

**SEEPZ SPECIAL ECONOMIC ZONE**

**ANDHERI (EAST), MUMBAI.**

.....  
**AGENDA FOR**

**MEETING OF THE APPROVAL COMMITTEE FOR  
SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR  
PHARMACEUTICAL SECTOR AT AURANGABAD - M/s.  
WOCKHARDT INFRASTRUCTURE DEVELOPMENT LTD.-  
SEZ, AURANGABAD.**

DATE : 31.10.2025

TIME : 03:00 PM.

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**MEETING OF THE APPROVAL COMMITTEE FOR SECTOR  
SPECIFIC SPECIAL ECONOMIC ZONE FOR PHARMACEUTIAL  
SECTOR AT AURGANGABAD, UNDER THE CHAIRMANSHIP OF  
DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 31.10.2025**

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| <b>Agenda Item No.</b>       | <b>Subject</b>  |
|------------------------------|---|
| <b>Agenda Item No. 01 :-</b> | Confirmation of the Minutes of the meeting held on 29.02.2024         |
| <b>Agenda Item No. 02 :-</b> | Action taken report for the Minutes of the meeting held on 29.02.2024 |
| <b>Agenda Item No. 03 :-</b> | Monitoring of performance of M/s. Wockhardt Ltd. Unit 1               |

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|--|---------------|--|
| वॉकहार्ट इन्फ्रास्ट्रक्चर डेवलपमेंट लिमिटेड-एसईजेड, औरंगाबाद के लिए जोनल डेवलपमेंट कमिश्नर सीपज़-एसईजेड, मुंबई की अध्यक्षता में 29.02.2024 को वीडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित अनुमोदन समिति की 30 वीं बैठक का कार्यवृत्त। |               |  |
| 1  | एसईजेड का नाम | मैसर्स वॉकहार्ट इन्फ्रास्ट्रक्चर - एसईजेड औरंगाबाद |
| 2  | सेक्टर        | फार्मास्युटिकल                                     |
| 3  | बैठक संख्या   | 30 वीं   |
| 4  | तारीख         | 29.02.2024   |

## उपस्थित सदस्य

| क्रमांक न. | नाम और पदनाम (एस/श्री.)                          | विभाग                          |
|------------|--|--------------------------------|
| 1          | श्रीमती मितल हिरेमठ<br>संयुक्त विकास आयुक्त पुणे | पुणे क्लस्टर एसईजेड, पुणे      |
| 2          | श्रीमती भारती आहूजा<br>सहायक आयुक्त, आयकर विभाग  | आयकर विभाग से नामित            |
| 3          | डॉ. दिलीराज दाभोले, उप निदेशक<br>डीजीएफटी,       | पुणे डीजीएफटी विभाग से नामित   |
| 4          | श्रीमती मालती नायर, सीमा शुल्क अधीक्षक           | सीमा शुल्क विभाग पुणे से नामित |

## विशेष आमंत्रित सदस्य

| क्रमांक न. | नाम और पदनाम (श्री.)                | विभाग                      |
|------------|-------------------------------------|----------------------------|
| 1          | श्री देवकी नंदन पंत स्पेसिफ़िड अफसर | सीपज़-एसईजेड, पुणे क्लस्टर |

एजेंडा आइटम नंबर 01: 26.08.2022 को आयोजित 29 वीं बैठक के कार्यवृत्त की पुष्टि

विचार-विमर्श के बाद, समिति ने 26.08.2022 को आयोजित अनुमोदन समिति की 29 वीं बैठक के कार्यवृत्त की पुष्टि की।

**एजेंडा आइटम नंबर 2: मेसर्स वॉकहार्ट लिमिटेड यूनिट-2 द्वारा प्रस्तुत अनुमान में संशोधन के बिना अतिरिक्त उत्पाद के ब्रॉड बैंडिंग के अनुमोदन के लिए आवेदन।**

विचार-विमर्श के बाद समिति ने प्रोजेक्शन में संशोधन के बिना अधिकृत संचालन के रूप में मौजूदा एलओए में अतिरिक्त उत्पादों की ब्रॉडबैंडिंग को मंजूरी दे दी, जैसा कि नीचे बताया गया है:

## स्वीकृत अतिरिक्त उत्पाद

- फार्मास्यूटिकल्स उत्पाद का विनिर्माण जैसे नसल अँड इन्हेलर डोजेज
    - मानव इंसुलिन
    - इंसुलिन ग्लार्गिन
- उपरोक्त दोनों उत्पादों के लिए आईटीसी-एचएस कोड 30043110

उत्पादों की सूची इस प्रकार है:

| क्रम संख्या | उत्पाद            | एसकेयू  | ब्रांड  |
|-------------|-------------------|---|---|
| Sr. No      | Product           | SKU   | Brands  |
| 1           | मानव इंसुलिन      | Vial, Cartridge-usable pen, Disposable Pen (assembled with drug filled with cartridges)     | विभिन्न देशों में उपलब्धता के अनुसार वोसुलिन, वोजुलिम, न्यूसुलिन, कॉन्सेग्ना, ग्लाइसोलिन, विंसुलिन, या अन्य ट्रेडमार्क। |
| 2           | इंसुलिन ग्लार्गिन | Vial, Cartridge, Re-usable pen, Disposable Pen (assembled with drug filled with cartridges) | विभिन्न देशों में उपलब्धता के अनुसार ग्लेरिटस, वाल्व, ग्लार्गिन या अन्य ट्रेडमार्क।                                     |

- उपरोक्त उत्पाद उनके मौजूदा एलओए के अनुमोदित अनुमानों में शामिल किया जाएगा।

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 Wockhardt Infrastructure Development Ltd.-SEZ, Aurangabad held on 29.02.2024 via video conferencing.

|   |                 |  |
|---|-----------------|--|
| 1 | Name of the SEZ | M/s Wockhardt Infrastructure – SEZ, Aurangabad |
| 2 | Sector          | Pharmaceutical                                 |
| 3 | Meeting No.     | 30th   |
| 4 | Date            | 29.02.2024                                     |

## Members present

| Sr | Name and Designation (S/Shri.)                        | Department                  |
|----|---|-----------------------------|
| 1  | Smt. Mital Hiremath<br>Joint Development Commissioner | Pune Cluster SEZ, Pune      |
| 2  | Smt. Bharati Ahuja<br>Asst. Commissioner, IT          | Nominee of Income Tax, Pune |

|   |  |                          |
|---|--|--------------------------|
| 3 | Dr. Dileeraj Dabhole, Dy.<br>DGFT      | Nominee of DGFT, Pune    |
| 4 | Smt. Malathi J. Nair<br>Superintendent | Nominee of Customs, Pune |

**Special Invitee**

| Sr | Name and Designation                        | Department   |
|----|---|--|
| 1  | Shri Devki Nandan Pant<br>Specified Officer | M/s Wockhardt Infrastructure Development – SEZ<br>Aurangabad, SEZ-Pune Cluster |

**Agenda Item No.01: Confirmation of the Minutes of the 29th meeting held on 26.08.2022.**

After deliberation, the Committee confirmed the minutes of the 29th meeting of Approval Committee held on 26.08.2022.

**Agenda Item No. 2: Application for approval for Broad Banding of Additional Services without revision in projection submitted by M/s. Wockhardt Limited Unit-2.**

After deliberation the committee approved the broad banding of additional items in the existing LOA as authorized operations without revision in Projection as detailed below:

**Approved additional items**

|   |
|---|
| <ul style="list-style-type: none"> <li>● Manufacturing pharmaceuticals product I.e., Nasal and Inhaler dosage Form for Human Usage.</li> <li>● Human Insulin</li> <li>● Insulin Glargine</li> </ul> <p>ITC-HS Code 30043110 For both the above Products</p> |
|---|

**Approved List of products is as below:**

| Sr. No | Product          | SKU  | Brands  |
|--------|------------------|--|---|
| 1      | Human Insulin    | Vial, Cartridge-usable pen, Disposable Pen (assembled with drug filled with cartridges     | Wosulin, Wozulim, Newsulin, Consegna, Glysolin, Winsulin, or other trademarks as per availability in different countries. |
| 2      | Insulin Glargine | Vial, Cartridge, Re-usable pen, Disposable Pen (assembled with drug filled with cartridges | Glaritus, Valvey, Glarzen or other trademarks as per availability in different countries.                                 |

The aforesaid product shall be covered in their existing approved projections

in their LOA.

Meeting ended with a vote of thanks to the Chair.

(Rajesh Kumar Mishra, IRS)  
Chairman-cum- Development  
Commissioner

**Action Taken for Approval Committee held on 29.02.2024**

| <b>Name of the Unit</b>    | <b>Subject</b>                         | <b>Action Taken</b>                              |
|----------------------------|--|--|
| M/s. Wockhardt Ltd. Unit 2 | Approval for Broad banding of products | Approval Letter issued to the unit on 03.04.2024 |

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Monitoring of the performance of M/s. Wockhardt Ltd. Unit 1, a pharmaceutical products-manufacturing unit located in Wockhardt Infrastructure Development Ltd.-SEZ, MIDC-Aurangabad, for last year FY 2021-22 of the 2<sup>nd</sup> block period and first 3 years of 3<sup>rd</sup> block period FY 2022-23 to FY 2024-25.

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

Monitoring of the performance of the unit for last year (FY 2021-22) of 2<sup>nd</sup> block period and first 3 years of 3<sup>rd</sup> block period FY 2022-23 to FY 2024-25 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 last year of 2<sup>nd</sup> Block period (FY 2017-18 to FY 2021-22) :**

**Approved Projections (Rs. In Crores)**

|                             | 2017-18       | 2018-19       | 2019-20       | 2020-21       | 2021-22       | Total          |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| <b>FOB Value of Exports</b> | 115.33        | 121.65        | 133.90        | 374.95        | 736.04        | 1481.87        |
| <b>FE Outgo</b>             | 13.13         | 13.69         | 15.06         | 42.18         | 78.00         | 162.06         |
| <b>NFE</b>                  | <b>102.20</b> | <b>107.96</b> | <b>118.84</b> | <b>332.77</b> | <b>658.04</b> | <b>1319.81</b> |

**Performance as compared to projections: (Rs. In Crores)**

| Year    | Export    |        | F.E. OUTGO                       |        |                          |        |               |
|---------|-----------|--------|----------------------------------|--------|--------------------------|--------|---------------|
|         | Projected | Actual | Raw Material<br>(Goods/Services) |        | C.G. import              |        | Other outflow |
|         |           |        | Projected(for the Block)         | Actual | Projected(for the Block) | Actual | Actual        |
| 2021-22 | 736.04    | 6.72   | 277.19                           | 9.78   | 23.50                    | 11.93  | 0.00          |

**Cumulative NFE achieved: FY 2021-22 (Rs. in Crores)**

| Year    | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------|---------------------------|
| 2021-22 | -97.42                  | -80.22 %                  |



**Performance as compared to projections for years of 3<sup>rd</sup> Block period FY 2022- 23 to FY 2024-25**

|                             | 2022-23      | 2023-24      | 2024-25      | 2025-26      | 2026-27       | Total         |
|-----------------------------|--------------|--------------|--------------|--------------|---------------|---------------|
| <b>FOB Value of Exports</b> | 52.80        | 150.30       | 200.50       | 250.40       | 350.40        | 1004.40       |
| <b>FE Outgo</b>             | 32.83        | 95.61        | 136.95       | 185.19       | 249.57        | 700.15        |
| <b>NFE</b>                  | <b>19.97</b> | <b>54.69</b> | <b>63.55</b> | <b>65.21</b> | <b>100.83</b> | <b>304.25</b> |

**Performance as compared to projections: (Rs. In Crores)**

| Year         | Export       |              | F.E. OUTGO                       |        |                          |             |               |
|--------------|--------------|--------------|----------------------------------|--------|--------------------------|-------------|---------------|
|              | Projected    | Actual       | Raw Material<br>(Goods/Services) |        | C.G. import              |             | Other outflow |
|              |              |              | Projected(for the Block)         | Actual | Projected(for the Block) | Actual      | Actual        |
| 2022-23      | 52.80        | 3.09         | 367.58                           | 5.35   | 168.04                   | 4.82        | 0.00          |
| 2023-24      | 150.30       | 4.66         |                                  | 0.91   |                          | 3.37        | 0.00          |
| 2024-25      | 200.50       | 6.23         |                                  | 11.86  |                          | 1.30        | 0.00          |
| <b>TOTAL</b> | <b>403.6</b> | <b>13.98</b> | <b>367.58</b>                    |        | <b>168.04</b>            | <b>9.49</b> | <b>0.00</b>   |

**Cumulative NFE achieved: (Rs. in Crore)**

| Year    | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------|---------------------------|
| 2022-23 | -48.92                  | -1584.69%                 |
| 2023-24 | -92.16                  | -1189.67%                 |
| 2024-25 | -152.97                 | -1094.77%                 |

**Employment Achievement (Direct):**

|              | Projected  | Achieved   |
|--------------|------------|------------|
| Men          | 450        | 327        |
| Women        | 50         |            |
| <b>Total</b> | <b>500</b> | <b>327</b> |

|                                    |  |
|------------------------------------|--|
| Name of the Unit                   | M/s. Wockhardt Ltd. Unit 1   |
| LOA No. & Date                     | SEEPZ-SEZ/NEWSEZ/WOCKDT-AURBD/01/2007-08 dated 20.07.2007  |
| Location of Unit                   | Plot No. E1/1, Wockhardt Infrastructure Development Ltd.-SEZ, Five Star Shendra MIDC, Aurangabad |
| Validity of LOA                    | 22.05.2027   |
| Item(s) of manufacture/ Services   | Manufacturing of pharmaceuticals products for human consumption                                  |
| Date of commencement of production | 23.05.2012   |
| Execution of BLUT                  | 408.37 Crores  |
| Outstanding Rent dues              | NA   |
| Labour Dues                        | NA   |

|   |                   |  |
|---|-------------------|--|
| Validity of Lease Agreement   |                   | NA   |
| Pending CRA Objection, if any   |                   | OBS -1343330 dated 23.05.2024 regarding short levy of penalty for shortfall in achieving NFE |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any  |                   | NA   |
| No. of employees as on 31.03.2025   |                   | Employees - 327  |
| Area allotted (in sq. ft.)  |                   | 31840 Sq. mts.   |
| Area available for each employee per sq. ft. basis (area / no. of employees)  |                   | 97.37 Sq. mtr.   |
| Investment till date  | Building          | Rs. 28.88 Crores   |
|   | Plant & Machinery | Rs. 351.85 Crores  |
| Quantity and value of goods exported under Rule 34<br>(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.<br><br>If no, details of the Year along with no of days delayed to be given. |                   | Yes  |

The Specified Officer vide his report dated 27.10.2025 and 30.10.2025 has reported the following:

**Export: (For the period 2021-22 to 2024-25) (In Crores)**

| Year/ Period | Figures reported in APR (FOB Value) | Figures as Customs Records | Difference, if any | Remarks |
|--------------|-------------------------------------|----------------------------|--------------------|---------|
| 2021-22      | 6.72                                | 6.72                       | NO                 | NA      |
| 2022-23      | 3.09                                | 3.09                       | NO                 | NA      |
| 2023-24      | 4.66                                | 4.66                       | NO                 | NA      |
| 2024-25      | 6.23                                | 6.23                       | NO                 | NA      |

**Details of year-wise import (Capital Goods) including procurement done on IUT basis**

| Year/ Period | Figures as per APR | Figures as per SEZ Online / Customs Records | Difference, if any | Reason for Difference / Remarks |
|--------------|--------------------|---|--------------------|---------------------------------|
| 2021-22      | 5.62               | 5.62  | NO                 | NA                              |
| 2022-23      | 4.43               | 4.43  | NO                 | NA                              |
| 2023-24      | 0.05               | 0.05  | NO                 | NA                              |
| 2024-25      | 0.52               | 0.52  | NO                 | NA                              |

**Details of year-wise import (Raw materials) including procurement done in IUT basis**

| Year/ Period | Figures as per APR | Figures as per SEZ Online / Customs Records | Difference, if any | Reason for Difference / Remarks |
|--------------|--------------------|---|--------------------|---------------------------------|
| 2021-22      | 9.78               | 9.78  | NO                 | NA                              |
| 2022-23      | 5.35               | 5.35  | NO                 | NA                              |
| 2023-24      | 0.91               | 0.91  | NO                 | NA                              |
| 2024-25      | 11.86              | 11.86                                       | NO                 | NA                              |

## BLUT

(Rs. in Crores)

|   |   |                          |  |                         |            |
|---|---|--------------------------|--|-------------------------|------------|
| 1 | Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)   | Particulars              |  | Acceptance Date         | Value (Rs) |
|   | Value of Additional BLUT executed <ul style="list-style-type: none"><li>Year: Date of acceptance</li><li>BLUT amount:</li></ul>   | BLUT executed            |  | 03/09/2007              | 90         |
|   |   | Additional BLUT executed |  | 14/07/2014              | 61         |
|   |   | Additional BLUT executed |  | 21/08/2020              | 60.4       |
|   |   | Additional BLUT executed |  | 02/11/2022              | 196.97     |
|   |   | Total                    |  |                         | 408.37     |
|   | TOTAL vlue of BLUT Executed   |                          |  |                         |            |
| 2 | 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. | Year                     |  | Duty Forgone(Rs in Cr.) |            |
|   |   | 2021-22                  |  | 15.68                   |            |
|   |   | 2022-23                  |  | 12.89                   |            |
|   |   | 2023-24                  |  | 12.14                   |            |
|   |   | 2024-25                  |  | 18.23                   |            |
|   |   |                          |  |                         |            |
| 3 | Balance in BLUT at the end of each F.Y.<br><br>1 <sup>st</sup> Year in each category and overall basis<br><br>5 <sup>th</sup> Year<br><br>10 <sup>th</sup> Year, as the case may be   | Year                     |  | Balance(Rs. in Cr.)     |            |
|   |   | 2021-22                  |  | 41.29                   |            |
|   |   | 2022-23                  |  | 225.37                  |            |
|   |   | 2023-24                  |  | 213.22                  |            |
|   |   | 2024-25                  |  | 194.99                  |            |
|   |   |                          |  |                         |            |
| 4 | Has the Unit procured goods and or services without having sufficient balance in their BLUT.<br><br>If yes,<br><br>Month & Year when the BLUT was exhausted<br><br>Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT       | NO                       |  |                         |            |
|   |   |                          |  |                         |            |
|   |   |                          |  |                         |            |
|   |   |                          |  |                         |            |
|   |   |                          |  |                         |            |

| 5       | Employment made as on date<br><br>(as on end of block period / year up to which monitoring is being done)  | 327   |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
|---------|--|---|------|------------------|-----------------|---------|---|---|---------|---|---|---------|---|---|---------|------|------|
| 6       | Details of pending Foreign Remittance beyond Permissible period, if any (as on 31.03.2025)<br><br>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.  | NO  |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 7       | In case of IT/ITES units, Whether all softex has been filed for the said period. If no, details thereof.<br><br>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | NA  |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 8       | In case of IT/ITES Units 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.  | NA  |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 9       | In case of IT/ITES Units Whether unit has filed any request for Cancellation of Softex   | NA  |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 10      | 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.<br><br>If yes, details thereof (year wise details to be provided)<br><br>(Applicable only for IT/ITES Units)                       | NA  |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 11      | SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.  | YES   |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 12      | Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise?<br><br>Full details to be provided along with value of assets and duty discharged  | <table> <tr> <th>Year</th><th>Assessable Value</th><th>Duty discharged</th></tr> <tr> <td>2021-22</td><td>0</td><td>0</td></tr> <tr> <td>2022-23</td><td>0</td><td>0</td></tr> <tr> <td>2023-24</td><td>0</td><td>0</td></tr> <tr> <td>2024-25</td><td>0.14</td><td>0.02</td></tr> </table> | Year | Assessable Value | Duty discharged | 2021-22 | 0 | 0 | 2022-23 | 0 | 0 | 2023-24 | 0 | 0 | 2024-25 | 0.14 | 0.02 |
| Year    | Assessable Value   | Duty discharged   |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 2021-22 | 0  | 0   |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 2022-23 | 0  | 0   |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 2023-24 | 0  | 0   |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |
| 2024-25 | 0.14   | 0.02  |      |                  |                 |         |   |   |         |   |   |         |   |   |         |      |      |

|    |  |     |
|----|--|-----|
| 13 | <p>Is the unit sharing any of their infrastructure 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  |
| 14 | 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 |
| 15 | <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 |
| 16 | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report  | NO  |
| 17 | <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> | NO  |
| 18 | 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:**

1. The Unit has achieved export revenue of Rs. **6.72** Crores as against projected export of Rs. **736.04** Crores in 5<sup>th</sup> year (FY 2021-22) of the 2<sup>nd</sup> block period (FY 2017-18 to FY 2021-22)
2. The unit has recorded a Negative NFE of **Rs. 97.42** Crores on Cumulative basis i.e. **-80.22%** at the end of the 2<sup>nd</sup> Block period (FY 2017-18 to FY 2021-22).
3. The Unit has achieved export revenue of Rs. **13.98** Crores as against projected export of Rs. **403.6** Crores in

3 years (FY 2022-23 to 2024-25) of the 3<sup>rd</sup> block period (FY 2022-23 to FY 2026-27)

4. The unit has recorded a Negative NFE of **Rs. 152.97** Crores on Cumulative basis i.e. **-1094.77%** at the end of 3<sup>rd</sup> year (FY 2024-25) of the 3<sup>rd</sup> block period (FY 2022-23 to FY 2026-27)

5. As per the SO Report the unit has achieved employment of **327** employees in FY 2024-25 against projected employment of **500** employees.

**6. Past Performance of the Unit (Based on the Monitoring conducted by the UAC in meeting dated 26.07.2022) :**

| Block Period  | NFE recorded (In Crores) | Action Taken  | Remarks   |
|---|--------------------------|---|---|
| 1 <sup>st</sup> Block (2012-13 to 2016-17) – 5 years        | -52.805                  | Order in Original dated 30.06.2023 was issued for reporting Negative NFE of Rs. 107.85 Crores for 9 years and <b>imposed a Penalty of Rs. 1,07,85,000/-</b> | Unit has paid the penalty amount of Rs. 1,07,85,000/- levied on them vide Demand Draft No. 504220 dated 13.07.2023 drawn on ICICI Bank, Bandra Kurla Complex Branch |
| 2 <sup>nd</sup> Block Period (2017-18 to 2020-21) – 4 years | -55.046                  |   |   |
| <b>TOTAL</b>  | <b>-107.85 Crores</b>    |   |   |

7. Unit may be requested to revise the APRs with correct amortised value of capital goods.

Approval Committee may like to monitor the performance of the Unit for the 5<sup>th</sup> year of 2<sup>nd</sup> Block period i.e. FY 2021-22 and 3 years of 3<sup>rd</sup> block period FY 2022-23 to FY 2024-25 in terms of Rule 54 of SEZ Rules, 2006

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