

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

.....

**AGENDA FOR  
MEETING OF THE APPROVAL COMMITTEE FOR  
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR IT-  
ITES SECTOR OF WIPRO LTD.-SEZ, PUNE**

DATE : 12.09.2025

TIME : 11:00 A.M.

\*\*\*\*\*

**MEETING OF THE APPROVAL COMMITTEE FOR  
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR IT-  
ITES AT PUNE, UNDER THE CHAIRMANSHIP OF  
DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON  
12.09.2025**

**INDEX**

<b>Agenda Item No.</b>	<b>Subject</b>
<b>Agenda Item No. 01: -</b>	Confirmation of the Minutes of the meeting held on 09.05.2025
<b>Agenda Item No. 02: -</b>	Action taken report for the Minutes of the meeting held on 09.05.2025
<b>Agenda Item No. 03: -</b>	Application for list of material for authorized operation submitted by M/s. Wipro Ltd. (Developer)
<b>Agenda Item No. 04: -</b>	Monitoring of Performance M/s. Wipro Limited., Unit-VII

\*\*\*\*\*

मेसर्स विप्रो लिमिटेड -एसईजेड, पुणे, के आईटी/आईटीईएस के लिए सेक्टर विशिष्ट विशेष आर्थिक क्षेत्र, का जोनल विकास आयुक्त की अध्यक्षता में, सीपिज एसईजेड, मुंबई में दि 09.05.2025 को आयोजित 30 वी अनुमोदन समिति की बैठक का कार्यवृत्त।

1	एसईजेड का नाम	मेसर्स विप्रो लिमिटेड -एसईजेड
2	क्षेत्र	आईटी/आईटीईएस
3	मीटिंग नं.	30 वी
4	तारीख	09.05.2025

#### उपस्थित सदस्य

क्र.	नाम और पदनाम (एस/श्री.)	विभाग
1	श्रीमती मितल हिरेमठ संयुक्त विकास आयुक्त	पुणे क्लस्टर एसईजेड, पुणे
2	श्री. दिनेश होनमाने उप आयुक्त, आयकर विभाग	आयकर विभाग से नामित
3	श्री संजीव पाटिल, उद्योग अधिकारी	महाराष्ट्र सरकार से नामित
4	श्री. मंचक जाधव, 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 सतबीर शर्मा, विनिर्दिष्ट अधिकारी	सीपिज-एसईजेड, पुणे क्लस्टर

**एजेंडा आइटम नंबर 01: 21.03.2025 को आयोजित 29 वी बैठक के कार्यवृत्त की पुष्टि:**

विचार-विमर्श के बाद, समिति ने 21.03.2025 को आयोजित 29 वी यूनिट अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।

**एजेंडा विषय क्र 02: 21.03.2025 को आयोजित 29 वी बैठक के कार्यवृत्त के लिए की गई कार्रवाई रिपोर्ट ।**

विचार-विमर्श के बाद, समिति ने 21.03.2025 को आयोजित बैठक के लिए की गई कार्रवाई रिपोर्ट नोट की है। एडीसी ने सूचित किया है कि मेसर्स विप्रो लिमिटेड -एसईजेड में कोई भी एजेंडा लंबित नहीं है।

**एजेंडा विषय क्र 03: मेसर्स विप्रो लिमिटेड (इकाई V) का मॉनिटरिंग ऑफ परफॉर्मन्स**

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार, पहले ब्लॉक अवधि के 5 वित्त वर्ष अर्थात 2017-18 से 2021-22 तक के लिए यूनिट के परफॉर्मन्स को नोट किया।

- यूनिट ने पहले ब्लॉक अवधि के पांच वित्त वर्ष अर्थात 2017-18 से 2021-22 तक 9.40 करोड़ रुपये के अनुमानित निर्यात के मुकाबले 9.62 करोड़ रुपये का निर्यात हासिल किया है।
- यूनिट ने संचयी आधार पर पहले ब्लॉक अवधि के पांचवें वर्ष में 9.62 करोड़ रुपए का सकारात्मक एनएफई हासिल किया है।

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 30 <sup>th</sup> Meeting of the Approval Committee held under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of M/s. Wipro Ltd.-SEZ, Hinjewadi, Phase-II SEZ, Pune, held on 09.05.2025.		
1	Name of the SEZ	M/s. Wipro Ltd. (Phase II))
2	Sector	IT/ITES
3	Meeting No.	30 <sup>th</sup>
4	Date	09.05.2025

**Members present**

<b>Sr No.</b>	<b>Name and Designation(S/Shri.)</b>	<b>Department</b>
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Shri. Dinesh Honmane Dy. Commissioner, IT	Nominee of Income Tax, Pune
3	Shri. Sanjeev Patil, Industries Officer	Nominee of Govt. of Maharashtra
4	Shri. Manchak Jadhav Sub-Regional Officer	Nominee of Maharashtra Pollution Control Board
5	Smt. Pushpa Gangawane. FTDO	Nominee of DGFT, Pune
6	Shri. Dhaval Shirke, Superintendent	Nominee of Customs, Pune

**Special Invitee**

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

**Agenda Item No.01: Confirmation of Minutes of the 29<sup>th</sup> meeting held on 21.03.2025**

After deliberation, the Committee confirmed the minutes of the 29<sup>th</sup> Approval Committee meeting held on 21.03.2025.

**Agenda Item No. 02: Action taken report for the Minutes of the 29<sup>th</sup> meeting held on 21.03.2025.**

After deliberation, the Committee noted the Action taken report for the meeting held on 21.03.2025. ADC has informed that there are no pending agendas in r/o M/s Wipro Ltd.

**Agenda Item No. 03: Monitoring of Performance for M/s. Wipro Limited (Unit V)**

After deliberation, the committee noted the performance of the unit for 5 years i.e. FY 2017-18 to FY 2021-22 of 1<sup>st</sup> Block period in terms of Rule 54 of SEZ Rules, 2006.

- The Unit has achieved export revenue of Rs. 9.62 Crores as against projected export of Rs. 9.40 Crores in 5 years of 1<sup>st</sup> Block period i.e. FY 2017-18 to 2021-22.
- The unit has achieved positive NFE of Rs. 9.62 Crores in 5<sup>th</sup> year of 1<sup>st</sup> block period on cumulative basis.

Meeting ended with a vote of thanks to the Chair.

ज्ञानेश्वर बी. पाटिल, आईएस)

(Dnyaneshwar B. Patil, IAS)

अध्यक्ष एवं विकास आयुक्त

Chairman-cum- Development Commissioner

**Action Taken for Approval Committee held on 09-05-2025**

<b>Agenda Item No.</b>	<b>Subject</b>	<b>Remarks</b>
Agenda Item No. 01	Confirmation of the Minutes of the 1st Meeting held on 21-03-2025	
Agenda Item No. 02	Application for Monitoring of Performace(M/s Wipro Limited Unit V)	Approval letter is issued to the Unit on 27.05.2025.

**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 :**

Application of M/s. Wipro Limited (Developer), located at Plot No 31, MIDC, RGIP, Phase II, Hinjewadi, Pune 411057 for approval additional Capital Goods and Services for their authorized operations.

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

Approval of additional Capital Goods and Services required to carry out their day-to-day authorized operations. Estimated total value amounting to Rs. 2,27,58,003/- (Duty Forgone amount – Rs. 43,70,224.88/-) in terms of Rule 12 (2) of SEZ Rules, 2006.

**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 Authorized Operations:**

Sr No	Name of Authorized Operation	Annexure	Capital Goods/Material	Duty Forgone (In Lakhs)	Services	Duty Forgone (In Lakhs)
1.	Estimated Value of Purchases in Import (Rs. in Lakhs) (For immediate purchase)	I	17.14	4.88		
2	Estimated Value for purchases in DTA (Rs. In Lakhs) (For immediate purchase)	II & III	18.56	4.12	191.88	34.71

	<b>Estimated Total Value (Rs. In Lakh) For immediate purchase)</b>		<b>35.70</b>	<b>9.00</b>	<b>191.88</b>	<b>34.71</b>
<b>Particulars</b>		<b>Amount (in Lakhs)</b>		<b>Duty Forgone (in Lakhs)</b>		
Goods against Facility, security and IT Infrastructure		35.70		9.00		
Services against Facility, security and IT Infrastructure		191.88		34.71		
<b>TOTAL</b>		<b>227.58</b>		<b>43.71</b>		

**Detail List of Material and Services is as below:**

S.N.	Description	Quantity	HSN/SAC	Total Value	Duty %	Duty Forgone	Remarks
<b>List of import Capital Goods/Material</b>							
1	Spare Parts of BMS(Tracer SC+Controller+WCI Module)	17 Nos.	84818049	17,14,200/-	28.47	4,88,032.74	Fresh Replacement
<b>List of Indigenous Capital Goods/Material</b>							
2	Damaged Mirror replacement	1400 Sq Ft	70099200	5,27,800/-	18	95,004/-	Replacement
3	Urinal Replacement	32 Nos.	69101000	5,52,350/-	18	99,423/-	Replacement
4	Security block AC -Supply - Outdoor Units	2 No.s	84151090	7,75,905/-	28	2,17,253.40	Replacement
<b>List of Services – Indigenous</b>							
5	Work Contract for creation of training rooms in -PDC2	NA	995419	1,73,92,853/-	18	31,30,713.54	Refurbishment
6	Robotic cleaning of HVAC ducts	NA	995463	4,89,700/-	18	88,146/-	R & M
7	Painting	NA	995473	7,11,265/-	12	85,351.80	R & M
8	Security block AC - Installation	NA	993563	5,93,930/-	28	1,66,300.40	Replacement
	<b>Total (Capital Goods/Materials/Services)</b>			<b>2,27,58,003/-</b>		<b>43,70,224.88</b>	

M/s. Wipro Limited, was granted LOA No. F2/50/2005-EPZ dated 21.08.2006.

Location: Plot No.31, MIDC, Phase-II, Near Rajiv Gandhi Infotech Park, Phase I, Hinjewadi, Pune 411057

1. The Developer has submitted List of Materials duly certified by the Chartered Engineer T.N. Suresh Kumar , Chartered Engineer, having Registration No (AM-78162/5 DT 23-2-1993)
2. The Estimated value of the additional Capital Goods and Services for Refurbishment of training rooms

located at S3-GF-C Wing (Unit II) along with other regular building maintenance upkeep and running operations is Rs. 2,27,58,003/-. The Developer has informed that they want to procure goods for running, maintenance and day to day operations of the facility.

3. The Specified officer was requested to submit a verification report for the above-mentioned list of materials vide letter dated 18.07.2025. The specified officer vide letter dated 25.07.2025 has given the following details :

- i. The Specified Officer has stated that the list of Additional Capital Goods and Services are being proposed to be utilized for refurbishment of training rooms located at S3-GF-C Wing (Unit II) and day to day operations of All Towers (All Units) is being covered in the application. **The Duty /tax involved amounting to 43,70,224.88 in the value of said Additional Capital Goods and Services being procured is covered by the Bond accepted.**
- ii. The material mentioned in the “list of material” under consideration is being procured by the developer – M/s Wipro Limited as per business operations need. To verify the valuation aspect of the material being procured, the SEZ developer M/s. Wipro Limited shall submit the procurement documents and detailed annexures at the time of each transaction.
- iii. The specified officer has informed that the list of material being procured, it appears that these items are required for authorized operations of infrastructure development activity and services by the SEZ developer i.e. Refurbishment and Up-keepment of facilities in the processing area.

The Specified Officer has stated that the materials are apparently required for infrastructure Development cum maintenance and hence for Authorized operations of the said SEZ developer M/s Wipro Limited at their site. The approval sought for list of material may be considered subject to ascertainment of value based on actual value from procurement documents.

e. **Recommendation:**

Approval Committee may consider the request of the Developer for approval of list of material and services 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. WIPRO Limited., Unit-VII located at Tower 5, 6<sup>th</sup> to 9<sup>th</sup> Floor, Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057, for the 5 years of 1<sup>st</sup> Block period i.e. FY 2018-19 to FY 2022-23 and 1<sup>st</sup> year of 2<sup>nd</sup> Block period i.e. FY 2023-24.

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

Monitoring of the performance of the unit for the 5 years of 1st Block period i.e. FY 2018-19 to FY 2022-23 and 1st year of 2nd Block period i.e. FY 2023-24, 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 1<sup>st</sup> Block period FY 2018-19 to 2022-23 :**

**Approved Projections: (Rs in crores)**

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	36.00	81.00	126.00	180.00	180.00	603.00
FE Outgo	9.36	21.06	32.76	46.80	46.80	156.78
NFE	26.64	59.94	93.24	133.20	133.20	446.22

**Performance as compared to projections: FY 2018-19 to 2022-23 (Rs. in Crores )**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	36.00	171.50	0.00	0.00	20.40	2.91	0.00
2019-20	81.00	209.89		0.00		-0.54	0.00
2020-21	126.00	328.03		0.00		0.0884	0.00
2021-22	180.00	308.26		0.00		-0.0964	0.00
2022-23	180.00	717.84		0.00		1.08	0.00
Total	603.00	1735.52	0.00	0.00	20.40	3.442	0.00

**Cumulative NFE achieved: FY 2018-19 to 2022-23 (Rs. in crores)**

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	171.22	99.83 %
2019-20	380.87	99.86 %
2020-21	708.65	99.89 %
2021-22	1016.67	99.90 %
2022-23	1734.17	99.92 %

**Performance as compared to projections for 2<sup>nd</sup> Block period FY 2023-24 to FY 2027-28 :**

**Approved Projections (Rs in crores)**

	2023-24	2024-25	2025-26	2026-27	2027-28	TOTAL
FOB Value of Exports	596.72	602.69	608.71	614.80	620.95	3043.87
FE Outgo	6.87	6.94	7.01	7.08	7.15	35.05
NFE	589.85	595.75	601.17	607.72	613.80	3008.82

**Performance as compared to projections: FY 2023-24 (Rs. in Crores )**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2023-24	596.72	1576.44	0.00	0.00	40.00	27.39	0.00

**Cumulative NFE achieved: FY 2023-24 (Rs. in crores)**

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2023-24	1576.07	99.98%

**Employment Achievement (Direct): FY 2023-24**

The Unit has achieved employment of employees 5817 employees (Men-3781, Women-2036) in 1<sup>st</sup> year of the 2<sup>nd</sup> block period against Projected Employment of 1060.

**Other Information:**

LOA No. & Date	SEEPZ-SEZ/NEWSEZ/WL-UNIT1/196/2017-18 Dated 04.02.2018
Location of Unit	Tower 5,6, to 9 <sup>th</sup> Floor, Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057
Validity of LOA	01.04.2028
Item(s) of manufacture/ Services	IT and IT Enabled Services
Date of commencement of production	02.04.2018
Execution of BLUT	CG- Rs 170.01 Crores  Duty Forgone – Rs. 37.58 Crores

Outstanding Rent dues		NA
Labour Dues		NA
Validity of Lease Agreement		95 Years lease from 20.11.2006 of M/s. Wipro Ltd (Developer).
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 31.03.2024		5817
Area allotted (in sq. ft.)		186066 Sq. ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		31.98 Sq. ft
Investment till date	Building	NA
	Plant & Machinery	10.42 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.		No.  APR for 2018-19 not filed in SEZOnline. Physical copy submitted on 28.03.2023 as per Office Records.

Vide PUC, the Specified Officer has submitted a report vide letter dated 12.03.2025 and 18.08.2025, in the prescribed format along with point-wise reply to the discrepancies as follows:

From the year 1st April 2018 to 31st March 2023

(Rs. in Cr.)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	171.5070	114.8102	56.6969	( - 0.8487)
				Credit Notes issued
				(+57.5458) Onsite Services
2019-2020	209.8872	115.0540	94.8332	(- 6.8974)
				Credit Notes issued
				(+ 101.7307) Onsite Services

2020-2021	328.0263	136.2314	191.7949	(-18.3584)
				Credit Notes issued
				(+210.1532)
				Onsite Services
2021-2022	308.2554	141.2456	167.0098	(- 8.6504)
				Credit Notes issued
				(+ 175.6602)
				Onsite Services
2022-2023	717.8447	400.3684	317.4763	(-39.7673)
				Credit Notes issued
				(+ 357.2436)
				Onsite Services
2023-24	1576.44	738.99	837.44	(-73.10)
				Credit Notes issued
				910.54
				Onsite Services

\*\*\* Note: Deemed Export (Values of supplies made under Rule 53A ('a' to 'k'))

Year/ Period	Figures as per Revised APR	Remarks
2018-2019	0.0000	
2019-2020	0.0000	
2020-2021	0.0000	
2021-2022	48.5233	
2022-2023	39.9944	
2023-24	38.6038	It is observed that the unit has earned Rs. 38.6038 Cr in DTA from goods/services sold in foreign currency. However, the same has not been reported in the SEZ online APR at Para (3) EXPORT (INFLOW) {3} (b) Value of Supplies made under Rule 53 (a to K) Rs. 38.6038 Cr
Total	127.1215	

#### Import

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

From the year 1st April 2028 to 31st March 2023

(Rs. in Cr.)

Year/ Period	Figures as per Revised APR Rs. In Cr	Figures as per SEZ Online / Customs Records Rs. In Cr	Difference, if any	Reason for Difference / Remarks
2018-2019	4.1689	8.3152	4.1464	Loan Shipments
2019-2020	2.3385	4.2476	1.9091	Loan Shipments and Request ID 171903219541 not considered in APR

2020-2021	0.0884	1.2758	1.1874	Loan Shipments
2021-2022	0.0309	0.4142	0.3834	Loan Shipments
2022-2023	1.4175	2.1483	0.7308	Loan Shipments
2023-24	0.48	0.48	00	

Raw Material

From the year 1st April 2018 to 31st March 2023

Year/ Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	-	-	-	-
2019-2020	-	-	-	-
2020-2021	-	-	-	-
2021-2022	-	-	-	-
2022-2023	-	-	-	-
2023-2024	-	-	-	-

## BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      
---	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

(b)	<p>Details of pending Foreign Remittance beyond Permissible period if any</p> <p>(as on 31.03.2024)</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	Rs. Nil																										
(c)	<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.																										
(d)	<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>	Condonation has been filed for 15 request IDs																										
(e)	<p>Whether unit has filed any request for Cancellation of Softex</p>	Query has been raised in the March 2024 softex, and the unit has not replied to the same till date. Hence, the same is pending																										
(f)	<p>Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> 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>Yes <b>( Rs. In Cr )</b></p> <table><tr><th>Year</th><th>INR</th></tr><tr><td>2018-2019</td><td>0.0000</td></tr><tr><td>2019-2020</td><td>1.1129</td></tr><tr><td>2020-2021</td><td>13.1178</td></tr><tr><td>2021-2022</td><td>11.8179</td></tr><tr><td>2022-2023</td><td>41.2059</td></tr><tr><td>2023-24</td><td>36.1967</td></tr><tr><td><b>TOTAL</b></td><td><b>103.4512</b></td></tr></table> <p>In 2023-24 , the unit has earned <b>Rs. 36.1967 Crore in INR</b> However, the same is not seen in the online APR filled by them. ( Seen in the manual APR attached)</p>			Year	INR	2018-2019	0.0000	2019-2020	1.1129	2020-2021	13.1178	2021-2022	11.8179	2022-2023	41.2059	2023-24	36.1967	<b>TOTAL</b>	<b>103.4512</b>								
Year	INR																											
2018-2019	0.0000																											
2019-2020	1.1129																											
2020-2021	13.1178																											
2021-2022	11.8179																											
2022-2023	41.2059																											
2023-24	36.1967																											
<b>TOTAL</b>	<b>103.4512</b>																											
(g)	<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. Unit has cleared Ewaste / Srcap into DTA:</p> <p><b>(Rs. In Cr)</b></p> <table><tr><th>FY</th><th>A.V.</th><th>Duty Paid</th></tr><tr><td>2018-2019</td><td>0.0000</td><td>0.0000</td></tr><tr><td>2019-2020</td><td>0.0798</td><td>0.0276</td></tr><tr><td>2020-2021</td><td>0.0000</td><td>0.0000</td></tr><tr><td>2021-2022</td><td>0.0000</td><td>0.0000</td></tr><tr><td>2022-2023</td><td>0.1701</td><td>0.0589</td></tr><tr><td>2023-2024</td><td>0.46</td><td>0.14</td></tr><tr><td><b>Total</b></td><td><b>0.7099</b></td><td><b>0.2265</b></td></tr></table>			FY	A.V.	Duty Paid	2018-2019	0.0000	0.0000	2019-2020	0.0798	0.0276	2020-2021	0.0000	0.0000	2021-2022	0.0000	0.0000	2022-2023	0.1701	0.0589	2023-2024	0.46	0.14	<b>Total</b>	<b>0.7099</b>	<b>0.2265</b>
FY	A.V.	Duty Paid																										
2018-2019	0.0000	0.0000																										
2019-2020	0.0798	0.0276																										
2020-2021	0.0000	0.0000																										
2021-2022	0.0000	0.0000																										
2022-2023	0.1701	0.0589																										
2023-2024	0.46	0.14																										
<b>Total</b>	<b>0.7099</b>	<b>0.2265</b>																										
(h)	<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																										

(i)	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
(j)	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
(k)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL
(l)	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	The unit is availing cafeteria / canteen facility of the Developer which is operated by the Developer as per the Authorised Operation letter No. F.2/50/2005-EPZ dated 8 <sup>th</sup> January 2007 issued by MoCI to Developer.
(m)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	Nil

e. **Recommendation:**

- The Unit has achieved export revenue of Rs. 1735.52 Crores against projected export of Rs. 603 Crores in 5 years of 1<sup>st</sup> Block period i.e. FY 2018-19 to 2022-23.
- The unit has achieved positive NFE of Rs. 1734.17 Crores in the 5<sup>th</sup> year of 1<sup>st</sup> Block Period 2022-23 on cumulative basis. i.e. 99.92%.
- The Unit has achieved export revenue of Rs.1576.44 Crores against projected export of Rs.596.72 Crores in 1<sup>st</sup> year of 2<sup>nd</sup> Block period i.e. FY 2023-24.
- The unit has achieved positive NFE of Rs.1576.07 Crores in the 1<sup>st</sup> year of 2<sup>nd</sup> Block Period 2023-24 i.e. 99.98%.
- Unit has 5817 employees (Men-3781, Women-2036) as on 31.03.2024.
- The unit may be requested to revise their APR for 2022-23 with correct value of cumulative NFE for the block. Also the APR in SEZ Online may be updated as per the revised copy of manual APR submitted by the unit to this office.
- APR for the year 2018-19 not filed in SEZOnline, as per Office records physical copy submitted on 28.03.2023. **Delay of 42 Months.**
- As per SO report the unit has provided services in DTA against the payments received in INR.

Year	Value in Cr.
2019-20	1.1129
2020-21	13.1178
2021-22	11.8179
2022-23	41.2059
2023-24	36.1967
<b>Total</b>	<b>103.4512</b>

As per Section 2(z) of SEZ Act, 2005, the definition of Services is given as below:

*“Services means such tradable services which, -*

- i. *Are covered under the General Agreement on Trade in Services annexed as IB to the Agreement establishing the World Trade Organization concluded at Marrakesh on the 15<sup>th</sup> day of April 1994;*
- ii. *May be prescribed by the Central Government for the purpose of this Act; and*
- iii. *Earn foreign exchange;*

As the unit has been granted LOA for providing IT/ITES Services from their SEZ Unit, and since the services provided by them to DTA against INR does not classify as a 'Service' as per definition as given in Section 2(z) of SEZ Act, 2005, the unit has violated the provisions of the SEZ Acts / Rules.

Approval Committee may kindly monitor the performance of the unit for 5 years of 1<sup>st</sup> Block period i.e. FY 2018-19 to FY 2022-23 and 1<sup>st</sup> year of 2<sup>nd</sup> Block period i.e. FY 2023-24, in terms of Rule 54 of SEZ Rules, 2006.

\*\*\*\*\*