

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

अंधेरी (पूर्व), मुंबई
ANDHERI (EAST), MUMBAI.

कार्यसूची के लिए
AGENDA FOR

मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड के आईटी/आईटीईएस के लिए क्षेत्र विशिष्ट विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक

**MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC
SPECIAL ECONOMIC ZONE FOR IT/ITES OF M/s. CAPGEMINI
TECHNOLOGY SERVICES INDIA LIMITED.**

स्थल : सम्मेलन कक्ष, दूसरी मंजिल, विकास आयुक्त का कार्यालय, सीपज़-सेज़,
अंधेरी (पूर्व), मुंबई
VENUE : Conference Hall, 2nd Floor, the Office of the Development
Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai.
दिनांक : सोमवार, 25 नवंबर, 2024
DATE : Monday, 25th November, 2024
समय : अपराह्न 03:30 बजे
TIME : 03:30 P.M.

सोमवार, 25 नवंबर, 2024 को विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड - सेज़ के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M/s. Capgemini Technology Services India Limited - SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on Monday, 25th November, 2024.

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कार्यसूची मद सं. 02 Agenda Item No. 02	एफएसआर-02 - मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड के वित्तीय वर्ष 2019-20 से वित्तीय वर्ष 2023-24 के लिए प्रदर्शन की निगरानी। FSR-02 - Monitoring performance for the FY 2019-20 to FY 2023-24 of M/s. Capgemini Technology Services India Limited.	7 to 45
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<p>कार्यसूची मद सं. 05 Agenda Item No. 05</p>	<p>एफएसआर-05 - मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड के वित्त वर्ष 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR-05 - Monitoring performance for the FY 2023-24 of M/s. Capgemini Technology Services India Limited.</p>	<p>98 to 110</p>
<p>कार्यसूची मद सं. 06 Agenda Item No. 06</p>	<p>एफएसआर-06 - मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड के वित्त वर्ष 2020-21 (प्रथम ब्लॉक) और वित्त वर्ष 2021-22 से वित्त वर्ष 2023-24 (द्वितीय ब्लॉक) के लिए प्रदर्शन की निगरानी।</p> <p>FSR-06 - Monitoring performance for the FY 2020-21 (1st Block) and FY 2021-22 to FY 2023-24 (2nd Block) of M/s. Capgemini Technology Services India Limited.</p>	<p>111 to 142</p>
<p>कार्यसूची मद सं. 07 Agenda Item No. 07</p>	<p>एफएसआर-07 - मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड के वित्त वर्ष 2020-21 (प्रथम ब्लॉक) और वित्त वर्ष 2021-22 से वित्त वर्ष 2023-24 (द्वितीय ब्लॉक) के लिए प्रदर्शन की निगरानी।</p> <p>FSR-07 - Monitoring performance for the FY 2020-21 (1st Block) and FY 2021-22 to FY 2023-24 (2nd Block) of M/s. Capgemini Technology Services India Limited.</p>	<p>143 to 175</p>
<p>कार्यसूची मद सं. 08 Agenda Item No. 08</p>	<p>मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड-सेज़ में स्थित मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड की यूनिट-1 के एलओए के साथ 06 मौजूदा यूनिट यानी यूनिट-2, 3, 4, 5 और 6 के एलओए के विलय के लिए आवेदन।</p> <p>Application for Merger of LOAs of 06 existing units i.e. Unit-2, 3, 4, 5 and 6 with LOA of unit-1 of M/s. Capgemini Technology Services India Limited located at M/s. Capgemini Technology Services India Limited-SEZ.</p>	<p>176 to 275</p>

विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में 28.10.2024 को द्वितीय तल, सीपज़ सेवा केंद्र, सीपज़-सेज़, मुंबई में आयोजित मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड - सेज़, पवई, मुंबई के बहु क्षेत्र विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की 36वीं बैठक का कार्यवृत्त

Minutes of 36th Meeting of the Approval Committee for Multi Sector Special Economic Zone of M/s. Capgemini Technology Services India Limited - SEZ, at Powai, Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 28.10.2024, at Second Floor SEEPZ Service Centre, SEEPZ SEZ, Mumbai.

1. सेज़ का नाम : मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड – सेज़
Name of the SEZ : M/s. Capgemini Technology Services India Limited - SEZ
2. सेक्टर : आईटी/आईटीईएस
Sector : IT/ITES
3. मीटिंग नंबर : 36वीं
Meeting no : 36th
4. दिनांक : 28.10.2024
Date : 28.10.2024

उपस्थित सदस्य/Members Present:

क्रमांक Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्री सी. पी. एस. चौहान Shri. C. P. S. Chauhan	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीपज़-सेज़ SEEPZ-SEZ
2	श्री लीडर पणिक्कर Shri. Leider Panicker	संयुक्त आयुक्त आयकर Joint Commissioner Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामिती Nominee of Commissioner of Income Tax office, Mumbai
3	श्री हिमांशु धर पांडे Shri. Himanshu Dhar Pandey	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai
4	श्री विलास कामतकर Shri. Vilaas Kamatkar	अधिकारी (उद्योग) Officer (Industries)	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती Nominee of DC Industries, Government of Maharashtra
5	श्रीमती मीरा रामकृष्ण Smt. Meera Ramkrishan	सहायक आयुक्त, सीमा शुल्क Asstt. Commissioner of Customs	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामिती Nominee of Commissioner of Customs, General, Air Cargo, Sahar
6	डॉ. प्रसाद वरवंटकर Dr. Prasad Varwantkar	उप विकास आयुक्त, Dy. Development Commissioner, SEEPZ-SEZ तथा विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज़ SEEPZ-SEZ तथा कैपजेमिनी-सेज़ Capgemini-SEZ

श्री हनीश राठी, एडीसी (न्यू सेज़), श्रीमती रेखा नायर, एडीसी (न्यू सेज़) और श्री जी. एस. भंडारी, एडीसी (न्यू सेज़) बैठक में सहायता और सुचारू संचालन के लिए शामिल हुए

Shri. Hanish Rathi, ADC (New SEZ), Smt. Rekha Nair, ADC (New SEZ) and Shri. G.S. Bhandari, ADC (New SEZ) also attended for assistance and smooth functioning of the meeting.

कार्यसूची मद संख्या 01 : दिनांक 31.05.2024 को आयोजित 35वीं बैठक के कार्यवृत्त की पुष्टि

दिनांक 31.05.2024 को आयोजित 35वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई

कार्यसूची मद संख्या 02 : वित्त वर्ष 2019-20 से वित्त वर्ष 2023-24 के लिए यूनिट मेसर्स कैपजेमिनी आईटी सॉल्यूशंस इंडिया प्राइवेट लिमिटेड के प्रदर्शन की निगरानी करना (LOA No: SEEPZ/NEWSEZ/CAPGEMINI-SEZ/05/2019-20/20562 Dtd: 17.10.2019) (Original LOA)

वर्ष 2019-20 से 2023-24 के लिए वार्षिक निष्पादन रिपोर्ट इकाई द्वारा प्रस्तुत की गई इकाई ने 2019-20 से 2023-24 के दौरान संचयी आधार पर 8142.10 लाख रुपये का सकारात्मक एनएफई हासिल किया है

निर्णय:- विचार-विमर्श के बाद समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार मेसर्स कैपजेमिनी आईटी सॉल्यूशंस इंडिया प्राइवेट लिमिटेड (कैपजेमिनी-एसईजेड) के प्रदर्शन को नोट किया

साथ ही विनिर्दिष्ट अधिकारी, फेस्टस-एसईजेड को यह सत्यापित करने का निर्देश दिया गया कि डीएसपीएफ पर लाभ लिया गया है या नहीं और डीएसपीएफ भरने में देरी का औचित्य भी मांगा गया

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई

Agenda Item No. 01: Confirmation of Minutes of the 35th meeting held on 31.05.2024.

The Minutes of the 35th Meeting held on 31.05.2024 were confirmed with consensus.

Agenda Item No 02: Monitoring Performance of the unit M/s. Capgemini IT Solutions India Private Limited for the FY 2019-20 to FY 2023-24. (LOA No: SEEPZ/NEWSEZ/CAPGEMINI-SEZ/05/2019-20/20562 Dtd: 17.10.2019) (Original LOA)

The Annual Performance Report for the years 2019-20 to 2023-24 was submitted by the unit. The unit has achieved positive NFE of Rs. 8142.10 Lacs on cumulative basis during the 2019-20 to 2023-24.

Decision:- After deliberation the Committee Noted the performance of M/s. Capgemini IT Solutions India Private Limited (Capgemini-SEZ) in terms of Rule 54 of SEZ Rules, 2006.

Also Specified Officer, Festus-SEZ was directed to verify that, whether benefits are taken on DSPF or not and also Seek justification on delay in filling in DSPF.

Meeting ended with the vote of thanks to the Chair.

(ज्ञानेश्वर पाटील, आईएसएस)
अध्यक्ष-सह-विकास आयुक्त,
सीपज़-सेज़

Digitally signed by Dnyaneshwar Bhalchandra Patil
Date: 2024.11.06 14:54:18 IST

दिनांक 28.10.2024 को आयोजित यूएसी बैठक के लिए की गई कार्रवाई Action taken for the UAC Meeting held on 28.10.2024			
सेज़ का नाम/ Name of SEZ	इकाई का नाम/ Name of Unit	विषय/ Subject	की गई कार्रवाई/ Action Taken
Capgemini- SEZ	M/s. Capgemini IT Solutions India Private Limited	Monitoring Performance of the unit M/s. Capgemini IT Solutions India Private Limited for the FY 2019-20 to FY 2023-24.	Noted.

FINAL SCRUTINY REPORT 02/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- 6th, 7th & 8th Floors, Building No.5 Plot No. IT-5, M/s. Capgemini Technology Services India Limited-SEZ, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai -400708

Block period: - 2019-20 to 2023-24 (2nd Block)

Financial Year: - 2019-20 to 2023-24 (1st to 5th Year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2014-15 to 2018-19 (1st Block) was placed in the 49th Meeting of the Approval Committee held on 02.01.2020, wherein the Committee noted the performance of the unit for the years 2014-15 to 2018-19, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	28796.00	30236.00	31747.00	33335.00	35002.00	159116.00
FE Outgo	2140.00	2012.00	2087.00	2367.00	2250.00	10856.00
NFE	26656.00	28224.00	29660.00	30968.00	32752.00	148260.00

(II) Performance as compared to projections for the period 2019-20 to 2022-23.

(Rs. In Lakhs)

Year	Projected	Export	F.E. OUTGO						
		Actual (As per APR)	Raw Material (Goods/Services)			C.G. import			Other outflow
			Projected	Actual (As per APR)	As per NSDL Data	Projected	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2019-20	28796.00	24088.74	0.00	0.00	0.00	2140.00	295.63	295.63	7.82
2020-21	30236.00	13446.37	0.00	0.00	0.00	2012.00	912.00	912.00	17.97
2021-22	31747.00	16895.49	0.00	0.00	0.00	2087.00	0.00	0.00	24.50
2022-23	33335.00	17798.12	0.00	0.00	0.00	2367.00	0.00	23.42	0.00
2023-24	35002.00	18384.11	0.00	0.00	0.00	2250.00	100.66	99.06	0.00
Total	159116.00	90612.83	0.00	0.00	0.00	10856.00	1308.29	1330.11	50.29

(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24.
(Rs. in Lakhs)

(A) Cumulative NFE achieved as per APR

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Coloumn 9)	Cumulative % NFE Achieved
2019-20	26656.00	23927.15	89.77 %
2020-21	54880.00	37110.58	67.62 %
2021-22	84540.00	53736.60	63.57 %
2022-23	115508.00	71289.75	61.71 %
2023-24	148262.00	89418.83	60.31 %

(B) NFE for scrutiny period:-

(Rs. in Lakhs)

Year	FOB value of export	FE Outgo	Calculated NFE (As per Scrutiny)	Cumulative NFE (As per APR)	Projected NFE
As per APR FY 2019-20	24088.74	161.59	23,927.15	23,927.15	26656.00
As per APR FY 2020-21	13446.37	262.94	13,183.43	37,110.58	28224.00
As per APR FY 2021-22	16895.49	269.47	16,626.02	53,736.60	29660.00
As per APR FY 2022-23	17798.12	244.97	17,553.15	71,289.75	30968.00
As per APR FY 2023-24	18384.11	255.04	18,129.07	89,418.82	32752.00

(ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2014-2015	425.84	42.58
2015-2016	326.58	32.66
2016-2017	46.37	4.64
2017-2018	89.26	8.93
2018-2019	354.00	35.40
2019-2020	295.63	29.56
2020-2021	912.00	91.20

2021-2022	-	-
2022-2023	-	-
2023-2024	100.66	10.07
Total	2,550.34	91.20

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	1. SEEPZ-SEZ/NEW-SEZ/GIGAPLEX - THANE/02/2014-15/12576, DATED 20.10.2014 (Original LOA) 2. SEEPZ-SEZ/NEW-SEZ/GIGAPLEX - THANE/02/2014-15/12576/01856, DATED 28.01.2020 (Renewal)					
Validity of LOA	28.12.2024					
Item(s) of manufacture/ Services	Development of Computer Software, Information Technology and Information Technology Enabled Services					
Date of commencement of production	29.12.2014					
Execution of BLUT	Yes					
Pending CRA Objection, if any	Yes, CRA Objection AM No. 12 - 'Improper monitoring of SEZ Units shown in the SEZ Online system' is pending. This office vide letter dated 16.06.2022 submitted the inferences for reference and requested to convey CRA to drop the audit para and Letter dated 11.11.2024 issued to SO (Audit) to update the current status i.r.o. the said para to this office at the earliest.					
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No.					
No. of employees: As below						
Year	Project ed Men	Projected Women	Men	Women	Total	Average %
2019-20	945	541	318	156	474	31.90%
2020-21			318	156	474	31.90%
2021-22			615	516	1131	76.11%
2022-23			494	485	979	65.88%
2023-24			568	508	1076	72.41%

Area allotted (in sq. ft.)		82988 Sq. Ft.				
		(Area Sq. Ft./No. of Employees)				
Area available for each employee per sq.ft. basis (area / no. of employees)		2019-20	2020-21	2021-22	2022-23	2023-24
		175.08	175.08	73.38	84.77	77.13
Investment till date (Rs. In Lakhs)	Building	2019-20	2020-21	2021-22	2022-23	2023-24
	Plant & Machinery	0.00	0.00	0.00	0.00	0.00
	TOTAL	2403.98	3315.92	3319.81	3326.34	3428.43
Per Sq. ft. Export during the FY (APR export/per sq. ft*Lakhs)		2019-20	2020-21	2021-22	2022-23	2023-24
		29,026.77	16,202.79	20,358.96	21,446.62	22,152.73
Quantity and value of goods exported under Rule 34 (unutilized goods)		N.A.	N.A.	N.A.	N.A.	N.A.
Value Addition during the monitoring period		N.A.	N.A.	N.A.	N.A.	N.A.
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.		2019-20	2020-21	2021-22	2022-23	2023-24
		23.10.2020	11.11.2021	23.09.2022	27.09.2023	22.08.2024
		*As per letter dated 29.06.2021 of MoC&I, SEZ Division, instructed that Filing of Annual Performance Reports (APR) by SEZ units extended to till 31 st December, 2021.				

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex Data	Difference if any	Reason for Difference/Remark
2019 - 20	24088.74	21226.42	2862.32	Unit have provided Onsite Services to our there overseas entities for Rs. 3037.43 Lakhs. Also they raised Credit Note for Rs. (545.61) Lakhs and Balance difference of Rs. 370.51 Lakh is due to adjustment of invoices from there books of accounts.
2020 - 21	13446.37	13599.61	(153.24)	Unit have raised Credit Note for Rs. (157.67) Lakhs and Balance difference of Rs. 4.43 Lakh is due to Exchange rate of books of account. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.

2021 - 22	16895.49	16895.59	(0.10)	Difference of Rs. (0.10) Lakh is due to Exchange rate of variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.
2022 - 23	17798.12	17806.98	(8.86)	Difference of Rs. (8.86) Lakh is due to Exchange rate of variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.
2023 - 24	18384.11	18384.11	(0.08)	Difference of Rs. (0.08) Lakh is due to Exchange Rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.

(b) **IMPORT (RM** including procurement done on IUT (from SEZ) basis.
(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2019-20	0.00	0.00	-	-
2020-21	0.00	0.00	-	-
2021-22	0.00	0.00	-	-
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-

(c) **IMPORT (Captial Goods** including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019 - 20	1537.74	295.63	1242.11	Unit have consider the cumulative amount for the capital goods as mentioned year.
2020 - 21	2449.68	912.00	1537.68	
2021 - 22	2449.68	0.00	2449.68	
2022 - 23	2449.68	23.42	2426.26	
2023 - 24	2550.34	99.06	2451.28	

(F) Bond cum Legal Undertaking (BLUT)**(Rs. In Lakhs)**

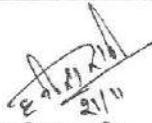
Year		2019-20	2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	1,633.00				
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	376.00	1,494.63	1,003.53	887.43	574.69
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-	-	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	514.37	491.09	116.10	312.74	18.09
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	1,494.63	1,003.53	887.43	574.69	556.60

		2019-20	2020-21	2021-22	2022-23	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No	No	No	No	No
(H) (a)	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	Yes	Yes	Yes	Yes
(b)	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.				
(c)	Whether unit has filed any request for Cancellation of Softex	No	No	No	No	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against	No	No	No	No	No

	payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)					
(J)	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	Yes, As per Unit submission, They had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022.				
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No, They have not submitted all DSPF however It's under process of submission and we will complete further Customs endorsement procedure at the earliest.				
(L)	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	Yes	Yes	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No	No	No	No	No
(N)	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 free 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, As SEZ Developer had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai. No, They have not availed any duty exemption for setting up such facility.				
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No	No	No	No	No

Findings

1.	This is 5 years performance scrutiny (2019-20 to 2023-24) of the 2nd block period.
2.	The unit has achieved export revenue of Rs. 24088.74/- Lakhs as against projected export of Rs. 28796.00/- i.e. 83.65% during the period for FY 2019-20.
3.	The unit has achieved export revenue of Rs. 13446.37/- Lakhs as against projected export of Rs. 30236.00/- i.e. 44.47 % during the period for FY 2020-21.
4.	The unit has achieved export revenue of Rs. 16895.49/- Lakhs as against projected export of Rs. 31747/- i.e. 53.22% during the period for FY 2021-22.
5.	The unit has achieved export revenue of Rs. 17798.12/- Lakhs as against projected export of Rs. 33335/- i.e. 53.39% during the period for FY 2022-23.
4.	The unit has achieved export revenue of Rs. 18384.11/- Lakhs as against projected export of Rs. 35002/- i.e. 52.52% during the period for FY 2023-24.
5.	There were discrepancy in amortised Capital goods value which is corrected the scrutiny period.
6.	Cumulative Net Foreign Exchange Rs. 23927.15/- lakh is positive for FY 2019-20.
7.	Cumulative Net Foreign Exchange Rs. 37110.58/- lakh is positive for FY 2020-21.
8.	Cumulative Net Foreign Exchange Rs. 53736.60/- lakh is positive for FY 2021-22.
9.	Cumulative Net Foreign Exchange Rs. 71289.75/- lakh is positive for FY 2022-23.
10.	Cumulative Net Foreign Exchange Rs. 89418.83/- lakh is positive for FY 2023-24.
11.	There is a CRA Objection AM No. 12 - 'Improper monitoring of SEZ Units shown in the SEZ Online system' is pending. This office vide letter dated 16.06.2022 submitted the inferences for reference and requested to convey CRA to drop the audit para and Letter dated 11.11.2024 issued to SO (Audit) to update the current status i.r.o. the said para to this office at the earliest.
12.	There is no SCN is pending.
13.	The APR for the FY 2019-20 to 2023-24 has filed withing prescribed time.


21/11

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Annexure - 1- IN31

Calculation of Year-wise Proportionate Amortized Value

Year	CG Imp. 4B(v)	Amortized Value	Calculation of Proportionate Amortized Value										
			2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2014-2015	425.84	42.58	42.58	42.58	42.58	42.58	42.58	42.58	42.58	42.58	42.58	42.58	42.58
2015-2016	326.58	32.66		32.66	32.66	32.66	32.66	32.66	32.66	32.66	32.66	32.66	32.66
2016-2017	46.37	4.64			4.64	4.64	4.64	4.64	4.64	4.64	4.64	4.64	4.64
2017-2018	89.26	8.93				8.93	8.93	8.93	8.93	8.93	8.93	8.93	8.93
2018-2019	354.00	35.40					35.40	35.40	35.40	35.40	35.40	35.40	35.40
2019-2020	295.63	29.56						29.56	29.56	29.56	29.56	29.56	29.56
2020-2021	912.00	91.20							91.20	91.20	91.20	91.20	91.20
2021-2022	-	-								-	-	-	-
2022-2023	-	-								-	-	-	-
2023-2024	100.66	10.07											10.07
Total	2,550.34	91.20	42.58	75.24	79.88	88.81	124.21	153.77	244.97	244.97	244.97	244.97	255.04

FINAL SCRUTINY REPORT 03/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Plot No. IT-3 & IT-4, Capgemini Technology Services India Limited-SEZ, Block-VI, Floor No. 6th to 12th, Airoli Knowledge Park, MIDC Airoli, Navi Mumbai, Maharashtra-400708

Block period: - 2018-19 to 2022-23 (1st Block) &

Block period: - 2023-24 to 2027-28 (2nd Block)

Financial Year: - 2022-23 (5th Year) & 2023-24 (1st Year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 to 2021-22 (1st Block) was placed in the 32nd Meeting of the Approval Committee held on 23.08.2023, wherein the Committee **noted** the performance of the unit for the years 2018-19 to 2021-22, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A) (I) : Observation on APR

(a) APPROVED Projections of 1st block period;

(Rs. In Lakhs)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB value of export	16949.00	60061.00	82051.00	85716.00	85716.00	3,30,493.00
FE Outgo	4525.00	8533.00	10732.00	11733.00	12233.00	47,756.00
NFE	12424.00	51528.00	71319.00	73983.00	73484.00	2,82,738.00

(b) APPROVED Projections of 2nd block period;

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of export	86401.00	88993.00	91663.00	94412.00	97245.00	4,58,714.00
FE Outgo	5120.00	5050.00	5283.00	5321.00	5362.00	26,136.00
NFE	81281.00	83943.00	86380.00	89091.00	91883.00	4,32,578.00

(II) Performance as compared to projections for the period 2022-23 to 2022-23.

(Rs. In Lakhs)

Year	Projected	Export Actual (As per APR)	F.E. OUTGO						
			Raw Material (Goods/Services)			C.G. import			Other outflow
			Projected	Actual (As per APR)	As per NSDL Data	Projected	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2022-23	85716.00	78546.12	0.00	0.00	0.00	12233.00	499.00	499.00	26.08
2023-24	86401.00	98033.18	0.00	0.00	0.00	5120.00	573.22	573.22	28.59
Total	172117.00	176579.30	0.00	0.00	0.00	17353.00	1072.22	1072.22	54.67

(III) Cumulative NFE achieved during the block period 1st and 2nd 2022-23 to 2023-24.

(A) Cumulative NFE achieved as per APR

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Coloumn 9)	Cumulative % NFE Achieved
2022-23	282738.00	210765.00	75.54 %
2023-24	81281.00	97488.52	119.94 %

(B) NFE for scrutiny period for 1st block :-

(Rs. in Lakhs)

Year	FOB value of export	FE Outgo	Calculated NFE (As per Scrutiny)	Cumulative NFE (As per NFE)	Projected NFE
As per APR FY 2022-23	78,546.12	487.63	78,058.49	2,10,765.65	2,82,738.0
NFE for scrutiny period for 2nd block					
As per APR FY 2023-24	98033.18	544.67	97,488.51	97,488.51	81,281.00

ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2018-2019	704.38	70.44
2019-2020	887.38	88.74
2020-2021	998.94	99.89
2021-2022	2,021.76	202.18
2022-2023	2.97	0.30
2023-2024	545.25	54.53
Total	5,160.68	516.08

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	1. SEEPZ- SEZ/NEWSEZ/ CTSIL-CAPGEMINI/03/2017-18/05679, DATED 06.03.2018 (Original LOA) 2. SEEPZ-SEZ/NEWSEZ/ CTSIL-CAPGEMINI/03/2017-18/ 03036, DATED 17.10.2023 (Renewal)
Validity of LOA	14.06.2028
Item(s) of manufacture/ Services	Software Development & Information Technology & Information Technology Enabled Services.

Date of commencement of production	15.06.2018					
Execution of BLUT	Yes					
Pending CRA Objection, if any	NA					
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No.					
No. of employees: As below						
	Projected Men	Projected Women	Men	Women	Total	Average %
2022-23	2928	2010	2928	4062	6990	141.56%
2023-24			2010	3167	5177	104.84%
Area allotted (in sq. ft.)	485440 Sq. Ft.					
	(Area Sq. Ft. / No. of employees)					
Area available for each employee per sq.ft. basis (area / no. of employees)	22-23	23-24				
	69.45	93.77				
Investment till date (Rs. In Lakhs)	Building	22-23	23-24			
	Plant & Machinery	544.07	544.07			
	TOTAL	6506.87	7322.51			
		7050.94	7866.58			
Per Sq. ft. Export during the FY (APR export/per sq. ft*Lakhs)	22-23	23-24				
Quantity and value of goods exported under Rule 34 (unutilized goods)	16180.4	16180.4				
Value Addition during the monitoring period	NA	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.	2022-23	2023-24				
	13.09.2023	22.08.2024				

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex Data	Difference if any	Reason for Difference/Remark
2022 - 23	78546.12	78585.27	(39.16)	Unit has informed that, they have raised Credit Note for Rs. (39.16) Lakhs was raised. Due to this difference occurred

2023 - 24	98033.18	98034.60	1.42	Difference of Rs. 1.42 Lakhs is due to Exchange Rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.
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(b) **IMPORT (RM** including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-

(c) **IMPORT (Captial Goods** including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022 - 23	4615.42	499.00	4116.42	Unit have not considered the BOE No.100047 Dated. 03.06.2022 as this is confirmed that Bill of Entry is duty paid and the same is not consider in APR. Also, they consider only pure import of value Rs. 2.97 Lakhs in APR FY 2022-23 Rest difference has occurred due to consideration of cumulative amount.
2023 - 24	5160.67	573.22	4587.45	Unit have clarify that In Para B (i) of FY 2023-24 they shown F.Y. 2022-23, cumulative figure of import i.e., Rs. 4615.42 Lakhs of (F.Y. 2022-23) + 15.88 lakhs Assessable Value of (F.Y. 2023-24) = 4631.30 Lakhs. In Para B(ii) of FY 2023-24 we shown Import received from STPI of Rs. 577.34 +Zone to Zone Buyer Rs. 9.24 Lakh -Zone to Zone Sell Rs. 37.21 = 529.37 Lakhs Accordingly the value is shown Total (i)+(ii) = 5160.67 Lakhs

(F) **Bond cum Legal Undertaking (BLUT)**

(Rs. In Lakhs)

	Year	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	3925.00	3908.00
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	15855.80	18598.39
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	1182.41	1009.76
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	18598.39	21496.63

		2022-23	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No	No
(H) (a)	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	Yes
(b)	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.	
(c)	Whether unit has filed any request for Cancellation of Softex	No	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No	NO
(J)	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	Yes, As per Unit submission, They had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022.	
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No, They have not submitted all DSPF however It's under process of submission and we will complete further Customs endorsement procedure at the earliest.	
(L)	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	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA	No	No

	procurement on the date of submission of monitoring report		
(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	<p>Yes,</p> <p>As SEZ Developer had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai.</p> <p>No, They have not availed any duty exemption for setting up such facility.</p>	
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No	No

Findings

1.	This is 2 years performance scrutiny (2022-23 to 2023-24) of the 1 st and 2 nd block period.
2.	The unit has achieved export revenue of Rs. 78546.12/- Lakhs as against projected export of Rs. 85716/- i.e. 91.64% during the period for FY 2022-23.
3.	The unit has achieved export revenue of Rs. 98033.18/- Lakhs as against projected export of Rs. 86401/- i.e. 113.46% during the period for FY 2023-24.
4.	There were discrepancy in amortised Capital goods value which is corrected the scrutiny period.
5.	Cumulative Net Foreign Exchange Rs. 210765.00/- lakh is positive for FY 2022-23.
6.	Cumulative Net Foreign Exchange Rs. 97488.52/- lakh is positive for FY 2023-24.
7.	There is no any CRA Objection
8.	There is no SCN is pending.
9.	The APR for the FY 2022-23 to 2023-24 has filed withing prescribed time.



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Annexure - 1- INAS								
Calculation of Year-wise Proportionate Amortized Value								
Year	CG Imp. 4B(v)	Amortized Value	Calculation of Proportionate Amortized Value					
			2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
			10%	10%	10%	10%	10%	10%
2018-2019	704.38	70.44	70.44	70.44	70.44	70.44	70.44	70.44
2019-2020	887.38	88.74		88.74	88.74	88.74	88.74	88.74
2020-2021	998.94	99.89			99.89	99.89	99.89	99.89
2021-2022	2,021.76	202.18				202.18	202.18	202.18
2022-2023	2.97	0.30					0.30	0.30
2023-2024	545.25	54.53						54.53
Total	5,160.68	516.08	70.44	159.18	259.07	461.25	461.55	516.08

FINAL SCRUTINY REPORT 04/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Plot No. IT-3 & IT-4, Block-2, 2nd & 3rd Floor, Block-3, Ground to 4th Floor, Block-V, 2nd to 4th & 9th floor, Block-VI, 1st to 5th Floor, Capgemini-SEZ, Airoli Knowledge Park, TTC industrial Area, MIDC, Navi Mumbai, Maharashtra-400708

Block period: -2015-16 to 2019-20 (1st Block) and 2020-21 to 2024-25 (2nd Block)

Financial Year: - 2020-21 to 2023-24

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2015-16 to 2019-20 (1st Block) was placed in the 28th Meeting of the Approval Committee held on 06.04.2021, wherein the Committee **noted** the performance of the unit for the years 2015-16 to 2019-20, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections for 1st Block i.e. (2015-16 to 2019-20)

(Rs. In Lakhs)

	2015-16	2016-17	2017-18	2018-19	2019-20	Total
FOB value of export	18882	18882	58416	111435	114088	321703
FE Outgo	2511	1686	10399	13081	14042	41719
NFE	16371	17196	48017	98354	100046	279984

(II) APPROVED Projections for 2nd Block i.e. (2020-21 to 2024-25)

(Rs. In Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	85461	92298	99221	105174	111484	493638
FE Outgo	8078	7353	6956	7035	6532	35954
NFE	77383	84945	92265	98139	104952	457684

(III) Performance as compared to projections 2nd block i.e. 2020-21 to 2024-25.

(Rs. In Lakhs)

Year	Export		F.E. OUTGO						
	Projected	Actual (As per APR)	Raw Material (Goods/Services)			C.G. import (Bill of entry)			Other outflow
			Projected	Actual (As per APR)	As per NSDL Data	Projected	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2020-21	85461	75151.44	0.00	0.00	0.00	8078	0.00	0.00	229.00
2021-22	92298	87516.09	0.00	0.00	0.00	7353	762.30	762.30	87.27
2022-23	99221	97306.68	0.00	0.00	0.00	6956	333.61	333.61	15.05

2023-24	105174	109974.58	0.00	0.00	0.00	7035	514.48	514.48	40.62
Total	382154	294797.35	0.00	0.00	0.00	29422	1610.39	1610.39	371.94

(III) Cumulative NFE achieved during the block period 2021-22 to 2025-26.
(Rs. in Lakhs)

(A) Cumulative NFE achieved as per APR:-

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2020-21	77383	74056	95.70 %
2021-22	84945	85951	101.18 %
2022-23	92265	95825	103.86 %
2023-24	98139	108353	110.41 %

(B) NFE for scrutiny period:-

	FOB value of export	FE Outgo	Calculated NFE (As per scrutiny)	Cumulative NFE (As per APR)	Projected NFE
As per APR FY 2020-21	75151.44	1,095.45	74,055.99	74,055.99	77383
As per APR FY 2021-22	87516.09	1,565.40	85,950.69	1,60,006.68	162328
As per APR FY 2022-23	97306.68	1,535.15	95,771.53	2,55,778.21	254593
As per APR FY 2023-24	109974.58	1,675.38	1,08,299.20	3,64,077.41	352732

(ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2015-2016	1,237.89	123.79
2016-2017	446.21	44.62
2017-2018	721.15	72.12
2018-2019	1,538.00	153.80
2019-2020	1,812.56	181.26
2020-2021	2,908.63	290.86
2021-2022	6,116.83	611.68
2022-2023	419.73	41.97
2023-2024	1,146.56	114.66
Total	16,347.56	653.65

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		i. LOA No: SEEPZ/NEWSEZ/IGATE-CIPL/03/2015-16/19187 (Original LOA) Dtd: 21.12.2015																																	
		ii. LOA No: SEEPZ-SEZ/NEW-SEZ/IGATE-CIPL/03/2015-16/VOL-II/07214, Dtd: 12.05.2021 (Renewed LOA)																																	
Validity of LOA		28.02.2026																																	
Item(s) of manufacture/ Services		Information Technology & Information Technology Enabled Services.																																	
Date of commencement of production		01.03.2016																																	
Execution of BLUT		Yes																																	
Pending CRA Objection, if any		No																																	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No																																	
No. of employees: As below																																			
<table border="1"> <thead> <tr> <th>Year</th> <th>Projected Men</th> <th>Projected Women</th> <th>Men</th> <th>Women</th> <th>Total</th> <th>Average %</th> </tr> </thead> <tbody> <tr> <td>2020-21</td> <td rowspan="4">3120</td> <td rowspan="4">2080</td> <td>2633</td> <td>1575</td> <td>4208</td> <td>81%</td> </tr> <tr> <td>2021-22</td> <td>2990</td> <td>2116</td> <td>5106</td> <td>98%</td> </tr> <tr> <td>2022-23</td> <td>2395</td> <td>1735</td> <td>4130</td> <td>79%</td> </tr> <tr> <td>2023-24</td> <td>3339</td> <td>2818</td> <td>6157</td> <td>118%</td> </tr> </tbody> </table>							Year	Projected Men	Projected Women	Men	Women	Total	Average %	2020-21	3120	2080	2633	1575	4208	81%	2021-22	2990	2116	5106	98%	2022-23	2395	1735	4130	79%	2023-24	3339	2818	6157	118%
Year	Projected Men	Projected Women	Men	Women	Total	Average %																													
2020-21	3120	2080	2633	1575	4208	81%																													
2021-22			2990	2116	5106	98%																													
2022-23			2395	1735	4130	79%																													
2023-24			3339	2818	6157	118%																													
Area allotted (in sq. ft.)		617324.79 Sq. Ft.																																	
		(Area Sq. Ft/ No. of employees)																																	
Area available for each employee per sq.ft. basis (area / no. of employees)		2020-21	2021-22	2022-23	2023-24																														
		146.70	120.90	149.47	100.26																														
Investment till date (Rs. In Lakhs)	Building	2020-21	2021-22	2022-23	2023-24																														
	Plant & Machinery	12.06	48.68	48.68	48.68																														
	TOTAL	10880.5	19068.54	19318.52	20677.51																														
		10892.56	19117.22	19367.2	20726.19																														
Per Sq. ft. Export during the FY		2020-21	2021-22	2022-23	2023-24																														
(APR export/per sq. ft)		12,173.73	14,176.67	15,762.64	17,814.70																														
Quantity and value of goods exported under Rule 34 (unutilized goods)		N.A.																																	

Value Addition during the monitoring period	N.A.			
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			
	2020-21	2021-22	2022-23	2023-24
	11.11.2021	23.09.2022	26.09.2023	23.08.2024

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data (NSDL)	Difference if any	Reason for Difference/Remark
2020-21	75151.44	75,379.52	228.08	Difference of Rs. 228.08 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.
2021-22	87516.09	87,529.43	13.34	Difference of Rs. 13.34 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.
2022-23	97306.68	97,318.44	11.76	Difference of Rs. 11.76 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.
2023-24	109974.58	1,09,999.85	25.27	Difference of Rs. 25.27 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.

(b) **IMPORT (RM** including procurement done on IUT (from SEZ) basis.
(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2020-21	0.00	0.00	-	-
2021-22	0.00	0.00	-	-
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-

(c) **IMPORT (Capital Goods** including procurement done on IUT (from SEZ) basis.
(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2020-21	8078	2,908.63	5169.37	Unit have considered the cumulative values of import capital goods in the APR.
2021-22	7353	6,116.83	1236.17	
2022-23	6956	419.73	6536.27	
2023-24	7035	1,146.56	5888.44	

(F) **Bond cum Legal Undertaking (BLUT)**

(Rs. In Lakhs)

		2020-21	2021-22	2022-23	2023-24
I	Total Bond-Cum Legal Undertaking				
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	3,934.94	6,713.05	4,253.95	2,426.78
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	4,355.00			
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	1,576.89	2,459.10	1,827.17	2,009.37
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	6,713.05	4,253.95	2,426.78	417.41

		2020-21	2021-22	2022-23	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No	No	No	No
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof.	Yes	Yes	Yes	Yes

	SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.				
(b)	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.	All Softex has been certified.	All Softex has been certified.	All Softex has been certified.
(c)	Whether unit has filed any request for Cancellation of Softex	No	No	No	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No	No	No	No
(J)	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	Yes, Unit had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022.			
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No, They have not submitted all DSPF however It's under process of submission and they will complete further Customs endorsement procedure at the earliest.			
(L)	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	Yes	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No	No	No	No
(N)	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	Yes, unit had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained			

	Whether unit has availed any duty free 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	approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai. No, unit have not availed any duty exemption for setting up such facility.			
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No	No	No	No

Findings

1.	This is 4 years performance scrutiny (2020-21 to 2023-24) of the 2 nd block period.
2.	The unit has achieved export revenue of Rs. 85461/- Lakhs as against projected export of Rs. 75151.44/- i.e. 113.75% during the period for FY 2020-21.
3.	The unit has achieved export revenue of Rs. 92298/- Lakhs as against projected export of Rs. 87516.09/- i.e. 105.46 % during the period for FY 2021-22.
4.	The unit has achieved export revenue of Rs. 99221/- Lakhs as against projected export of Rs. 97306.68/- i.e. 101.97% during the period for FY 2022-23.
5.	The unit has achieved export revenue of Rs. 105174/- Lakhs as against projected export of Rs. 109974.58/- i.e. 95.63% during the period for FY 2023-24.
6.	Cumulative Net Foreign Exchange Rs. 197113.54/- lakh is positive for FY 2020-21.
7.	Cumulative Net Foreign Exchange Rs. 85950.69/- lakh is positive for FY 2021-22.
8.	Cumulative Net Foreign Exchange Rs. 181775.82/- lakh is positive for FY 2022-23.
9.	Cumulative Net Foreign Exchange Rs. 290128.62/- lakh is positive for FY 2023-24.
10.	There is no CRA Objection.
11.	There is no SCN is pending.
12.	The APR for the FY 2020-21 to 2023-24 has filed withing prescribed time.



(हनीश राठी)

सहायक विकास आयुक्त,
सीपूज-सेज़

Annexure - 1- IN45											
Calculation of Year-wise Proportionate Amortized Value											
Year	CG Imp. 4B(v)	Amortized Value	Calculation of Proportionate Amortized Value								
			2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
			10%	10%	10%	10%	10%	10%	10%	10%	10%
2015-2016	1,237.89	123.79	123.79	123.79	123.79	123.79	123.79	123.79	123.79	123.79	123.79
2016-2017	446.21	44.62		44.62	44.62	44.62	44.62	44.62	44.62	44.62	44.62
2017-2018	721.15	72.12			72.12	72.12	72.12	72.12	72.12	72.12	72.12
2018-2019	1,538.00	153.80				153.80	153.80	153.80	153.80	153.80	153.80
2019-2020	1,812.56	181.26					181.26	181.26	181.26	181.26	181.26
2020-2021	2,908.63	290.86						290.86	290.86	290.86	290.86
2021-2022	6,116.83	611.68							611.68	611.68	611.68
2022-2023	419.73	41.97								41.97	41.97
2023-2024	1,146.56	114.66									114.66
Total	16,347.56	653.65	123.79	168.41	240.53	394.33	575.59	866.45	1,478.13	1,520.10	1,634.76

FINAL SCRUTINY REPORT 05/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Plot No. IT-3/IT-4, Capgemini Technology Services India Ltd.-SEZ, Block V, 7th and 8th Floor, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai -400708

Block period: - 2023-24 to 2027-28 (3rd Block)

Financial Year: - 2023-24 (1st Year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 to 2022-23 (2nd Block) was placed in the 35th Meeting of the Approval Committee held on 31.05.2024, wherein the Committee **noted** the performance of the unit for the years 2018-19 to 2022-23, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of export	15588.00	16055.00	16537.00	17033.00	17544.00	82757.00
FE Outgo	1579.00	1403.00	1527.00	1452.00	1377.00	7338.00
NFE	14009.00	14652.00	15010.00	15581.00	16167.00	75419.00

(II) Performance as compared to projections for the period 2023-24 to 2027-28.

(Rs. In Lakhs)

Year	Projected	Export Actual (As per APR)	F.E. OUTGO						
			Raw Material (Goods/Services)			C.G. import			Other outflow
			Projected	Actual (As per APR)	As per NSDL Data	Project ed	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2023-24	15588.00	12824.75	0.00	0.00	0.00	1579.00	87.38	87.38	32.45
Total	15588.00	12824.75	0.00	0.00	0.00	1579.00	87.38	87.38	32.45

(III) Cumulative NFE achieved during the year 2023-24.

(A) Cumulative NFE achieved as per APR:-

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Coloumn 9)	Cumulative % NFE Achieved
2023-24	14009.00	12630.48	90.15

(B) NFE for scrutiny period:-

(Rs. in Lakhs)

Year	FOB value of export	FE Outgo	Calculated NFE (As per scrutiny)	Cumulative NFE (As per APR)	Projected NFE
As per APR FY 2023-24	12824.75	194.27	12630.48	12,630.48	14009.00

(C) Capital Goods Amortised values table:

Year	CG Imp. 4B(v)	Amortised Value
2013-2014	910.71	91.07
2014-2015	730.61	73.06
2015-2016	55.70	5.57
2016-2017	80.21	8.02
2017-2018	92.86	9.29
2018-2019	400.92	40.09
2019-2020	11.82	1.18
2020-2021	4.52	0.45
2021-2022	154.15	15.42
2022-2023	-	-
2023-2024	87.38	8.74
Total	2,528.87	1.63

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	1. SEEPZ/NEWSEZ/GIGAPLEX - THANE/01/2012-13/7982, Dated 24.07.2013 (Original LOA) 2. SEEPZ/NEWSEZ/GIGAPLEX - THANE/01/2012-13/7982/29999, Dated 12.07.2018 (1 st Renewal of LOA) 3. SEEPZ-SEZ/NEWSEZ/CAPGEMINI - SEZ/01/2012-13/VOL-II/09060, Dated 22.07.2024 (2 nd Renewal of LOA)																			
Validity of LOA	18.08.2028																			
Item(s) of manufacture/ Services	Software Development and Information Technology and information Technology Enabled Services																			
Date of commencement of production	19.08.2013																			
Execution of BLUT	No, Unit vide letter dated 25.10.2024 submitted BLUT of Rs. 30,08,00,000/- for acceptance.																			
Pending CRA Objection, if any	No																			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No																			
No. of employees: As below																				
<table border="1"> <thead> <tr> <th>Year</th> <th>Project ed Men</th> <th>Projected Women</th> <th>Men</th> <th>Women</th> <th>Total</th> <th>Average %</th> </tr> </thead> <tbody> <tr> <td>2023-24</td> <td>592</td> <td>395</td> <td>501</td> <td>300</td> <td>801</td> <td>81%</td> </tr> </tbody> </table>							Year	Project ed Men	Projected Women	Men	Women	Total	Average %	2023-24	592	395	501	300	801	81%
Year	Project ed Men	Projected Women	Men	Women	Total	Average %														
2023-24	592	395	501	300	801	81%														
Area allotted (in sq. ft.)	59502.32 Sq. Ft.																			
	(Area Sq. Ft. / No. of employees)																			
Area available for each employee per sq.ft. basis (area / no. of employees)	2023-24																			
	74.29																			
Investment till date (Rs. In lakhs)	2023-24																			
	Building					0.00														
	Plant & Machinery					2604.87														
	TOTAL					2604.87														
Per Sq. ft. Export during the FY	2023-24																			
						14.84														
(APR export/per sq. ft*Lakhs																				
Quantity and value of goods exported under Rule 34 (unutilized goods)	N.A.																			
Value Addition during the monitoring period	N.A.																			
Whether all the APRs being considered now has been filed well	Yes																			
	2023-24																			

within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Submitted on 23.08.2024
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(E) Reconciliation of Export & Import data.**(a) EXPORT****(Rs. in lakhs)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex Data	Difference if any	Reason for Difference/Remark
2023 - 24	12824.75	12834.94	10.19	Difference of Rs. 10.19 Lakhs is due to Exchange Rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.

(b) IMPORT (RM including procurement done on IUT (from SEZ) basis.**(Rs. In Lakhs)**

Year/Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2023-24	0.00	0.00	-	-

(c) IMPORT (Captial Goods including procurement done on IUT (from SEZ) basis.**(Rs. In Lakhs)**

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2023 - 24	1618.16	87.38	1530.78	Unit have considered the cumulative amount in APR due to this difference is occurred.

(F) Bond cum Legal Undertaking (BLUT)**(Rs. In Lakhs)**

Year		2023-24
I	Total Bond-Cum Legal Undertaking	
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	25.00
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	143.54
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	-118.54

Note- Unit has submitted the BLUT acceptance letter for execution.

		2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No
(H) (a)	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 Unit have filed condonation application vide dated. 04.09.2024 for the month of November, 2023 to June, 2024
(b)	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 certified except Nov-23 to Mar-24 for this monitoring period.
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	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	Yes, Unit had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022.
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No, Unit have not submitted all DSPF however It's under process of submission and they will complete further Customs endorsement procedure at the earliest.
(L)	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
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	Has the unit set up any cafeteria /	Yes, Unit had conveyed to

	<p>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</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	<p>office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai.</p> <p>No, they have not availed any duty exemption for setting up such facility.</p>
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

Findings

1.	This is 1 st year performance scrutiny (2023-24) of the 3 rd block period.
2.	The unit has achieved export revenue of Rs. 12824.75/- Lakhs as against projected export of Rs. 15588/- i.e. 82.27% during the period for FY 2023-24.
3.	Cumulative Net Foreign Exchange Rs. 12630.48/- lakh is positive for FY 2023-24.
4.	There is a no any CRA Objection
5.	There is no SCN is pending.
6.	The APR for the FY 2023-24 has filed withing prescribed time.
7.	<p>As per "Rule 22 (d) there shall be no debit and credit, <i>the Bond-cum-Legal Undertaking amount shall be monitored quarterly or yearly on the basis of Quarterly Progress Report or Annual Progress Report submitted by the Developer or Unit, as the case may be, and in case of any shortfall in the Bondcum-Legal Undertaking amount, a fresh or additional Bond-cum-Legal Undertaking shall be furnished;</i>" accordingly it is found that, Unit has filed APR 2023-24 on 23.08.2024 and fresh BLUT submitted on 25.10.2024 for acceptance to this office, which is under process.</p> <p>The remaining value for BLUT was negative during the period of scrutiny.</p>


 (हनीश राठी)

सहायक विकास आयुक्त,
 सीपज-सेज़

Annexure - 1- IN65

Calculation of Year-wise Proportionate Amortized Value

Year	CG Imp. 4B(v)	Amortized Value	Calculation of Proportionate Amortized Value										
			2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-2014	910.71	91.07	91.07	91.07	91.07	91.07	91.07	91.07	91.07	91.07	91.07	91.07	91.07
2014-2015	730.61	73.06		73.06	73.06	73.06	73.06	73.06	73.06	73.06	73.06	73.06	73.06
2015-2016	55.70	5.57			5.57	5.57	5.57	5.57	5.57	5.57	5.57	5.57	5.57
2016-2017	80.21	8.02				8.02	8.02	8.02	8.02	8.02	8.02	8.02	8.02
2017-2018	92.86	9.29					9.29	9.29	9.29	9.29	9.29	9.29	9.29
2018-2019	400.92	40.09						40.09	40.09	40.09	40.09	40.09	40.09
2019-2020	11.82	1.18							1.18	1.18	1.18	1.18	1.18
2020-2021	4.52	0.45								0.45	0.45	0.45	0.45
2021-2022	154.15	15.42									15.42	15.42	15.42
2022-2023	-	-										-	-
2023-2024	87.38	8.74										8.74	8.74
Total	2,528.87	1.63	91.07	164.13	169.70	177.72	187.01	227.10	228.28	228.73	244.15	252.89	161.82

FINAL SCRUTINY REPORT 06/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Block B1, Stilt 2, Ground Floor, 1st Floor, Plot No. IT-3, IT-4, Airoli Knowledge Park, Airoli, TTC, Industrial Area, MIDC, Navi Mumbai -400708

Block period: - 2016-17 to 2020-21 (1st Block) & 2021-22 to 2025-26 (2nd Block)

Financial Year: - 2020-21 (5th year) and 2021-22 to 2023-24 (1st, 2nd & 3rd Year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2016-17 to 2019-20 (1st Block) was placed in the 29th Meeting of the Approval Committee held on 13.07.2021, wherein the Committee **noted** the performance of the unit for the years 2016-17 to 2019-20, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections for 1st block

(Rs. In Lakhs)

	2016-17	2017-18	2018-19	2019-20	2020-21	Total
FOB value of export	24781	42082	43351	45809	45809	201832
FE Outgo	657.01	647.71	642.48	641.73	695.90	3284.83
NFE	24123.99	41434.29	42708.52	45167.27	45113.10	198547.17

(I) APPROVED Projections for 2nd block

(Rs. In Lakhs)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	14181	14890	15634	16416	17237	78358
FE Outgo	1851	1664	1676	1303	1348	7842
NFE	12330	13226	13958	15113	15889	70516

(II) Performance as compared to projections for the period 2020-21 to 2023-24.

(Rs. In Lakhs)

Year	Projected	Export Actual (As per APR)	F.E. OUTGO						
			Raw Material (Goods/Services)			C.G. import			Other outflow
			Projected	Actual (As per APR)	As per NSDL Data	Projected	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2020-21	45809	11825.20	0.00	0.00	0.00	695.90	18.32	18.32	3.94
2021-22	14181	16149.39	0.00	0.00	0.00	1851	133.91	133.91	0.00
2022-23	14890	13768.13	0.00	0.00	0.00	1664	7.88	7.88	0.00
2023-24	15634	6923.57	0.00	0.00	0.00	1676	85.59	85.59	0.00
Total	90514	48666.29	0.00	0.00	0.00	5886.90	245.70	245.70	3.94

(III) Cumulative NFE achieved during the year 2020-21 to 2023-24.

(A) Cumulative NFE achieved as APR:-

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Coloumn 9)	Cumulative % NFE Achieved
2020-21	198547.17	74083.41	37.31 %
2021-22	12330	16094.67	130.53 %
2022-23	25556	29807.3	116.64 %
2023-24	27184	36667.6	134.89 %

(B) NFE for scrutiny period for the 1st block :-

(Rs. in Lakhs)

Year	FOB value of export	FE Outgo	Calculated NFE	Cumulative NFE	Projected NFE
As per APR FY 2020-21	11825.2	45.26	11,779.94	74,083.41	198547.17
NFE for scrutiny period for the 2nd block					
As per APR FY 2021-22	16149.39	54.71	16,094.68	16,094.68	12330
As per APR FY 2022-23	13768.13	54.71	13,713.42	29,808.10	25556
As per APR FY 2023-24	6923.57	63.27	6,860.30	36,668.40	39514

(ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2016-2017	317.74	31.77
2017-2018	26.17	2.62
2018-2019	30.88	3.09
2019-2020	20.12	2.01
2020-2021	18.32	1.83
2021-2022	133.91	13.39
2022-2023	-	-
2023-2024	85.59	8.56
Total	632.73	8.56

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	1. SEEPZ/IGATE-SEZ/IGSL/01/2014-15/5813, Dated 30.03.2015 (Original LOA) 2. SEEPZ/IGATE-SEZ/IGSL/01/2014-15/VOL-II/13387, 10.08.2021 (1 st Renewal of LOA)					
Validity of LOA	31.03.2026					
Item(s) of manufacture/ Services	IT Enabled Services - Software Development					
Date of commencement of production	01.04.2016					
Execution of BLUT	Yes					
Pending CRA Objection, if any	No					
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No					
No. of employees: As below						
	Projected Men	Projected Women	Men	Women	Total	Average %
2020-21	1200	800	429	183	612	31%
2021-22			1547	1093	2640	431%
2022-23	312	300	506	473	979	160%
2023-24			298	278	576	94%
Area allotted (in sq. ft.)	89900.82					
	(Area Sq. Ft. / No. of employees)					
Area available for each employee per sq.ft. basis (area / no. of employees)	2020-21	2021-22	2022-23	2023-24		
	146.90	34.05	91.83	156.08		
Investment till date (Rs. In lakhs)	2020-21	2021-22	2022-23	2023-24		
Building	5216.41	52404.99	55010.13	55010.13		
Plant & Machinery	413.24	789.31	902.07	1070.07		
TOTAL	5629.65	53194.3	55912.2	56080.2		
Per Sq. ft. Export during the FY	2020-21	2021-22	2022-23	2023-24		
(APR export/per sq. ft.*Lakhs)	13,153.61	17,963.56	15,314.80	7,701.34		
Quantity and value of goods exported under Rule 34 (unused goods)	2020-21	2021-22	2022-23	2023-24		
	NA	NA	NA	NA		
Value Addition during the monitoring period	2020-21	2021-22	2022-23	2023-24		
	NA	NA	NA	NA		
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes					
	2020-21	2021-22	2022-23	2023-24		
	11.11.2021	23.09.2022	26.09.2023	23.08.2024		
If no, details of the Year along with no of days delayed to be given.	*As per letter dated 29.06.2021 of MoC&I, SEZ Division, instructed that Filing of Annual Performance Reports (APR) by SEZ units extended to till 31 st December, 2021.					

(E) Reconciliation of Export & Import data.**(a) EXPORT****(Rs. in lakhs)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex Data	Difference if any	Reason for Difference/Remark
2020-21	11825.20	11994.74	(169.55)	<p>Unit have raised Credit Note for Rs. (299.24) Lakhs. Also, they provided onsite service to overseas clients for Rs. 49.95 and balance difference of Rs. 79.75 Lakhs is due to exchange rate variation.</p> <p>Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.</p>
2021-22	16149.39	16189.53	(40.14)	<p>Unit have raised Credit Note for Rs. (333.57) Lakhs. Also, they provided onsite service to overseas clients for Rs. 43.10 and balance difference of Rs. 250.33 Lakhs is due to exchange rate variation.</p> <p>Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.</p>
2022-23	13768.13	13768.18	(0.05)	<p>Unit have raised Credit Note for Rs. (154.91) Lakhs. Also, they provided onsite service to overseas clients for Rs. 128.92 and balance difference of Rs. 25.95 Lakhs is due to exchange rate variation.</p> <p>Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.</p>
2023-24	6923.57	6923.64	(0.07)	<p>Unit have raised Credit Note for Rs. (12.47) Lakhs. and balance difference of Rs. 12.40 Lakhs is due to exchange rate variation.</p> <p>Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.</p>

(b) IMPORT (RM including procurement done on IUT (from SEZ) basis.**(Rs. In Lakhs)**

Year/Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2020-21	0.00	0.00	-	-
2021-22	0.00	0.00	-	-
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-

(c) **IMPORT (Capital Goods** including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2020-21	413.24	18.32	394.92	Unit have considered the cumulative values of import capital goods in the APR.
2021-22	547.15	133.91	413.24	
2022-23	555.03	7.88	547.15	
2023-24	632.74	85.59	547.15	

(F) **Bond cum Legal Undertaking (BLUT)**

(Rs. In Lakhs)

Year		2020-21	2021-22	2022-23	2023-24
I	Total Bond-Cum Legal Undertaking	2026.00	-	-	-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	152.68	1646.96	1350.81	1101.68
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	2026.00	-	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	531.72	296.15	249.13	114.80
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	1646.96	1350.81	1101.68	986.88

		2020-21	2021-22	2022-23	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No	No	No	No

(H) (a)	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	Yes	Yes	Yes
(b)	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.			
(c)	Whether unit has filed any request for Cancellation of Softex	No	No	No	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No	No	No	No
(J)	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	Yes, As per Unit submission, They had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022.			
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No, They have not submitted all DSPF however It's under process of submission and they will complete further Customs endorsement procedure at the earliest.			
(L)	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	Yes	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No	No	No	No
(N)	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	Yes, As SEZ Developer had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ-			

	otherwise Whether unit has availed any duty free 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	SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai. No, They have not availed any duty exemption for setting up such facility.			
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No	No	No	No

Findings

1.	This is 5 th year performance of the 1 st block i.e. 2020-21 and 1 st to 3 rd years performance scrutiny of the 2 nd block period i.e. 2021-22 to 2023-24.
2.	The unit has achieved export revenue of Rs. 11825.20/- Lakhs as against projected export of Rs. 45809.00/- i.e. 25.81 % during the period for FY 2020-21.
3.	The unit has achieved export revenue of Rs. 16149.39/- Lakhs as against projected export of Rs. 14181/- i.e. 113.88 % during the period for FY 2021-22.
4.	The unit has achieved export revenue of Rs. 13768.13/- Lakhs as against projected export of Rs. 14890/- i.e. 92.46 % during the period for FY 2022-23.
5.	The unit has achieved export revenue of Rs. 6923.57/- Lakhs as against projected export of Rs. 15634/- i.e. 44.28 % during the period for FY 2023-24.
6.	Cumulative Net Foreign Exchange Rs. 74083.41/- lakh is positive for FY 2020-21.
7.	Cumulative Net Foreign Exchange Rs. 16094.67/- lakh is positive for FY 2021-22.
8.	Cumulative Net Foreign Exchange Rs. 29807.3/- lakh is positive for FY 2022-23.
9.	Cumulative Net Foreign Exchange Rs. 36667.6/- lakh is positive for FY 2023-24.
10.	There is no CRA objection pending.
11.	There is no SCN is pending.
12.	The APR for the FY 2020-21 to 2023-24 has filed withing prescribed time.

(हनीश राठी)

सहायक विकास आयुक्त,
सीपूज-सेज़

Annexure - 1- IN67

Calculation of Year-wise Proportionate Amortized Value

Year	CG Imp. 4B(v)	Amortized Value	Calculation of Proportionate Amortized Value								
			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	
			10%	10%	10%	10%	10%	10%	10%	10%	
2016-2017	317.74	31.77	31.77	31.77	31.77	31.77	31.77	31.77	31.77	31.77	31.77
2017-2018	26.17	2.62		2.62	2.62	2.62	2.62	2.62	2.62	2.62	2.62
2018-2019	30.88	3.09			3.09	3.09	3.09	3.09	3.09	3.09	3.09
2019-2020	20.12	2.01				2.01	2.01	2.01	2.01	2.01	2.01
2020-2021	18.32	1.83					1.83	1.83	1.83	1.83	1.83
2021-2022	133.91	13.39						13.39	13.39	13.39	13.39
2022-2023	-	-							-	-	-
2023-2024	85.59	8.56									8.56
Total	632.73	8.56	31.77	34.39	37.48	39.49	41.32	54.71	54.71	54.71	63.27

FINAL SCRUTINY REPORT 07/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Plot No. IT-3 & 4, BLK-1, 2-3-4- Floor, Blk 4 Ground to 6 floor, M/s. Capgemini Technology Services Ltd., Airoli Knowledge Park, TTC Industrial Area, MIDC, Navi Mumbai -400708

Block period: - 2016-17 to 2020-21 (1st Block) & 2021-22 to 2025-26 (2nd Block)

Financial Year: - 2020-21 (5th year of 1st Block) and 2021-22 to 2023-24 (1st, 2nd & 3rd Year of 2nd block)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2016-17 to 2019-20 (1st Block) was placed in the 29th Meeting of the Approval Committee held on 13.07.2021, wherein the Committee **noted** the performance of the unit for the years 2016-17 to 2019-20, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections for 1st block

(Rs. In Lakhs)

	2016-17	2017-18	2018-19	2019-20	2020-21	Total
FOB value of export	12438	27914	27914	27914	27914	124094
FE Outgo	1745	2433	2533	2483	2533	11727
NFE	10693	25481	25381	25431	25381	112367

(I) APPROVED Projections for 2nd block

(Rs. In Lakhs)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	51066	55151	59288	62845	111484	339834
FE Outgo	4664	4399	4220	3856	6532	23671
NFE	46402	50752	55068	58989	104952	316163

(II) Performance as compared to projections for the period 2020-21 to 2023-24.

(Rs. In Lakhs)

Year	Projected	Export	F.E. OUTGO						
		Actual (As per APR)	Raw Material (Goods/Services)			C.G. import			Other outflow
			Projected	Actual (As per APR)	As per NSDL Data	Projected	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2020-21	27914	42675.23	0.00	0.00	0.00	2533	677.45	677.45	13.65
2021-22	51066	38530.63	0.00	0.00	0.00	4664	2652.58	2652.58	0.00
2022-23	55151	47710.29	0.00	0.00	0.00	4399	12.84	12.84	7.51
2023-24	59288	59787.52	0.00	0.00	0.00	4220	565.36	565.36	25.77
Total	193419	128916.15	0.00	0.00	0.00	15816	3908.23	3908.23	46.93

(III) Cumulative NFE achieved during the year 2020-21 to 2023-24.

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Coloumn 9)	Cumulative % NFE Achieved
2020-21	112367	169714.24	151.04 %
2021-22	46402	38027.95	81.95 %
2022-23	97154	85248.16	87.75 %
2023-24	152222	144470.80	94.91 %

(B) NFE for scrutiny period 1st block:-

(Rs. in Lakhs)

Year	FOB value of export	FE Outgo	Calculated NFE (As per Scrutiny)	Cumulative NFE (As per APR)	Projected NFE
As per APR FY 2020-21	42675.23	251.08	42,424.15	1,12,367.00	25381.00
NFE for scrutiny period 2nd block:-					
As per APR FY 2021-22	38530.63	481.29	38,049.34	38,049.34	46402
As per APR FY 2022-23	47710.29	490.08	47,220.21	85,269.55	97154
As per APR FY 2023-24	59787.52	564.88	59,222.64	1,44,492.19	152222

(ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2016-2017	358.28	35.83
2017-2018	717.08	71.71
2018-2019	98.93	9.89
2019-2020	522.50	52.25
2020-2021	677.45	67.75
2021-2022	2,438.64	243.86
2022-2023	12.84	1.28
2023-2024	565.36	56.54
Total	5,391.08	57.82

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		1. SEEPZ/NEWSEZ/IGATE-CIPL/02/2015-16/19185, Dated 21.12.2015 (Original LOA)				
		2. SEEPZ-SEZ/NEWSEZ/IGATE-CIPL/02/2015-16/VOL-II/12238, Dated 28.07.2021 (1 st Renewal of LOA)				
Validity of LOA		31.03.2026				
Item(s) of manufacture/ Services		Information Technology and Information Technology Enabled Services				
Date of commencement of production		01.04.2016				
Execution of BLUT		Yes				
Pending CRA Objection, if any		No				
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No				
No. of employees: As below						
Year	Projected Men	Projected Women	Men	Women	Total	Average %
2020-21	1380	920	1718	948	2666	116%
2021-22	1718	948	1565	1032	2597	97%
2022-23			1897	1313	3210	120%
2023-24			2054	1731	3785	142%
Area allotted (in sq. ft.)		97256.83 Sq. Ft.				
		(Area Sq. Ft. / No. of employees)				
Area available for each employee per sq.ft. basis (area / no. of employees)		2020-21	2021-22	2022-23	2023-24	
		36.48	37.45	30.30	25.70	
Investment till date (Rs. In lakhs)	Building	2020-21	2021-22	2022-23	2023-24	
	Plant & Machinery	24.80	24.80	24.80	24.80	
	TOTAL	2830.37	6133.68	6186.64	7249.38	
		2855.17	6158.48	6211.00	7274.18	
Per Sq. ft. Export during the FY (APR export/per sq. ft*Lakhs)		2020-21	2021-22	2022-23	2023-24	
		43,878.90	39,617.40	49,055.98	61,473.85	
Quantity and value of goods exported under Rule 34 (unutilized goods)		2020-21	2021-22	2022-23	2023-24	
		NA	NA	NA	NA	
Value Addition during the monitoring period		2020-21	2021-22	2022-23	2023-24	
		NA	NA	NA	NA	
Whether all the APRs being considered now has been filed well		Yes				
		2020-21	2021-22	2022-23	2023-24	

within the time limit, or otherwise.	11.11.2024	23.09.2022	26.09.2023	23.08.2024
If no, details of the Year along with no of days delayed to be given.	*As per letter dated 29.06.2021 of MoC&I, SEZ Division, instructed that Filing of Annual Performance Reports (APR) by SEZ units extended to till 31 st December, 2021.			

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex Data	Difference if any	Reason for Difference/Remark
2020-21	42675.23	43085.26	(410.03)	Unit have raised Credit Note for Rs. (1696.04) Lakhs. Also, they provided onsite service to overseas for Rs. 31.98 and balance difference of Rs. 1254.04 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.
2021-22	38530.63	38531.53	(0.90)	Unit have raised Credit Note for Rs. (1611.02) Lakhs and balance difference of Rs. 1610.12 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.
2022-23	47710.29	47710.07	0.22	Unit have raised Credit Note for Rs. (293.54) Lakhs and balance difference of Rs. 293.76 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.
2023-24	59787.52	59787.59	(0.07)	Unit have raised Credit Note for Rs. (479.40) Lakhs and balance difference of Rs. 479.33 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.

(b) **IMPORT (RM** including procurement done on IUT (from SEZ) basis.
(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2020-21	0.00	0.00	-	-
2021-22	0.00	0.00	-	-
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-

(c) **IMPORT (Capital Goods** including procurement done on IUT (from SEZ) basis.
(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2020-21	2374.24	677.45	1696.79	Unit have considered the cumulative values of import capital goods in the APR.
2021-22	5026.82	2652.58	2374.24	
2022 - 23	4825.72	12.84	4812.88	
2023 - 24	5391.08	565.36	4825.72	

(F) **Bond cum Legal Undertaking (BLUT)** (Rs. In Lakhs)

Year		2020-21	2021-22	2022-23	2023-24
I	Total Bond-Cum Legal Undertaking	296.25			-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-	-324.72	725.36	89.55
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	2,170.00	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	620.97	1,119.92	635.81	1,009.43
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	-324.72	725.36	89.55	-919.88

		2020-21	2021-22	2022-23	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No	No	No	No
(H) (a)	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	Yes	Yes	Yes

(b)	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.			
(c)	Whether unit has filed any request for Cancellation of Softex	No	No	No	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No	No	No	No
(J)	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	Yes, As per Unit submission, They had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022.			
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No, They have not submitted all DSPF however It's under process of submission and they will complete further Customs endorsement procedure at the earliest.			
(L)	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	Yes	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No	No	No	No
(N)	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 free goods / services for setting up such facility? If yes, whether unit has discharged	Yes, As SEZ Developer had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai. No, They have not availed any duty			

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

Findings

1.	This is 5 th Year performance scrutiny the of 2 nd block i.e. 2020-21 and 1 st to 3 rd years performance scrutiny of the 3 rd block period i.e. 2021-22 to 2023-24.
2.	The unit has achieved export revenue of Rs. 42675.23/- Lakhs as against projected export of Rs. 27914.00/- i.e. 152.88% during the period for FY 2020-21.
3.	The unit has achieved export revenue of Rs. 38530.63/- Lakhs as against projected export of Rs. 51066.00/- i.e. 75.45 % during the period for FY 2021-22.
4.	The unit has achieved export revenue of Rs. 47710.29/- Lakhs as against projected export of Rs. 55151.00/- i.e. 86.51% during the period for FY 2022-23.
5.	The unit has achieved export revenue of Rs. 59787.52/- Lakhs as against projected export of Rs. 59288/- i.e. 100.84% during the period for FY 2023-24.
4.	Cumulative Net Foreign Exchange Rs. 169714.24/- lakh is positive for FY 2020-21.
5.	Cumulative Net Foreign Exchange Rs. 38027.95/- lakh is positive for FY 2021-22.
6.	Cumulative Net Foreign Exchange Rs. 85248.16/- lakh is positive for FY 2022-23.
7.	Cumulative Net Foreign Exchange Rs. 144470.80/- lakh is positive for FY 2023-24.
8.	There is no CRA Objection pending.
9.	There is no SCN pending.
10.	The APR for the FY 2020-21 to 2023-24 has filed withing prescribed time.
11.	<p>It is observed that, remaining amount of BLUT value is negative Rs. (919.88) Lacs i.e. BLUT is exhausted. As per rule 22(d) of SEZ Rules, 2006,</p> <p><i>"there shall be no debit and credit, Bond-cum-Legal Undertaking amount shall be monitored quarterly or yearly on the basis of Quarterly Progress Report or Annual Progress Report submitted by the Developer or Unit, as the case may be, and in case of any shortfall in the Bond-cum-Legal Undertaking amount, a fresh or additional Bond-cum-Legal Undertaking shall be furnished."</i></p>


 (हनीश राठी)

सहायक विकास आयुक्त,
 सीपूज-सेज़

Annexure - 1- IN44

Calculation of Year-wise Proportionate Amortized Value

Year	CG Imp. 4B(v)	Amortized Value	Calculation of Proportionate Amortized Value							
			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
			10%	10%	10%	10%	10%	10%	10%	10%
2016-2017	358.28	35.83	35.83	35.83	35.83	35.83	35.83	35.83	35.83	35.83
2017-2018	717.08	71.71		71.71	71.71	71.71	71.71	71.71	71.71	71.71
2018-2019	98.93	9.89			9.89	9.89	9.89	9.89	9.89	9.89
2019-2020	522.50	52.25				52.25	52.25	52.25	52.25	52.25
2020-2021	677.45	67.75					67.75	67.75	67.75	67.75
2021-2022	2,438.64	243.86						243.86	243.86	243.86
2022-2023	12.84	1.28							1.28	1.28
2023-2024	565.36	56.54								56.54
Total	5,391.08	57.82	35.83	107.54	117.43	169.68	237.43	481.29	482.57	539.11

**GOVERNMENT OF INDIA,
OFFICE OF THE DEVELOPMENT COMMISSIONER,
MINISTRY OF COMMERCE & INDUSTRY,
SEEPZ (SPECIAL ECONOMIC ZONE), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal:-

Application for Merger of LOAs of 06 existing units i.e. Unit-2, 3, 4, 5 and 6 with LOA of unit-1 of M/s. Capgemini Technology Services India Limited located at M/s. Capgemini Technology Services India Limited-SEZ.

b. Specific Issue on which decision of AC is required:

Merger of LOA of M/s. Capgemini Technology Services India Limited (Unit-2, 3, 4, 5 and 6) into M/s. Capgemini Technology Services India Limited (Unit-1).

c. Relevant Provisions/Instructions and Orders:

Proviso of Rule 19(2) of SEZ, Rules 2006 – “Provided also that the Approval Committee may also approve proposal for Merger of Letter of Approval of two or more Units of the same Company or Firm subject to condition that these Units fall within the same Special Economic Zone and After Merger, block period calculation of Net Foreign Exchange shall be from the Date of Commencement of Production of the Unit which Commenced Operation first and the Income Tax exemption period shall be considered from shall be considered from the date of start of operation of the first Unit.”

In terms of Rule 19(2) of SEZ Rules, 2006 - “Provided that the Approval Committee may also approve proposals for broad-banding, diversification, enhancement of capacity of production, change in the items of manufacture or services activity, if it meets the requirement of rule 18”

d. Other Information

M/s. Capgemini Technology Services India Limited – Unit-1 has requested for merger of LOAs of their existing Unit-2 to Unit-6 into Unit-1, since all their existing LOP's of units has same kind of service activity. The unit has provided the projections for merger of Unit-2 to Unit-6 into Unit-1.

Unit also agree to the other terms and conditions mentioned in said rules from tax benefit perspective and they understand that for all purposes the date of commencement of operations shall be treated as 19.08.2013, the date on which our first unit started commercial operations (i.e. Unit-1).

Following are the submissions:

There are 6 LOAs in the existing name and the details are as follows :-

Name of the unit	M/s. Capgemini Technology Services India Limited - Unit-1	M/s. Capgemini Technology Services India Limited - Unit-2	M/s. Capgemini Technology Services India Limited - Unit-3	M/s. Capgemini Technology Services India Limited - Unit-4	M/s. Capgemini Technology Services India Limited - Unit-5	M/s. Capgemini Technology Services India Limited - Unit-6
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Location	Block-V, 7th & 8th floor, Plot No.IT-3, IT-4, Caggemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai - 400708	Block-V, 1st & 10th floor, Plot No.IT-3, IT-4, Caggemini Technology Services India Limited- SEZ, Airoli Knowledge Park, Airoli, Navi Mumbai - 400708	Development Block B1, Stilt - 2, Ground floor & 1st floor, Plot No.IT-3, IT-4, Caggemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, MIDC, Airoli, Navi Mumbai - 400708	Block-1, 2nd, 3rd & 4th floor and Block-4 Ground to 6th floor, Plot No.IT-3, IT-4, Caggemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai - 400708	Block-2, 2nd & 3rd Floor and Block-3, Ground to 4th floor, Block-V, 2nd to 5th floor & 9th floor, and Block-6, 1st floor to 5th floor, Plot No.IT-3, IT-4, Caggemini Technology Services India Limited- SEZ, Airoli Knowledge Park, Airoli, Navi Mumbai - 400708	Block-6, 6th to 12th floor & Block-5, 6th floor, 11th to 12th floor, Plot No.IT-3, IT-4, Caggemini Technology Services India Limited- SEZ, Airoli Knowledge Park, Airoli, Navi Mumbai - 400708
Area	59502.32 Sq. Ft.	82988 Sq. Ft.	89900.82 Sq. Ft.	97256.83 Sq. Ft.	617324.79 Sq. Ft.	485440 Sq. Ft.
LOA No. & Date	Letter of Approval No. SEEPZ/NEWSEZ/GIGAPLEX-THANE/01/2012-13/7982, dtd. 24.07.2013	Letter of Approval No. SEEPZ-SEZ/NEWSEZ/GIGAPLEX-THANE/02/2014-15/12576, Dtd. 20.10.2014	Letter of Approval No. SEEPZ/IGATE-SEZ/IGSL/01/2014-15/5813, dtd. 30.03.2015	Letter of Approval No. SEEPZ/NEWSEZ/IGATE-CIPL/02/2015-16/19185, dtd. 21.12.2015	Letter of Approval No. SEEPZ/NEWSEZ/IGATE-CIPL/03/2015-16/19187, dtd. 21.12.2015	Letter of Approval No. SEEPZ-SEZ/NEWSEZ/CTSIL-CAPGEMINI/03/2017-18/05679, Dtd. 06.03.2018
Item(s) of manufacture	Software Development and Information Technology and Information Technology Enabled Services	Development of computer software, Information Technology and Information Technology Enabled Services	IT enabled services - software development	Information Technology and Information Technology Enabled Services	Information Technology and Information Technology Enabled Services	Software Development and Information Technology and Information Technology Enabled Services
Date of commencement of production	19.08.2013	29.12.2014	01.04.2016	01.04.2016	01.03.2016	15.06.2018
Validity of LOP	18.08.2023	28.12.2024	31.03.2026	31.03.2026	28.02.2026	14.06.2028
Execution of BLUT	No, Unit wide letter dated 25.10.2024 submitted BLUT of Rs. 30,08,00,000/- for acceptance.	Yes	Yes	Yes	Yes	Yes
Pending CRA Objection, if any (Unit I & V)	NIL	Yes, *CRA Objection AM No. 12	NIL	NIL	NIL	NIL
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any.	NIL	NIL	NIL	NIL	NIL	NIL

*There is a CRA Objection AM No. 12 – ‘Improper monitoring of SEZ Units shown in the SEZ Online system’ is pending. This office vide letter dated 16.06.2022 submitted the inferences for reference and requested to convey CRA to drop the audit para and Letter dated 11.11.2024 issued to SO (Audit) to update the current status i.r.o. the said para to this office at the earliest.

Reason for Merger:

1. The main intent of the management is to consolidate our operations under one unit only instead of maintaining two separate units with separate books of accounts and records keeping, so that compliances, operations, administration etc. can be handled effectively with common team.
2. **Cost Optimization:** All Units shall be merged, thereby reducing operational and maintenance cost and effectively due to consolidation as only one support team can take care of all admin related activities.

3. **Better control and monitoring:** When all the units will be merged, it will be easier for operational team members to work effectively as a single team rather than two separate teams sitting in two different units. This will help in faster and timely completion of project.
4. **Working Together:** Since our team's works on various projects at the same time, therefore if we bifurcate teams at different locations in separate units, then it creates a hindrance in terms of working together at one place and then project gets affected.

The detailed approved projections of the existing LOA's are as under:-

Sl. No.	Particulars	M/s. Capgemini Technology Services India Limited – Unit 1	M/s. Capgemini Technology Services India Limited – Unit 2	M/s. Capgemini Technology Services India Limited – Unit 3	M/s. Capgemini Technology Services India Limited – Unit 4	M/s. Capgemini Technology Services India Limited – Unit 5	M/s. Capgemini Technology Services India Limited – Unit 6
		Rs. In Lakhs					
1.	FOB value of exports	82757.00	159116.00	78358.00	339834.00	493638.00	458714.00
2.	FE Outgo	7338.00	10856.00	7842.00	23671.00	35954.00	26136.00
3.	NFE	75419.00	148260.00	70516.00	316163.00	457684.00	432578.00

Monitoring of Performance

Unit Name	Unit No.	LOA No. with date	Pending APR monitoring Years
M/s. Capgemini Technology Services India Ltd.	1	SEEPZ/NEWSEZ/GIGAPLEX-THANE/01/2012-13/7982, 24.07.2013	2023-24
	2	SEEPZ-SEZ/NEW-SEZ/GIGAPLEX-THANE/02/2014-15/12576, 20.10.2014	2019-20 to 2023-24
	3	SEEPZ/IGATE-SEZ/IGSL/01/2014-15/5813, 30.03.2015	2020-21 (1st block) and 2021-22 to 2023-24 (2nd block)
	4	SEEPZ/NEW SEZ/IGATE- CIPL/02/2015-16/19185, 21.12.2015	2020-21 of 1st block and 2021-22 to 2023-24 of 2nd block
	5	SEEPZ/NEWSEZ/IGATE- CIPL/03/2015-16/19187, 21.12.2015	2020-21 to 2023-24
	6	SEEPZ-SEZ/NEWSEZ/CTSIL-CAPGEMINI/03/2017-18/05679, 06.03.2018	2022-23 of 1st block and 2023-24 of 2nd block

* The proposals for monitoring of performance is to be placed in upcoming Unit Approval Committee, which is held on 25.11.2024. The details of monitoring performance is attached in annexure-A.

Projection Details:-

S.No.	Item	Existing Approved Projections of Unit 1 submitted at the time of Renewal of LOA and MPR for employee (1 st year is completed for 3 rd block of 5 years, balance 4 years are	Revised Projections post-Merger of all the LOA's

		remaining)			
	Area (Built up area)	59,502.32 Sq. ft.		14,32,412.76 Sq. ft.	
Sr. No.	Item				
1	Employment as per MPR	Men	Women	Men	Women
		431	284	10699	8642
2	Investment- Plant and Machinery (Rs. In Lakhs)				
(i)	Indigenous	2500.00		6000.00	
(ii)	Imported	3200.00		14265.77	
	Total Investment- Plant and Machinery	5700.00		20265.77	
3	Import and Indigenous requirement of material and other inputs (Rs. In Lakhs)				
(i)	Imported Capital goods	3200.00		14265.77	
(ii)	Indigenous Capital goods	2500.00		6000.00	
4	Imported Services	0.00		1766.01	
5	Indigenous services	5000.00		62200.00	
6	FOB Value of Exports for 5 years (Rs. In Lakhs)	82757.00		1397340.76	
7	* Foreign Exchange outgo for 5 years (Rs. In Lakhs)	7338.00		16031.78	
8	Net Foreign Exchange Earnings for 5 years (Rs. In Lakhs)	75419.00		1381308.98	

The summary of projections after Merger of LOA of our SEZ Units i.e. upto 18.08.2028 which is the validity of LOA of Unit 1, which started operations first:

Below is the details of Unit premises post-Merger of LOA:-

Letter of approval of all Five (05) Units will be merged with Unit 1, but the premises address which we will retain for carrying out operations will be as mentioned below: -

Proposed Address of unit post-merger of LOA
Block-V, 1st to 5th, 7th to 10th floor, Development Block B1, Stilt -2, Ground floor & 1st floor, Block-1, 2nd, 3rd & 4th floor, Block-2, 2nd & 3rd Floor and Block-3, Ground to 4th floor, Block-4 Ground to 6th floor, Block-5, 6th floor, 11th to 12th floor and Block-6, 1st floor to 12th floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai - 400708

Below is the details of retained Unit premises post-merger of LOA:-

Particulars	Retained unit details
Unit Address	Block-V, 1st to 5th, 7th to 10th floor, Development Block B1, Stilt -2, Ground floor & 1st floor, Block-1, 2nd, 3rd & 4th floor, Block-2, 2nd & 3rd Floor and Block-3, Ground to 4th

	floor, Block-4 Ground to 6th floor, Block-5, 6th floor, 11th to 12th floor and Block-6, 1st floor to 12th floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai - 400708
LOA number and date	Letter of Approval No. SEEPZ/NEWSEZ/GIGAPLEX-THANE/01/2012-13/7982 Dated 24.07.2013
Authorised operations	IT/ITES namely Software Development

e. ADC's Recommendation:

On the scrutiny of the application it is found that, The figure mentioned in column **“Existing Approved Projections of Unit 1 submitted at the time of Renewal of LOA and MPR for employee (1st year is completed for 3rd block of 5 years, balance 4 years are remaining)”** are only of Unit-1 instead of sum of Unit 1 and remaining period of unit 2 to unit 6. In this regard, clarification letter dtd 22.11.2024 has been issued to unit for compliance. Corrected table will be placed before Approval Committee Meeting after receiving from the Unit.

The proposal of merger of 06 existing units i.e. Unit 2, 3, 4, 5 and 6 with LOA of unit 1 of M/s. Capgemini Technology Services India Limited at M/s. Capgemini Technology Services India Limited-SEZ with revision of projections is place before the Approval Committee in term of the proviso of Rule 19 (2) of SEZ Rules, 2006 for consideration.
