

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

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

कार्यसूची के लिए

AGENDA FOR

मेसर्स माइंडस्पेस बिजनेस पार्क्स प्राइवेट लिमिटेड 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. GIGAPLEX ESTATE PRIVATE LIMITED.

स्थल : सम्मेलन हॉल, द्वितीय तल, विकास आयुक्त कार्यालय, सीपज़-एसईजेड, अंधेरी (पूर्व), मुंबई।
VENUE : Conference Hall, 2nd Floor, The Office of the Development Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai
दिनांक : गुरुवार, 30 जनवरी, 2025
DATE : Thursday, 30th January, 2025
समय : प्रातः 11:30 बजे
TIME : 11:30 AM

30 जनवरी 2025 को विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट 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. Gigaplex Estate Private Limited-SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on 30th January 2025.

सूचकांक /INDEX

कार्यसूची मद क्र. Agenda Item No.	विषय Subject
कार्यसूची मद क्रमांक 01:- Agenda Item No. 01:-	25.09.2024 को आयोजित बैठक के कार्यवृत्त की पुष्टि। Confirmations of the minutes of the meeting held on 25.09.2024.
कार्यसूची मद क्रमांक 02:- Agenda Item No. 02:-	सेज नियम, 2006 के नियम 53 के अनुसार मेसर्स हियर सॉल्यूशंस इंडिया प्राइवेट लिमिटेड - आईडीओ-3 के निष्पादन की निगरानी करना। Monitoring performance of M/ s. HERE Solutions India Pvt. Ltd. - IDO-3 in terms of Rule 53 of SEZ Rules, 2006.
कार्यसूची मद क्रमांक 03:- Agenda Item No. 03:-	सेज नियम, 2006 के नियम 53 के अनुसार मेसर्स एनईसी सॉफ्टवेयर सॉल्यूशंस इंडिया प्राइवेट लिमिटेड (पूर्व में रेव टेक्नोलॉजीज (इंडिया) प्राइवेट लिमिटेड के नाम से जाना जाता था) के प्रदर्शन की निगरानी करना। Monitoring performance of M /s. NEC Software Solutions India Pvt. Ltd.(Formerly known as Rave Technologies (India) Pvt. Ltd.) in terms of Rule 53 of SEZ Rules, 2006.

Action taken for the UAC Meeting held on 25.09.2024

<u>Name of SEZ</u>	<u>Name of Unit</u>	<u>Subject</u>	<u>Action Taken</u>
Gigaplex-SEZ	M/s. Omega Healthcare Management Services Pvt. Ltd.	Application for setting up a new unit.	Letter of Approval dated 09.10.2024 was issued to the unit.

मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड - सेज़, ऐरोली, नवी मुंबई, के क्षेत्र विशिष्ट विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की 78वीं बैठक का कार्यवृत्त विकास आयुक्त, सीपज़-सेज़, की अध्यक्षता में 25.09.2024 को द्वितीय तल सीपज़ सेवा केंद्र, सीपज़ सेज़, मुंबई आयोजित किया गया।

Minutes of 78th Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Gigaplex Estate Pvt. Ltd. - SEZ, Airoli, Navi Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 25.09.2024, at Second Floor SEEPZ Service Centre, SEEPZ SEZ, Mumbai.

- | | |
|--------------------|----------------------------------|
| 1. Name of the SEZ | : M/s. Gigaplex Estate Pvt. Ltd. |
| 2. Sector | : IT/ITES |
| 3. Meeting no | : 78 th |
| 4. Date | : 25.09.2024 |

Present:

Members /Invitees:

Sr. No.	Name of Members	Designation	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 पणिकर 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 नामिता। Nominee of the Additional DGFT, Mumbai.
4	श्रीमती पूनम दराडे Smt. Poonam Darade	उपनिदेशक उद्योग Deputy Director Industries	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती। Nominee of DC Industries, Government of Maharashtra.
5	श्रीमती मीरा रामकृष्णन. Smt. Meera Ramkrishnan.	सीमा शुल्क के सहायक आयुक्त Assistant Commissioner of Customs	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार, मुंबई के नामिती Nominee of Commissioner of Customs, General, Air Cargo, Sahar, Mumbai.
6	डॉ. प्रसाद वरवंतकर Dr. Prasad Varwantkar	उप. विकास आयुक्त, सीपज़-एसईजेड Dy. Development Commissioner, SEEPZ-SEZ	-

विशेष आमंत्रित सदस्य:

श्रीमती रेखा नायर, एडीसी (न्यू एसईजेड), श्री. बैठक में सहायता और सुचारू कामकाज के लिए जी.एस. भंडारी, एडीसी (न्यू एसईजेड) और श्री मनीष कुमार, एडीसी (न्यू एसईजेड) भी शामिल हुए।

कार्यसूची मद संख्या 01: दिनांक 28.08.2024 को आयोजित 77वीं बैठक के कार्यवृत्त की पुष्टि।

दिनांक 28.08.2024 को आयोजित 77वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।

Special Invitee:

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

Agenda Item No. 01: Confirmation of Minutes of the 77th meeting held on 28.08.2024.

The Minutes of the 77th Meeting held on 28.08.2024 were confirmed with consensus.

कार्यसूची मद संख्या 02: गीगाप्लेक्स-एसईजेड में एक नई इकाई की स्थापना के लिए मेसर्स ओमेगा हेल्थकेयर मैनेजमेंट सर्विसेज प्राइवेट लिमिटेड का आवेदन।

मेसर्स ओमेगा हेल्थकेयर मैनेजमेंट सर्विसेज प्राइवेट लिमिटेड ने आईटीईएस-सूचना प्रौद्योगिकी समर्थित सेवाओं के लिए मेसर्स गीगाप्लेक्स-एसईजेड में एक नई इकाई की स्थापना के लिए आवेदन किया था, जिसमें मेडिकल कोडिंग, डेटा प्रबंधन, खाता प्राप्य प्रबंधन और अन्य सेवाएं जैसे भुगतानकर्ता, प्रदाता और फार्मा सेवाएं आदि शामिल हैं। 39,084 वर्ग फुट के कारपेट एरिया और 55,834 वर्ग फुट के प्रभार्य क्षेत्र में, 5 वर्षों की अवधि में 17438.43 लाख रुपये के निर्यात का एफओबी मूल्य, 50.00 लाख रुपये का एफई आउटगो और 17388.43 लाख रुपये का एनएफई की परिकल्पना की गई है, जिसमें 730 रोजगार सृजन (401 पुरुष और 329 महिलाएं) शामिल हैं।

निर्णय:- विचार-विमर्श के बाद, समिति ने मेसर्स ओमेगा हेल्थकेयर मैनेजमेंट सर्विसेज प्राइवेट लिमिटेड के प्रस्ताव को मंजूरी दे दी, जिसमें मेसर्स गीगाप्लेक्स-एसईजेड में 39,084 वर्ग फुट कारपेट एरिया और 55,834 वर्ग फुट प्रभार्य क्षेत्र के अनुरूप एक आईटी/आईटीईएस नई एसईजेड इकाई की स्थापना, यूनिट संख्या 402, भाग 4 मंजिल (यानी तीसरा कार्यालय स्तर), माइंडस्पेस ऐरोली वेस्ट (गीगाप्लेक्स), प्लॉट संख्या आईटी-5, ऐरोली नॉलेज पार्क- टीटीसी औद्योगिक क्षेत्र, गांव ऐरोली और दिघे, ठाणे, नवी मुंबई- 400708, महाराष्ट्र में 5 वर्षों की अवधि में 17438.43 लाख रुपये के निर्यात का एफओबी मूल्य, 50.00 लाख रुपये का एफई आउटगो और 17388.43 लाख रुपये का एनएफई की परिकल्पना की गई है, जिसमें 730 रोजगार (401 पुरुष और 329 महिलाएं) सृजन होंगे।

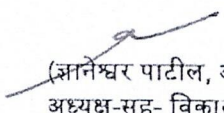
अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Agenda Item No. 02: Application of M/s. Omega Healthcare Management Services Private Limited for Setting up of a New Unit at Gigaplex-SEZ

M/s. Omega Healthcare Management Services Private Limited had applied for setting up of a new unit at M/s. Gigaplex-SEZ for ITES-Information Technology Enabled services including back operations, call centres, data processing, human resources services, insurance claim processing, medical transcription payroll, revenue accounting, support centres etc. in an area admeasuring 39,084 sq.ft. of Carpet Area and corresponding to 55,834 sq.ft. of Chargeable Area, envisaging FOB value of exports of Rs. 17438.43 Lakhs, FE outgo of Rs. 50.00Lakhs and NFE of Rs. 17388.43 Lakhs over a period of 5 years with employment generation of 730 nos. (401 Men & 329 Women).

Decision :- After deliberation, the Committee approved the proposal of M/s Omega Healthcare Management Services Private Limited for setting up of a IT/ITES New SEZ Unit at M/s. Gigaplex-SEZ in an area admeasuring 39,084 sq.ft. of Carpet Area and corresponding to 55,834 sq.ft. of Chargeable Area, at Unit No. 402 on part 4th floor (i.e 3rd office level), Mindspace Airoli West (Gigaplex), Plot No. IT-5, Airoli Knowledge Park-TTC Industrial Area, Villages Airoli and Dighe, Thane, Navi Mumbai- 400708, Maharashtra, envisaging FOB value of exports of Rs. 17438.43 Lakhs, FE outgo of Rs. 50.00Lakhs and NFE of Rs. 17388.43 Lakhs over a period of 5 years with employment generation of 730 nos. (401 Men & 329 Women).

Meeting ended with a vote of thanks to the Chair.


(आनेश्वर पाटील, आईएस)
अध्यक्ष-सह- विकास आयुक्त,
सीप्लेज सेज़

**GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI- 400096.**

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring performance of the respective units in terms of Rule 53 of SEZ Rules, 2006.

B. Specific issue on which decision of UAC is required:

Monitoring performance of the respective units as specified in FSRs.

C. Relevant provisions of SEZ Act, 2005 and Rules 2006/Instruction /Notification:

In terms of Rule 54 of SEZ, Rules 2006: Performance of the unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these rules.

D. Other information:

Sr. No.	Name Of the Unit	APRs for the period	FSR of the relevant period
1.	M/ s. HERE Solutions India Pvt. Ltd. - IDO-3	F.Y. 2019-20, 2020-21, 2021-22, 2022-23, 2023-24	FSR [07-15]
2.	M /s. NEC Software Solutions India Pvt. Ltd.(Formerly known as Rave Technologies (India) Pvt. Ltd.)	F.Y. 2020-21 to 2023-24	FSR [16-24]

E. Recommendation:

The proposal of the Units are based on the Final Scrutiny Report in terms of Rule 54 of SEZ Rules, 2006 is submitted to the Approval Committee for consideration.

FINAL SCRUTINY REPORT /2025

Name of the Unit: - M/ s. HERE Solutions India Pvt. Ltd. - IDO-3

Address: - Unit No. 801, 8th Floor, Bldg No.04, Gigaplex Estate Pvt. Ltd.-SEZ, IT Plot No. 05, Airoli Knowledge Park, TTC Industrial Area, Airoli (W), Mumbai-400708

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

Financial Year: - 2019-20 to 2023-24

Details of Previous Monitoring:-

1. Previous UAC observation

(A): Observation on APR:

The monitoring performance of the unit for the years 2014-15 to 2018-19 had been monitored in the Approval Committee meeting held on 05.02.2020. Accordingly, it was concluded that the unit had achieved positive NFE of Rs. 22,436.96 Lakhs (with amortization) on cumulative basis for the period of 5 years i.e. 2014-15 (last quarter of FY 2014-15) to 2018-19.

(i) APPROVED Projections for the 2nd Block-

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	5,700.00	5,750.00	5,760.00	5,770.00	5,800.00	28,780.00
FE Outgo	1,283.02	665.59	955.92	2,145.46	2,145.46	7,179.60
NFE	4,416.98	5,084.41	4,804.08	3,624.54	3,670.39	21,600.40

(II) Performance as compared to projections for the period 2019-20 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
			Project ed	Actual (As per APR)	As per NSDL Data	Projected(CG Import + Other outflow)	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2019-20	5,700.00	6696.19	0.00	0.00	0.00	1,221.87	441.09	4.04	5.37
2020-21	5,750.00	6138.56	0.00	0.00	0.00	1,283.02	-6.01	15.79	2,160.21
2021-22	5,760.00	6163.11	0.00	0.00	0.00	665.59	22.55	22.55	1.70
2022-23	5,770.00	5012.99	0.00	0.00	0.00	955.92	27.98	0.00	0.54
2023-24	5,800.00	4777.68	0.00	0.00	0.00	2,145.46	0.00	238.70	2.30
Total	28,780.00	28,788.53	0.00	0.00	0.00	6,271.86	485.61	281.08	2,170.12

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

(A) Cumulative NFE achieved as per APR

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2019-20	4,416.98	6,472.57	146.54%
2020-21	9,501.39	10,231.09	107.68%
2021-22	14,305.47	16,170.41	113.04%
2022-23	17,930.01	20,957.97	116.89%
2023-24	21,600.40	25,508.46	118.10%

(ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2014-2015	1127.89	112.79
2015-2016	483.3	48.33
2016-2017	-66.47	6.65
2017-2018	6.21	0.62
2018-2019	212.33	21.23
2019-2020	441.09	44.11
2020-2021	-6.01	0.60
2021-2022	22.55	2.26
2022-2023	27.98	2.80
2023-2024	0.00	0.00
Total	2248.87	224.89

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ/NEW-SEZ/SERENE-THANE/43/2014-15/9592 dated 24.07.2014 (Original LOA)																																								
	SEEPZ/NEW-SEZ/SERENE-THANE/43/2014-15/ 9592/03499 dated 19.02.2020 (Renewal of LOA)																																								
Validity of LOA	31.12.2024																																								
Item(s) of manufacture/ Services	IT & ITES.																																								
Date of commencement of production	01.01.2015																																								
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>2019-20</td> <td>400</td> <td>100</td> <td>279</td> <td>242</td> <td>521</td> <td>104.20%</td> </tr> <tr> <td>2020-21</td> <td rowspan="4">330</td> <td rowspan="4">260</td> <td>254</td> <td>220</td> <td>474</td> <td>80.34%</td> </tr> <tr> <td>2021-22</td> <td>226</td> <td>197</td> <td>423</td> <td>71.69%</td> </tr> <tr> <td>2022-23</td> <td>185</td> <td>142</td> <td>327</td> <td>55.42%</td> </tr> <tr> <td>2023-24</td> <td>158</td> <td>131</td> <td>289</td> <td>48.98%</td> </tr> </tbody> </table>						Year	Projected Men	Projected Women	Men	Women	Total	Average %	2019-20	400	100	279	242	521	104.20%	2020-21	330	260	254	220	474	80.34%	2021-22	226	197	423	71.69%	2022-23	185	142	327	55.42%	2023-24	158	131	289	48.98%
Year	Projected Men	Projected Women	Men	Women	Total	Average %																																			
2019-20	400	100	279	242	521	104.20%																																			
2020-21	330	260	254	220	474	80.34%																																			
2021-22			226	197	423	71.69%																																			
2022-23			185	142	327	55.42%																																			
2023-24			158	131	289	48.98%																																			
Area allotted (in sq. ft.)			36,045 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																																			
			69.18	76.04	85.21	110.23																																			
Investment till date (Rs. In Lakhs)	Building	756.51																																							
	Plant & Machinery	2839.94																																							
	TOTAL	3596.45																																							
Per Sq. ft. Export during the FY			2019-20	2020-21	2021-22	2022-23																																			
(APR export/per sq. ft*Lakhs)			18577.31	17030.27	17098.38	13907.59																																			
Quantity and value of goods exported under Rule 34 (unutilized goods)			NA																																						
Value Addition during the monitoring period			NA																																						
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.			YES																																						
If no, details of the Year along with no of days delayed to be given.																																									

(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	6,696.19	5,657.94	1,038.25	Difference is due to Exchange Rate Variation.
2020 – 21	6,138.56	6,085.63	52.93	
2021 – 22	6,163.11	5,956.97	206.14	
2022 – 23	5,012.99	5,230.36	217.37	
2023 – 24	4,777.68	4,735.47	42.21	

(b) **IMPORT (RM):**

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

(Rs. In Lakhs)

Year/Period	Figures as per Annexure (Amortized Value)	Figures as per Trade Data	Difference if any	Reasons for difference
2019 – 20	441.09	4.04	437.05	Unit has considered cumulative amount of capital goods for the mentioned year.
2020 – 21	-6.01	15.79	9.78	
2021 – 22	22.55	22.55	0.00	
2022 – 23	27.98	0.00	27.98	
2023 – 24	0.00	238.70	238.70	

(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	6,190.19	-	-	-	-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-	5,940.36	8,226.25	8,004.00	7,722.83
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	2,511.66	-	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	249.82	225.77	222.26	281.17	195.97
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	5,940.36	8,226.25	8,004.00	7,722.83	7,526.85

		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 SOFTEXs have 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 payment in INR in r/o IT/ITES Unit	NO	NO	NO	NO	NO

	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	NO				
(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.	Yes, all DSPF have been filed and endorsed.				
(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	NOT ANY				
(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 5 years' performance scrutiny (2019-20 to 2023-24) of the 2 nd block period. (monitoring of performance done from FY 2015-16 along with the last quarter of FY 2014-15 as their DCP is 01.01.2015)
2.	i. The unit has achieved export revenue of Rs. 6,696.19/- Lakhs as against projected export of Rs. 5,700.00/- i.e. 117.48% during the period for FY 2019-20. ii. The unit has achieved export revenue of Rs. 6,138.56/- Lakhs as against projected export of Rs. 5,750.00/- i.e. 106.76% during the period for FY 2020-21. iii. The unit has achieved export revenue of Rs. 6,163.17/- Lakhs as against projected export of Rs. 5,760.00/- i.e. 107.00% during the period for FY 2021-22. iv. The unit has achieved export revenue of Rs. 5,012.99/- Lakhs as against projected export of Rs. 5,770.00/- i.e. 86.88% during the period for FY 2022-23. v. The unit has achieved export revenue of Rs. 4,777.68/- Lakhs as against projected export of Rs. 5,800.00/- i.e. 82.37% during the period for FY 2023-24.
3.	Cumulative Net Foreign Exchange Rs. 6,472.57/- lakh is positive for FY 2019-20 Cumulative Net Foreign Exchange Rs. 10,231.09/- lakh is positive for FY 2020-21. Cumulative Net Foreign Exchange Rs. 16,170.41/- lakh is positive for FY 2021-22. Cumulative Net Foreign Exchange Rs. 20,957.97/- lakh is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 25,508.46/- lakh is positive for FY 2023-24.
4.	There is a no CRA Objection pending to be looked into.
5.	There is no SCN pending.
6.	APRs for the FY 2019-20 to 2023-24 have been submitted and filed within the prescribed time.
7.	Capital Goods Amortization has been shown and there have been no imports according to the NSDL data for FY 2022-23 but as per APR there has been IUT and for FY 2023-24, APR shows no data for imports or IUT but as per NSDL, there is data for the FY.
8.	All SOFTEXs have been certified.
9.	All DSPFs have been filed and endorsed.

ANNEXURE B

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/ s. HERE Solutions India Pvt. Ltd. - IDO-3

Date of Commencement - 01.01.2015 (LOA No. SEEPZ/NEW-SEZ/SERENE-THANE/43/2014-15/9592 dated 24.07.2014)

LOA BLOCK PERIOD - 2019-20 to 2023-24

Amortisation Period - 2014-15 to 2023-24

YEAR	CG IMP.	AMORTISED VALUE	Value in Lakhs									
			2014-15 10%	2015-16 10%	2016-17 10%	2017-18 10%	2018-19 10%	2019-20 10%	2020-21 10%	2021-22 10%	2022-23 10%	2023-24 10%
2014-15	1127.89	112.79	112.79	112.79	112.79	112.79	112.79	112.79	112.79	112.79	112.79	112.79
2015-16	483.3	48.33		48.33	48.33	48.33	48.33	48.33	48.33	48.33	48.33	48.33
2016-17	-66.47	6.65			6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65
2017-18	6.21	0.62				0.62	0.62	0.62	0.62	0.62	0.62	0.62
2018-19	212.33	21.23					21.23	21.23	21.23	21.23	21.23	21.23
2019-20	441.09	44.11						44.11	44.11	44.11	44.11	44.11
2020-21	-6.01	0.60							0.60	0.60	0.60	0.60
2021-22	22.55	2.26								2.26	2.26	2.26
2022-23	27.98	2.80									2.80	2.80
2023-24	0.00	0.00										0.00
TOTAL	2248.87	224.89	112.79	161.12	154.47	155.09	176.33	220.44	219.83	222.09	224.89	224.89

FINAL SCRUTINY REPORT /2025

Name of the Unit: - M /s. NEC Software Solutions India Pvt. Ltd.(Formerly known as Rave Technologies (India) Pvt. Ltd.)

Address: - Unit No.301-A, 3rd Floor, Building No. 03, Gigaplex Estate Pvt. Ltd.-SEZ, Airoli, Plot No. IT-05, Airoli Knowledge Park, Navi Mumbai-400708

Block period: - 2019-20 to 2023-24

Financial Year: - 2020-21 to 2023-24

(A): Observation on APR:

(i) APPROVED Projections for the 1st Block-

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	1,564.08	2,088.87	2,510.76	2,913.44	3,073.28	12,150.43
FE Outgo	178.20	144.44	165.54	185.67	183.66	857.51
NFE	1,385.88	1,944.43	2,345.22	2,727.77	2,889.62	11,292.92

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO						
	Projected	Actual (As per APR)	Raw Material (Goods/Services)			C.G. import			Other outflow
			Projected	Actual (As per APR)	As per NSDL Data	Projected (CG Import + Other outflow)	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2019-20	1564.08	288.05	0.00	0.00	0.00	178.20	0.00	0.00	0.00
2020-21	2088.87	2967.34	0.00	0.00	0.00	144.44	0.00	0.00	0.00
2021-22	2510.76	3435.52	0.00	3.23 (IUT)	0.00	165.54	0.00	0.00	0.00
2022-23	2913.44	4041.56	0.00	0.00	0.00	185.67	0.00	0.00	0.00
2023-24	3073.28	4019.51	0.00	0.00	0.00	183.66	0.00	0.00	0.00
Total	12150.43	14751.98	0.00	3.23	0.00	857.51	0.00	0.00	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9) 288.05 (last quarter of the FY)	Cumulative % NFE Achieved
2019-20	1,385.88		20.78%
2020-21	3,330.31	3,255.39	97.75%
2021-22	5,675.53	6,687.68	117.83%
2022-23	8,403.30	10,729.24	127.68%
2023-24	11,292.92	14,748.75	130.60%

(ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2019-2020	0.00	0.00
2020-2021	0.00	0.00
2021-2022	0.00	0.00
2022-2023	0.00	0.00
2023-2024	0.00	0.00
Total	0.00	0.00

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NEW-SEZ/GIGA-THANE/02/19-20/16988 dated 22.08.2019 (Original LOA)
Validity of LOA	05.01.2025
Item(s) of manufacture/ Services	Information Technology and Information Technology Enabled Services (Computer Software Services CPC- 842), Back Office Operations (CPC-843), Data Processing (CPC-849), Finance & amp; Human Resources Services (CPC-862/865)
Date of commencement of production	06.01.2020
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"> <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> <tr> <td>2020-21</td> <td rowspan="4">120</td> <td rowspan="4">50</td> <td>150</td> <td>79</td> <td>229</td> <td>134.71%</td> </tr> <tr> <td>2021-22</td> <td>148</td> <td>93</td> <td>241</td> <td>141.76%</td> </tr> <tr> <td>2022-23</td> <td>144</td> <td>63</td> <td>207</td> <td>121.76%</td> </tr> <tr> <td>2023-24</td> <td>133</td> <td>61</td> <td>194</td> <td>114.12%</td> </tr> </table>							Year	Projected Men	Projected Women	Men	Women	Total	Average %	2020-21	120	50	150	79	229	134.71%	2021-22	148	93	241	141.76%	2022-23	144	63	207	121.76%	2023-24	133	61	194	114.12%
Year	Projected Men	Projected Women	Men	Women	Total	Average %																													
2020-21	120	50	150	79	229	134.71%																													
2021-22			148	93	241	141.76%																													
2022-23			144	63	207	121.76%																													
2023-24			133	61	194	114.12%																													
Area allotted (in sq. ft.)			13,864 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																													
			60.54	57.53	66.98	71.46																													
Investment till date (Rs. In Lakhs)	Building	131.04																																	
	Plant & Machinery	468.48																																	
	TOTAL	599.52																																	
Per Sq. ft. Export during the FY (APR export/per sq. ft*Lakhs)			2020-21	2021-22	2022-23	2023-24																													
			23,480.89	24,780.15	29,151.47	28,992.43																													
Quantity and value of goods exported under Rule 34 (unutilized goods)			NA																																
Value Addition during the monitoring period			NA																																
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.			YES																																
If no, details of the Year along with no of days delayed to be given.																																			

(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
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2019 - 20	288.05	0.00	288.05	In NSDL data, the export revenue for the FY 2019-20 is not considered. The SOFTEX details are attached for reference.
2020 - 21	2,967.34	2,890.69	76.65	Due to exchange rate difference. Invoice wise SOFTEX details are attached for reference.
2021 - 22	3,435.52	3,596.16	160.64	
2022 - 23	4,041.56	3,887.62	153.94	
2023 - 24	4,019.51	4,019.51	0.00	-

(b) **IMPORT (RM):**

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

(Rs. In Lakhs)

Year/Period	Figures as per Annexure (Amortized Value)	Figures as per Trade Data	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	-	

(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	207.60	-	-	-	-
ii	Remaining Value of BLUT given by	207.60	116.52	44.75	308.01	131.13

	entity at the start of the Financial Year.					
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-	324.00	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	91.08	71.77	60.74	176.88	111.05
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	116.52	44.75	308.01	131.13	20.08

		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.	NIL	NIL	NIL	NIL	NIL
(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?	YES				
	(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 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	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	NO				
(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.	YES				
(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	NIL	NIL	NIL	NIL	NIL
(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	NO				
(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 4 years' performance scrutiny (2020-21 to 2023-24) of the 1 st Block period. (Monitoring of performance done from 2020-21 as DCP is 06.01.2020)
2.	i. The unit has achieved export revenue of Rs. 3,255.39/- Lakhs as against projected export of Rs. 2,088.87/- i.e. 155.84% during the period for FY 2020-21 ii. The unit has achieved export revenue of Rs. 3,435.52/- Lakhs as against projected export of Rs. 2,510.76/- i.e. 136.83% during the period for FY 2021-22 iii. The unit has achieved export revenue of Rs. 4,041.56/- Lakhs as against projected export of Rs. 2,913.44/- i.e. 138.72% during the period for FY 2022-23 iv. The unit has achieved export revenue of Rs. 4,019.51/- Lakhs as against projected export of Rs. 3,073.28/- i.e. 130.79% during the period for FY 2023-24
3.	Cumulative Net Foreign Exchange Rs. 3,543.44/- lakh is positive for FY 2020-21. Cumulative Net Foreign Exchange Rs. 6,687.68/- lakh is positive for FY 2021-22. Cumulative Net Foreign Exchange Rs. 10,729.24/- lakh is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 14,748.75/- lakh is positive for FY 2023-24.
4.	There is a no CRA Objection pending to be looked into.
5.	There is no SCN pending.
6.	The APR of FY 2021-22 shows Inter Unit Transfer of Raw Materials worth Rs. 3.23 Lakhs.
7.	APRs for the FY 2019-20 to 2023-24 have been submitted and filed within the prescribed time.
8.	Capital Goods Amortization has been shown and there have been no imports according to the NSDL data for FY 2019-20 & 2023-24.
9.	All SOFTExs and DSPF filed and certified.

ANNEXURE - A

EXPORT & IMPORT, NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 TO 2023-24

UNIT NAME - M /s. NEC Software Solutions India Pvt. Ltd. (Formerly known as Rave Technologies (India) Pvt. Ltd.)

Date of Commencement - 06.01.2020 (LOA No. SEEPZ-SEZ/NEW-SEZ/GIGA-THANE/02/19-20/16988 dated 22.08.2019)

LOA BLOCK PERIOD - 2019-20 to 2023-24

Monitoring Period - 2020-21 to 2023-24

Export value as per				IMPORT value as per-							NFE		(Rs. In lakhs)	
Year (F.Y.)	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL- data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outfl ow)	APR-data as per verification (Raw material consumed +amortised+Outflo w)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2019-20	288.05	0	288.05	1,564.08	0	0	0	0	0	0	1385.88	288.05	288.05	288.05
2020-21	2,967.34	2890.69	2,967.34	2,088.87	0	0	0	0	0	0	1,944.43	2,967.34	2,967.34	3,255.39
2021-22	3,435.52	3596.16	3,435.52	2,510.76	0.00	0.00	0.00	0.00	3.23	3.23	2345.22	3432.39	3432.29	6687.68
2022-23	4,041.56	3887.62	4,041.56	2,913.44	0.00	0.00	0	0.00	0.00	0.00	2727.77	4041.56	4041.56	10729.24
2023-24	4,019.51	4019.51	4,019.51	3,073.28	0.00	0.00	0.00	0.00	0.00	0.00	2889.62	4019.51	4019.51	14748.75
Total Achieved	14751.98	14393.98	14751.98	12150.43	0.00	0.00	0.00	0.00	3.23	3.23	11292.92	14748.85	14748.75	

(Rs. In lakhs)

ANNEXURE B

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M /s. NEC Software Solutions India Pvt. Ltd.(Formerly known as Rave Technologies (India) Pvt. Ltd.)
 Date of Commencement - 06.01.2020 (LOA No. SEEPZ-SEZ/NEW-SEZ/GIGA-THANE/02/19-20/16988 dated 22.08.2019)
 LOA BLOCK PERIOD - 2019-20 to 2023-24
 Amortisation Period - 2019-20 to 2023-24

YEAR	CG IMP.	AMORTISED VALUE	Value in Lakhs				
			2019-20	2020-21	2021-22	2022-23	2023-24
2019-20	0.00	0.00	10%	10%	10%	10%	10%
2020-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022-23	0.00	0.00					
2023-24	0.00	0.00					
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00