

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

AGENDA FOR

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

DATE : 15.10.2024

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
15.10.2024**

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Agenda Item No.	Subject
Agenda Item No. 01 :-	Confirmation of the Minutes of the meeting held on 16.08.2024
Agenda Item No. 02 :-	Action taken report for the Minutes of the meeting held on 16.08.2024
Agenda Item No. 03 :-	Application for approval of leasing out built up space for to vendor for setting up cafeteria facility in SEZ premises Submitted by M/s. EON Kharadi Infrastructure Pvt. Ltd. (Developer).
Agenda Item No. 04 :-	Monitoring of performance for M/s. Citco Group Services(India)LLP
Agenda Item No. 05 :-	Application for approval of Change in Nominee Designated partner and change in contribution in accordance. Submitted by M/s. Citco Group Services(India)LLP

Minutes of the 47th Meeting of the Approval Committee held under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of M/s. EON Kharadi Infrastructure Pvt. Ltd.–Phase-II SEZ, Kharadi, Pune, held on 16.08.2024

1	Name of the SEZ	M/s. EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase II
2	Sector	IT/ITES
3	Meeting No.	47th
4	Date	16.08.2024

Members present:

Sr	Name and Designation (S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Shri Shailesh Rajput, Joint Director of Industries, Pune Region	Nominee of Govt. of Maharashtra
3	Smt. Pranoti Sanjay Sankpal, Asst. Commissioner, IT	Nominee of Income Tax, Pune
4	Shri. Krishnadas Nair FTDO	Nominee of DGFT, Pune
5	Smt. Manisha Binoy, Superintendent	Nominee of Customs, Pune

Special Invitee:

Sr	Name and Designation	Department
1	Shri. Shambhu Dayal Meena Specified Officer	SEEPZ-SEZ, Pune Cluster

Agenda Item No.01: Confirmation of the Minutes of the 46th meeting held on 05.07.2024

After deliberation, the Committee confirmed the minutes of the 46th meeting of Approval Committee held on 05.07.2024

Agenda Item No.02: Monitoring of Performance for M/s. XPO India Shared Services LLP.

After deliberation, the committee noted the performance of the unit for 4 years of 1st block period i.e. FY 2019-20 to 2022-23 during the period FY 2019-20 to 2023-24., in terms of Rule 54 of SEZ Rules, 2006. As detailed below:

- The Unit has achieved export revenue of **Rs. 148.57 Crores** as against the projected export of **Rs. 177.41 Crores** on cumulative basis in FY 2022-23
- The unit has achieved positive NFE of **Rs. 148.27 Crores** i.e., 99.80% on cumulative basis in FY 2022-23.
- The unit has achieved employment of 235 employees (Men-152, Women-83) against the

projected employment of 376.

Further, the committee mentioned that, the unit has achieved low employment ,hence the unit was suggested to generate more employment.

Meeting ended with a vote of thanks to the Chair.

(Dnyaneshwar B. Patil, IAS)
Chairman-cum- Development
Commissioner

ACTION TAKEN REPORT FOR THE APPROVAL COMMITTEE MEETING HELD ON 16.08.2024 IN RESPECT OF M/s. EON KHARADI INFRASTRUCTURE PVT. LTD-SEZ PHASE- II APPROVED ON 18.08.2024

Name of the Unit	Subject	Action Taken
M/s. XPO India Shared Services LLP.	Monitoring of Performance	Approval Letter issued to the unit on 21.08.2024

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a. Proposal:

Proposal dated 09.08.2024 submitted on 23.08.2024 by M/s. EON Kharadi Infrastructure Private Limited, Phase II (Developer), for the leasing out built up space to vendors for setting up their cafeteria facility in the processing area.

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

Approval for leasing out built up space to vendors for setting up their cafeteria facility in processing area, in terms of Rule 11(5) of SEZ Rules, 2006, as detailed below:

Sr. No.	Name of Vendor	Location	Area in Sq.ft.
1.	Ma Nanda Hospitality	Unit No.17 Counter, First Floor	165 Sq.ft
2.	Keshar Dairy Products	Unit No.14, Counter, First Floor	90 Sq.ft
3.	Cuisine	Unit No.8, Counter Ground Floor	165 Sq.ft

c. Relevant provisions:

Rule 11 (5) of SEZ Rules, 2006

“(5) The land or Build up space in the processing area or Free Trade and Warehousing Zone shall be given on lease only to the entrepreneurs holding valid Letter of Approval issued under Rule 19 and [the lease period shall not be less than five years but notwithstanding any other condition in the lease deed, the lease rights would cease to exist in case of the expiry or cancellation of the Letter of Approval.]”

PROVIDED that the Developer may, with the prior approval of the Approval Committee, grant on lease land or built-up space, for creating facilities such as canteen, public telephone booths, first aid center, creche and such other facilities as may be required for the exclusive use of the Unit.

d. Other information:

- Formal Letter of Approval No. F.1/26/2016-SEZ Dated 22.02.2017
- Location: Survey No.72, Hissa No. 2/1, MIDC Knowledge Park, EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase-II, Kharadi Pune-411014.
- The Developer has submitted that:
 - They will execute the lease deed with lessee after approval from this office and same may be furnished to this office on demand.
 - The Company will create necessary infrastructure and provide necessary equipment's or any other capital goods which would be required for setting up the aforesaid common facility,

- The lessee would install their own equipment's in the specified lease area. Further, such equipment or any other capital goods will be returned post expiry of the lease tenure and no benefits of customs of GST or any other benefits will be availed by the vendor in procuring the equipment's/ goods.
 - The aforesaid facilities will be used exclusively for the SEZ units.
 - The company will collect GST on rent from the lessee as may be applicable and the same will be remitted to Government of India
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- The Developer has also submitted following documents:
 - Self-Certified copy of the Draft MOU
 - Form B issued to EON SEZ, Phase-I
 - Self-Certified copy of Fire NOC of EON SEZ-Phase-I
 - Copy of floor plan where this facility would be set up

e. **ADC's observations:**

Approval Committee may kindly consider the proposal of the Developer for the leasing out built up space to vendors for setting up their cafeteria facility in the processing area, in terms of Rule 11(5) of SEZ Rules, 2006.

**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. Citco Group Services(India)LLP. an IT/ITES unit located in M/s. EON Kharadi Infrastructure Pvt. Ltd. Phase-II -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 at the time of Setting up of new Unit)
(Rs. In Cr.)**

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	42.25	92.54	141.55	156.63	161.53	594.50
FE outgo	5.05	9.80	14.66	15.32	15.80	60.63
NFE	37.19	82.74	126.89	141.30	145.73	533.86

B. Approved Revised Projections: (1st block Period at the time of addition in location)

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	42.25	130.90	263.27	338.14	351.05	1125.61
FE outgo	5.05	11.90	27.46	33.08	34.34	111.84
NFE	37.19	118.99	235.81	305.07	316.71	1013.77

**C. Performance as compared to projections: FY 2021-22 to 2022-23
(Rs. In Cr.)**

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Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2019-20	42.25	64.47	0.00	0.00	10.22	2.32	0.03
2020-21	130.90	199.29				0.23	0.00
2021-22	263.27	311.81				7.64	11.37
2022-23	338.14	373.97				0.15	26.49
Total	774.56	949.54	0.00	0.00	10.22	10.34	37.89

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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	64.21	99.59%
2020-21	263.25	99.80%
2021-22	262.67	97.76%
2022-23	909.12	95.74%

E. Employment

Projected at the	Revised Projection	Actual as on 31.03.2023
Men - 546	Men -1166	Men -1169
Women -234	Women -494	Women-485
Total 780	Total -1660	Total-1654

d. Other Information:

LOA No. & Date	SEEPZ-SEZ/EKIPL-SEZ/CGSIL/37/2018-19/568 Dated 26.10.2018
Location of Unit	2 nd and 10 th Floor, Tower B, EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase-II, survey No.72, Kharadi, Pune-411014.
Validity of LOA	01.09.2024
Item(s) of manufacture/ Services	IT & ITES
Date of commencement of production	02.09.2019
Execution of BLUT	Rs.42.32 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 Approved projection at the time of setting up of new unit- 780(Men-546, Women-234) Additional projections at the time of addition in location- 880(Men-620, Women-260) Total revised Projections 1660 (Men-1166, Women-494)	1654 (Men-1169, Women-485)
Area allotted (in sq.ft.)	1,42,657 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)	86.24 Sq. Ft.
Investment till date	Building
	Plant & Machinery
	NA
	28.89 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**(Rs. In Crores)**

Year/ Period	Figures reported in APR	Figures as per Softex/ Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)

2019-20	64.47	67.29	(2.82)	Credit Note Raised	Rs.(0.15)
				Exchange rate difference	Rs.(2.67)
				Total	Rs.(2.82)
2020-21	199.29	196.81	2.48	Credit Note Raised	Rs. 0.00
				Exchange rate difference	Rs. 2.48
				Total	Rs. 2.48
2021-22	311.81	309.15	2.66	Credit Note Raised	Rs.(0.25)
				Exchange rate difference	Rs. 2.91
				Total	Rs. 2.66
2022-23	373.97	389.38	(15.41)	Credit Note Raised	Rs.(16.19)
				Exchange rate difference	Rs. 0.78
				Total	Rs. 15.41

B. IMPORT

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

(Rs. In Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)

2019-20	2.32	2.32	0.00	--
2020-21	2.55	0.23	2.32	From the Year 2020-21 Cumulative value of capital goods has been reported in APR as per revised format.
2021-22	10.19	7.64	2.55	
2022-23	10.34	0.15	10.19	

ii. **Raw Material**
Crores)

(Rs. In

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2019-20 To 2022-23	0.00	0.00	0.00	--

(C) BLUT

(Amount in 'Crores')

1	Value of BLUT Executed (Duty foregone) (including for CG/Raw Material/ Services)	Date of Acceptance		BLUT Amount
		21.02.2019		22.89
		17.03.2020		19.43
		Total		42.32
		TOTAL value of BLUT Executed		
2	Total Duty Foregone on goods & services procured	FY	Goods Imported &	Services Imported &

		Indigenous	Indigenous
	Category Wise:	19-20	5.20
		20-21	2.57
	Year Wise:	21-22	12.03
		22-23	5.08
		Total	24.88
(d)	Employment made as on date (31.03.2023) (as on end of block period/ year up to which monitoring is being done)	Men: 1169 Women: 485 Total No Employment :1654 The same has been verified from their muster roll.	
(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 as on 31.03.2023	
(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.	No	
(g)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	All the Softex Forms till March, 2023 has been certified,	
(h)	Whether unit has filed any request for Cancellation of softex	Yes. They have processed Following Request ID's for Cancelation 1. 142400228003	

		2. 142400227981 3. 142400228062
(i)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(j)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	NA
(k)	Has the unit cleared any Capital Goods procured duty free in DTA against Payment of Duty, or otherwise? Full details to be provided along with value of assets and duty discharged	NO
(l)	Is the unit sharing any of their infrastructure with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC/DC office, the date of UAC/ Approval letter to be indicated	No
(m)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	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:	Yes

	If no, details thereof	
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(p)	<p>Has the unit set up any cafeteria/ canteen/ food court in unit premises.</p> <p>If yes, whether permission from UAC/DC office has been issued, or otherwise.</p> <p>Whether unit has availed any duty paid goods/services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty/ tax benefit availed? details to be given including amount of duty/ tax recovered or yet to be recovered</p>	They have set-up only dry pantry with no cooking facility. Also, they are in process to regularize 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.	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. 949.54 Cr. against the projected export of Rs. 774.56 Cr. i.e., 122.59 % on cumulative basis.
- The unit has achieved positive NFE of Rs. 909.12 Cr. i.e., 95.74% in FY 2022-23 on cumulative basis.
- As per SO report the unit has generated employment of 1654 employees (Men-1169, Women-485) employees against the projected employment of 1660
- 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.

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

**AGENDA NOTE FOR CONSIDERATION OF APPROVAL
COMMITTEE**

a. Proposal: -

Proposal dated 22.08.2024, submitted on 29.08.2024 by M/s. Citco Group Services(India) LLP., an IT/ITES unit located in EON Kharadi Infrastructure Pvt. Ltd-SEZ Phase-II for Change in Nominee Designated partner and change in capital contribution.

b. Specific Issue on which decision of Approval Committee is

required: -Approval of the Committee for Change in Nominee Designated partner and change in capital contribution, in terms of Instruction No. 109 dated 18.10.2021, as detailed below:

Before change in the Nominee Designated Partner and capital contribution as detailed below:

Sr. no	Previous Nominee Designated Partner and capital contribution				
	Name of the Designated Partner to LLP	Through Nominee Designated Partner	Appointment/ Resignation Date	Contribution (Amt in Rs)	Capital Contribution Percentage
1.	Citco International Support Services Limited Address: Nexus way, 2 nd Floor, 1-1205 grand Cayman, Cayman Island	Name: Nicholas James Braham	Appointment Date: 01-Oct-2018 Cessation date:04 Jan 2023	25,96,17,922	99.90%
2.	Citco Shared Services Pvt. Ltd. Address: 2 nd Floor, Phase-2, Tower 2, Raiskaran Tech Park, Andheri Kurla Road, Saki Naka, Andheri(East) Mumbai,400072	Name: Girish Iyer	Appointment Date 01-Oct-2018 Cessation Date: 30-Oct-2023	2,59,878	0.10%

After change in the Nominee Designated Partner and capital contribution as detailed below:

Sr. no Proposed Nominee Designated Partner and capital contribution					
	Name of the Designated Partner to LLP	Through Nominee Designated Partner	Appointment Date	Contribution (Amt in Rs)	Capital Contribution Percentage
1.	Citco International Support Services Limited Address: Nexus way, 2 nd Floor, Camana Bay, KY-1-1205 Grand Cayman, Cayman Island	Name: 1) Glenn Hassett 2) Laura Davey	01-Nov-2021 04-Jan-2023	34,04,93,677	99.9%
2.	Citco Shared Services(India)Pvt.Ltd Address: 2 nd Floor, Phase-2, tower 2, Raiskaran Tech Park, Andheri Kurla road, Saki Naka, Andheri (East) Mumbai,400072	Name: 1) Amit Verma 2) Mahesh Subhash Inamdar	01-Nov-2021 19-Feb-2024	3,38,360	0.10%

Condonation of delay in submission of an application:

The Unit has informed that, they have not submitted the prior intimation at this office as required under instruction no.109 of MOC&I as previously it was inadvertently missed out from their end with respect to change in contribution whereas with respect to change in nominee designated partners there was no clarity to unit considering rule 22 of SEZ rule,2016 and instruction no.89 of MOC&I, Unit didn't submit intimation with respect to change in designated partner. Considering the above, they request to this office to condone the delay in submission of intimation of change in contribution and Nominee Designated Partner.

Summary of Change in capital contribution are as below:

Change in Contribution

Details of Original Agreement dated 1st October,2018 for change in contribution as mentioned below as per form F:					
Sr. No.	Name of Designated Parties of the LLP Agreement	Through Nominee Designated Partners(Names)	Date of appointment	Capital Contribution (Amt in Rs.)	Capital Contribution percentage
1.	Name of 1 st	Nicholas James Braham	01-Oct-2018	25,96,17,922	99.90%

	Partner Citco International Support Services Limited				
2.	Name of 2 nd Partner Citco Shared Services(India) Pvt. Ltd.	Girish Iyer	01-Oct-2018	2,59,878	0.10%
TOTAL				25,98,77,800	100%

Details of Original Agreement dated 11th October,2018 for Change in Contribution

Sr. No.	Name of Designated Parties of the LLP Agreement	Through Nominee Designated Partners(Names)	Date of appointment	Capital Contribution (Amt in Rs.)	Capital Contribution percentage
1.	Name of 1 st Partner Citco International Support Services Limited	Nicholas James Braham	01-Oct-2018	34,96,50,000	99.90%
2.	Name of 2 nd Partner Citco Shared Services(India) Pvt. Ltd.	Girish Iyer	01-Oct-2018	3,50,000	0.10%
TOTAL				35,00,00,000	100%

Details of Original Agreement dated 16th January,2020 for Addition in Contribution

Sr. No.	Name of Designated Parties of the LLP Agreement	Through Nominee Designated Partners(Names)	Date of appointment	Capital Contribution (Amt in Rs.)	Capital Contribution percentage
1.	Name of 1 st Partner Citco International Support Services Limited	Nicholas James Braham	01-Oct-2018	47,45,25,000	99.90%
2.	Name of 2 nd Partner Citco Shared Services(India) Pvt. Ltd.	Girish Iyer	01-Oct-2018	4,75,000	0.10%
TOTAL				47,50,00,000	100%

Details of Original Agreement dated 24-Feb-2021 for Reduction in Contribution					
Sr. No.	Name of Designated Parties of the LLP Agreement	Through Nominee Designated Partners (Names)	Date of appointment	Capital Contribution (Amt in Rs.)	Capital Contribution percentage
1.	Name of 1 st Partner Citco International Support Services Limited	Nicholas James Braham	01-Oct-2018	34,04,93,677	99.90%
2.	Name of 2 nd Partner Citco Shared Services(India) Pvt. Ltd.	Girish Iyer	01-Oct-2018	3,38,360	0.10%
TOTAL				34,08,32,037	100%

c. Relevant provisions: -

As per para (i) of Instruction no. 109, dated 18.10.2021,

“Reorganization including change of name, Change of Shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, Change of Directors, etc. may be undertaken by the Unit Approval Committee (UAC) concerned subject to the condition that the Developer/Co-developer/ Unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-Developer/Unit shall remain unchanged on such reorganization.” ...

d. Other Information: -

e. M/s. Citco Group Services(India)LLP.is granted LOA No. SEEPZ-SEZ/EKIPL-SEZ/CGSIL/37/2018-19/568 Dated 26.10.2018 is located at 2nd and 10th Floor, Tower B, EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase-II, survey No.72, Kharadi, Pune-411014.

- DCP: 02.09.2019
- LOA valid till: 01.09.2024
- The Unit has submitted following documents

1. Copy of resolution for appointment and resignation on Nominee Designated Partner
2. Form-3 for change in contribution
3. Form-4 for change in Nominee Designated Partners along with its challan

4. Copy of all Letter of Approval
5. CA certified List of Designated Partners and Contribution before and after Change in the Nominee Designated Partner
6. Copy of Initial LLP Agreement
7. Copy of All supplementary LLP agreement for change in Nominee Designated Partner
8. Copy of Undertaking terms of Instruction No109
9. Copy of undertaking regarding personal liability arising, if any against the designated partner.

ADC's Observation:

- Approval Committee may kindly consider the proposal of the unit for change in Nominee Designated Partner and Change in contribution, in terms of Instruction no. 109 issued by MOC&I.
