

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

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

DATE : 02.01.2026

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
02.01.2026**

INDEX

Agenda Item No.	Subject
Agenda Item No. 01: -	Confirmation of the Minutes of the meeting held on 12.09.2025
Agenda Item No. 02: -	Action taken report for the Minutes of the meeting held on 12.09.2025
Agenda Item No. 03: -	Application for list of material for authorized operation submitted by M/s. Wipro Ltd. (Developer)

मेसर्स विप्रो लिमिटेड -एसईजेड, पुणे, के आईटी/आईटीईएस के लिए सेक्टर विशिष्ट विशेष आर्थिक क्षेत्र, का जोनल विकास आयुक्त, सीपज़ एसईजेड, मुंबई की अध्यक्षता में दि 12.09.2025 को आयोजित 31 वी अनुमोदन समिति की बैठक का कार्यवृत्त।

1	एसईजेड का नाम	मेसर्स विप्रो लिमिटेड -एसईजेड
2	क्षेत्र	आईटी/आईटीईएस
3	मीटिंग नं.	31 वीं
4	तारीख	12.09.2025

उपस्थित सदस्य:

क्र.	नाम और पदनाम (एस/श्री.)	विभाग
1	श्रीमती मितल हिरेमठ संयुक्त विकास आयुक्त	पुणे क्लस्टर एसईजेड, पुणे
2	श्री अभिनव राठी उप आयुक्त, आयकर विभाग	आयकर विभाग से नामित
3	श्रीमती पुष्पा गंगावणे, एफटीडीओ	पुणे डीजीएफटी विभाग से नामित
4	श्री. धवल शिर्के, अधीक्षक	सीमा शुल्क विभाग पुणे नामित
5	श्रीमती सुषमा कुंभार, फील्ड ऑफिसर	महाराष्ट्र प्रदूषण नियंत्रण बोर्ड के नामित

विशेष आमंत्रित

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

एजेंडा आइटम नंबर 01: 09.05.2025 को आयोजित 30 वीं बैठक के कार्यवृत्त की पुष्टि

विचार-विमर्श के बाद, समिति ने 09.05.2025 को आयोजित 30 वीं अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।

एजेंडा आइटम क्र 02: 09.05.2025 को आयोजित 30 वीं बैठक के कार्यवृत्त के लिए की गई कार्रवाई रिपोर्ट ।

विचार-विमर्श के बाद, समिति ने 09.05.2025 को आयोजित बैठक के लिए की गई कार्रवाई रिपोर्ट नोट की।

एजेंडा आइटम नंबर 03: मेसर्स विप्रो लिमिटेड -डेवलपर द्वारा प्रस्तुत अधिकृत संचालन के लिए आवश्यक सामग्री की सूची के लिए आवेदन।

विचार-विमर्श के उपरांत, समिति ने डेवलपर के अनुरोध पर विचार किया तथा अधिकृत कार्यों के लिए अवसंरचना के रख-रखाव, अनुरक्षण एवं उन्नयन हेतु आवश्यक सामग्री की सूची, जिसकी कुल मूल्य राशि ₹2,27,58,003/- (शुल्क माफी – ₹43,70,224.88) है, को स्वीकृति प्रदान की। उक्त सूची को चार्टर्ड इंजीनियर टी. एन. सुरेश कुमार (ए.एम. 78162/5) द्वारा विधिवत प्रमाणित किया गया है। यह स्वीकृति एसईजेड नियम, 2006 के नियम 12(2) के अंतर्गत प्रदान की गई है।

विवरण	राशि (लाख रुपये में)
सुविधा, सुरक्षा और आईटी अवसंरचना के लिए सामान	35.7
सुविधा, सुरक्षा और आईटी अवसंरचना के लिए सेवाएँ	191.88
कुल	227.58

अनुमोदन समिति ने डेवलपर को निर्देश दिया कि स्वीकृत वस्तुओं के उपयोग के संबंध में (नए इंस्टॉलेशन/मरम्मत हेतु) वस्तुओं का विवरण मानचित्र पर प्लॉटिंग सहित उपलब्ध कराया जाए ।

एजेंडा आइटम क्र 04: मेसर्स विप्रो लिमिटेड (इकाई VII) के प्रदर्शन की निगरानी

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार, पहले ब्लॉक अवधि के 5 वित्त वर्ष अर्थात 2018-19 से 2022-23 और दूसरे ब्लॉक अवधि के पहले वर्ष के लिए यानी वित्तीय वर्ष 2023-24 तक के लिए यूनिट के परफॉर्मेंस को नोट किया।

- यूनिट ने पहले ब्लॉक अवधि के पांच वित्त वर्ष अर्थात 2018-19 से 2022-23 तक 603 करोड़ रुपये के अनुमानित निर्यात के

मुकाबले 1735.52 करोड़ रुपये का निर्यात हासिल किया है।

- यूनिट ने संचयी आधार पर पहले ब्लॉक अवधि के पांचवें वर्ष अर्थात् 2022-23 में 1734.17 करोड़ रुपए अर्थात् 99.92% का सकारात्मक एनएफई प्राप्त किया है, ।
- इकाई ने दूसरे ब्लॉक अवधि के पहले वर्ष में अर्थात् वित्त वर्ष 2023-24 में 596.72 करोड़ रुपये के अनुमानित निर्यात की तुलना में 1576.44 करोड़ रुपये का निर्यात हासिल किया है।
- इकाई ने दूसरे ब्लॉक अवधि के पहले वर्ष में अर्थात् वित्त वर्ष 2023-24 में 1576.07 करोड़ रुपये अर्थात् 99.98% का सकारात्मक एनएफई प्राप्त किया है, ।
- इकाई ने दिनांक 31.03.2024 तक कुल 2056 कर्मचारियों को रोजगार प्रदान किया है (पुरुष : 1336, महिला : 720)।
- समिति ने नोट किया कि इकाई द्वारा वित्तीय वर्ष 2018-19 का एपीआर SEZ ऑनलाइन में प्रस्तुत नहीं किया गया है। कार्यालय अभिलेखों के अनुसार, इसकी भौतिक प्रति 28.03.2023 को जे.डी.सी. कार्यालय में प्रस्तुत की गई थी, जिससे 42 माह की देरी हुई। इकाई ने स्पष्टीकरण दिया कि उसने उक्त तिथि से पूर्व ही 2018-19 का एपीआर प्रस्तुत किया था। समिति ने इकाई को निर्देश दिया कि वह इसकी प्राप्ति-पत्र (Acknowledgment Copy) जे.डी.सी. कार्यालय में प्रस्तुत करे, जिस पर इकाई ने सहमति व्यक्त की।
- विनिर्दिष्ट अधिकारी (SO) रिपोर्ट के अनुसार, यह देखा गया है कि यूनिट ने मॉनिटरिंग अवधि के दौरान डीटीए (डोमेस्टिक टैरिफ एरिया) में सेवाएं प्रदान की हैं और इसके बदले में भुगतान भारतीय रुपये (INR) में प्राप्त किया है :

वित्तीय वर्ष	राशि करोड़ में
2019-20	1.1129
2020-21	13.1178
2021-22	11.8179
2022-23	41.2059
2023-24	36.1967
कुल	103.4512

- चूंकि DTA में प्राप्त भुगतान के खिलाफ "सेवाओं" का प्रदान करना SEZ अधिनियम, 2005 की धारा 2(z) में दिए गए परिभाषा के अनुसार 'सेवाएं' के रूप में योग्य नहीं है, इसलिए इकाई ने SEZ अधिनियम / नियमों और विदेशी व्यापार (विकास और विनियमन) अधिनियम, 1992 के विभिन्न प्रावधानों का उल्लंघन किया है।

अनुमोदन समिति ने एसईजेड अधिनियम, 2005 की धारा 2(जेड)(iii) के प्रावधानों का उल्लंघन करने के लिए कारण बताओ नोटिस जारी करने का निर्देश दिया, क्योंकि इकाई ने विदेशी मुद्रा के बजाय भारतीय रुपये में भुगतान प्राप्त किया है और एपीआर दाखिल करने में देरी की है।

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 31 st 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 12.09.2025.		
1	Name of the SEZ	M/s. Wipro Ltd. (Phase II))
2	Sector	IT/ITES
3	Meeting No.	31 st
4	Date	12.09.2025

Members present:

Sr No.	Name and Designation(S/Shri.)	Department
1	Smt. Mital Hiremath Jt. Development Commissioner	Pune Cluster SEZ, Pune
2	Shri. Abhinav Rathi Dy. Commissioner, IT	Nominee of Income Tax, Pune
3	Smt. Pushpa Gangawane. FTDO	Nominee of DGFT, Pune
4	Shri. Dhaval Shirke, Superintendent	Nominee of Customs, Pune
5	Smt. Sushma Kumbhar, Field Officer	Nominee of Maharashtra Pollution Control Board

Special Invitee

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

Agenda Item No.01: Confirmation of Minutes of the 30th meeting held on 09.05.2025

After deliberation, the Committee confirmed the minutes of the Approval Committee meeting held on 09.05.2025.

Agenda Item No. 02: Action taken report for the Minutes of the 30th meeting held on 09.05.2025.

After deliberation, the Committee has noted the Action taken report for the meeting held on 09.05.2025.

Agenda Item No.03: Application for List of Material required for Authorized Operations submitted by M/s. Wipro Ltd (Developer).

After deliberation, Committee considered the request of the Developer and approved the list of material required to maintain, upkeep, and upgrade of infrastructure for authorised operations totally valued at Rs. 2,27,58,003/- (Duty Forgone – Rs. 43,70,224.88) duly certified by the Chartered Engineer T.N. Suresh Kumar, AM 78162/5, in terms of Rule 12(2) of SEZ Rules, 2006.

Particulars	Amount (in Lakhs)
Goods against Facility, security and IT Infrastructure	35.70
Services against Facility, security and IT Infrastructure	191.88
TOTAL	227.58

Approval Committee directed the developer to provide details of the goods (new installation/repairs) with plotting on map regarding utilization of the approved goods.

Agenda Item No. 04: Monitoring of Performance for M/s. Wipro Limited (Unit VII)

After deliberation, the committee noted the performance of the unit for 5 years i.e. FY 2018-19 to 2022-23 of 1st Block period and 1st year of 2nd Block period i.e. FY 2023-24 in terms of Rule 54 of SEZ Rules, 2006.

- The Unit has achieved export revenue of Rs. 1735.52 Crores as against projected export of Rs. 603.00 Crores in 5 years of 1st Block period i.e. FY 2018-19 to 2022-23.
- The unit has achieved positive NFE of Rs. 1734.17 Crores in 5th year of 1st block period on cumulative basis i.e. 99.92%.
- The unit has achieved export revenue of Rs. 1576.44 Crores as against projected export of Rs.596.72 Crores in 1st year of 2nd Block period i.e. FY 2023-24.
- The unit has achieved positive cumulative NFE of Rs. 1576.07 Crores i.e. 99.98% in the 1st year of 2nd Block period i.e. FY 2023-24
- Unit has achieved employment of 2056 employees (Male: 1336, Female: 720) as on 31.03.2024.
- Committee noted that the unit has not submitted APR for FY 2018-19 in SEZ Online, as per office records the physical copy was submitted on 28.03.2023 in JDC Office. Hence a delay of 42 months. Unit provided clarification that they had submitted the APR for 2018-19 earlier to the said date. Committee directed the unit to submit the acknowledgment copy of the same to JDC office to which the unit agreed.
- 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:

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

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 directed to issue a SCN for contravening the provision of Section 2(z)(iii) of SEZ Act, 2005 as the Unit has received payment in INR instead of Foreign Currency and delay in filing of APR. Meeting ended with a vote of thanks to the Chair.

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

Mr. Dnyaneshwar B Patil
 Development Commissioner
 PUNE- SEZ

Action Taken for Approval Committee held on 12-09-2025

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 30th Meeting held on 09-05-2025	After deliberation, the Committee confirmed the minutes of the meeting held on 09.05.2025
Agenda Item No. 02	Application for List of Goods(M/s. Wipro Limited (Developer))	Approval letter is issued to the Unit on 03.10.2025
Agenda Item No. 03	Application for Monitoring of Performance(M/s. WIPRO Limited., Unit-VII)	Approval letter is issued to the Unit on 03.10.2025 and SCN is issued to the unit.

**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 of additional Services for their authorized operations.

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

Approval for Additional Services for refurbishment of existing infrastructure. Estimated total value amounting to Rs. 13.95 Crores (Duty Forgone amount – Rs. 2.51 Crores) 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	Services against Refurbishment of Existing Infrastructure (Amt in Cr.)	Duty Forgone (In Cr.)
1.	Estimated Value of Services for Refurbishment of Existing Infrastructure	I	13.95 Cr.	2.51 Cr.

Detail List of Services is as below:

List of Services- Indigenous							
S.N	Description	HSN/SAC	Total Value	Duty %	Duty Forgone	Location	Remarks
1	Design and build fit-out works for the 8th floor of S3 Tower at PDC2 (Including interiors and Electrical Network cabling)	998391	3,92,71,871/-	18%	70,68,936.78	S3-8F	Refurbishment
2.	Design and build fit-out works for the 1st, 2nd and 3rd floors of S1 Tower (Including interiors and Electrical Network cabling)	998391	10,02,28,120/-	18%	1,80,41,063.22	S1-1F-2F-3F	Refurbishment
	TOTAL		13,95,00,000/-		2,51,10,000/-		

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 Services duly certified by the Chartered Engineer T.N. Suresh Kumar , Chartered

Engineer, having Registration No (AM-78162/5 DT 23-2-1993)

2. The additional Services are required for Refurbishment of Tower 1-1F-2F-3F (Approx Sq Ft- 59,500) and Tower 3-8F (Approx Sq Ft- 21,000) as existing infrastructure support has become obsolete. This shall enhance proposed new customer and staffing experience both.
3. The Specified officer was requested to submit a verification report for the above-mentioned list of materials vide letter dated 10.11.2025. The Specified Officer vide letter dated 19.11.2025 has given the following details:
 - i. The Specified Officer has stated that the duty involved in the value of materials and services as a part of this work contract is covered by the Bond accepted. The list of services being proposed for refurbishment of Offshore Development Center is being covered in the application.
 - ii. The material mentioned in the “list of services” 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 further informed that on perusal of 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 as per current market standards in campus.
 - iv. The Specified Officer has stated that the duty foregone amount in the subject List of Services is Rs. 251.10 Lakhs.
 - v. The Specified Officer has stated that the materials are apparently required for infrastructure Development as per current market standards 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 on the value of 1395 lakhs 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 services as per Rule 12(2) of SEZ Rules, 2006.
