

SEEPZ SPECIAL ECONOMIC ZONE

ANDHERI (EAST), MUMBAI.

.....

AGENDA FOR

**MEETING OF THE APPROVAL COMMITTEE FOR
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR
IT/ITES AT PUNE OF M/S. MANJRI STUD FARMS. -SEZ**

DATE : 21.03.2025

TIME : 10:30 A.M.

**MEETING OF THE APPROVAL COMMITTEE FOR SECTOR
SPECIFIC SPECIAL ECONOMIC ZONE FOR IT/ITES AT PUNE,
UNDER THE CHAIRMANSHIP OF DEVELOPMENT
COMMISSIONER, SEEPZ-SEZ ON 21.03.2025**

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| Agenda Item No. | Subject |
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| Agenda Item No. 01: - | Confirmation of the Minutes of the meeting held on 21.02.2025 |
| Agenda Item No. 02: - | Action taken report for the Minutes of the meeting held on 21.02.2025 |
| Agenda Item No. 03: - | Application for List of Material of M/s The Manjri Stud Farm Private Limited – SEZ Developer. |
| Agenda Item No. 04: - | Monitoring of Performance M/s. Accenture Solutions Pvt. Ltd |
| Agenda Item No. 05: - | Monitoring of Performance for M/s. Amazon Development Centre (India) Pvt Ltd |

| | | |
|--|---------------|--|
| मे मेसर्स मांजरी स्टड फार्म-एसईजेड,, एसईजेड, पुणे, आईटी-आईटीईएस सेक्टर के विशिष्ट विशेष आर्थिक क्षेत्र के लिए क्षेत्रीय विकास आयुक्त सीपज़-एसईजेड, मुंबई की अध्यक्षता में 21.02.2025 को आयोजित अनुमोदन समिति की 103 वीं बैठक का कार्यवृत्त | | |
| 1 | एसईजेड का नाम | मे मेसर्स मांजरी स्टड फार्म-एसईजेड, एसईजेड |
| 2 | सेक्टर | आईटीआईटीईएस/ |
| 3 | बैठक क्रमांक | 103 वी |
| 4 | तारीख | 21.02.2025 |

उपस्थित सदस्य

| क्र. | नाम और पदनाम (एस/श्री.) | विभाग |
|------|---|--|
| 1 | श्रीमती मितल हिरेमठ संयुक्त विकास आयुक्त | पुणे क्लस्टर एसईजेड, पुणे |
| 2 | श्रीमती अर्चना परब, सहायक आयुक्त, आयकर विभाग | आयकर विभाग से नामित |
| 3. | श्री संजीव पाटिल, उद्योग अधिकारी | महाराष्ट्र सरकार से नामित |
| 4. | श्री बालासाहेब कुकडे, उप-क्षेत्रीय अधिकारी | महाराष्ट्र प्रदूषण नियंत्रण बोर्ड से नामित |
| 5. | श्रीमती पुष्पा गंगावणे, एफटीडीओ | पुणे डीजीएफटी विभाग से नामित |
| 6 | श्री धवल एस शिर्के, अधीक्षक | सीमा शुल्क विभाग पुणे नामित |

विशेष आमंत्रित

| क्रमांक न. | नाम और पदनाम (एस/श्री.) | विभाग |
|------------|---|----------------------------|
| 1 | श्री शभू दयाल मीना, विनिर्दिष्ट अधिकारी | सीपज़-एसईजेड, पुणे क्लस्टर |

एजेंडा विषय क्र 01 : दि 17.01.2025 को आयोजित 102 वीं बैठक के कार्यवृत्त की पुष्टि □

विचार-विमर्श के बाद, समिति ने 17.01.2025 को आयोजित 102 वीं अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की□

एजेंडा विषय क्र 02: 17.01.2025 को आयोजित 102 वीं बैठक के कार्यवृत्त के लिए की गई कार्रवाई रिपोर्ट □

विचार-विमर्श के बाद, समिति ने 17.01.2025 को आयोजित बैठक के लिए की गई कार्रवाई रिपोर्ट नोट की है□ एडीसी ने सूचित किया है कि मेसर्स मांजरी स्टड फार्म एसईजेड में कोई भी एजेंडा लंबित नहीं है□

एजेंडा विषय क्र 03: मेसर्स रियलिटी प्री-मीडिया सर्विसेज प्राइवेट लिमिटेड का मॉनिटरिंग ऑफ़ परफॉर्मन्स

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार, तीसरे ब्लॉक अवधि के पांचवें वर्ष अर्थात वित्त वर्ष 2023-24 के लिए यूनिट के परफॉर्मन्स को नोट किया□

- यूनिट ने तीसरे ब्लॉक अवधि के पांचवें वर्ष अर्थात वित्त वर्ष 2023-24 में संचयी आधार पर 12.14 करोड़ रुपये के अनुमानित निर्यात के मुकाबले 12.79 करोड़ रुपये का निर्यात हासिल किया है□
- यूनिट ने वित्त वर्ष 2023-24 में संचयी आधार सकारात्मक एन.एफ.ई 78.60 करोड़ रुपये (नेट विदेशी मूल्य (हासिल किया है□
- यूनिट ने 118 कर्मचारियों (पुरुष-95, महिला- 23) को रोजगार दिया है□

एजेंडा विषय क्र 04: मेसर्स नेक्टर इन्फोटेल् सॉल्यूशंस प्राइवेट लिमिटेड का मॉनिटरिंग ऑफ़ परफॉर्मन्स

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार, दूसरे ब्लॉक अवधि के 2 वर्ष अर्थात वित्त वर्ष 2023-24 और 2024-25 तक के लिए यूनिट के परफॉर्मन्स को नोट किया

- यूनिट ने दूसरे ब्लॉक अवधि के वित्त वर्ष FY 2024-25 में संचयी आधार पर 40.72 करोड़ रुपये के अनुमानित निर्यात के मुकाबले 6.66 करोड़ रुपये का निर्यात हासिल किया है
- यूनिट ने वित्त वर्ष 2024-25 में संचयी आधार सकारात्मक एन.एफ.ई 22.08 करोड़ रुपये (नेट विदेशी मूल्य (हासिल किया है

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 103rd Meeting of the Approval Committee meeting held under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of M/s. The Manjri Stud Farm-SEZ, Pune held on 21.02.2025.

| | | |
|---|-----------------|---|
| 1 | Name of the SEZ | M/s. The Manjri Stud Farm Pvt. Ltd.-SEZ |
| 2 | Sector | IT/ITES |
| 3 | Meeting No. | 103 rd |
| 4 | Date | 21.02.2025 |

Members present

| Sr No. | Name and Designation(S/Shri.) | Department |
|--------|---|--|
| 1 | Smt. Mital Hiremath Joint Development Commissioner | Pune Cluster SEZ, Pune |
| 2 | Shri. Sanjeev Patil, Industries Officer | Nominee of Govt. of Maharashtra |
| 3 | Smt. Archana Parab, Asst. Commissioner, IT | Nominee of Income Tax, Pune |
| 4 | Shri. Balasaheb Kukade, Sub- Regional Officer | Nominee of Maharashtra Pollution Control Board |
| 5 | Smt. Pushpa Gangawane. FTDO | Nominee of DGFT, Pune |
| 6 | Shri. Dhaval S Shirke, Superintendent | Nominee of Customs, Pune |

Special Invitee

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

Agenda Item No. 01: Confirmation of the Minutes of the 102nd Meeting held on 17.01.2025

After deliberation, the Committee confirmed the minutes of the 102nd Approval Committee meeting held on 17.01.2025.

Agenda Item No. 02: Action taken report for the Minutes of the 102nd meeting held on 17.01.2025

After deliberation, the Committee has noted the Action taken report for the meeting held on 17.01.2025. ADC has informed that there are no agendas pending r/o M/s Manjri Stud Farm SEZ.

Agenda Item No. 03: Monitoring of Performance for M/s Reality Pre-media Services Pvt Ltd.

After deliberation, the committee noted the performance of the unit for F Y 2023-24 i.e. 5th year of 3rd Block Period in terms of Rule 54 of SEZ Rules, 2006.

- The Unit has achieved export revenue of Rs. 12.79 Crores as against projected export of Rs. 12.14 Crores in the 3rd Block period i.e. FY 2023-24.
- The unit has achieved positive NFE of Rs. 78.60 Crores in 5th year of 3rd block period on cumulative basis.
- The unit has achieved employment of 118 employees (Men-95, women-23).

Agenda 04: Monitoring of Performance for M/s. Nectar Infotel Solutions Pvt Ltd.

After deliberation, the committee noted the performance of the unit 2 years of the 2nd Block period i: e FY 2023-24 and FY 2024-25 in terms of Rule 54 of SEZ Rules, 2006.

- The Unit has achieved export revenue of Rs. 6.66 Crores as against projected export of Rs. 40.72 Crores in 5th year of the 2nd Block period.
- The unit has achieved positive NFE of Rs. 22.08 Crores in 5th year of 2nd block period on cumulative basis.
- The unit has generated employment of 0 employees (Men-0, Women-0).

Meeting ended with a vote of thanks to the Chair.

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

Action Taken for Approval Committee held on 21-02-2025

| Agenda Item No. | Subject | Remarks |
|------------------------|--|---------------------------------------|
| Agenda Item No. 01 | Confirmation of the Minutes of the 1st Meeting held on 17-01-2025 | |
| Agenda Item No. 02 | Application for Monitoring of Performace(M/s Reality Pre-media Services Pvt Ltd) | Approval letter issued on 27.02.2025. |
| Agenda Item No. 03 | Application for Monitoring of Performace(M/s. Nectar Infotel Solutions Pvt Ltd) | Approval letter issued on 27.02.2025. |

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Proposal dated 10.06.2024 submitted by M/s The Manjri Stud Farm Private Limited – SEZ Developer, located at SP Infocity (SEZ), Survey No 209, Next to Satyapuram Society, Pune Saswad Road, Phursungi, Pune-412308 for approval of List of Material which they will procure from M/s Accenture Solutions Pvt. Ltd, IT/ITES Unit located in their premises SEZ Developer (who has submitted exit application) , for authorized operation of Special Economic Zone (SEZ).

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

Approval for List of material required by Developer to carry out default authorized operations as per Instruction No.50 & 54 approved by Board of Approval in terms letter No.F.2/91/2005-EPZ dated 06.11.2006 totally valued at Rs. 16,45,57,438/-.

**c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/
Notification :-**

As per Rule 12 (2) of SEZ Rules, 2006 “*The Developer shall make an application, after obtaining approval for the authorized operation under rule 9, to the Development Commissioner, along with the list of goods and services, including machinery, equipments and construction material required for the authorized operations, duly certified by a Chartered Engineer for approval by the Approval Committee*”.

d. Other Information: -

List of Materials for Default Authorized Operations Viz., Infrastructure to be Developed, Maintained, and for upkeep of Infrastructure:

The details of the materials along with the Procurement details as submitted by the unit is as given below;

| Particular | Assessable Value | Depreciated Value As on 31.01.2025 | Duty Payable |
|------------------------------|------------------------|---------------------------------------|-----------------------|
| Non- IT Bonded Capital Goods | 14,15,64,208.00 | 5,70,62,122.00 | 2,81,11,711.00 |
| IT Bonded Capital Goods | 1,43,57,697.00 | 15,32,588.00 | 5,20,957.00 |
| Miscellaneous Capital Goods | 86,35,533.00 | 47,00,575.00 | 23,01,124.00 |
| TOTAL | 16,45,57,438.00 | 6,32,95,285.00 | 3,09,33,792.00 |

Detail List of Material is Enclosed:

Other Information: -

M/s. The Manjri Stud Farm Pvt Ltd Developer has been granted Letter of Approval No. F 2/91/2005-EPZ dated 16.01.2006.

The developer has submitted List of Materials duly certified by the Chartered Engineer (Name- Rajesh Kharate, Registration No. M-130154/8).

Chartered Engineer vide certificate dated 10.02.2025 has informed that these material are essential for Authorized operations in the said SEZ.

The Developer has informed that the list of material required to for their existing IT /ITES operations.

The total value of said materials is **Rs. 16.46 Crore.**

A letter to The Specified Officer has been sent on 13.02.2025 for verification report.

The **Specified Officer** after verifying the List of materials has ascertained and certified that that these items are required for the Developer's default authorized operations and approval sought for list of materials is in order and therefore same may be approved.

As per the report the estimated value of list of material is 16.45 Crs. and the duty involved amounts to 3.09 Crs. The developer has informed that they have sufficient balance in their bond to take care of the procurement of these additional goods.

As per the SO report - The unit – M/s Accenture Solutions Pvt Ltd was visited on 25.02.2025 and the verification of bonded material to be transferred to M/s The Manjri Stud Farm Pvt Ltd from the unit M/s Accenture Solutions Pvt Ltd under Bond-to Bond transfer in terms of Rule 12(2) and Rule 38 of the SEZ Rules 2006 upon surrender of LOA and Exit of the unit from TMSFPL- SEZ was carried out.

The items as detailed in Annexure I of the Chartered Engineer's Certificate have been verified with the copies of invoices, copies of bill of entries, copies of ARE-1, copies of DTA procurement invoices and were found to be in order.

e. **Recommendation:**

Approval Committee may consider the request of the Developer for approval of list of material as per Rule 12(2) of SEZ Rules, 2006.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring of the performance of **M/s. Accenture Solutions Pvt. Ltd.**, an IT/ITES unit located in Manjri Stud Farms Pvt Ltd-SEZ, Pune, for 5th year FY 2024-25 i.e Up to Jan 2025 of the 2nd block period (FY 2020-21 to FY 2024-25)

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

Monitoring of the performance of the unit for the FY 2024-25 of 2nd block period in terms of Rule 54 of SEZ Rules, 2006

**c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/
Notification :-**

As per Rule 54 of SEZ Rules, 2006 "*Performance of the Unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these rules*".

d. Other Information: -

Performance as compared to projections for years of 2nd Block period FY 2020-21 to 2024-25

Approved Projections

(Rs. In Crores)

| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total |
|-----------------------------|---------|---------|---------|---------|-----------|---------|
| | Actual | Actual | Actual | Actual | Projected | |
| FOB Value of Exports | 349.11 | 349.11 | 349.11 | 820.59 | 349.11 | 2217.03 |
| FE Outgo | 24.08 | 23.44 | 22.15 | 12.59 | 21.95 | 104.21 |
| NFE | 325.03 | 325.67 | 326.96 | 808.00 | 327.16 | 2112.82 |

| I. Year | Export | | F.E. OUTGO | | | | |
|---------|-----------|--------|----------------------------------|--------|-------------|--------|---------------|
| | Projected | Actual | Raw Material (Goods/Services) | | C.G. import | | Other outflow |
| | | | Projected | Actual | Projected | Actual | |
| | | | | | | | |
| 2024-25 | 349.11 | 443.82 | 0.00 | 0.00 | 25.65 | -10.80 | 23.20 |

Performance as compared to projections: 2024-25 (Rs. In Crores)

Cumulative NFE achieved: FY 2024-25**(Rs. in Crores)**

| Year | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------|---------------------------|
| 2023-24 | 3816.25 | 97.80% |

Employment Achievement (Direct): FY 2024-25

| | Projected | Achieved |
|-------|-------------|------------|
| Men | 1708 | 75 |
| Women | 1139 | 75 |
| Total | 2847 | 150 |

The above data is as on 31st January 2025 since the unit has applied for exit there are no employees currently working at the unit

Other Information:

| | |
|--|---|
| LOA No. & Date | SEEPZ-SEZ/MSF-SEZ/ASPL/13/2014-15/14707 dated 16.12.2014 |
| Location of Unit | IT/ITES, Manjri Stud Farms Pvt Ltd-SEZ, Ground Floor and 1 ST Floor, building 4B and C, 1 ST TO 6 TH Floor, building 5A, and 6 th Floor, Building 5B, S. No-209, Pune-Saswad Road, Phursungi, Pune-412308 |
| Validity of LOA | 08.04.2025 |
| Item(s) of manufacture/ Services | IT/ITES |
| Date of commencement of production | 09.04.2015 |
| Execution of BLUT | 41.68 Crores |
| Outstanding Rent dues | NA |
| Labour Dues | NA |
| Validity of Lease Agreement | 15 years w.e.f 17.12.2014 |
| Pending CRA Objection, if any | NA |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | NA |

| | | |
|---|-------------------|----------------------------------|
| a. No. of employees as on 31.01.2025 | | 150 Employees (Men-75, Women-75) |
| Area allotted (in sq. ft.) | | 288698 Sq. ft. |
| Area available for each employee per sq. ft. basis (area / no. of employees) | | 1924.65 sq. ft. |
| Investment till date | Building | Rs. 13.99 Crores |
| | Plant & Machinery | Rs. 5.81 Crores |
| Quantity and value of goods exported under Rule 34 (unutilized goods) | | NA |
| Value Addition during the monitoring period | | NA |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given. | | Yes |

The Specified Officer vide his report dated 12.03.2025 has reported the following:

Export

(Rs. In Crores)

| Year/Period | Figures as per APR (In Lakh) | Figures as per Softex/SB/ Customs Records (In Lakhs) | Difference if any (In Lakhs) | Reason for Difference/Remark |
|-----------------------------------|------------------------------|--|------------------------------|---|
| (1) | (2) | (3) | (4) | (5) |
| F.Y. 2024-25 (April-24 to Jan-25) | 443.82 | 435.31 | 8.49 | Difference is due onsite revenue and exchange rate. (5.18 – Export Onsite value) (3.31 – Exchange rate fluctuation) |

Import

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

| Year/Period | Figures as per APR (In Lakhs) | Figures as per Customs Records / Bond Register (In Lakhs) | Difference if any | Reason for Difference/Remark |
|--------------------------------------|-------------------------------|---|-------------------|------------------------------|
| F.Y. 2024-25 (April-24 to Jan-25) | 1.99 | 1.99 | 0 | N |

Value of Goods and Services Procured during the year F.Y. 2024-25 (April-24 to Jan-25)

(Rs. In crores)

| Sl. No. | Type | F.Y. 2024-25 (April-24 to Jan-25) |
|---------|---|-----------------------------------|
| 1 | Imported Goods procured under Exemption | 1.99 |
| 2 | Imported Goods Procured under duty Payment | NIL |
| 3 | Indigenous goods Procured under Exemption (Zero Rated) | 1.08 |
| 4 | Indigenous goods Procured under Duty Payment including Personal Use & Canteen | 3.59 |
| 5 | Imported Services procured under Exemption | 0.00 |
| 6 | Indigenous Services Procured under Exemption (Zero Rated) | 41.46 |

Raw material

(Rs. In Crores)

| Year/Period | Figures as per APR (RM Imported) | Figures as per Customs Records / Bond Register | Difference if any | Reason for Difference/Remark |
|--------------------------------------|----------------------------------|--|-------------------|------------------------------|
| F.Y. 2024-25 (April-24 to Jan-25) | NA | | | |

BLUT

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|--|---|-----------------------------|--|-----------|------|-------|------|-------------------------------|--|-----------|------|-------|------|-------------------------------|--|-----------|------|-------|------|----------------------------------|--|-----------|------|-------|------|
| 1 | <p>Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)</p> <p>Value of Additional BLUT executed.</p> <p>Year: Date of acceptance</p> <p>BLUT amount:</p> <p>TOTAL value of BLUT Executed:</p> | <p>24.08.2020 and 28.04.2023</p> <p>62.68 Crores</p> <p>62.68 Crores</p> | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | <p>Total Duty Foregone on goods & services procured (Category-wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.</p> | <table><tr><td colspan="2">Imported Goods (Cr.)</td></tr><tr><td>2024-2025</td><td>0.10</td></tr><tr><td>Total</td><td>0.10</td></tr></table> <table><tr><td colspan="2">Indigenous Goods (Cr.)</td></tr><tr><td>2024-2025</td><td>0.21</td></tr><tr><td>Total</td><td>0.21</td></tr></table> <table><tr><td colspan="2">Imported Service (Cr.)</td></tr><tr><td>2024-2025</td><td>0.00</td></tr><tr><td>Total</td><td>0.00</td></tr></table> <table><tr><td colspan="2">Indigenous Services (Cr.)</td></tr><tr><td>2024-2025</td><td>7.46</td></tr><tr><td>Total</td><td>7.46</td></tr></table> | Imported Goods (Cr.) | | 2024-2025 | 0.10 | Total | 0.10 | Indigenous Goods (Cr.) | | 2024-2025 | 0.21 | Total | 0.21 | Imported Service (Cr.) | | 2024-2025 | 0.00 | Total | 0.00 | Indigenous Services (Cr.) | | 2024-2025 | 7.46 | Total | 7.46 |
| Imported Goods (Cr.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024-2025 | 0.10 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0.10 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Indigenous Goods (Cr.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024-2025 | 0.21 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0.21 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Imported Service (Cr.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024-2025 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Indigenous Services (Cr.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024-2025 | 7.46 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 7.46 | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|---|--|---|
| 3 | Balance in BLUT at the end of each F.Y. 1st Year in each category and overall basis 5th Year 10th Year, as the case may be | Rs. 42.60 Crores Closing Balance as on 28-Feb-2025. |
| 4 | Has the Unit procured goods and or services without having sufficient balance in their BLUT. If yes, Month & Year when the BLUT was exhausted Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT | No |

| | | |
|-----|--|---|
| (d) | Employment made as on date (as on end of block period / year up to which monitoring is being done) | F.Y. 2024-25 (April-24 to Jan-25) Men: 75 Women: 75 Total: 150 (The employment provided above is reported as on 31-Jan-2025. Since they have applied for exit from the SEZ, there are no employees currently working at this unit.) |
| (e) | Details of pending Foreign Remittance beyond Permissible period, if any (as on 31.01.2025) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained. | NIL |

| | | |
|-----|--|---|
| (f) | <p>Whether all softex has been filed for the said period. If no, details thereof.</p> <p>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p> | Yes |
| (g) | <p>Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.</p> | Yes, got certified |
| (h) | <p>Whether unit has filed any request for Cancellation of Softex</p> | No |
| (i) | <p>Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p> | <p>No. there is no services provided in DTA/SEZ/EOU/STPI against payment received in INR.</p> |
| (j) | <p>SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.</p> | <p>Kept in abeyance as per office order No. SEEPZ/JDC/Pune/01/2022-23 dated 16.03.2023.</p> |
| (k) | <p>Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise.</p> <p>Full details to be provided along with value of assets and duty discharged</p> | <p>YES</p> <p>F.Y. 2024-25 (April-24 to Jan-25) (Scrap sale)</p> <p>Value: Rs. 0.46 Crores</p> <p>Duty: Rs. 0.61 Crores</p> |
| (l) | <p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p> | No |
| (m) | <p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p> | Yes |

| | | |
|-----|---|--|
| (n) | Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof | Yes |
| (o) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report | Nil |
| (p) | Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty paid goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered | Yes, Unit has set up cafeteria in unit premises and UAC approvals has been issued for the same. SEZ approval letter no: SEEPZ-SEZ/MSF-SEZ/ASPL/13/2014-15/VOL-III/3502 Dt: 22.09.2020 NO |
| (q) | Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring | No |

e. **Recommendation:**

The Unit has achieved export revenue of Rs. **443.82** crores as against projected export of Rs. **349.11** crores in 5th year (FY 2024-25) of the 2nd block period (FY 2020-21 to FY 2024-25)

The unit has also achieved a Positive NFE of **Rs. 3816.25** Crores on Cumulative basis i.e. **97.80%**. at the end of 5th year (FY 2024-25) of 2nd Block period (FY 2020-21 to FY 2024-25).

As per the SO Report the unit has achieved employment of 150 employees (Men-75, women-75) in FY 2024-25. (As on 31.01.2025) (As the unit has applied for exit from SEZ currently there are no employees currently working at the unit)

The Approval Committee may like to monitor the performance of the Unit for the 4th year i.e. FY 2023-24 in terms of Rule 54 of SEZ Rules, 2006.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring of the performance of **M/s. Amazon Development Centre (India) Pvt Ltd**, an IT/ITES unit located in The Manjri Stud Farms Pvt Ltd-SEZ, Pune, for 5 years FY 2018-19 to FY 2022-23 of the 1st block period.

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

Monitoring of the performance of the unit for the FY 2018-19 to FY 2022-23 of 1st block period in terms of Rule 54 of SEZ Rules, 2006

c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/ Notification :-

As per Rule 54 of SEZ Rules, 2006 "*Performance of the Unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these rules*".

d. Other Information: -

Performance as compared to projections for years of 1st Block period FY 2018-19 to FY 2022-23

Approved Projections

(Rs. In Crores)

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Total |
|-----------------------------|---------|---------|---------|---------|---------|--------|
| FOB Value of Exports | 21.94 | 37.15 | 51.06 | 82.20 | 92.38 | 283.73 |
| FE Outgo | 21.25 | 1.13 | 13.58 | 2.63 | 2.25 | 40.84 |
| NFE | 0.69 | 36.02 | 37.49 | 79.57 | 90.13 | 243.89 |

Performance as compared to projections:

(Rs. In Crores)

| I. Year | Export | | F.E. OUTGO | | | | |
|---------|-----------|--------|----------------------------------|--------|-------------|--------|---------------|
| | Projected | Actual | Raw Material (Goods/Services) | | C.G. import | | Other outflow |
| | | | Projected | Actual | Projected | Actual | Actual |
| 2018-19 | 21.94 | 56.07 | 0.00 | 0.00 | 40.83 | 10.41 | 0.00 |
| 2019-20 | 37.15 | 108.13 | 0.00 | 0.00 | | 7.07 | 0.00 |
| 2020-21 | 51.06 | 194.57 | 0.00 | 0.00 | | 0.37 | 0.00 |

| | | | | | | | |
|--------------|---------------|----------------|-------------|-------------|--------------|--------------|-------------|
| 2021-22 | 82.20 | 258.09 | 0.00 | 0.00 | | 0.68 | 0.00 |
| 2022-23 | 92.38 | 392.97 | 0.00 | 0.00 | | 1.51 | 0.00 |
| TOTAL | 284.73 | 1009.83 | 0.00 | 0.00 | 40.83 | 20.04 | 0.00 |

Cumulative NFE achieved: FY 2022-23

(Rs. in Crores)

| Year | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------|---------------------------|
| 2018-19 | 55.03 | 98.14 |
| 2019-20 | 161.42 | 98.30 |
| 2020-21 | 354.20 | 98.73 |
| 2021-22 | 610.44 | 98.96 |
| 2022-23 | 1001.40 | 99.17 |

Employment Achievement (Direct): FY 2022-23

| | Projected | Achieved |
|--------------|------------|-------------|
| Men | 715 | 1262 |
| Women | 235 | 595 |
| Total | 950 | 1857 |

Other Information:

| | |
|------------------------------------|--|
| LOA No. & Date | M/s. Amazon Development Centre India Pvt Ltd |
| Location of Unit | 1 st and 2 nd Floor, Block 5 C, 2 nd Floor of Block 5, The Manjri Stud Farms Pvt Ltd-SEZ, S. No-209, Pune-Saswad Road, Phursungi, Pune-412308 |
| Validity of LOA | 01.04.2028 |
| Item(s) of manufacture/ Services | IT/ITES |
| Date of commencement of production | 02.04.2018 |
| Execution of BLUT | 23.14 Crores |
| Outstanding Rent dues | NA |
| Labour Dues | NA |
| Validity of Lease Agreement | 01.04.2027 |

| | | |
|---|-------------------|--------------------------------------|
| Pending CRA Objection, if any | | NA |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | | NA |
| a. No. of employees as on 31.01.2025 | | 1857 Employees (Men-1262, Women-595) |
| Area allotted (in sq. ft.) | | 67562.15 Sq. ft. |
| Area available for each employee per sq. ft. basis (area / no. of employees) | | 36.38 sq. ft. |
| Investment till date | Building | Rs. 0.00 Crores |
| | Plant & Machinery | Rs. 28.85 Crores |
| Quantity and value of goods exported under Rule 34 (unutilized goods) | | NA |
| Value Addition during the monitoring period | | NA |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given. | | Yes |

The Specified Officer vide his report dated 12.03.2025 has reported the following:

Export

(Rs. In Lakhs)

| Year/Period | Figures as per APR (In Lakh) | Figures as per Softex/SB/ Customs Records (In Lakhs) | Difference if any (In Lakhs) | Reason for Difference/Remark |
|-------------|------------------------------|--|------------------------------|--|
| (1) | (2) | (3) | (4) | (5) |
| 2018-19 | 5607.18 | 5710.51 | 103.33 | Credit Notes were considered for net export revenue reported under APR |
| 2019-20 | 10813.45 | 10856.25 | 42.8 | Credit Notes were considered for net export revenue reported under APR |
| 2020-21 | 19457.01 | 19463.41 | 6.4 | Credit Notes were considered for net export revenue reported under APR |
| 2021-22 | 25808.94 | 25926.09 | 117.15 | Credit Notes were considered for net export revenue reported under APR |

| | | | | |
|---------|----------|----------|---------|--|
| 2022-23 | 39296.50 | 41643.96 | 2347.46 | Credit Notes were considered for net export revenue reported under APR |
|---------|----------|----------|---------|--|

Import

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

| Year/Period | Figures as per APR (In Lakhs) | Figures as per Customs Records / Bond Register (In Lakhs) | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------------|---|-------------------|---|
| 2018-19 | 1040.79* | 1040.79* | NIL | *Considered FY 2017-18 imports information's into FY 2018-19 for Rs. 836.00 Lacs due to Date of Commencement of operation on 02.04.2018 effects for FY 2018-19. |
| 2019-20 | 706.85 | 706.85 | NIL | NA |
| 2020-21 | 36.58 | 36.58 | NIL | NA |
| 2021-22 | 67.83 | 67.83 | NIL | NA |
| 2022-23 | 151.00 | 151.00 | NIL | NA |

Raw material (Rs. in Lakhs)

| Year/Period | Figures as per APR (RM Imported) | Figures as per Customs Records / Bond Register | Difference if any | Reason for Difference/Remark |
|-------------|----------------------------------|--|-------------------|------------------------------|
| 2018-19 | NA | | | |
| 2019-20 | NA | | | |
| 2020-21 | NA | | | |
| 2021-22 | NA | | | |
| 2022-23 | NA | | | |

BLUT

| 1 | Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed TOTAL value of BLUT Executed: 336852587.00 | BLUT F. No/Date/Amount 1. SEEPZ-SEZ/MSF-SEZ/ADC(I)PL/ 20/2017-18/7576 Dt. 31-Aug-2017 BLUT Amount. 100052300.00 2. SEEPZ-SEZ/MSF-SEZ/ADC(I)PL/ 20/2017-18/2593 Dt. 24-Dec-2019 BLUT Amount. 110800287.00 3. SEEPZ-SEZ/MSF-SEZ/ADC(I)PL/ 20/2017-18/VOL-II/1962 Dt. 23- Jan-2023 BLUT Amount. 126000000.00 | | | | | | | | | | | | | | | | | | | | | |
|--------------|--|--|-----------|---|----------|---------|--------|---|---------|--------|---|---------|-------|---|---------|-------|-------|---------|-------|---------|--------------|---------------|----------------|
| 2 | Total Duty Foregone on goods & services procured Category Wise: Year Wise: | <table border="1"> <thead> <tr> <th>Year wise</th><th>Goods Imported & indigenous (Rs in Lacs)</th><th>Services</th></tr> </thead> <tbody> <tr> <td>2018-19</td><td>322.12</td><td>0</td></tr> <tr> <td>2019-20</td><td>292.17</td><td>0</td></tr> <tr> <td>2020-21</td><td>40.07</td><td>0</td></tr> <tr> <td>2021-22</td><td>40.38</td><td>44.10</td></tr> <tr> <td>2022-23</td><td>60.77</td><td>1042.62</td></tr> <tr> <td>Total</td><td>755.51</td><td>1086.72</td></tr> </tbody> </table> | Year wise | Goods Imported & indigenous (Rs in Lacs) | Services | 2018-19 | 322.12 | 0 | 2019-20 | 292.17 | 0 | 2020-21 | 40.07 | 0 | 2021-22 | 40.38 | 44.10 | 2022-23 | 60.77 | 1042.62 | Total | 755.51 | 1086.72 |
| Year wise | Goods Imported & indigenous (Rs in Lacs) | Services | | | | | | | | | | | | | | | | | | | | | |
| 2018-19 | 322.12 | 0 | | | | | | | | | | | | | | | | | | | | | |
| 2019-20 | 292.17 | 0 | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 40.07 | 0 | | | | | | | | | | | | | | | | | | | | | |
| 2021-22 | 40.38 | 44.10 | | | | | | | | | | | | | | | | | | | | | |
| 2022-23 | 60.77 | 1042.62 | | | | | | | | | | | | | | | | | | | | | |
| Total | 755.51 | 1086.72 | | | | | | | | | | | | | | | | | | | | | |
| 3 | Has the Unit procured goods and or services without having sufficient balance in their BLUT. If yes, Month & Year when the BLUT was exhausted Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT | No | | | | | | | | | | | | | | | | | | | | | |
| (d) | Employment made as on date (as on end of block period / year up to which monitoring is being done) | Men: 1262 Women: 595 Total: 1857 Nos | | | | | | | | | | | | | | | | | | | | | |
| (e) | Details of pending Foreign Remittance beyond Permissible period, if any (as on.....) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained. | NIL | | | | | | | | | | | | | | | | | | | | | |

| (f) | Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | Yes | | | | | | | | | | | | | | | | | | | | | |
|-----------|--|---|-----------|------------------------|------------------|---------|-------|-------|---------|-------|-------|---------|-------|-------|---------|-------|-------|---------|-------|--|--|-------|--|
| (g) | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency. | Yes, got certified | | | | | | | | | | | | | | | | | | | | | |
| (h) | 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) | Yes, we have provided Services to DTA Units in INR during following period. 2018-19: 792.83 Lakhs 2019-20: 1079.42 Lakhs 2020-21: 594.74 Lakhs 2021-22: 988.25 Lakhs 2022-23: 1076.63 Lakhs Total – Rs. 4531.87 Lakhs | | | | | | | | | | | | | | | | | | | | | |
| (j) | SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online. | Kept in abeyance as per office order No. SEEPZ/JDC/Pune/01/2022-23 dated 16.03.2023. | | | | | | | | | | | | | | | | | | | | | |
| (k) | Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise. Full details to be provided along with value of assets and duty discharged | Yes, Year wise details given below (INR in Lacs). <table> <tr> <th><u>FY</u></th><th><u>Dep. Ass. Value</u></th><th><u>Duty Paid</u></th></tr> <tr> <td>2018-19</td><td>00.00</td><td>00.00</td></tr> <tr> <td>2019-20</td><td>28.76</td><td>06.17</td></tr> <tr> <td>2020-21</td><td>00.00</td><td>00.00</td></tr> <tr> <td>2021-22</td><td>13.05</td><td>03.64</td></tr> <tr> <td>2022-23</td><td>00.90</td><td></td></tr> <tr> <td></td><td>00.23</td><td></td></tr> </table> | <u>FY</u> | <u>Dep. Ass. Value</u> | <u>Duty Paid</u> | 2018-19 | 00.00 | 00.00 | 2019-20 | 28.76 | 06.17 | 2020-21 | 00.00 | 00.00 | 2021-22 | 13.05 | 03.64 | 2022-23 | 00.90 | | | 00.23 | |
| <u>FY</u> | <u>Dep. Ass. Value</u> | <u>Duty Paid</u> | | | | | | | | | | | | | | | | | | | | | |
| 2018-19 | 00.00 | 00.00 | | | | | | | | | | | | | | | | | | | | | |
| 2019-20 | 28.76 | 06.17 | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 00.00 | 00.00 | | | | | | | | | | | | | | | | | | | | | |
| 2021-22 | 13.05 | 03.64 | | | | | | | | | | | | | | | | | | | | | |
| 2022-23 | 00.90 | | | | | | | | | | | | | | | | | | | | | | |
| | 00.23 | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|-----|--|--|
| (l) | <p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p> | No |
| (m) | <p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p> | Yes |
| (n) | <p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p> | Yes |
| (o) | <p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p> | Nil |
| (p) | <p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty paid goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p> | <p>Yes, Unit has set up cafeteria in unit premises and UAC has been issued for the same.</p> <p>They have not availed any duty benefit for setting up cafeteria/canteen/food court</p> |
| (q) | <p>Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring</p> | No |

e. **Recommendation:**

- The Unit has achieved export revenue of Rs. **1009.83** crores as against projected export of Rs. **284.73** crores in 5th year (FY 2024-25) of the 1st block period (FY 2018-19 to FY 2022-23)
- The unit has also achieved a Positive NFE of **Rs. 1001.40** Crores on Cumulative basis i.e. **99.17%** at the end of 5th year (FY 2022-23) of 1st Block period (FY 2018-19 to FY 2022-23).
- As per the SO Report the unit has achieved employment of 1857 employees (Men-1262, women-595) in FY 2022-23.
- As per the SO report, it is observed that the Unit has provided services in DTA against payment

received in INR during the monitoring period as follows:

| FY | Amount in INR in Lakhs |
|--------------|------------------------|
| 2018-19: | 792.83 |
| 2019-20 | 1079.42 |
| 2020-21 | 594.74 |
| 2021-22 | 988.25 |
| 2022-23 | 1076.63 |
| Total | 4531.87 |

Since providing of “Services” in DTA against payment received in INR does not qualify as ‘Services’ as per definition given in Section 2(z) of the SEZ Act, 2005, The unit has made violation of various provision of SEZ Act / Rules and under Foreign Trade (Development and Regulation) Act, 1992.

- The Approval Committee may like to monitor the performance of the Unit for the 5 years i.e. FY 2018-19 to FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.
