

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. EMBASSY PUNE TECHZONE
PVT. LTD.-SEZ**

DATE : 05.07.2024

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 05.07.2024**

INDEX

Agenda Item No.	Subject
Agenda Item No. 01: -	Confirmation of the Minutes of the meeting held on 30.05.2024
Agenda Item No. 02: -	Monitoring of Performance for M/s. CalSoft Pvt Ltd. (LOA-29)

I/4394/2024

मेसर्स एम्बेसी पुणे टेकजोन प्राइवेट लिमिटेड-एसईजेड के आईटी-आईटीईएस सेक्टर के विशिष्ट विशेष आर्थिक क्षेत्र के लिए क्षेत्रीय विकास आयुक्त सीपू-एसईजेड, मुंबई की अध्यक्षता में 30.05.2024 को आयोजित अनुमोदन समिति की 95 वीं बैठक का विवरण।		
1	सेज़ का नाम	मेसर्स. एम्बेसी पुणे टेकज़ोन प्रा. लिमिटेड-एसईजेड
2	सेक्टर	आईटी/आईटीईएस
3	बैठक क्र	95 वीं
4	तारीख	30.05.2024

उपस्थित सदस्य

क्रमांक न.	नाम और पदनाम (एस/श्री.)	विभाग
1	श्रीमती मितल हिरेमठ संयुक्त विकास आयुक्त पुणे	पुणे क्लस्टर एसईजेड, पुणे
2	डॉ. दिलीराज दाभोले, उप निदेशक डीजीएफटी,	पुणे डीजीएफटी विभाग से नामित
3	श्रीमती अर्चना परब सहायक आयुक्त, आयकर विभाग	आयकर विभाग से नामित
4	श्रीमती मालती जे. नायर, अधीक्षक	सीमा शुल्क विभाग पुणे से नामित

विशेष आमंत्रित

क्र.	नाम एवं पदनाम (श्री/ श्रीमती)	विभाग
1	श्री सतबीर शर्मा विनिर्दिष्ट अधिकारी	सीपू-एसईजेड, पुणे क्लस्टर

एजेंडा आइटम नंबर 01: दिनांक 28.03.2024 को आयोजित 94 वीं बैठक के कार्यवृत्त की पुष्टि

विचार-विमर्श के बाद, समिति ने 28.03.2024 को आयोजित 94 वीं अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।

एजेंडा आइटम नंबर 02: मेसर्स एम्बेसी पुणे टेकजोन प्राइवेट लिमिटेड (डैवलपर) द्वारा एसईजेड

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परिसर में ईवी चार्जिंग स्टेशन स्थापित करने के लिए विक्रेता को निर्मित स्थान पट्टे पर देने के अनुमोदन के लिए आवेदन प्रस्तुत किया गया।

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 11(5) के अनुसार, एसईजेड परिसर में ईवी वाहन चार्जिंग स्टेशन सुविधा स्थापित करने के लिए विक्रेता को निर्मित स्थान पट्टे पर देने के प्रस्ताव को मंजूरी दे दी। जैसा कि नीचे बताया गया है:

क्र	विक्रेता का नाम	गतिविधि	जगह	क्षेत्र
1	मेसर्स रिलायंस बीपी मोबिलिटी लिमिटेड	ईवी वाहन चार्जिंग स्टेशन स्थापित करना	ब्लॉक नं. 1.3, कांगो, एलटी रूम के पास बेसमेंट पार्किंग, एम्बेसी पुणे टेक्नोलॉजी प्राइवेट लिमिटेड-एसईजेड	200 Sq.ft

एजेंडा आइटम नंबर 03: मेसर्स वोक्सवैगन ग्रुप टेक्नोलॉजी सॉल्यूशंस इंडिया प्राइवेट लिमिटेड के परफॉर्मंस का मोनिटरिंग।

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार इकाई के प्रदर्शन को :नोट किया। जैसा कि नीचे बताया गया है

- पहली ब्लॉक अवधि का आखिरी वित्त वर्ष यानी 2018-19 और
- दूसरे ब्लॉक अवधि के चार वित्त वर्ष यानी 2019-20 से 2022-23

- यूनिट ने पहली ब्लॉक अवधि का आखिरी वित्त वर्ष 2018-19 में संचयी आधार पर 108.53 करोड़ रुपये का निर्यात हासिल किया है।

यूनिट ने वित्त वर्ष 2018-19 में संचयी आधार पर 312.76 करोड़ रुपये यानी 85.51% का सकारात्मक एन.एफ.ई (नेट विदेशी मूल्य) हासिल किया है।

- यूनिट ने दूसरे ब्लॉक अवधि के वित्त वर्ष 2022-23 में संचयी आधार पर, 1285.52 करोड़ रुपये के अनुमानित निर्यात के मुकाबले 995.67 करोड़ रुपये का निर्यात हासिल किया है।

यूनिट ने दूसरे ब्लॉक अवधि के वित्त वर्ष 2022-23 में संचयी आधार पर 913.56 करोड़ रुपये यानी 91.76% का सकारात्मक एन.एफ.ई (नेट विदेशी मूल्य) हासिल किया है।

- यूनिट ने 1455 कर्मचारियों (पुरुष-1056, महिला-399) को रोजगार दिया।

इसके अलावा, समिति ने पाया है कि, यूनिट ने नीचे बताए अनुसार डीटीए बिक्री की है और आईएनआर में भुगतान प्राप्त किया है।

(Rs. In Crores)

Financial Year	DTA sales Value
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2018-19	9.30
2019-20	10.10
2020-21	15.15
2021-22	19.90
2022-23	12.63
Total	67.08

एसईजेड अधिनियम, 2005 की धारा 2 (जेड) में दी गई परिभाषा के अनुसार आईएनआर के मुकाबले डीटीए में "सेवाएं" प्रदान करना 'सेवाओं' के रूप में योग्य नहीं है, यूनिट ने एसईजेड अधिनियम और नियमों के प्रावधानों का उल्लंघन किया है और इसलिए समिति ने विचार-विमर्श के बाद, एसईजेड अधिनियम/नियमों के विभिन्न प्रावधानों के उल्लंघन और विदेशी व्यापार (विकास और विनियमन) अधिनियम, 1992 के तहत इकाई के खिलाफ कार्रवाई शुरू करने का निर्देश दिया गया।

इसके अलावा, इकाई को भविष्य में समान एसईजेड अधिनियम/नियमों का उल्लंघन नहीं करने के संबंध में वचन पत्र प्रस्तुत करने का निर्देश दिया गया है।

एजेंडा आइटम नंबर 04: मेसर्स मर्सिडीज-बेंज रिसर्च एंड डेवलपमेंट इंडिया प्रा. लिमिटेड के परफॉर्मेंस का मोनिट्रिंग।

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार, दूसरे ब्लॉक अवधि के वित्त वर्ष 2021-22 से 2022-23 तक, यानी 2 वर्ष के लिए यूनिट के परफॉर्मेंस को नोट किया।

- यूनिट ने दूसरे ब्लॉक अवधि के वित्त वर्ष 2022-23 में संचयी आधार पर 365.36 करोड़ रुपये के अनुमानित निर्यात के मुकाबले 364.56 करोड़ रुपये का निर्यात हासिल किया है।
- यूनिट ने दूसरे ब्लॉक अवधि के वित्त वर्ष 2022-23 में संचयी आधार पर 453.53 करोड़ रुपये यानी 89.86% का सकारात्मक एन.एफ.ई (नेट विदेशी मूल्य) हासिल किया है।
- यूनिट ने 516 कर्मचारियों (पुरुष-427, महिला-89) को रोजगार दिया।

एजेंडा आइटम नंबर 05: मेसर्स मर्सिडीज-बेंज रिसर्च एंड डेवलपमेंट इंडिया प्राइवेट लिमिटेड द्वारा निदेशक मंडल में बदलाव के अनुमोदन के लिए आवेदन प्रस्तुत किया गया।

विचार-विमर्श के बाद, समिति ने MOC&I द्वारा जारी निर्देश 109 दिनांक 18.10.2021 के अनुसार, निदेशक मंडल में बदलाव के लिए यूनिट के प्रस्ताव को मंजूरी दे दी, जैसा कि नीचे बताया गया है:

क्र	निदेशकों का नाम	पद का नाम
1.	मनु रामचन्द्र साले	सीएफओ और प्रबंध निदेशक

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2	महेश नंदकुमार मेढेकर	पूर्णकालिक निदेशक
3.	टॉस्टन एडर	निदेशक
4.	स्वेन मैग्नस ओस्टबर्ग	निदेशक
5.	उल्फ नेस्लर	निदेशक

इसके अलावा अनुमोदन समिति ने सह-डेवलपर को निर्देश दिया कि वह **MOC&I** द्वारा जारी निर्देश संख्या 109 में निर्धारित शर्तों का पालन करे।

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 95 th Meeting of the Approval Committee held under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of M/s. Embassy Pune TechZone Pvt. Ltd.-SEZ, Pune, held on 30.05.2024.		
1	Name of the SEZ	M/s. Embassy Pune TechZone Pvt. Ltd.-SEZ
2	Sector	IT/ITES
3	Meeting No.	95 th
4	Date	30.05.2024

Members present

Sr	Name and Designation (S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Dr. Dileeraj Dabhole, Dy. DGFT	Nominee of DGFT, Pune
3	Smt. Archana Parab Asst. Commissioner, IT	Nominee of Income Tax, Pune
4	Smt. Malathi J. Nair Superintendent	Nominee of Customs, Pune

Special Invitee

Sr	Name and Designation	Department
1	Shri Satbir Sharma, Specified Officer	SEEPZ-SEZ, Pune Cluster

Agenda Item No.01: Confirmation of Minutes of the 94th meeting held on

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28.03.2024

After deliberation, the Committee confirmed the minutes of the 94th Approval Committee meeting held on 28.03.2024

Agenda Item No. 02: Application for Approval of Leasing out built up space to vendor for setting up EV charging station in SEZ premises submitted by M/s. Embassy Pune TechZone Pvt Ltd. (Developer)

After deliberation, the Committee approved the proposal of the Developer for leasing out built up space to vendor for setting up EV vehicle charging station facility in SEZ premises as per issued instruction time to time by ministry of commerce and Industries, in terms of Rule 11(5) of SEZ Rules, 2006, as detailed below:

Sr. No.	Name of the Vendor	Activity	Location	Area.
1	M/s. Reliance BP Mobility Ltd	To set up EV vehicle charging station	Block no. 1.3, Congo, Basement Parking near LT room, Embassy Pune TechZone Pvt Ltd.-SEZ	200 Sq.ft

Agenda Item No. 03: Monitoring of Performance for M/s. Volkswagen Group Technology Solutions India Pvt Ltd.

After deliberation, the committee noted the performance of the unit, in terms of Rule 54 of SEZ Rules, 2006, for

- a. Last year i.e., FY 2018-19 of 1st block period and
- ii. 4 years from FY 2019-20 to 2022-23 of 2nd Block period
 - In last year i.e., FY 2018-19 of 1st block period the unit has achieved export of Rs. 108.53Cr. against the projected export of Rs. 99.30Cr.
 - In last year i.e., FY 2018-19 of 1st block period, the unit has achieved positive NFE of Rs. 312.76 Cr. i.e., 85.51% on cumulative basis.
 - In FY 2022-23 of 2nd block period the unit has achieved export of Rs. 995.67 Cr. Against the projected export of Rs. 1285.52 Cr. On cumulative basis.
 - In FY 2022-23 of 2nd block period the unit has achieved positive NFE of Rs. 913.56Cr. i.e., 91.76% on cumulative basis.
 - As per SO report the unit has achieved employment of 1455 (men-1056, Women-399)

Further, the committee has observed that, the unit has made DTA sale as detailed below and received payment in INR.:

(Rs. In Crores)

Financial Year	DTA sales Value
2018-19	9.30
2019-20	10.10
2020-21	15.15

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2021-22	19.90
2022-23	12.63
Total	67.08

Since providing of “Services” in DTA against INR does not qualify as ‘Services’ as per definition given in Section 2(z) of the SEZ Act, 2005, Unit has violated the provisions of SEZ Act & Rules and hence Committee after deliberation, directed to initiate action against the unit for violation of various provision of SEZ Act / Rules and under Foreign Trade (Development and Regulation) Act, 1992.

Further, the unit has been directed to submit the undertaking regarding, not violating same SEZ Act/ Rules in future.

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

After deliberation, the committee noted the performance of the unit for 2 years i.e., from FY 2021-22 to 2022-23 of 2nd Block period, in terms of Rule 54 of SEZ Rules, 2006. As detailed below:

- The unit has achieved export of Rs. 364.56Cr against the projected export of Rs. Rs. 365.36 Cr in FY 2022-23 on cumulative basis.
- The unit has achieved NFE of Rs. 453.53 Cr i.e, 89.86% in FY year 2022-23 on cumulative basis.
- The unit has achieved employment of 516 employees (Men-427, Women-89)

Agenda Item No. 05: Application for approval of Change in Board of Director submitted by M/s. Mercedes-Benz Research and Development India Pvt. Ltd.

After deliberation, the committee approved the proposal of the unit for change in Board of Directors, in terms of Instruction No. 109 dated 18.10.2021 issued by MOCI, as detailed below:

Approved List of Board of Directors:

Sr. No.	Name of the Director	Designation
1.	Manu Ramachandra Saale	CFO and Managing Director
2.	Mahesh Nandkumar Medhekar	Wholetime Director
3.	Torsten Eder	Director
4.	Sven Magnus Ostberg	Director
5.	Ulf Nestler	Director

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The approval is subject to the conditions as laid down in Instruction No. 109, as applicable, issued by MOC&I dated 18.10.2021.

Meeting ended with a vote of thanks to the Chair.

(ज्ञानेश्वर बी. पाटील, आईएएस)
(Dnyaneshwar B. Patil, IAS)
अध्यक्ष एवं विकास आयुक्त
Chairman-cum- Development
Commissioner

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. **Proposal:**

Monitoring of the performance of M/s. CalSoft Pvt Ltd. an IT/ITES unit located in M/s. Embassy Pune TechZone Pvt Ltd-SEZ, for 4 years from 2019-20 to 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 4 years from 2019-20 to 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".

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

(Rs. In Cr.)

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	15.68	50.40	60.48	70.56	80.64	277.76
FE outgo	3.49	0.21	0.09	0.33	0.30	4.42
NFE	12.19	50.19	60.39	70.23	80.34	273.34

B. Performance as compared to projections: FY 2021-22 to 2022-23

(Rs. In Cr.)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2019-20	15.68	6.31	0.00	0.00	4.42	0.74	0.07
2020-21	50.40	26.03				(0.12)	1.24
2021-22	60.48	38.15				1.57	1.30
2022-23	70.56	77.28				0.43	5.11
Total	197.12	147.77	0.00	0.00	4.42	2.62	7.72

C. Cumulative NFE achieved: (Rs. in Cr.)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	6.17	97.78
2020-21	30.90	95.55
2021-22	67.53	95.80
2022-23	139.44	94.36

d. Other Information:

LOA No. & Date	LOA No. SEEPZ-SEZ/EOPPL-SEZ/CPL/25/2018-19/560 dated 25.10.2018
Location of Unit	7 th Floor, Wing B, Congo Building and 1 st Floor, Wing B, Mississippi Building, Embassy Pune TechZone Pvt Ltd.-SEZ, RGIP, Hinjewadi, Pune-411057
Validity of LOA	31.07.2024
Item(s) of manufacture/ Services	IT & ITES
Date of commencement of production	01.08.2019
Execution of BLUT	Rs.19.79 Cr.
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	30.04.2029
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA
Employment for the block period No. of employees as on 31.03.2023	206 (Men-147, Women-59)
Area allotted (in sq.ft.)	24,466 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	118.76 Sq. Ft.
Investment till date	Building
	Plant & Machinery
	NA
	2.74 Crore

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

- The Specified Officer report vide letter dated 28.06.2024 has reported as detailed below:

a. **Export** **From the year 2019-20 to FY 2022-23** **(Rs. In Cr)**

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2019- 2020	6.31	6.28	0.03	
			(+ 00.03)	
			Difference on account of Exchange rate	
2020- 2021	26.03	24.66	1.37	(+ 00.21)
				Difference on account of Exchange rate
				(- 00.70)
				Credit Notes issued
				(+ 01.83)
				Onsite Services
				(+ 00.03)
				DTA Services erroneously added to FOB, the same is reported in DTA Sales
2021- 2022	38.15	38.31	(- 0.16)	
			(+ 00.35)	
			Difference on account of Exchange rate	

			<div>(- 01.10)</div> <div>Credit Notes issued</div> <div>(+ 00.56)</div> <div>Onsite Services</div> <div>(+ 00.03)</div> <div>DTA Services erroneously added to FOB, the same is reported in DTA Sales</div>	
2022-2023	77.28	76.39	<div>0.89</div> <div>(- 01.62)</div> <div>Difference on account of Exchange rate</div> <div>(- 04.30)</div> <div>Credit Notes issued</div> <div>(+ 05.22)</div> <div>Onsite Services</div> <div>(+ 01.59)</div> <div>DTA Services erroneously added to FOB, the same is reported in DTA Sales</div>	

b. Import

- i. (Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis: **From the year 2019-20 to FY 2022-23**

(Rs. In Cr)

Year/Period	Figures as per Revised APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2019-2020	0.74	0.74	0	NA
2020-2021	(-0.12)	(-0.12)	0	Intra SEZ Transfer
2021-2022	1.57	0	<div>1.57</div> <div>(+ 01.57)</div>	

			Received in STPI Unit, erroneously reported in APR	
2022-2023	0.43	0.25	0.18	(+ 00.18) Received in STPI Unit, erroneously reported in APR

c. BLUT

(Rs. In Crores)

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) TOTAL Duty value of BLUT Executed Bond Balance	FY. 2019-2020 F. No. SEEPZ-SEZ/EOPPL-SEZ/CPL/25/2018-19/1723 Dated 27-06-2019. Rs. 19.79 Rs. 18.12																						
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise	<table> <tr> <th colspan="3">(Rs. In Cr)</th></tr> <tr> <th rowspan="2">F.Y.</th><th>Goods</th><th rowspan="2">Services</th></tr> <tr> <th>Imp. & Ind.</th></tr> <tr> <td>2019-2020</td><td>0.39</td><td>0.04</td></tr> <tr> <td>2020-2021</td><td>0.01</td><td>0.34</td></tr> <tr> <td>2021-2022</td><td>0</td><td>0.35</td></tr> <tr> <td>2022-2023</td><td>0.10</td><td>0.44</td></tr> <tr> <td>Total</td><td>0.50</td><td>1.17</td></tr> </table>	(Rs. In Cr)			F.Y.	Goods	Services	Imp. & Ind.	2019-2020	0.39	0.04	2020-2021	0.01	0.34	2021-2022	0	0.35	2022-2023	0.10	0.44	Total	0.50	1.17
(Rs. In Cr)																								
F.Y.	Goods	Services																						
	Imp. & Ind.																							
2019-2020	0.39	0.04																						
2020-2021	0.01	0.34																						
2021-2022	0	0.35																						
2022-2023	0.10	0.44																						
Total	0.50	1.17																						
3	Has the Unit procured goods and or services without having sufficient balance in their BLUT. If yes, Month & Year when the BLUT was exhausted Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT	No																						

(d)	Employment made as on date (as on end of block period / year up to which monitoring is being done)	FY 2019-2020 Men: 52 Women: 28 Total: 80 FY 2020-2021 Men: 221 Women: 62 Total: 283 FY 2021-2022
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		Men: 186 Women: 77 Total: 263 FY 2022-2023 Men: 147 Women: 59 Total: 206 The said figures are verified on the basis of information submitted by the SEZ Unit										
(e)	Details of pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2023) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No Foreign Remittance is pending.										
(f)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes										
(g)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	All the Softex Forms has been certified.										
(h)	Whether unit has filed any request for Cancellation of Softex	* Yes 104 Nos. of Softex put up for cancellation										
	<table><tr><th>FY</th><th>Realisable Value</th></tr><tr><td>2020-21</td><td>0.80</td></tr><tr><td>2021-22</td><td>0.82</td></tr><tr><td>2022-23</td><td>12.22**</td></tr><tr><td>Total</td><td>13.84</td></tr></table>	FY	Realisable Value	2020-21	0.80	2021-22	0.82	2022-23	12.22**	Total	13.84	** From the total of 12.22 Cr value, the Softex cancellation for currency change is of 8.52 Cr which will be resubmitted for value 6.36 Cr.
	FY	Realisable Value										
	2020-21	0.80										
	2021-22	0.82										
	2022-23	12.22**										
Total	13.84											
(i)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.	(Rs. In Cr)										
		<table><tr><th>FY</th><th>Sales Value</th></tr><tr><td>2019-20</td><td>2.95</td></tr></table>	FY	Sales Value	2019-20	2.95						
	FY	Sales Value										
2019-20	2.95											
If yes, details thereof (year wise details to be provided)												

		2020-21	19.03
		2021-22	24.67
		2022-23	25.35
		Total	72.00
(k)	Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise? Full details to be provided along with value of assets and duty discharged	No	
(l)	Is the unit sharing any of their 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	
(m)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes	
(n)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes	
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No Request ID is pending for OOC.	
(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	No	

	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	No
(q)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NA

e. ADC's observations:

- The unit in 4th year i.e., FY 2022-23 of 1st block period has achieved export revenue of Rs.147.77 Cr. against the projected export of Rs. 197.12 Cr. i.e., 74.97%. on cumulative basis.
- The unit has achieved positive NFE of Rs. 139.44 Cr. i.e., 94.36% in FY 2022-23 on cumulative basis.
- As per SO report the unit has achieved employment of 206 employees (Men-147, Women-59)
- Further, it is observed from the SO Report that, the unit has made DTA sale as detailed below and received payment in INR.:

(Rs. In Crores)

Financial Year	DTA sales Value
2019-20	2.95
2020-21	19.03
2021-22	24.67
2022-23	25.35
Total	72.00

- Since providing of "Services" in DTA against payment received in INR does not qualify as 'Services' as per definition given in Section 2(z) of the SEZ Act, 2005, The unit has made violation of various provision of SEZ Act / Rules and under Foreign Trade (Development and Regulation) Act, 1992.
- Approval committee may kindly monitor the performance of the Unit for 4 years from 2019-20 to 2022-23 of 1st Block period, in terms of Rule 54 of SEZ Rules, 2006.