Hence the overall achieve export is less than the projected export.
- The unit has achieved NFE of Rs.99.93Cr on cumulative basis i.e. 96.31%
- Vide SO repot the unit has achieved employment of 135 employees (Men-88, Women-47)
- Approval Committee may kindly monitor the performance of the Unit for 4 years i.e. from 2018-19 to 2021-22 of 2<sup>nd</sup> block period, in terms of Rule 54 of SEZ Rules, 2006.

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

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AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

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**a) Proposal: -**

Proposal submitted by M/s. E-Infochips Pvt Ltd-Unit B. an IT/ITES unit located at M/s. Magarpatta Township and Constructions Company Ltd- SEZ, for merger of LOA of their Unit A with that of their Unit-B located in the same SEZ.

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

Approval of the Committee for merger of two LOAs of M/s. E-Infochips Pvt Ltd., Unit A with that of their Unit-B, in terms of 4<sup>th</sup> proviso of Rule 19(2) of SEZ Rules, 2006.

**Approved and Revised foreign exchange projections (Unit A and B)**

(Rs. In Cr.)

Sr. No	Description	Existing Approved Projections of Unit A		Existing Approved Projections of Unit 2		Revised Projections post-Merger of both the LOA's	
1	Area (Built up area)	11124.15 sq.ft.		11124.15 sq.ft.		22248.30 sq.ft	
2	Employment	Men	Women	Men	Wome n	Men	Women
		163	75	80	44	243	119
	Total	238		124		362	
3	Investment-Plant and Machinery						
i.	Indigenous Capital Goods	3.90		3.20		7.10	
ii.	Imported Capital Goods	3.80		3.54		7.35	
	Total					14.45	
4	Input of Services						
	Imported Services	77.07		32.40		109.47	
	Indigenous Services	16.46		10.43		26.89	

**Approved foreign exchange projections (Unit-A)**

(Rs. In Cr.)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
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FOB Export	34.08	74.99	84.36	94.96	106.93	<b>395.32</b>
FE Outgo	7.12	15.39	17.19	19.36	21.79	<b>80.85</b>
NFE	26.96	59.59	67.17	75.59	85.14	<b>314.45</b>

## Approved foreign exchange projections (Unit-B)

(Rs. In Cr.)

Description	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB value of Exports	14.62	32.16	36.18	40.73	45.85	<b>169.55</b>
FE Outgo	3.17	6.74	7.65	8.68	9.72	<b>35.95</b>
NFE Earnings	14.45	25.43	28.54	32.05	36.14	<b>136.60</b>

## Projected foreign exchange projections of Unit A on merger

Description	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB value of Exports	48.70	107.15	120.54	135.69	152.78	<b>564.87</b>
FE Outgo	10.29	22.13	24.84	28.04	31.51	<b>116.80</b>
NFE Earnings	41.41	85.02	95.71	107.64	121.28	<b>451.05</b>

## c) Relevant Provisions: -

As per the 4<sup>th</sup> proviso of Rules 19 (2) of SEZ Rules, 2006;

***“Provided also that the Approval Committee may also approve proposal for merger of Letter of approvals of two units of the same company or firm subject to the conditions that these Units falls within the same Special Economic Zone and after merger, Block Period for calculation of Net Foreign Exchange shall be from the date of commencement of production of Unit which commenced operation first and the Income tax exemption period shall be considered from the date start of operation of the first Unit.”***

## d) Other Information: -

## Details of the Unit-A:

- Letter of Approval No. SSEEPZ-SEZ/MTDCCL-SEZ/EIL/27/2012-13/934 dated 22.01.2013
- Date of Commencement of Production: 20.12.2013
- Validity of LOA: 19.12.2023
- Current Block Period: 2018-19 to 2022-23
- Area: 11,124.15 Sq. ft
- Location: Level-3, Wing-B (Part), Tower-9, Magarpatta Township Development and Construction Company Ltd-SEZ, IT & ITES-SEZ, Magarpatta City, Hadapsar, Pune-411 013

## Details of the Unit-B:



- Letter of Approval No. SEEP-SEZ/MTDCCL-SEZ/EIL/28/2012-13/913 dated 22.01.2013
- Date of Commencement of Production: 05.08.2013
- Validity of LOA: 04.08.2013
- Current Block Period: 2018-19 to 2022-23
- Area: 11,124.15 Sq. ft
- Location: Level-3, Wing B (part), Tower 9, , Magarpatta Township Development and Construction Company Ltd-SEZ, IT & ITES-SEZ, Magarpatta City, Hadapsar, Pune-411 013.
- As per Rule 19 (2) of SEZ Rules, 2006, for calculation of Net Foreign Exchange the date of commencement of production of Unit which commenced operation first and the Income tax exemption period shall be considered from the date start of operation of the first Unit. In this case the date of commencement of Unit B i.e. 05.08.2013, is earlier than Unit A, the commencement date being 20.12.2013, thus upon merger of both the LOAs, the block period of Unit-B is being considered for calculating NFE

➤ **Reason for Merger:**

1. The main intent of the management is to consolidate their operations under one unit only instead of maintaining two separate units with separate books of accounts and records keeping, so that compliances, operations, administration etc can be handled effectively with common team.
2. **Cost Optimization:** Both Units shall be merged, thereby reducing operational and maintenance cost and effectively due to consolidation as only one support team can take care of all admin related activities.
3. **Better control and monitoring:** When both the units will be merged, it will be easier for operational team members to work effectively as a single team rather than two separate teams sitting in two different units. This will help in faster and timely completion of project.
4. **Working Together:** Since their teams works on various projects at the same time, therefore if they bifurcate teams at two different locations in two separate units, then it creates a hindrance in terms of working together at one place and then project gets affected.

The unit has also agreed to the other terms and conditions mentioned in said rules from tax benefit perspective and they understand that for all purposes the date of commencement of operations shall be treated as 05.08.2013, the date of which their first unit started commercial operations

- In support of the above unit has submitted the following documents:
  - Form F3 filed through SEZ Online system
  - Copy of board resolution authorizing authorized signatory;
  - Copy of all Letter of Approval of both units;
  - Revised Foreign Exchange Balance Sheet;
  - Copies of Broad Banding Applications submitted when projections were revised.
  - Copy of all APR of Unit A and Unit B
  - List of Imported and Indigenous Capital goods;

e) **ADC scrutiny report :-**

- As Unit-B commenced its operations first, upon merger of both the LOAs, the block period of Unit-B will be considered for calculating NFE of the merged units i.e., 2018-19 to 202-23.
- The approval committee may kindly consider the proposal of the units for merger of their LOAs, in terms of 4<sup>th</sup> proviso of Rule 19(2) of SEZ Rules, 2006.

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

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AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) **Proposal:**

Monitoring of the performance of M/s. E-Infochips Pvt Ltd.-Unit-B an IT/ITES unit located in Magarpatta City-SEZ, Pune, for last year i.e. 2017-18 of 1<sup>st</sup> Block period. And 4 years i.e. from 2018-19 to 2021-22 of 2<sup>nd</sup> block period

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

Monitoring of the performance of the unit for:

1. last year i.e. 2017-18 of 1<sup>st</sup> Block period. And
2. 4 years i.e. from 2018-19 to 2021-22 of 2<sup>nd</sup> block period, 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 1<sup>st</sup> Block Period: (Rs. In Crores)**

	2013-14	2014-15	2015-16	2016-17	2017-18	Total
FOB Export	17.31	23.27	37.88	50.00	63.95	192.4
FE Outgo	1.26	0.66	0.74	5.87	1.60	10.13
NFE	16.05	22.61	37.14	44.13	62.35	182.3

(A) **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
2017-18	63.95	10.69	0.00	0.00	10.11	0.01	0.19
<b>Total</b>	<b>63.95</b>	<b>10.69</b>	<b>0.00</b>	<b>0.00</b>	<b>10.11</b>	<b>0.01</b>	<b>0.19</b>

(B) **Cumulative NFE Achieved (Rs. In Crores)**

Year	Cumulative NFE achieved	Cumulative NFE in %
2017-18	70.21	98.02

II. Approved export Projections for 2<sup>nd</sup> Block Period: (Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB Export	14.62	32.16	36.18	40.73	45.85	169.55
FE Outgo	3.17	6.74	7.65	8.68	9.72	35.95
NFE	14.45	25.43	28.54	32.05	36.14	136.60

## (C) 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	Actua l	Projecte d	Actual	Actual
2018-19	14.62	8.25	0.00	0.00	3.54	-0.07	0.10
2019-20	32.16	13.41				0.31	0.41
2020-21	36.18	12.44				0.08	0.07
2021-22	40.73	22.50				0.31	0.00
Total	123.69	56.60	0.00	0.00	3.54	0.64	0.58

## (D) Cumulative NFE Achieved (Rs. In Crores)

Year	Cumulative NFE achieved	Cumulative NFE in %
2018-19	8.01	97.08
2019-20	20.84	96.23
2020-21	33.04	96.88
2021-22	55.33	97.75

## Proposed projections for next block period: (Rs. In Cr.)

Description	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of Exports	48.70	107.15	120.54	135.69	152.78	564.87
FE Outgo	10.29	22.13	24.84	28.04	31.51	116.80
NFE Earnings	41.41	85.02	95.71	107.64	121.28	451.05

## (E) Other Information:

LOA No. & Date	SEEPZ-SEZ/MTDCCL-SEZ/EIL/28/2012-13/913 dated 22.01.2013
Location of Unit	Level-3, Wing B (part), Tower 9, , Magarpatta Township Development and Construction Company Ltd-SEZ, IT &

		ITES-SEZ, Magarpatta City, Hadapsar, Pune-411 013		
Validity of LOA		04.08.2023		
Item(s) of manufacture/ Services		IT/ITES		
Date of commencement of production		05.08.2013		
Execution of BLUT		Sr. No	Date of BLUT Execution	Value of BLUT (Rs. In Cr)
		1.	SEEPZ-SEZ/MTDCCL-SEZ/EIL/28/2012-13/3597 dt. 20.03.2013	2.52
		2.	SEEPZ-SEZ/MTDCCL-SEZ/EIL/27/2014-15/VOL-II/2586 dt. 20.12.2019	13.59
			<b>Total</b>	<b>16.11</b>
Outstanding Rent dues		No		
Labour Dues		No		
Validity of Lease Agreement		....		
Pending CRA Objection, if any		No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No		
a) No. of employees as on 31.03.2022		106 employees (Men-75, Women-31)		
Area allotted (in sq.ft.)		11,124.15 Sq.ft.		
Area available for each employee per sq.ft. basis (area / no. of employees)		104.94 sq.ft.		
Investment till date	Building	0.92Cr		
	Plant & Machinery	3.40Cr		
Quantity and value of goods exported under Rule 34 (unutilized goods)		-		
Value Addition during the monitoring period		-		
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 Officer vide letter dated 07.08.2023 has reported as under:

**EXPORTS 2017-2018 to 2021-2022**

(Rs. In Crore)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Differenc e, if any	Reason for Difference / Remarks
2017-18	10.69	10.49	0.20	1. 1) Rs 0.09 Cr. is on account of Onsite export which is being considered in APR only. 2. 2) Difference of Rs. 0.11 Cr. was due to Exchange Rate positive variation. 3.
2018-2019	8.25	8.14	0.11	1) Difference of Rs. 0.11 Cr. was due to Exchange Rate positive variation.
2019-2020	13.41	13.51	-0.10	1) Difference of Rs. (0.10) Cr. was due to Exchange Rate negative variation.
2020-2021	12.44	10.21	2.23	1) The unit is following accrual system, as such Unbilled revenue of Rs. 2.10 Crore was considered in the APR. 2) Difference of Rs. 0.13 Cr. was due to Exchange Rate positive variation.
2021-2022	22.50	23.97	-1.47	1) The unit is following accrual system, as such Unbilled revenue of Rs. 1.69 Crore was considered in the APR and not in Softex. 2) Difference of Rs. 0.22 Cr. was due to Exchange Rate positive variation. <b>Difference (1 minus 2)</b>



## (a) Import

- (i) (Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis: **From the year 2018-2019 to 2021-2022**

(Rs. In Crore)

Year/ Period	Figures as per Revised APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2017- 2018	0.01	0.01	Nil	NA
2018- 2019	#(0.07)	#(0.07)	Nil	NA
2019- 2020	0.31	0.31	Nil	NA
2020- 2021	0.08	0.08	Nil	NA
2021- 2022	0.31	0.31	Nil	NA

# During the year import was noticed of Rs 0.11 cr. and IUT during the year was noticed of Rs 0.18 Cr vide BE No. 2000066 & 2000067 dated 26-12-2018, BE No.2000009 dated 13-03-2029 resulting in negative figure as per sr. no. para 4(B) (v) of APR.

## C. BLUT DETAILS

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)	No. SEEPZ-SEZ/MTDCCL-SEZ/EIL/28/2012-13/3597 dt. 20.03.2013  <b>Rs. 2.52 Crore.</b>			
	Value of Additional BLUT executed	F. No. SEEPZ-SEZ/MTDCCL-SEZ/EIL/27/2014-15/VOL-II/2586 dt. 20.12.2019  <b>Rs. 13.59 Crore.</b>			
	TOTAL Duty value of BLUT Executed in Lakhs:	<b>Total: Rs. 16.11 Crore</b>			
2	Total Duty Foregone on goods & services procured				
	Category Wise:	<b>Year</b>	<b>Indg. Goods</b>	<b>Imp Goods</b>	<b>Indg. Services</b>
		2017-2018	0.02	0.00	0.17
		2018-2019	0.02	0.02	0.23

	Year Wise	2019-2020	0.06	0.06	0.28
		2020-2021	0.18	0.04	0.24
		2021-2022	0.06	0.08	0.24
		<b>Total</b>	<b>0.34</b>	<b>0.20</b>	<b>1.16</b>
(d)	Employment made as on date (as on end of block period / year up to which monitoring is being done)	As on 31st March, 2022  Man: 75  Woman: 31  Total: 106			
(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.	No such case noticed.			
(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.	Softex has been filed till Mar-22. No case of filing condonation noticed.			
(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 filed have been certified for the period from 17-18 to 21-22.			
(h)	Whether unit has filed any request for Cancellation of Softex	No such case noticed.			
(i)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.	No such case noticed.			

	If yes, details thereof (year wise details to be provided)										
(j)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	Up-loading of the BLUT Module on SEZ online Portal Kept in abeyance as per office order No. 02/2023 dated 16-03-2023.									
(k)	Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise?	Yes, Scrap of capital goods removed. (In Cr.)									
		<table> <tr> <th>Year</th><th>Value</th><th>Duty</th></tr> <tr> <td>18-19</td><td>0.01</td><td>0.0012</td></tr> <tr> <td>21-22</td><td>0.02</td><td>0.0071</td></tr> </table>	Year	Value	Duty	18-19	0.01	0.0012	21-22	0.02	0.0071
Year	Value	Duty									
18-19	0.01	0.0012									
21-22	0.02	0.0071									
	Full details to be provided along with value of assets and duty discharged										
(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. The unit is not sharing any of its infrastructure with other units or utilizing another unit's infrastructure in the same or other SEZ.									
(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.	DSPF filed online for services procured during the period 17-18 & 21-22 has been filed and processed.									
(n)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.	As per the record, DTA filed on SEZ Online System by the unit, have been processed and approved till date.									

	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	As per the record on SEZ Online, no Out of Charge is pending.
(p)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises?</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty paid goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	<p>Cafeteria/Pantry set up, has been noticed in an area of 1500 sq ft. in the unit for which no Permission is taken from UAC/DC in terms of instruction no. 95.</p> <p>Goods used for the said cafeteria has been procured on duty payment basis without availing benefit. As regards to duties on the services used for cafeteria area, unit has agreed to pay the duties after due clarification from the BOA and ministry.</p>
(q)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NA

**ADC's observations:**

- The unit has achieved Export of Rs.10.69 Cr. against the projected export of Rs. 63.95 Cr. i.e., 16.71% in the last year i.e. 2017-18 of 1<sup>st</sup> Block period.
- The unit has achieved NFE of Rs.70.21 Cr. i.e, 98.02% in the last year i.e. 2017-18 of 1<sup>st</sup> Block period.
- The Unit has achieved export of Rs. 56.61 Cr. against the projected export of Rs.123.69 Cr i.e. 45.76 % in 4 years of 2<sup>nd</sup> Block period
- **Reason for less actual export as compared to existing projections:**  
The unit vide their letter dated 13.06.2023, has submitted that, due to the pandemic there was global slowdown in business hence, their export was affected in the pandemic to financial year and no contract got renewed and materialized. Hence the overall achieve export is less than the projected export.
- The unit has achieved NFE of Rs.55.33 Cr on cumulative basis i.e. 97.75%
- Vide SO repot the unit has achieved employment of 106 employees (Men-75, Women-31)
- Approval Committee may kindly monitor the performance of the Unit for last year i.e. 2017-18 of 1<sup>st</sup> Block period. And 4 years i.e. from 2018-19 to 2021-22 of 2<sup>nd</sup> block period, in terms of Rule 54 of SEZ Rules, 2006.