

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

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AGENDA FOR

**MEETING OF THE APPROVAL COMMITTEE FOR
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR
IT/ITES AT PUNE OF M/s. QUBIX BUSINESS PARK PVT.
LTD.-SEZ**

Via Video Conferencing

DATE : 05.12.2023

TIME : 11:00 A.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 05.12.2023**

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Agenda Item No. 04: -	Application for setting up of Cafeteria, appointment of vendor and Gymnasium in the SEZ Unit-premises by M/s. Crisil Limited
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Minutes of the 128th Meeting of the Approval Committee held under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of Qubix Business Park Pvt.Ltd.-SEZ, Pune, held on **19.10.2023**.

1	Name of the SEZ	M/s. Qubix Business Park Pvt Ltd SEZ
2	Sector	IT/ITES
3	Meeting No.	128 th
4	Date	19.10.2023

Members present

Sr	Name and Designation (S/Shri.)	Department
1	Smt. Mital S. Hiremath Joint Development Commissioner	Pune Cluster-SEZ, Pune
2	Shri. Sandeep Sathe, DCIT-Circle 4, Pune	Nominee of Income Tax, Pune
3	Shri. Krishanadas Nair, FTDO	Nominee of DGFT, Pune
4	Smt. Malathi J. Nair Superintendent	Nominee of Customs, Pune

Special Invitee

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

Agenda Item No.01: Confirmation of Minutes of the 127th meeting held on 21.09.2023

After deliberation, the Committee confirmed the minutes of the 127th Approval Committee meeting held on 21.09.2023

Agenda Item No.02: Application for setting up of Cafeteria and appointment of vendor in the SEZ -premises by M/s. Qubix Business Park Pvt. Ltd. (Developer)

The proposal of Leasing out built-up space for setting up "Canteen Facility" to the below mentioned vendors in the processing area of M/s. Qubix Business Park Pvt. Ltd. (Developer), SEZ was placed before the Approval Committee.

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

Name of the Service provider	Location	Area (sq.ft.)
M/s 7-India Convenience Retail Ltd.	Ground Floor of IT 2	1114
M/s Punjabi Junction	Ground Floor of IT 2	2090
M/s Eatclub Brands Private Limited	Ground Floor of Kisok No. 12 of IT 2	4755

After deliberation, the Committee approved the proposal of the developer for setting up of Cafeteria in the SEZ premises, in terms of Rule 11(5) of SEZ Rules.

This approval is subject to the following conditions:

1. The Service Provider will not be eligible for any exemptions, drawback, concessions or any other benefits available under Section 7 or Section 26 of the SEZ Act for creating or operating such facilities.
2. Developer and Service provider shall adhere all the statutory compliances such as Fire NOC and other clearances required for setting up / running of such facility.
3. The facility will be for exclusive use of the employees of the units and the Developer.

Agenda Item No.03: Monitoring of performance for M/s. Microland Ltd.

The performance of the unit for the FY 2018-19 to 2022-23 i.e 05 years of 1st Block period (i.e. 2018-19 to 2022-23) was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 101.33 Crores as against projected export of Rs. 168.45 Crores for FY 2018-19 to 2022-23 in 05 years of 1st Block period (i.e. 2018-19 to 2022-23) with a positive cumulative NFE of Rs. 91.91 Crores with employment of 280 employees as on 31.03.2023.

After deliberation, the Approval committee noted the performance of M/s Microland Ltd. for 5 years of 1st Block period i.e., FY 2018-19 to FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.04: Application for setting up of Cafeteria and appointment of vendor in the SEZ-premises by M/s. VITP Pvt. Ltd. (Co-Developer)

The proposal of M/s. VITP Private Limited (Co-Developer) for leasing out built up space to vendor for Food Court services was placed before the Approval Committee.

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

Name of the Entity/Operator under Brand Name	Location	Purpose or Use	Area in Sq.ft
M/s Tastea	Retail Food Court for Kitchen with Island Kiosk No. 1, Retail Food Court (9 th Floor) IT—7, Qubix SEZ, Blue Ridge Township, Near RGIP, Hinjewadi, Phase I, Pune 411 057	Required for food facility for employees working in SEZ Campus.	340 sq.ft

After deliberation, the Committee approved the proposal of the Co-Developer for setting up of Cafeteria in their SEZ premises, in terms of Rule 11(5) of SEZ Rules.

This approval is subject to the following conditions:

1. The Service Provider will not be eligible for any exemptions, drawback, concessions or any other benefits available under Section 7 or Section 26 of the SEZ Act for creating or operating such facilities.

2. Developer and Service provider shall adhere all the statutory compliances such as Fire NOC and other clearances required for setting up / running of such facility.
3. The facility will be for exclusive use of the employees of the units and the Developer.

Agenda Item No.05: Application for approval of List of Material required for installation Roof Top Solar Panel System for authorized operation M/s. VITP Private Limited (Co-Developer)

The proposal of M/s. VITP Private Limited (Co-Developer) for approval of List of Material required for installation Roof Top Solar Panel System for authorized operation was placed before the Approval Committee.

The details with regards to Roof Top Solar Panel System is as detailed below;

1	Name of the Vendor of Solar Power Plant	M/s. Treflik Solar
2	Vendor-Service	Roof Top Solar Panel System
3	Capacity	100 KW
4	Annual Generation in capacity	400 units per day

After deliberation, the Committee approved the list of material in terms of Rule 12(2) of SEZ Rules, 2006 submitted by the Co-Developer, duly certified by the Ms. Manasi Vikas kshisagar, Chartered Engineer, having registration No. MIE-M-1678986 for the authorized operation for development of their SEZ. The Estimated value of the list of materials for installation Roof Top Solar Panel System is Rs. 53.70 Lakhs.

The approval is subject to the following conditions:

- The Co-Developer 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 Co-Developer 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 500KW.
- Such Captive generating power plants shall comply with all rules, regulations and technical standard framed under the Electricity Act, 2003 as amended from time to time.

Agenda Item No.06: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -44)

The performance of the unit for the FY 2020-21 to FY 2021-22 i.e 02 years of 2nd Block period was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 517.51 Crores as against projected export of Rs. 220.09 Crores for FY 2020-21 to 2021-22 in 02 years of 2nd Block period of 5 years (i.e. FY 2020-21 to 2024-25) i.e. 235.13% with a positive NFE of Rs. 492.14 Crores on cumulative basis with employment of 1089 employees as on 31.03.2022.

After deliberation, the Approval committee noted the performance of M/s LTI Mindtree Ltd. for 2 years of 2nd Block period i.e., FY 2020-21 to FY 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

Agenda Item No.07: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -70)

The performance of the unit for the FY 2018-19 to FY 2021-22 i.e 04 years of 1st Block period was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. 260.99 Crores as against projected export of Rs. 312.41 Crores for FY 2018-19 to FY 2021-22 in 04 years of 1st Block period of 4 years (i.e. FY 2018-19 to 2022-23) with a positive NFE of Rs. 248 Crores on cumulative basis with employment of 710 employees as on 31.03.2022.

After deliberation, the Approval committee noted the performance of M/s LTI Mindtree Ltd. for 4 years of 1st Block period i.e., FY 2018-19 to FY 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

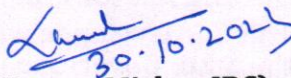
Agenda Item No.08: Monitoring of performance for M/s. LTI Mindtree Ltd. (LOA -76)

The performance of the unit for the FY 2019-20 to FY 2021-22 i.e 03 years of 1st Block period was placed before the Approval Committee for Monitoring purpose.

The Committee observed that the Unit has achieved export revenue of Rs. Rs. 128.31 Crores as against projected export of Rs. 204.81 Crores for FY 2019-20 to FY 2021-22 in 03 years of 1st Block period with a positive NFE of Rs. 121.87 Crores on cumulative basis with employment of 514 employees as on 31.03.2022.

After deliberation, the Approval committee noted the performance of M/s LTI Mindtree Ltd. for 3 years of 1st Block period i.e., FY 2019-20 to FY 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

Meeting ended with a vote of thanks to the Chair.


 (Rajesh Kumar Mishra,IRS)
 Chairman-cum- Development
 Commissioner

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**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. Akzo Nobel Business Services LLP, a IT/ITES Enabled Services located at 4th Floor, IT-5 Building, Qubix Business Park Pvt Ltd., - SEZ, Near RGIP, Hinjewadi, Phase I, Pune 411057 for 5 years i.e. for FY 2018-19 to FY 2022-23 of Ist_block period.

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

Monitoring of the performance of the unit for 5 years i.e. for FY 2018-19 to FY 2022-23 of Ist 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 Projections

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	18.81	27.18	36.17	42.05	42.05	166.26
FE Outgo	0	0	0	0	0	0
NFE	18.81	27.18	36.17	42.05	42.05	166.26

(ii) Performance as compared to projections: FY 2018-19 TO FY 2022-23_

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	18.81	9.49	0	0	0	0.07	0
2019-20	27.18	40.41				0	0
2020-21	36.17	56.36				0	0
2021-22	42.05	86.49				0	0
2022-23	42.05	150.61				0	0
Total	166.26	343.36	0	0		0.07	0

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(II) Cumulative NFE achieved: FY 2018-19 TO FY 2022-2 _

(Rs. in Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	9.48	99.92%
2019-20	49.88	99.97%
2020-21	106.23	99.98%
2021-22	192.72	99.98%
2022-23	343.33	99.99%

(III) Employment Achievement (Direct): FY 2018-19 TO FY 2022-23 _

The Unit has achieved employment of 371 employees (Men-276, Women-95) in Ist Block period.

The Specified Officer has submitted a report vide letter dated 08.11.2023, in the prescribed format along with point-wise reply to the discrepancies as follows:-

(a) EXPORT

(Rs. In Crores)

Block Period	Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Customs Records	Difference if any	Reason for Difference/Remark
First block	2018-19	9.49	9.49	0	N A
	2019-20	40.41	40.28	0.13	Difference due to the account of exchange rate variation.
	2020-21	56.36	39.39	16.97	During the year, Unit have provided Services for Rs. 19.36 Crores within India against realization of payment in EURO. The same is also reported under SERF form (+) to softex. During the year, Unit have raised Credit Note of Rs. (1.66) Crore. (-) to Softex. Balance difference of Rs 0.73 Crore is on the account of exchange rate variation (-) to Softex.

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	2021-22	86.49	71.17	15.32	<p>During the year, Unit have provided Services for Rs. 15.83 Crores within India against realization of payment in EURO. The same is also reported under SERF form (+) to softex.</p> <p>During the year, Unit have raised Credit Note of Rs. (1.47) Crore. (-) to Softex.</p> <p>Balance difference of 0.96 Crore is on the account of exchange rate variation (+) to Softex.</p>
	2022-23	150.61	195.80	(-)45.19	<p>During the year, Unit have provided Services for Rs. 12.55 Crore within India against realization of payment in EURO. The same is also reported under SERF form (+) to softex.</p> <p>During the year, Unit have raised Credit Note of Rs. (54.84) Crore. (-) to Softex.</p> <p>Balance difference of 2.90 Crore is on the account of exchange rate variation (-) to Softex.</p>

(b) IMPORT

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

(In Crores)

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Year/ Period	Figures reported as per revised APR	Figures as per Customs Records	Differenc e if any	Reason for Difference/Remark
2018-19	0.07	0.09	0.02	During the year, Unit have procured capital goods of Rs. 0.02 Cr. Under Lease Basis from Domestic Tariff Area. Due to which for Inward purpose, we have processed Bill of Entry. However, the same is not form part of capital goods for the purpose of APR.
2019-20	0.00	0.00	Nil	NA
2020-21	0.07	0.00	0.07	In the APR cumulative value of Import was shown.
2021-22	0.07	0.00	0.07	
2022-23	0.07	0.00	0.07	

(c) BLUT

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	(Amount in 'Crores') BLUT- SEEPZ/QBPPL- SEZ/ANGBS/62 /2017-18/2566 DATED 24.02.2018 Amount- Rs.9.70 Crores SEEPZ/QBPPL- SEZ/ANGBS/62/ 2017-18/2566 DATED 17.12.2019 Amount- Rs. 5.75 Crores Total : BLUT = Rs. 15.75 Crores.																					
2	Total Duty Foregone on goods & Services procured (Category-wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.	Value in Crore. <table> <tr> <th>FY</th><th>Goods (imp. & Indi.)</th><th>Services (imp. & Indi.)</th></tr> <tr> <td>2018-19</td><td>0.47</td><td>0.37</td></tr> <tr> <td>2019-20</td><td>0.20</td><td>0.34</td></tr> <tr> <td>2020-21</td><td>0.05</td><td>0.55</td></tr> <tr> <td>2021-22</td><td>0.20</td><td>0.78</td></tr> <tr> <td>2022-23</td><td>0.46</td><td>0.84</td></tr> <tr> <td>Total</td><td>1.38</td><td>2.88</td></tr> </table>	FY	Goods (imp. & Indi.)	Services (imp. & Indi.)	2018-19	0.47	0.37	2019-20	0.20	0.34	2020-21	0.05	0.55	2021-22	0.20	0.78	2022-23	0.46	0.84	Total	1.38	2.88
FY	Goods (imp. & Indi.)	Services (imp. & Indi.)																					
2018-19	0.47	0.37																					
2019-20	0.20	0.34																					
2020-21	0.05	0.55																					
2021-22	0.20	0.78																					
2022-23	0.46	0.84																					
Total	1.38	2.88																					
(a)	Employment made as on end of block period/ year up to which monitoring is being done)	As on 31 st March, 2023: Men: 276 Women: 95 Total: 371																					
(b)	Details of Pending Foreign Remittance beyond Permissible	No Foreign Remittance is pending beyond the permissible period for																					

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	<p>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>export invoices raised till 31.03.2023.</p>
(c)	<p>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.</p>	<p>No Softex Forms has been pending for filing.</p>
(d)	<p>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.</p>	<p>All the Softex Forms till March, 2023 has been certified, except below month : 1. March, 2023 (On account of non filing of GOC)</p>
(e)	<p>Whether unit has filed any request for Cancellation of softex</p>	<p>They have not filed any request for Cancellation of softex.</p>
(f)	<p>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)</p>	<p>They have not provided any services in DTA/SEZ/EOU/STPI etc. against payment in INR w.r.t. IT/ITES Services.</p>
(g)	<p>SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.</p>	<p>As per Office Order No. 02/2023 dated 16.03.2023, uploading of BLUT online is kept in abeyance.</p>
(h)	<p>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</p>	<p>No.</p>
(i)	<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. 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</p>	<p>No</p>
(j)	<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>	<p>DSPF filed upto March, 2023 also approved.</p>

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(k)	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	They have filed all the DTA Procurement w.r.t. the goods procured by them during the monitoring period.
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No any request ID is pending for OOC.
(m)	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 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	They have dry pantry however they have not obtained permission for the same.
(m)	Whether any violation of any of the provisions of law has been noticed/ observed by the Specified Officer during the period under monitoring.	No

(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. *SEEPZ/QBPPL-SEZ/ANGBS/62/2017-18/2566 DATED 17.12.2019*
- Location: 4th Floor, Tower IT-5, Qubix Business Park Pvt Ltd., SEZ, Plot No. 2, RGIP, Phase – I, Hinjiewadi, Pune 411057.
- Date of Commencement of Production: 03.12.2018

(f) ADC's observations:

- The unit has achieved export revenue of Rs. 349.36 Crores as against projected export of Rs.166.26 Crores i.e 210.12 % in Ist block period .
- The unit has achieved positive NFE of Rs. 343.33 Crores i.e 99.99% during the Ist block period.
- As per SO report the unit has 371 employees (Male:276, Female:95) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may like to monitor the performance of the Unit for Ist Block period i.e FY 2018-19 TO FY 2022-23. _

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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. Allygram Systems and Technologies Pvt. Ltd. an IT/ITES unit located in Qubix-SEZ, for FY 2018-19 to FY 2022-23 (5 years of 1st Block period)

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

Monitoring of the performance of the unit for 5 years FY 2018-19 to FY 2022-23 (1st 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”.

A. Approved Projections: (1st block Period)

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	2.49	16.30	26.24	27.02	33.19	105.24
FE Outgo	1.83	2.80	2.70	2.23	4.03	13.59
NFE	0.66	13.50	23.54	24.79	29.16	91.65

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

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	2.49	2.26				1.14	0.12
2019-20	16.30	16.52				0.00	0.38
2020-21	26.24	25.53				0.00	0.23
2021-22	27.02	29.16				0.01	3.26
2022-23	33.19	29.27			4.18	0.03	0.39
Total	105.24	102.74			4.18	1.49	4.38

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

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	2.02	89.60%
2019-20	18.04	96.09%
2020-21	43.23	97.58%
2021-22	69.02	93.95%
2022-23	97.79	95.18%

(d) Other Information:

LOA No. & Date	LOA No. SEEPZ-SEZ/QBPPL-SEZ/ASTPL/71/2018-19/218 Dated 06.09.2018
Location of Unit	Office No. 4B, Ground Floor, Bldg. No. IT 8, Flagship Developers Pvt. Ltd., Qubix Business Park Pvt Ltd. SEZ, Plot No. 2, Blue Ridge Township, Near RGIP-Phase-I, Hinjewadi, Pune-411057
Validity of LOA	09.12.2023
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	10.12.2018
Execution of BLUT	27.07.2023
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	5 years
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA
a) No. of employees as on 31.03.2023	116 (Male:105, Female:11)
Area allotted (in sq.ft.)	8000 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	68.97
Investment till date	Building NA
	Plant & Machinery NA
Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	NA

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Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes
If no, details of the Year along with no of days delayed to be given.	

- The Specified Officer report vide letter dated 29.11.2023 has submitted reported as detailed below:

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

From the year 2018-2019 to 2022-2023

(In Crores)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	Rs. 2.26 Cr	Rs 2.18 Cr	Rs. 0.08 Cr	Difference due to the account of exchange rate variation
2019-2020	Rs 16.52 Cr	Rs 16.55 Cr	(-) Rs 0.03 Cr	Difference due to the account of exchange rate variation
2020-2021	Rs 25.53 Cr	Rs 25.82 Cr	(-) Rs 0.29 Cr	Difference due to the account of exchange rate variation
2021-2022	Rs 29.16 Cr	Rs 28.98 Cr	Rs. 0.18 Cr	Difference due to the account of exchange rate variation
2022-23	Rs 29.27 Cr	Rs 29.79 Cr	(-) Rs 0.52 Cr	Difference due to the account of exchange rate variation

(b) Import

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

From the year 2018-2019 to 2022-2023 (In Crores)

Year/ Period	Figures as per Revised APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-19	Rs 1.14	Rs 1.14 Cr	00	
2019-20	00	00	00	

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2020-21	Rs 1.14 Cr	00	Rs 1.14 Cr	Difference on account of cumulative value of import shown in APR value.
2021-22	Rs 1.14 Cr	00	Rs 1.14 Cr	
2022-23	Rs 1.18 Cr	Rs 0.03 Cr	Rs 1.15 Cr	

(c) BLUT

1	<p>Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)</p> <p>Value of Additional BLUT executed</p> <ul style="list-style-type: none"> - Year: Date of acceptance - BLUT amount: <p>TOTAL value of BLUT Executed</p>	<p>F. No. SEEPZ-SEZ/QBPPL-SEZ/ASTPL/71/2018-19 dt. 04/10/18</p> <p>BLUT Amount Rs. 2.42 Cr.</p> <p>F. No. SEEPZ-SEZ/QBPPL-SEZ/ASTPL/71/2018-19 dt. 03/08/2023</p> <p>BLUT Amnt Rs 0.51 Cr</p> <p>TOTAL BLUT 2.93 Cr.</p>																					
2	<p>Total Duty Foregone on goods & services procured (Category-wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.</p>	<p>Value In Crores</p> <table> <tr> <th>FY</th><th>Goods (Imp. & Indi.)</th><th>Services (Imp. & Indi.)</th></tr> <tr> <td>2018-2019</td><td>Rs 0.54</td><td>Rs 1.07</td></tr> <tr> <td>2019-2020</td><td>Rs 0.06</td><td>Rs 1.33</td></tr> <tr> <td>2020-2021</td><td>Rs 0.00</td><td>Rs 0.45</td></tr> <tr> <td>2021-2022</td><td>Rs 0.05</td><td>Rs 0.73</td></tr> <tr> <td>2022-2023</td><td>Rs 0.04</td><td>Rs 1.02</td></tr> <tr> <td>Total</td><td>Rs 0.69</td><td>Rs 4.60</td></tr> </table>	FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)	2018-2019	Rs 0.54	Rs 1.07	2019-2020	Rs 0.06	Rs 1.33	2020-2021	Rs 0.00	Rs 0.45	2021-2022	Rs 0.05	Rs 0.73	2022-2023	Rs 0.04	Rs 1.02	Total	Rs 0.69	Rs 4.60
FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)																					
2018-2019	Rs 0.54	Rs 1.07																					
2019-2020	Rs 0.06	Rs 1.33																					
2020-2021	Rs 0.00	Rs 0.45																					
2021-2022	Rs 0.05	Rs 0.73																					
2022-2023	Rs 0.04	Rs 1.02																					
Total	Rs 0.69	Rs 4.60																					
(a)	<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, 2023:</p> <p>Man: 105</p> <p>Woman: 11</p> <p>Total: 116</p>																					
(b)	<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</p>	<p>No Foreign Remittance is pending beyond the permissible period for export invoices raised till 31st March, 2023.</p>																					

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	has been obtained.	
(c)	<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>	No Softex Forms has been pending for filing.
(d)	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, 2023 has been certified.
(e)	Whether unit has filed any request for Cancellation of Softex	They have not filed any request for cancellation of Softex
(f)	<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>	They have not provided any services in DTA / SEZ / EOU / STPI etc. against payment in INR w.r.t. IT/ITES Services.
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.
(h)	<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
(i)	<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
(j)	Whether all DSPF for services procured during the said monitoring period under	DSPF filed upto March, 2023 and also approved by this office.

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	consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	
(k)	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	They have filed all the DTA Procurement w.r.t. the goods procured by them during the monitoring period.
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No any Request ID is pending for OOC.
(m)	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	They have dry pantry (pantry without live cooking) however they have not obtained permission for the same.
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

d) ADC's observations:

- The Unit has achieved export revenue of Rs. 102.74 Crores as against projected export of Rs. 105.24 Crores for 5 years of 1st Block period (i.e. FY 2018-19 to 2022-23) i.e. 97.62%.
- The unit has achieved positive NFE of Rs. 97.79 Crores in the 5th year of FY 2022-23 on cumulative basis. i.e. 95.18%
- As per SO report the unit has 116 employees (Male:105, Female:11) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 5 year i.e. FY 2018-19 to FY 2022-23 (5 years of 1st Block period), in terms of Rule 54 of SEZ Rules, 2006.

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a. Proposal:

Proposal submitted by M/s. Crisil Limited, an IT/ITES Unit located at Qubix Business Park Pvt Ltd.-SEZ, for setting up of Cafeteria and Gymnasium in the SEZ Unit-premises

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

Approval for setting up of Cafeteria and Gymnasium for exclusive use of employees of the SEZ unit, in terms of Instruction No 95 dated 11-06-2019, as detailed below:

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

Name of Vendor	Activity	Location of Cafeteria	Area in Sq.ft
M/s. G.M. Caterers	Vendor brings Pre-Cooked food and serves same to employees	Ground Floor, IT-3 Bldg., Qubix Business Park Pvt Ltd.-SEZ.	6565

Details of location and area allocated for gymnasium:

Location	Area
Ground Floor, IT-3 Bldg., Qubix Business Park Pvt Ltd.-SEZ	1065 Sq.ft

c. Relevant provisions:

As per para 3 of Instruction No.95 dated 11.06.2019

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

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

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

d. Other information:

- The unit was issued LOA No. SEEPZ/FIPL-SEZ/CL/14/2011-12/6158 dated 29.04.2011 located at 1ST Floor and Ground Floor of IT-3 Bldg, Qubix Business Park Pvt Ltd.-SEZ, near Cognizant, RGIP, Hinjewadi, Phase-I,Pune-411057
- Date of commencement: 01.06.2011
- LOA valid up to: 31.05.2026
- The unit has submitted that:
 - The vendor will be bringing pre-cooked food in the cafeteria.
 - There won't be any live/active cooking activity in the cafeteria premises.
 - Undertaking that the unit will not be availing any tax/duty or GST benefits available under Section 7 and Section 26 of the SEZ Act, 2005 for the procurement of goods, material or services related to the gym and cafeteria facilities.
 - Undertaking that the Gym and cafeteria facilities will operate as per the guidelines prescribed in the Instruction 95 date 11.06.2019. The unit will ensure that they do not take advantage of any tax concessions, exemption, drawback, refunds or benefits intended for SEZ entities
- The unit has submitted following documents:
- Provisional Fire NOC issued by the MIDC dated 30.10.2023 for their cafeteria on Ground Floor in IT-3 Building area admeasuring 609.91 Sq. Mtrs.
- NOC issued by the MIDC dated 04.09.2020 to the Developer M/s. Qubix Business Park Pvt. Ltd. for their existing IT Building of the unit admeasuring area of 100768.227 Sq. Mtrs.
- Form C (License) issued to the Vendor i.e M/s. G.M. Caterers
- FSSAI Certificate issued by Govt. of Maharashtra, Food and Drug Administration to the vendor
- GSTIN registration certificate of the vendor
- No objection certificate issued by the Developer for setting up of Cafeteria and Gym in the premises of the unit.
- Floor map of the area allotted for cafeteria and Gymnasium at Ground floor.

e. ADC's Observations:

- Approval Committee may like to consider the proposal of the Unit for
- i. Setting up of Cafeteria and appointment of service providers subject to submission of Final Fire NOC issued by MIDC and
- ii. Setting up of gymnasium facility, in the Unit premises, in terms of Instruction No. 95 issued by MOC&I

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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. Infovision Labs India Private Ltd. an IT/ITES unit located in Qubix-SEZ, for 5 years i.e., FY 2018-19 to FY 2022-23 of 1st Block period.

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

Monitoring of the performance of the unit for 5 years i.e., FY 2018-19 to FY 2022-23 of 1st 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. A. **Approved Projections: (1st block Period)**

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	14.77	21.88	25.93	35.00	43.00	140.58
FE Outgo	1.56	1.60	1.62	1.19	1.35	7.32
NFE	13.21	20.28	24.31	33.81	41.65	133.26

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

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	14.77	5.05	0.00	0.00	3.65	0.45	0
2019-20	21.88	51.02				0.26	0
2020-21	25.93	75.13				0.00	0
2021-22	35.00	93.73				0.19	0
2022-23	43.00	104.60				0.00	0
Total	140.58	329.53	0.00	0.00	3.65	0.90	0

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

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	5.00	99.10%
2019-20	55.96	99.79%
2020-21	131.01	99.86%
2021-22	224.66	99.88%
2022-23	329.17	99.89%

- v. There is a difference in the Cumulative NFE value achieved and the value shown in the APR during the FY 2022-23. The reason for the difference informed by the unit in their APR is;

"Total 29 Export Invoices pertaining to FY 2018-19 to FY 2021-22 Valued to Rs. 387.83 Lakhs (USD 5.33 Lakhs) has been cancelled after receipt of approval from the Joint Development Commissioner's, Pune Cluster SEZ vide F.No. SEEPZ-SEZ/NEWSEZ/ILPL/297/2017-18/624 dt. 07.08.2023. Effect of the same has been considered in Cumulative Export Value and Cumulative NFE reported in FY 2022-23"

d. Other Information:

LOA No. & Date	LOA No. SEEPZ/NEWSEZ/QBPPL/ILPL/297/2017-18 dt. 13.02.2018
Location of Unit	Office No. 2, 4 th Floor, IT-7 Building, Qubix Business Park Private Limited, Plot No. 2, Pune 411 057
Validity of LOA	31.07.2023
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	01.08.2018
Execution of BLUT	20.03.2018
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	16.02.2018 to 15.02.2027
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA
a. No. of employees as on 31.03.2023	328
Area allotted (in sq.ft.)	25881 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	78.90
Investment till date	Building NA

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

- The Specified Officer report vide letter dated 01.11.2023 has submitted reported as detailed below:

a. Details of year-wise export as per the prescribed format:
From the year 2018-2019 to 2022-2023 (In Crores)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2018- 2019	5.05	5.15	(-)0.10	Difference is on the account of exchange rate variation.
2019- 2020	51.02	52.09	(-)1.06	During the year the unit has provided services of Rs. 0.11 Cr within India against realization in foreign currency. (+) to Softex. Balance difference of Rs. 1.17 Cr. Is on the account of exchange rate variation (-) to softex
2020- 2021	75.13	74.82	0.31	During the year, Unit have provided services for Rs. 0.25 Cr. Withint India against realization of payment in foreign currency. (+) to Softex. Balance difference of Rs. 0.06 Cr. Is on the account of exchange rate variation. (+) to softex.
2021- 2022	93.73	93.87	(-)0.14	During the year Unit have raised Credit Note of Rs. 0.10 Cr. Has been raised. (-) to softex.

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				Balance difference of Rs. 0.04 Cr. Is on the account of exchange rate variation. (-) to softex.
2022-2023	104.60	105.54	(-)0.94	During the year Unit have raised Credit Note of Rs. 1.17 Cr. Has been raised. (-) to Softex. Balance difference of Rs. (0.23) Cr. Is on the account of exchange rate variation. (+) to softex.

b. **Import**

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

From the year 2018-2019 to 2022-2023 (In Crores)

Year/Period	Figures as per Revised APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-19	0.45	0.45	Nil	NA
2019-20	0.26	0.26	Nil	NA
2020-21	0.71	0.00	0.71	In the APR cumulative value of import was shown .
2021-22	0.90	0.19	0.71	
2022-23	0.90	0.00	0.90	

ii. Raw Material

From the year 2018-19 to 2022-23

Year/Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	0.00	0.00	Nil	NA
2019-2020	0.00	0.00	Nil	NA
2020-2021	0.00	0.00	Nil	NA
2021-2022	0.00	0.00	Nil	NA

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2022-2023	0.00	0.00	Nil	NA
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(c) BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed <ul style="list-style-type: none"> Year: Date of acceptance BLUT amount: TOTAL value of BLUT Executed	F. No. SEEPZ-SEZ/NEW SEZ/ILPL/297/2017-18/07104 dt. 20.03.18 BLUT Amount 1.04 Cr. SEEPZ-SEZ/NEW SEZ/ILPL/297/2017-18/3560 dt. 07.10.20 BLUT Amount -Rs. 2.95 Cr. TOTAL BLUT 3.99 Cr.																								
2	Total Duty Foregone on goods & services procured (Category-wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.	<table> <tr> <th colspan="3">Value In Crore</th></tr> <tr> <th>FY</th><th>Goods (Imp. & Indi.)</th><th>Services (Imp. & Indi.)</th></tr> <tr> <td>18-19</td><td>0.41</td><td>0.34</td></tr> <tr> <td>19-20</td><td>0.20</td><td>0.76</td></tr> <tr> <td>20-21</td><td>0.12</td><td>0.74</td></tr> <tr> <td>21-22</td><td>0.09</td><td>1.41</td></tr> <tr> <td>22-23</td><td>0.08</td><td>1.89</td></tr> <tr> <td>Total</td><td>0.90</td><td>5.14</td></tr> </table>	Value In Crore			FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)	18-19	0.41	0.34	19-20	0.20	0.76	20-21	0.12	0.74	21-22	0.09	1.41	22-23	0.08	1.89	Total	0.90	5.14
Value In Crore																										
FY	Goods (Imp. & Indi.)	Services (Imp. & Indi.)																								
18-19	0.41	0.34																								
19-20	0.20	0.76																								
20-21	0.12	0.74																								
21-22	0.09	1.41																								
22-23	0.08	1.89																								
Total	0.90	5.14																								
(a)	Employment made as on date (as on end of block period / year up to which monitoring is being done)	As on 31st March, 2023: Man: 221 Woman: 107 Total: 328																								
(b)	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 Foreign Remittance is pending beyond the permissible period for export invoices raised till 31 st March, 2023.																								

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(c)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	No Softex Forms has been pending for filing.
(d)	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, 2023 has been certified.
(e)	Whether unit has filed any request for Cancellation of Softex	They have filed request for cancellation of Softex against 29 Invoices total amounting to Rs. 3.88 Cr. Pertaining for the year 2018-1 to 2021-22
(f)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	They have not provided any services in DTA / SEZ / EOU / STPI etc. against payment in INR w.r.t. IT/ITES Services.
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.
(h)	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.	E Waste of value of Rs. 0.02 Cr cleared on payment of duty of Rs. 0.006 during the year 2019-20 and 2022-23.
(i)	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
(j)	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 and approved upto March. 23.

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(k)	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	They have filed all the DTA Procurement w.r.t. the goods procured by them during the monitoring period.
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No any Request ID is pending for OOC.
(m)	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	They have dry pantry however they have not obtained permission for the same.
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

e. ADC's observations:

- The Unit has achieved export revenue of Rs. 329.53 Crores as against projected export of Rs. 140.57 Crores for FY 2018-19 to 2022-23 in 05 years of 1st Block period (i.e. 2018-19 to 2022-23) i.e. 234.42%.
- The unit has achieved positive NFE of Rs. 329.17 Crores in the fifth year of 2022-23 on cumulative basis. i.e. 99.89%
- As Per the unit's APR, the 29 Export Invoices pertaining to FY 2018-19 to FY 2021-22 Valued to Rs. 387.83 Lakhs (USD 5.33 Lakhs) which has been cancelled after receipt of approval from the Joint Development Commissioner's, Pune Cluster SEZ vide F.No. SEEPZ-SEZ/NEWSEZ/ILPL/297/2017-18/624 dt. 07.08.2023, has been considered in Cumulative Export Value and Cumulative NFE reported in FY 2022-23"
- As per SO report the unit have a Cafeteria (Dry Pantry) and they have not taken the permission for the same. The unit vide mail dated 07.11.2023 they submitted that they have a cafeteria at our SEZ premises & they will submit the application for regularization of cafeteria soon.
- As per SO report the unit has 328 employees as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 5 years i.e. FY 2018-19 to 2022-23 of 1st Block period, in terms of Rule 54 of SEZ Rules, 2006.

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a. Proposal:

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

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

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

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

Name of Vendor	Activity	Location of Cafeteria	Area in Sq.ft
M/s. Mitesh Caterers	Vendor brings Pre-Cooked food and serves same to employees	IT-3 Bldg., 5 th Floor, Qubix Business Park Pvt Ltd.-SEZ.	2658.70

c. Relevant provisions:

As per para 3 of Instruction No.95 dated 11.06.2019

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

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

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

d. Report submitted by the Specified Officer:

The Specified Officer vide his report dated 09.06.2023 has certified that all the goods were found to be procured by the unit on payment of tax/duty and no tax/duty benefit was availed towards procurement of goods for the cafeteria located at 4th & 5th Floors, IT-3 Building in Qubix SEZ. The details of list of items in the cafeteria, are as under:

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

However, with regards to procurement of services, the unit had produced Accountant Certificate dated 22.05.2023 wherein the CA has certified that no tax/duty benefit was availed on services during setting up of the cafeteria in the SEZ premises.

e. Other information:

- The unit was issued LOA No. SEZ/PUNE/10F/2010-11/753 dated 07.11.2010 Dtd. 17.02.2021 located at IT-3 Bldg, 4th & 5th Floor, Qubix Business Park Pvt Ltd.-SEZ, Survey No.154/6, behind Cognizant, RGIP, Hinjewadi, Phase-I,Pune-411057
- Date of commencement: 06.12.2010
- LOA valid up to: 05.12.2025
- The unit has submitted that:
 - The vendor will not be using any gas/inflammable equipment in the cafeteria.
 - The unit has not allocated separate space to any food court vendor or supplier on commercial basis. As part of their employee welfare, they provide complete meal to their employees free of cost. They have appointed a vendor who provides pre-cooked food to them and the same is just served in their cafeteria. Company owns the responsibility to pay the said vendor.
 - Further, the unit has also submitted an undertaking that they have not availed any benefits for Interior works to setup the cafeteria also no benefit was availed on any goods stored/installed in the cafeteria.
- The unit has submitted following documents:
- Fire NOC issued by the MIDC dated 13.08.2013 for their office on 4th & 5th

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Floor in IT-3 Building area admeasuring 7991.646 Sq. Mtrs.

- Form B dated 05.01.2023 issued for the period July 2022 to Dec 2022
- Copy of NOC from the Developer.
- Undertaking for non-availing of tax, duty benefits and exemptions
- Form C (License) issued to the Vendor i.e M/s. Mitesh Caterers to commence of carry on Food Business.

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

f. ADC's Observations:

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

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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. LTI Mindtree Ltd. an IT/ITES unit located in Qubix-SEZ, for FY 2022-23 (2nd year of 3rd Block period)

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

Monitoring of the performance of the unit for 1 year FY 2022-23 (2nd year of 3rd 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. A. **Approved Projections: (3rd block Period)**

(Rs. In Crores)

	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
FOB Value of Exports	508.78	534.23	560.94	588.99	618.43	2811.37
FE Outgo	37.11	38.90	41.26	43.23	45.29	205.79
NFE	471.67	495.33	519.68	545.76	573.14	2605.58

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

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	534.23	712.51			9.00	1.49	27.23
Total	534.23	712.51			9.00	1.49	27.23

C. **Cumulative NFE achieved: FY 2022-23**

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	1214.72	95.63%

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d. Other Information:

LOA No. & Date	LOA No. SEZ/PUNE/10D/2010-11/7042 dt. 24.08.2010
Location of Unit	2nd & 3rd Floor, IT-06 Building, Qubix Business Park Pvt. Ltd., Rajiv Gandhi Infotech Park, Hinjewadi, Phase I, Pune 411 057
Validity of LOA	06.04.2026
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	07.04.2011
Execution of BLUT	21.05.2021
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
a. No. of employees as on 31.03.2023	2782 (Male:1915, Female:867)
Area allotted (in sq.ft.)	76064 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	40.54
Investment till date	Building NA
	Plant & Machinery NA
Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes
If no, details of the Year along with no of days delayed to be given.	

- The Specified Officer report vide letter dated 27.10.2023 has submitted reported as detailed below:

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

b. **Export**

(Rs. In

Crore)

Year/P	Figures as	Figures as per	Difference	Reason for
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Period	per APR (In Cr)	Softex/SB / Customs Records (In Cr)	if any (In Cr)	Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	712	699	13	<p>The SEZ unit has provided onsite services for (+) Rs. 11 Cr (To softex) which is not included in the softex amount.</p> <p>(+) Rs. 5 Cr (To softex) difference is on account of rate exchange variation.</p> <p>Credit Note issued for (-) Rs. 3 Cr. (To softex)</p>

b. Import

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

(Rs. In

Cr)

Year/Period	Figures as per APR (In Cr)	Figures as per Customs Records / Bond Register (In Cr)	Difference if any	Reason for Difference/Remark
2022-23	4.74	1.49	3.25	Difference of Rs. 3.25 Cr. is on account of cumulative value for previous years imports.

- ii. Import of Raw material

(Rs. In

Cr)

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2017-18	0	0	0	0
2018-19	0	0	0	0

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2019-20	0	0	0	0
2020-21	0	0	0	0
2021-22	0	0	0	0

c. BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed TOTAL value of BLUT Executed :	BLUT F. No. SEEPZ-SEZ/PUNE/10D/2010-11/254 dated 23/09/10 BLUT Amount Rs. 9.73 Cr. BLUT F. No. SEZ/PUNE/10D/2010-11/23862 dated 16/08/16 BLUT Amount Rs. 4.94 Cr.. BLUT F. No. SEZ/PUNE/10D/2017-18/ Vol II / 464 dated 08/06/20. BLUT Amount 11.46 Cr SEZ/PUNE/10D/2017-18/ Vol II /464 dated 21/05/21. BLUT Amount 73.23 TOTAL BLUT Rs. 99.36 Cr.									
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise:.	<table> <tr> <th colspan="3">In Crore</th></tr> <tr> <th>Year wise</th><th>Goods Imported & indigenous</th><th>Services Imported and Indigenous</th></tr> <tr> <td>2022-23</td><td>3.47</td><td>8.36</td></tr> </table>	In Crore			Year wise	Goods Imported & indigenous	Services Imported and Indigenous	2022-23	3.47	8.36
In Crore											
Year wise	Goods Imported & indigenous	Services Imported and Indigenous									
2022-23	3.47	8.36									
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	No									

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	without having sufficient or nil balance in BLUT	
(a)	Employment made as on date (as on end of block period / year upto which monitoring is being done)	Men -1915 Women-867 Total 2782
(b)	Details of pending Foreign Remittance beyond Permissible period, if any (As on 31/03/22) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Foreign Remittance of Rs. 0.49 Cr pending for realization which include remittance of Rs. 0.46 cr for off shore export and Rs. 0.03 Cr for onsite export. Unit has obtained extension for offshore export invoices. However, no such extension required for onsite services.
(c)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes. All the softex during the period under consideration have been filed and the same have been approved.
(d)	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 softex has been certified.
(e)	Whether unit has filed any request for Cancellation of Softex	No

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(f)	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						
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.						
(h)	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.	Details of goods (E Waste) cleared in DTA is as under; (In Crore) <table border="1"> <thead> <tr> <th>Year</th><th>Value</th><th>Duty</th></tr> </thead> <tbody> <tr> <td>2022-23</td><td>0.05</td><td>0.02</td></tr> </tbody> </table>	Year	Value	Duty	2022-23	0.05	0.02
Year	Value	Duty						
2022-23	0.05	0.02						
(i)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated.	No						
(j)	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	DSPF has been filed upto March 23.						

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	Office.	
(k)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(m)	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	Yes and permission has been obtained for the same.
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

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d. ADC's observations:

- The Unit has achieved export revenue of Rs. 712.51 Crores as against projected export of Rs. 534.23 Crores for FY 2022-23 in the 2nd year of 3rd Block period (i.e. FY 2021-22 to 2025-26) i.e. 133.37%.
- The unit has achieved positive NFE of Rs. 1214.72 Crores in the 2nd year of FY 2022-23 on cumulative basis. i.e. 95.63%
- As per SO report the unit has 2782 employees (Male:1915, Female:867) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 1 year i.e. FY 2022-23 (2ND year of 3rd Block period), in terms of Rule 54 of SEZ Rules, 2006.

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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. LTIMindtree Ltd., an IT/ITES unit located in Qubix Business Park Pvt. Ltd. RGIP, Pune, for 5th year of 2nd Block period i.e. FY 2022-23.

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

Monitoring of the performance of the unit for 5th year of 2nd Block period i.e. FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006

c) **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”***

The details of the export projections for 2nd block period, is as detailed below:

(I) **Performance as compared to projections for 5th year of 2nd Block period i.e FY 2022-23**

(i) **Approved Projections**

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	59.64	60.65	62.58	63.86	64.35	311.08
FE Outgo	4.47	4.55	4.69	4.79	4.83	23.33
NFE	55.17	56.10	57.89	59.07	59.52	287.75

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	64.35	295.19	0.00	0.00	7.78	0.18	7.50
Total	64.35	295.19	0.00	0.00	7.78	0.18	7.50

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

(iii) **Cumulative NFE achieved: FY 2022-23 (Rs. In Crores)**

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	722.48	95.66

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

The Unit has achieved employment of 1263 employees (Men-837, Women-426)
Up to 5th year i.e. FY 2022-23 of the 2nd block period

(d) Other Information:

LOA No. & Date		SEEPZ-SEZ/FIPL-SEZ/LTIL/17/2011-12 dated 18.10.2011.
Location of Unit		4 th Floor, IT-6 Building, Qubix Business Park Pvt. Ltd., SEZ, Sr. No. 154/6, Rajiv Gandhi Infotech Park, Phase-I, Pune Hinjewadi 411 057
Validity of LOA		24.04.2028
Item(s) of manufacture/ Services		IT/ITES
Date of commencement of production		25.04.2013
Execution of BLUT		08.06.2020
Outstanding Rent dues		NA
Labour Dues		NA
Validity of Lease Agreement		9 years from DCP i.e. 25.04.2013
Pending CRA Objection, if any		NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		NA
No. of employees as on 31.03.2022		1263 employees (Men-837, Women-426)
Area allotted (in sq.ft.)		38031.92
Area available for each employee per sq.ft. basis (area / no. of employees)		30.11
Investment till date	Building	NA
	Plant & Machinery	NA
Quantity and value of goods exported under Rule 34 (unutilized goods)		NA
Value Addition during the monitoring period		NA
Whether all the APRs being considered now has been filed well within the time		Yes

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

- The Specified Officer vide his report dated 01.11.2023 has reported that SEZ Unit has submitted the following

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

(a) Export

(Rs. In crores)				
Year/Period	Figures as per APR (In Cr)	Figures as per Softex/SB / Customs Records (In Cr)	Difference if any (In Cr)	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	295	289	6	<p>The SEZ unit has provided onsite services for (+) Rs. 4.00 Cr.(To Softex) which is not included in the softex amount.</p> <p>(+) Rs. 3.00 Cr (To Softex) difference is on account of rate exchange variation.</p> <p>Credit Note issued for (-) Rs. 1 Cr. (To Softex)</p>

(b) Import

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

(Rs. In crores)				
Year/Period	Figures as per APR (In crores)	Figures as per Customs Records / Bond Register (In crores)	Difference if any	Reason for Difference/Remark
2022-23	2.02	0.17	1.85	Difference of Rs. 1.85 Cr. is on account of cumulative value for

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				previous years shown in APR
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(ii) Import of Raw material

(Rs. In crores)

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	0	0	0	0

(c) BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed TOTAL value of BLUT Executed :	BLUT F. No. SEEPZ-SEZ/FIPL/LTIL/17/2011-12 dated 06/01/2012 BLUT Amount Rs. 3.80 Cr. BLUT F. No. SEEPZ-SEZ/FIPL/LTIL/17/2016-17 dated 24/01/2019 BLUT Amount Rs. 3.24 Cr. BLUT F. No. SEEPZ-SEZ/FIPL/LTIL/17/2016-17 dated 08/06/2020 BLUT Amount Rs. 5.04 Cr. TOTAL BLUT Rs. 12.08 Cr											
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise:.	<table><tr><th colspan="3">In Crores</th></tr><tr><th>Year wise</th><th>Goods Imported & indigenous</th><th>Services Imported & Indigenous</th></tr><tr><td>2022-23</td><td>0.65</td><td>1.36</td></tr></table>			In Crores			Year wise	Goods Imported & indigenous	Services Imported & Indigenous	2022-23	0.65	1.36
In Crores													
Year wise	Goods Imported & indigenous	Services Imported & Indigenous											
2022-23	0.65	1.36											
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											
(a)	Employment made as on date (as on end of block period / year upto which monitoring is being done)	Men -837 Women-426 <hr/> Total 1263											
(b)	Details of pending Foreign Remittance beyond Permissible	NIL											

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	period, if any (As on 31/03/23) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.							
(c)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes. All the softex during the period under consideration have been filed and the same have been approved.						
(d)	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 softex has been certified.						
(e)	Whether unit has filed any request for Cancellation of Softex	No						
(f)	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						
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2003 dated 16.03.23, uploading of BLUT online is kept in abeyance.						
(h)	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	Details of goods (E Waste) cleared in DTA is as under; (In Lakhs) <table border="1"> <thead> <tr> <th>Year</th><th>Value</th><th>Duty</th></tr> </thead> <tbody> <tr> <td>2022-23</td><td>0.02</td><td>0.008</td></tr> </tbody> </table>	Year	Value	Duty	2022-23	0.02	0.008
Year	Value	Duty						
2022-23	0.02	0.008						
(i)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be	No						

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	indicated.	
(j)	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 has been filed and approved upto March 23
(k)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(m)	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	Yes and permission has been obtained for the same
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

(e) ADC's observations:

- The Unit has achieved export revenue of Rs. 295.19 Crores as against projected export of Rs. 64.35 Crores for FY 2022-23 in the 5th year of 2nd Block period (i.e. FY 2018-19 to 2022-23) i.e. 458.73%.
- The unit has achieved positive NFE of Rs. 722.48 Crores in the 5th year of FY 2022-23 on cumulative basis. i.e. 95.66%
- As per SO report the unit has 1263 employees (Men-837, Women-426) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 5th year of 2nd Block period i.e. FY 2022-23, in terms of Rule 54 of SEZ Rules, 2006.

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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. LTIMindtree Ltd. an IT/ITES unit located in Qubix-SEZ, for the 4th year i.e. FY 2022-23, of 2nd block period

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

Monitoring of the performance of the unit for 4th year i.e., FY 2022-23 of 2nd Block period (2019-20 to 2023-24) 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 Projections: (2nd block Period)**

(Rs. In Crores)

Description	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Exports	63.00	69.00	70.00	75.00	80.00	357.00
FE Outgo	5.01	5.42	5.55	5.83	5.83	27.64
NFE	57.99	63.58	64.45	69.17	74.17	329.36

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	
2022-23	75.00	174.62	0.00	0.00	6.91	0.00	6.48
Total	75.00	174.62	0.00	0.00	6.91	0.00	6.48

B. **Cumulative NFE achieved: FY 2021-22**

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	551.60	94.88%

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(d) Other Information:

LOA No. & Date		LOA No. SEEPZ/NTPL-SEZ/L&TIL/35/2013-14/14319 dated 19.12.2013		
Location of Unit		5 th Floor, IT6 Building, Qubix Business Park Pvt. Ltd., Rajiv Gandhi Infotech Park, Hinjewadi, Phase I, Pune 411 057		
Validity of LOA		30.09.2024		
Item(s) of manufacture/ Services		IT/ITES		
Date of commencement of production		01.10.2014		
Execution of BLUT		Sr. No	Date Of Acceptance	Value of BLUT
		1.	25.04.2014	Rs. 5.01Cr.
		2.	04.02.2020	Rs. 16.72 Cr
		Total		Rs. 21.73 Cr
Outstanding Rent dues		NA		
Labour Dues		NA		
Validity of Lease Agreement		09 years		
Pending CRA Objection, if any		NA		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		NA		
a) No. of employees as on 31.03.2023		518 (Male:364, Female:154)		
Area allotted (in sq.ft.)		35844 Sq.ft		
Area available for each employee per sq.ft. basis (area / no. of employees)		69.17		
Investment till date	Building	NA		
	Plant & Machinery	NA		
Quantity and value of goods exported under Rule 34 (unutilized goods)		NA		
Value Addition during the monitoring period		NA		
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		Yes		

I/3266/2023

- The Specified Officer report vide letter dated 31.10.2023 has submitted reported as detailed below:

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

(a) Export**(Rs. In Crore)**

Year/Period	Figures as per APR	Figures as per Softex/SB / Customs Records	Difference if any	Reason for Difference/Remark
2022-23	174.62	171.85	2.77	The SEZ unit has provided onsite services for (+) Rs. 3.36 Cr (To softex) which is not included in the softex amount. (-) Rs. 0.46 Cr (To softex) difference is on account of rate exchange variation. Credit Note issued for (-) Rs. 1.05 Cr. (To softex)

(b) Import

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

(Rs. In Crore)

Year/Period	Figures as per APR (In Lakhs)	Figures as per Customs Records / Bond Register (In Lakhs)	Difference if any	Reason for Difference/Remark
2022-23	2.76	0	2.76	Difference of Rs. 2.76 Cr. is on account of cumulative value for previous years shown in APR

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ii. Import of Raw material

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	0	0	0	0

(c) BLUT

(a)	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed TOTAL value of BLUT Executed:	BLUT F. No. SEEPZ/NTPL-SEZ/L&TIL/35/2013-14 4720 dated 25/04/2014 BLUT Amount Rs. 5.01 Cr. BLUT F. No. SEEPZ/NTPL-SEZ/L&TIL/35/2015-16 2802 dated 04.02.20 BLUT Amount of Rs. 16.72 Cr TOTAL BLUT Rs. 21.73 Cr.									
(b)	Total Duty Foregone on goods & services procured Category Wise: Year Wise:.	<table> <tr> <th colspan="3">In Crore</th></tr> <tr> <th>Year wise</th><th>Goods Imported & indigenous</th><th>Services Imported and Indigenous</th></tr> <tr> <td>2022-23</td><td>0.18</td><td>1.18</td></tr> </table>	In Crore			Year wise	Goods Imported & indigenous	Services Imported and Indigenous	2022-23	0.18	1.18
In Crore											
Year wise	Goods Imported & indigenous	Services Imported and Indigenous									
2022-23	0.18	1.18									
(c)	Has the Unit procured goods and or services without having sufficient balance in their BLUT. If yes, Month & Year when the BLUT was exhausted Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT	No									
(d)	Employment made as on date (as on end of block period / year upto which monitoring is being done)	Men -364 Women-154 <hr/> Total 518									

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(e)	<p>Details of pending Foreign Remittance beyond Permissible period, if any (As on 31/03/22)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	Foreign Remittance of Rs. 1.11 Cr pending for realization which include remittance of Rs. 0.95 Cr for off shore export and Rs. 0.16 Cr for onsite export. Unit has obtained extension for offshore export invoices. However, no such extension required for onsite services.						
(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. All the softex during the period under consideration have been filed and the same have been approved.						
(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 softex 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 Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.						
(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>Details of goods (E Waste) cleared in DTA is as under; (In Crore)</p> <table border="1"> <thead> <tr> <th>Year</th><th>Value In Rs</th><th>Duty In Rs.</th></tr> </thead> <tbody> <tr> <td>2022-23</td><td>Nil</td><td>Nil</td></tr> </tbody> </table>	Year	Value In Rs	Duty In Rs.	2022-23	Nil	Nil
Year	Value In Rs	Duty In Rs.						
2022-23	Nil	Nil						

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(l)	<p>Is the unit sharing any of their infrastructures 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. 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)	<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>	DSPF has been filed and approved upto March 23.
(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

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(p)	<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</p>	Yes, and permission has been obtained for the same.
(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

d) ADC's observations:

- The unit has achieved Export of Rs.174.62 Cr. against the projected export of Rs. 75.00 Cr. i.e., 232.83 % in the 4th year i.e., of 2nd block period.
- The unit has achieved NFE of Rs.551.60 Cr. i.e., 94.88% in the 4th year i.e. FY 2022-23, of 2nd Block period on cumulative basis.
- Vide SO report the unit has achieved employment as detailed below:

Year	Men	Women	Total
2022-23	364	154	518

- Approval Committee may Monitor the performance of the unit for the 4th year i.e. FY 2022-23 of 2nd Block period, in terms of Rule 54 of SEZ Rules, 2006.

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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. LTIMindtree Ltd.. an IT/ITES unit located in Qubix-SEZ, for FY 2022-23 (3rd year of 2nd Block Period)

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

Monitoring of the performance of the unit for 3rd year i.e., FY 2022-23 of 2nd Block period

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”.

A. Approved Projections: 2nd Block Period

(Rs. In Crores)

	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL
FOB Value of Exports	107.36	112.73	118.37	124.28	130.49	593.23
FE Outgo	11.02	11.89	10.29	10.70	12.63	56.53
NFE	96.34	100.84	108.08	113.58	117.86	536.70

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

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2022-23	118.37	344.85	0	0	15.00	0	10.55
Total	118.37	344.85	0	0	15.00	0	10.55

C. Cumulative NFE achieved: FY 2022-23

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	826.11	95.80%

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D. Other Information:

LOA No. & Date	LOA No. SEEPZ/NTPL-SEZ/L&TIL/44/2015-16/7793 dt. 11.05.2015
Location of Unit	2nd Floor, IT-08 & 09 Building Qubix Business Park Pvt. Ltd., Plot No.2, Rajiv Gandhi Infotech Park, Hinjewadi, Phase I, Pune 411 057
Validity of LOA	01.01.2026
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	02.01.2016
Execution of BLUT	12.02.2021
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	15 years from 02.01.2016
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA
a) No. of employees as on 31.03.2023	1079 (Male:695, Female:384)
Area allotted (in sq.ft.)	93497.04 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	86.65
Investment till date	Building
	Plant & Machinery
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 Officer report vide letter dated 01.11.2023 has submitted reported as detailed below:

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

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(a) Export

(Rs. In Crore)

Year/Period	Figures as per APR	Figures as per Softex/SB / Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	344.84	340.00	4.84	The SEZ unit has provided onsite services for (+) Rs. 3.96 Cr (To softex) which is not included in the softex amount. (+) Rs. 2.23 Cr (To softex) difference is on account of rate exchange variation. Credit Note issued for (-) Rs. 1.35 Cr. (To softex).

(b) Import

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

(Rs. In Crore)

Year/Period	Figures as per APR (Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	3.37	0.0	3.37	Difference of Rs. Rs. 3.37 Cr is on account of cumulative value for previous years shown in APR.

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(ii) Import of Raw material

(Rs. In Crore)

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	0	0	0	0

(c) BLUT

1	<p>Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)</p> <p>Value of Additional BLUT executed</p> <p>TOTAL value of BLUT Executed :</p>	<p>BLUT F. No. SEEPZ/NTPL-SEZ/L&TIL/44/2015-16 14508 dated 04/09/15</p> <p>BLUT Amount Rs. 12.80 Cr.</p> <p>BLUT F. No. SEEPZ/NTPL-SEZ/L&TIL/44/Vol II 3417 2015-16 dated 24/08/20</p> <p>BLUT Amount of Rs. 11.21 Cr</p> <p>F. No. QBPL/LITL/76/2018-19 / 188 dated 12/02/21</p> <p>BLUT Amount of Rs. 28.06 Cr</p> <p>TOTAL BLUT Rs. 52.07 Cr.</p>						
2	<p>Total Duty Foregone on goods & services procured</p> <p>Category Wise:</p> <p>Year Wise:.</p>	<p>In Crore</p> <table> <tr> <th>Yearwise</th><th>Goods Imported & indigenous</th><th>Services Imported and Indigenous</th></tr> <tr> <td>2022-23</td><td>0.75</td><td>3.41</td></tr> </table>	Yearwise	Goods Imported & indigenous	Services Imported and Indigenous	2022-23	0.75	3.41
Yearwise	Goods Imported & indigenous	Services Imported and Indigenous						
2022-23	0.75	3.41						
3	Has the Unit procured goods and or services without having sufficient balance in their BLUT.	No						

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	<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>	
(a)	<p>Employment made as on date (as on end of block period / year upto which monitoring is being done)</p>	<p>Men 695</p> <p>Women-384</p> <hr/> <p>Total 1079</p>
(b)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p>(As on 31/03/23)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	<p>Foreign Remittance of Rs. 0.0089 Cr pending for realization towards onsite exports. However, no such extension required for onsite services.</p>
(c)	<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>	<p>Yes. All the softex during the period under consideration have been filed and the same have been approved.</p>
(d)	<p>Whether all Softex has been certified, if so till which month has the same been certified. If</p>	<p>All softex has been certified.</p>

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	not, provide details of the Softex and reasons for pendency.							
(e)	Whether unit has filed any request for Cancellation of Softex	No						
(f)	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						
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.						
(h)	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.	<p>Details of goods (E Waste) cleared in DTA is as under; (In Crore)</p> <table border="1"> <thead> <tr> <th>Year</th><th>Value In Rs</th><th>Duty In Rs.</th></tr> </thead> <tbody> <tr> <td>2022-23</td><td>nil</td><td>nil</td></tr> </tbody> </table>	Year	Value In Rs	Duty In Rs.	2022-23	nil	nil
Year	Value In Rs	Duty In Rs.						
2022-23	nil	nil						
(i)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has	No						

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	been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated.	
(j)	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 has been filed and approved upto March 23.
(k)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(m)	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	Yes and permission has been obtained for the same.

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	benefit availed ? details to be given including amount of duty / tax recovered or yet to be recovered	
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

c) ADC's observations:

- The Unit has achieved export revenue of Rs. 344.85 Crores as against projected export of Rs. 118.37 Crores in the 3rd year of 2nd Block period (i.e. FY 2022-23) i.e. 291.33%.
- The unit has achieved positive NFE of Rs. 826.11 Crores in the 3rd year of 2022-23 on cumulative basis. i.e. 95.80%
- As per SO report the unit has 1079 employees (Male:695, Female:384) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 3rd year of 2nd Block period i.e. FY 2022-23, in terms of Rule 54 of SEZ Rules, 2006.

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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. LTI Mindtree Ltd. an IT/ITES unit located in Qubix-SEZ, for FY 2022-23 (1st year of 2nd Block period)

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

Monitoring of the performance of the unit for 1st year i.e. FY 2022-23 (1st year of 2nd 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. A. Approved Projections: (2nd block Period)

(Rs. In Crores)

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
FOB Value of Exports	179.44	183.03	186.69	190.42	194.23	933.81
FE Outgo	8.95	9.04	9.13	9.22	9.31	45.65
NFE	170.49	173.99	177.56	181.20	184.92	888.16

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

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	179.44	177.03	-	-	1.31	0.00	5.63
Total	179.44	177.03	-	-	1.31	0.00	5.63

C. Cumulative NFE achieved: FY 2022-23

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	171.18	96.69%

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(d) Other Information:

LOA No. & Date	LOA No. SEEPZ/NTPL-SEZ/L&TIL/50/2016-17 dt. 04.07.2016
Location of Unit	1 st Floor, IT-08 Building, Qubix Business Park Pvt. Ltd., Rajiv Gandhi Infotech Park, Hinjewadi, Phase I, Pune 411 057
Validity of LOA	25.03.2028
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	26.03.2018
Execution of BLUT	08.06.2020
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	15 years from 01.07.2016 to 30.06.2030
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA
a) No. of employees as on 31.03.2023	486 (Male:320, Female:166)
Area allotted (in sq.ft.)	44886.25 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	92.36
Investment till date	Building NA
	Plant & Machinery NA
Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Yes

- The Specified Officer report vide letter dated 01.11.2023 has submitted reported as detailed below:

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

I/3261/2023

(a) Export

(Rs. In Crore)

Year/Period	Figures as per APR (In Cr)	Figures as per Softex/SB / Customs Records (In Cr)	Difference if any (In Cr)	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	177.04	158.88	18.16	<p>The SEZ unit has provided onsite services for (+) Rs. 15.37 Cr (To softex) which is not included in the softex amount. (+) to Softex</p> <p>(+) Rs. 5.64 Cr (To softex) difference is on account of rate exchange variation.</p> <p>Credit Note issued for (-) Rs. 2.85 Cr. (To softex)</p>

(b) Import

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

(Rs. In Cr)

Year/Period	Figures as per APR (In Cr)	Figures as per Customs Records / Bond Register (In Cr)	Difference if any	Reason for Difference/Remark
2022-23	2.20	00	2.20	Difference of Rs. 2.20 Cr. is on account of cumulative value for previous years

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				imports shown in APR.
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(ii) Import of Raw material

(Rs. In Cr)

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	0	0	0	0

(c) BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed TOTAL value of BLUT Executed :	BLUT F. No. SEEPZ/NTPL-SEZ/L&TIL/50/2016-17 dt. 14.10.2016 BLUT Amount Rs. 5.02 Cr. BLUT F. No. SEEPZ/NTPL-SEZ/L&TIL/50/2016-17 dt. 08.06.2020 BLUT Amount Rs. 6.30 Cr.. TOTAL BLUT Rs. 11.32 Cr.									
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise:.	<table> <tr> <th colspan="3">In Crore</th></tr> <tr> <th>Year wise</th><th>Goods Imported & indigenou s</th><th>Services Imported and Indigenou s</th></tr> <tr> <td>2022-23</td><td>0.33</td><td>1.10</td></tr> </table>	In Crore			Year wise	Goods Imported & indigenou s	Services Imported and Indigenou s	2022-23	0.33	1.10
In Crore											
Year wise	Goods Imported & indigenou s	Services Imported and Indigenou s									
2022-23	0.33	1.10									
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									
(a)	Employment made as on date (as on end of block period / year upto which monitoring is being done)	Men -320 Women-166 <hr/> Total 486									

I/3261/2023

(b)	Details of pending Foreign Remittance beyond Permissible period, if any (As on 31/03/23) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Nil						
(c)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes. All the softex during the period under consideration have been filed and the same have been approved.						
(d)	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 softex has been certified.						
(e)	Whether unit has filed any request for Cancellation of Softex	No						
(f)	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						
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.						
(h)	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.	Details of goods (E Waste) cleared in DTA is as under; (In Crore) <table border="1"> <thead> <tr> <th>Year</th><th>Value</th><th>Duty</th></tr> </thead> <tbody> <tr> <td>2022-23</td><td>Nil</td><td>Nil</td></tr> </tbody> </table>	Year	Value	Duty	2022-23	Nil	Nil
Year	Value	Duty						
2022-23	Nil	Nil						
(i)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of	No						

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	common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated.	
(j)	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 has been filed and approved upto March 23.
(k)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(m)	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	Yes and permission has been obtained for the same.
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

I/3261/2023

d) ADC's observations:

- The Unit has achieved export revenue of Rs. 177.03 Crores as against projected export of Rs. 179.44 Crores for FY 2022-23 in the 1st year of 2nd Block period (i.e. FY 2022-23 to 2026-27) i.e. 98.66%.
- The unit has achieved positive NFE of Rs. 171.18 Crores in the 1st year of FY 2022-23 on cumulative basis. i.e. 96.69%
- As per SO report the unit has 486 employees (Male:320, Female:166) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 1 year i.e. FY 2022-23 (1st year of 2nd Block period), in terms of Rule 54 of SEZ Rules, 2006.

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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. LTIMindtree Ltd. an IT/ITES unit located in Qubix-SEZ, for FY 2022-23 (5th year of 1st Block Period)

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

Monitoring of the performance of the unit for 5th year i.e., FY 2022-23 (5th year of 1st Block Period).

c) **Relevant provisions: -**

As per Rule 54 of SEZ Rules, 2006

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

A. **Approved Projections: 1st Block Period**

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	37.15	70.78	102.24	102.24	102.24	414.65
FE Outgo	9.58	7.81	11.30	11.92	10.95	51.56
NFE	27.58	62.97	90.93	90.31	91.28	363.08

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

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	102.24	220.17			0.00	0.00	8.61
Total	102.24	220.17			10.10	0.00	8.61

C. **Cumulative NFE achieved: FY 2022-23**

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	459.52	95.50%

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D. Other Information:

LOA No. & Date	LOA No. SEEPZ/QBPPL-SEZ/LTFL/70/2018-19 dt. 12.06.2018
Location of Unit	7th Floor, IT- 09 Building Qubix Business Park Pvt. Ltd., Plot No.2, Rajiv Gandhi Infotech Park, Hinjewadi, Phase I, Pune 411 057
Validity of LOA	27.12.2023
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	28.12.2018
Execution of BLUT	08.06.2020
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	09 years from 13.06.2018
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA
a) No. of employees as on 31.03.2023	291 (Male:185, Female:106)
Area allotted (in sq.ft.)	51379.91 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	176.56
Investment till date	Building
	Plant & Machinery
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 Officer report vide letter dated 01.11.2023 has submitted reported as detailed below:

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

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(a) Export

(Rs. In Crore)

Year/Period	Figures as per APR	Figures as per Softex/SB / Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	220.16	215.69	4.47	<p>The SEZ unit has provided onsite services for (+) Rs. 3.07 Cr (To softex) which is not included in the softex amount.</p> <p>(+) Rs. 2.07 Cr (To softex) difference is on account of rate exchange variation.</p> <p>Credit Note issued for (-) Rs. 0.67 Cr. (To softex).</p>

(b) Import

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

(Rs. In Crore)

Year/Period	Figures as per APR	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	0.33	0.00	0.33	Difference of Rs. 0.33 Cr is on account of cumulative value

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				for previous years imports.
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(ii) Import of Raw material

(Rs. In Crore)

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	0	0	0	0

(c) BLUT

1	<p>Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)</p> <p>Value of Additional BLUT executed</p> <p>TOTAL value of BLUT Executed :</p>	<p>BLUT F. No. SEEPZ/QBPPL-SEZ/LTFL/70/2018-19 /15602 dated 12/06/18</p> <p>BLUT Amount Rs. 5.59 Cr.</p> <p>BLUT F. No. SEEPZ/QBPPL-SEZ/LTFL/70/2018-19 /1618 dated 03/06/19</p> <p>BLUT Amount 4.91 Cr.</p> <p>TOTAL BLUT Rs. 10.50 Cr.</p>									
2	<p>Total Duty Foregone on goods & services procured</p> <p>Category Wise:</p> <p>Year Wise:.</p>	<p>In Crore</p> <table> <tr> <th>Year wise</th><th>Goods Imported & indigenou s</th><th>Services Imported and Indigenou s</th></tr> <tr> <td>2022-23</td><td>0.00</td><td>1.54</td></tr> <tr> <td>Total</td><td>0.00</td><td>1.54</td></tr> </table>	Year wise	Goods Imported & indigenou s	Services Imported and Indigenou s	2022-23	0.00	1.54	Total	0.00	1.54
Year wise	Goods Imported & indigenou s	Services Imported and Indigenou s									
2022-23	0.00	1.54									
Total	0.00	1.54									
3	<p>Has the Unit procured goods and or services without having sufficient balance in their BLUT.</p> <p>If yes,</p>	No									

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	<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>	
(a)	<p>Employment made as on date (as on end of block period / year upto which monitoring is being done)</p>	<p>Men 185</p> <p>Women-106</p> <hr/> <p>Total 291</p>
(b)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p>(As on 31/03/23)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	<p>Foreign Remittance of Rs. 0.01 Cr pending for realization towards onsite exports. No such extension required for onsite services.</p>
(c)	<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>	<p>Yes. All the softex during the period under consideration have been filed and the same have been approved.</p>
(d)	<p>Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex</p>	<p>All softex has been certified.</p>

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	and reasons for pendency.							
(e)	Whether unit has filed any request for Cancellation of Softex	No						
(f)	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						
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.						
(h)	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.	<p>Details of goods (E Waste) cleared in DTA is as under; (In Crore)</p> <table border="1"> <thead> <tr> <th>Year</th><th>Value</th><th>Duty</th></tr> </thead> <tbody> <tr> <td>2022-23</td><td>Nil</td><td>NIL</td></tr> </tbody> </table>	Year	Value	Duty	2022-23	Nil	NIL
Year	Value	Duty						
2022-23	Nil	NIL						
(i)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be	No						

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	indicated.	
(j)	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 has been filed and approved upto March 23.
(k)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(m)	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 /	Yes and permission has been obtained for the same.

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	tax recovered or yet to be recovered	
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

d) ADC's observations:

- The Unit has achieved export revenue of Rs. 220.17 Crores as against projected export of Rs. 102.24 Crores in the 5th year of 1st Block period (i.e. FY 2018-19 to 2022-23) i.e. 215.35%.
- The unit has achieved positive NFE of Rs. 459.52 Crores in the 5th year of 2022-23 on cumulative basis. i.e. 95.50%
- As per SO report the unit has 291 employees (Male:185, Female:106) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 5TH year of 1st Block period i.e. FY 2022-23, in terms of Rule 54 of SEZ Rules, 2006.

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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. LTIMindtree Ltd.. an IT/ITES unit located in Qubix-SEZ, for FY 2022-23 (4th year of 1st Block Period)

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

Monitoring of the performance of the unit for 4th year i.e., FY 2022-23 of 1st Block period

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”.

A. Approved Projections: 1st Block Period

(Rs. In Crores)

	2019-20	2020-21	2021-22	2022-23	2023-24	TOTAL
FOB Value of Exports	48.38	64.51	91.92	91.93	91.93	388.68
FE Outgo	10.19	6.53	9.50	10.43	8.99	45.64
NFE	38.19	57.99	82.43	81.50	82.94	343.04

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

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	91.93	88.02	-	-	10.66	0.18	2.10
Total	91.93	88.02	-	-	10.66	0.18	2.10

C. Cumulative NFE achieved: FY 2022-23

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	207.74	96.02%

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D. Other Information:

LOA No. & Date		LOA No. SEEPZ-SEZ/QBPPL-SEZ/LTIL/76/2018-19 dt.03.01.2019
Location of Unit		7th Floor, IT- 08 Building Qubix Business Park Pvt. Ltd., Plot No.2, Rajiv Gandhi Infotech Park, Hinjewadi, Phase I, Pune 411 057
Validity of LOA		15.09.2024
Item(s) of manufacture/ Services		IT/ITES
Date of commencement of production		16.09.2019
Execution of BLUT		13.02.2019
Outstanding Rent dues		NA
Labour Dues		NA
Validity of Lease Agreement		09 years from 12.09.2019
Pending CRA Objection, if any		NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		NA
a) No. of employees as on 31.03.2023		749 (Male:533, Female:216)
Area allotted (in sq.ft.)		22593.02 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)		77.64
Investment till date	Building	NA
	Plant & Machinery	NA
Quantity and value of goods exported under Rule 34 (unutilized goods)		NA
Value Addition during the monitoring period		NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.		Yes
If no, details of the Year along with no of days delayed to be given.		

- The Specified Officer report vide letter dated 01.11.2023 has submitted reported as detailed below:

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

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(a) Export

(Rs. In Crore)

Year/Period	Figures as per APR	Figures as per Softex/SB / Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	88.01	88.34	(-)0.33	<p>The SEZ unit has provided onsite services for (+) Rs. 0.27 Cr (To softex) which is not included in the softex amount.</p> <p>(+) Rs. 0.74 Cr (To softex) difference is on account of rate exchange variation.</p> <p>Credit Note issued for (-) Rs. 0.68 Cr. (To softex).</p>

(b) Import

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

(Rs. In Crore)

Year/Period	Figures as per APR	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	0.46	0.00	0.46	Difference of Rs. 0.46 Cr is on account of

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				cumulative value for previous years imports.
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(ii) Import of Raw material

(Rs. In Crore)

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	0	0	0	0

(c) BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed TOTAL value of BLUT Executed :	BLUT F. No. SEEPZ/QBPPL-SEZ/L&T/76/2018-19 dated 14/02/19 BLUT Amount Rs. 20.18 Cr. TOTAL BLUT Rs. 20.18 Cr.												
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise:.	<table> <tr> <th colspan="3">In Crore</th></tr> <tr> <th>Yearwise</th><th>Goods Imported & indigenou s</th><th>Services Imported and Indigenou s</th></tr> <tr> <td>2022-23</td><td>0.74</td><td>0.76</td></tr> <tr> <td>Total</td><td>0.74</td><td>0.76</td></tr> </table>	In Crore			Yearwise	Goods Imported & indigenou s	Services Imported and Indigenou s	2022-23	0.74	0.76	Total	0.74	0.76
In Crore														
Yearwise	Goods Imported & indigenou s	Services Imported and Indigenou s												
2022-23	0.74	0.76												
Total	0.74	0.76												
3	Has the Unit procured goods and or services without having sufficient balance in their BLUT. If yes, Month & Year when the BLUT	No												

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	<p>was exhausted</p> <p>Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT</p>	
(a)	<p>Employment made as on date (as on end of block period / year upto which monitoring is being done)</p>	<p>Men 533</p> <p><u>Women-216</u></p> <p>Total 749</p>
(b)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p>(As on 31/03/23)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	<p>Foreign remittance for Rs. 0.01 Cr. pending for realization for onsite export. No extension required in case of onsite exports.</p>
(c)	<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>	<p>Yes. All the softex during the period under consideration have been filed and the same have been approved.</p>
(d)	<p>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.</p>	<p>All softex have been certified.</p>

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(e)	Whether unit has filed any request for Cancellation of Softex	No						
(f)	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						
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.						
(h)	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.	<p>Details of goods (E Waste) cleared in DTA is as under; (In Crore)</p> <table border="1"> <thead> <tr> <th>Year</th><th>Value</th><th>Duty</th></tr> </thead> <tbody> <tr> <td>2022-23</td><td>Nil</td><td>Nil</td></tr> </tbody> </table>	Year	Value	Duty	2022-23	Nil	Nil
Year	Value	Duty						
2022-23	Nil	Nil						
(i)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC /	No						

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	Approval letter to be indicated.	
(j)	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 has been filed and approved upto March 23.
(k)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(m)	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	Yes and permission has been obtained for the same.

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	duty / tax recovered or yet to be recovered	
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

c) ADC's observations:

- The Unit has achieved export revenue of Rs. **88.02** Crores as against projected export of Rs. **91.93** Crores in 4th years of 1st Block i.e. 95.75%.
- The unit has achieved positive NFE of Rs. 207.74 Crores in the Fourth year of 2022-23 on cumulative basis. i.e. 96.02%
- As per SO report the unit has 749 employees (Male:533, Female:216) as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may Monitor the performance of the unit for 4th year of 1st Block period i.e. FY 2022-23, 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: -

Proposal submitted by M/s. LTIMindtree Limited, IT/ITES Units for Merger of LOAs of their 7 existing units located at Qubix Business Park Private Limited – SEZ.

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

Approval of the Committee for merger of Seven LOAs of M/s. LTIMindtree Limited located Qubix Business Park Private Limited – SEZ, in terms of 4th proviso of Rule 19(2) of SEZ Rules, 2006.

M/s LTI Mindtree are having 7 units located at Qubix Business Park Pvt. Ltd. In terms of 4th proviso to Rule 19(2) units with two or more LOAs of the same company and falling within the same SEZ can merge their LOAs with the approval of the Approval Committee and after merger the block period for calculation of NFE shall be from the date of commencement of production of the Unit which commenced operation first.

In view of the above LTIMindtree who are having 7 units within the same SEZ has submitted application for merger of the units. The details of commencement of production in respect of the 7 units are as detailed below :

Unit	LOA NO. and Date	Date of Commence-ment	LOA Valid upto	Block Period	Located at	Area Sqft
1	SEZ/PUNE/10D/2010- 11/7042 dt. 24.08.2010	07.04.2011	06.04.2026	3rd	2 nd & 3 rd Floor, IT-06 Building	76064
2	SEEPZ-SEZ/FIPL-SEZ/ LTIL/17/2011-12/ 15891 dt. 18.10.2011	25.04.2013	24.04.2028	2nd	4 th Floor, IT-06 Building	38031.92
3	SEEPZ/NTPL-SEZ/ L&TIL/35/2013-14/ 14319 dt. 19.12.2013	01.10.2014	30.09.2024	2 nd	5 th Floor, IT-06 Building	35844
4	SEEPZ/NTPL-SEZ/ L&TIL/44/2015-16/ 7793 dt. 11.05.2015	02.01.2016	01.01.2026	2 nd	2 nd Floor, IT-08 & 09 Building	93497.04
5	SEEPZ/NTPL-SEZ/ L&TIL/50/2016-17 dt. 04.07.2016	26.03.2018	25.03.2028	1 st	1 st Floor, IT-08 Building	44886.25

6	SEEPZ/QBPPL-SEZ/LTFL/70/2018-19 dt. 12.06.2018	28.12.2018	27.12.2023	1 st	7 th Floor, IT-09 Building	51379.90
7	SEEPZ-SEZ/QBPPL-SEZ/LTIL/76/2018-19 dt.03.01.2019	16.09.2019	15.09.2024	1 st	7 th Floor, IT-08 Building	22593.02

M/s. LTIMindtree Limited, Unit 1 was issued Letter of Approval No. SEZ/PUNE/10D/ 2010- 11/7042 dt. 24.08.2010. Their date of Commencement of Business is 07.04.2011. Hence, post-merger the operation of all the remaining 6 units viz Unit 2 to Unit 7 will not be operational and will be merged with Unit 1.

c) Comparative statement of Approved foreign exchange projections of all the 7 Units and revised projections

(Rs. In Cr.)

Description	Existing Approved Projections of 7 Units of LTI Mindtree Ltd							TOTAL	Revised Project-ions post-Merger
UNIT	1	2	3	4	5	6	7		
LOA NO	10D	17	35	44	50	70	76		
Area (Built up area) Sq. ft	76064	38031.92	35844	93497	44886.25	51379.91	22593	362296.14	362296.14
Employment									
Men	637	914	240	552	380	460	340	3523	4849
Women	283	445	110	348	190	190	230	1796	2319
Total	920	1359	350	900	570	650	570	5319	

Investment-Plant and Machinery (In Crores)									
UNIT	1	2	3	4	5	6	7	TOTAL	
Indigenous Capital Goods	7.50	3.34	3.42	6.5	5.09	13.67	10.33	49.85	111.16
Imported Capital Goods	9.00	1.48	17.09	15	1.31	10.1	10.66	64.64	139.07
Total	16.50	4.82	20.51	21.50	6.40	23.77	20.99	114.49	250.23
Input of Services (In Crores)									
Imported Services	196.79	35.91	NA	NA	44.34	NA	NA	277.04	771.66

Indigenous Services	45.15	5.72	NA	NA	17.53	NA	NA	68.40	147.96
Total	241.94	41.63			61.87			345.44	919.62

The LOA of unit 1 was renewed on 24.08.2021 for 3rd block period (i.e FY 2021-22 TO FY 2025-26) which will be considered for the purpose of calculation of Net Foreign Exchange, after the merger.

Approved Projections: (Unit 1 - 3rd Block Period)

(Rs. In Crores)

LOA NO.		2021-22 (Actual)	2022-23 (Actual)	2023-24 (Projected)	2024-25 (Projected)	2025-26 (Projected)
Unit – 1 10D	FOB Value of Exports	557.67	712.51	560.94	588.99	618.43
	FE Outgo	0	1.49	41.26	43.23	45.29
	NFE	557.67	711.02	519.68	545.76	573.14
Unit – 2 (17)	FOB Value of Exports	177.52	295.19	181.07	184.69	-
	FE Outgo	0.75	0.18	9.06	9.16	-
	NFE	176.77	295.01	172	175.53	-
Unit – 3 (35)	FOB Value of Exports	160.22	174.62	80	-	-
	FE Outgo	0	0	5.83	-	-
	NFE	160.22	174.62	74.17	-	-
Unit – 4 (44)	FOB Value of Exports	320.3	344.85	124.28	130.49	-
	FE Outgo	0	0	10.7	12.63	-
	NFE	320.3	344.85	113.58	117.86	-
Unit – 5 (50)	FOB Value of Exports	175.92	177.03	183.03	186.69	190.42
	FE Outgo	0	0	9.04	9.13	9.22
	NFE	175.92	177.03	173.99	177.56	181.2
Unit – 6 (70)	FOB Value of Exports	173.42	220.17	-	-	-
	FE Outgo	0	0	-	-	-
	NFE	173.42	220.17	-	-	-
Unit – 6 (76)	FOB Value of Exports	77.49	88.02	91.93	-	-
	FE Outgo	0	0.18	8.99	-	-

	NFE	77.49	87.84	82.94	-	-
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Total of all the units when added to Unit No. – 1 :

LOA NO.		2021-22 (Actual)	2022-23 (Actual)	2023-24 (Projected)	2024-25 (Projected)	2025-26 (Projected)
Unit – 1 10D	FOB Value of Exports	1642.54	2012.39	1221.25	1090.86	808.85
	FE Outgo	0.75	1.85	84.88	74.15	54.51
	NFE	1641.79	2010.54	1136.36	1016.71	754.34

Approved Projections for 3rd block Period of Unit I

(Rs. In Crores)

	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
FOB Value of Exports	508.78	534.23	560.94	588.99	618.43	2811.37
FE Outgo	37.11	38.90	41.26	43.23	45.29	205.79
NFE	471.67	495.33	519.68	545.76	573.14	2605.58

Revised Foreign Exchange Projections submitted post-merger for Unit – 1 for current Block period FY 2021-22 to FY 2025-26 :

Description	2021-22 (Actual)	2022-23 (Actual)	2023-24	2024-25	2025-26	Total
FOB value of Exports	1642.54	2012.39	2113	2218.65	2329.59	7931.41
FE Outgo	0.75	1.85	211.3	221.86	232.96	667.59
NFE Earnings	1641.79	2010.54	1901.7	1996.79	2096.63	7263.82

Cumulative NFE achieved by all the 7 units during the FY 2022-23

(Rs. In Crores)

UNIT		1	2	3	4	5	6	7
LOA No.		10D	17	35	44	50	70	76
Cumulative	Amount	1214.72	722.48	551.6	826.11	171.18	459.52	207.74
NFE	%age	95.63%	95.66%	94.88%	95.80%	96.69%	95.50%	96.02%

Relevant Provisions: -

As per the 4th 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.”

- **Reason for Merger:**

They are planning to merge all the seven units;

- Ease of doing business and smoothen the accounting of the said units
- To Track the movement of goods

- **Documents Enclosed**

The unit has submitted the following documents:

- a. Self attested copies of LOA of all the units
- b. Copy of Form F and Form F1 of all the units for setting up and renewal of all the units
- c. Copy of renewed LOA
- d. Copy of last audited APRs of all the units
- e. Projections submitted during setting up of SEZ Unit I to Unit VII
- f. Actual performance for completed years of all the units
- g. Copy of Board resolutions authorized persona as authorized signatory
- h. Date of commencement of operations of all the units.

d) ADC observations:

- As Date of Commencement of Unit 1 is 07.04.2011, upon merger of all the Seven LOAs of the unit, the block period of Unit-1 will be considered for calculating NFE of the merged units i.e., FY 2021-22 to FY 2025-26.
- The Projections of Exports, NFE and Employment after Post merger of all the 7 units is higher than the projections approved by the units prior to merger.
- The Approval Committee may kindly consider the proposal of the units for merger of their LOAs, in terms of 4th proviso of Rule 19(2) of SEZ Rules, 2006.
