

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

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

कार्यसूची के लिए
AGENDA FOR

मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR IT/ITES OF M /s. GIGAPLEX ESTATE PRIVATE LIMITED.

स्थल : सम्मेलन कक्ष, द्वितीय तल, विकास आयुक्त का कार्यालय, सीपज़-सेज़, अंधेरी (पूर्व), मुंबई

VENUE : Conference Hall, 2nd Floor, The Office of the Development Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai

दिनांक : मंगलवार, 24 मार्च, 2026

DATE : Tuesday, 24th March, 2026

समय : दोपहर 2:00 बजे

TIME : 02:00 PM

24th मार्च 2026 को विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड-सेज़ के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M/ s. Gigaplex Estate Private Limited-SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on 24th March 2026.

सूचकांक /INDEX

कार्यसूची मद क्र. Agenda Item No.	<u>विषय</u> Subject
कार्यसूची मद क्रमांक 01:- Agenda Item No. 01: -	22.01.2026 को आयोजित बैठक के कार्यवृत्त की पुष्टि। Confirmation of the minutes of the meeting held on 22.01.2026
कार्यसूची मद क्रमांक 02:- Agenda Item No. 02: -	मेसर्स एक्सेंचर सॉल्यूशंस प्राइवेट लिमिटेड के प्रदर्शन की निगरानी Monitoring of performance of M/s. Accenture Solutions Private Limited

विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में 22.01.2026 को द्वितीय तल सीपज़ सेवा केंद्र, सीपज़ सेज़, मुंबई में आयोजित मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड- सेज़, ऐरोली, नवी मुंबई के क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की 85वीं बैठक का कार्यवृत्त।

Minutes of 85th Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Gigaplex Estate Private Limited - SEZ, Airoli, Navi Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 22.01.2026, at Second Floor SEEPZ Service Centre, SEEPZ SEZ, Mumbai.

1.	Name of the SEZ	:	M/s. Gigaplex Estate Private Limited
2.	Sector	:	IT/ITES
3.	Meeting No.	:	85 th
4.	Date	:	22.01.2026

उपस्थित सदस्य / Members Present:

क्र. Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्री. मयूर आर. मानकर Shri. Mayur R. Mankar	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीपज़-सेज़ SEEPZ-SEZ
2	श्री. सुनील अघवाने Shri. Sunil Aghawane	संयुक्त आयुक्त आयकर Joint Commissioner, Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामिती Nominee of Commissioner of Income Tax office, Mumbai
3	श्री बैकियावेलु मुथारासु Shri. Backiyavelu Mutharasu	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai
4	श्री बीरेंद्र सिंह Shri Birender Singh	उप आयुक्त, सीमा शुल्क Deputy Commissioner of Customs	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामिती Nominee of Commissioner of Customs, General, Air Cargo, Sahar
5	श्रीमती पूनम दराडे Smt. Poonam Darade	उद्योग उपनिदेशक Deputy Director of Industries	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती Nominee of DC Industries, Government of Maharashtra
6	श्री. संदीप डी. भोसले Shri. Sandip D. Bhosale	उप विकास आयुक्त Deputy Development Commissioner	सीपज़-सेज़ SEEPZ –SEZ
7	श्रीमती स्मिता नांबियार Smt. Smitha Nambiar	विनिर्दिष्ट अधिकारी Specified Officer	गीगाप्लेक्स-सेज़ GIGAPLEX –SEZ
8	श्री जय मनोज शाह Shri. Jay Manoj Shah	विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज़ SEEPZ –SEZ

बैठक में सहायता और सुचारू कामकाज के लिए श्री राहुल शिवणगोल, एडीसी (न्यू एसईजेड), श्री जय दीप, एडीसी (न्यू एसईजेड), श्री सुदर्शन शिंदे, एडीसी (न्यू एसईजेड) श्री अमन कुमार शर्मा एडीसी (न्यू एसईजेड) और श्री पलाश शंकर, एडीसी (न्यू एसईजेड) भी शामिल हुए।	Shri Rahul Shivannagol ADC (New SEZ), Shri Jai Deep, ADC (New SEZ), Shri Soodershan Shindde, ADC (New SEZ), Shri Aman Kumar Sharma, ADC (New SEZ) and Shri Palash Shankar, ADC (New SEZ) also attended for assistance and smooth functioning of the meeting.
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कार्यसूची मद संख्या 01: - दिनांक 30.10.2025 को आयोजित 84वीं बैठक के कार्यवृत्त की पुष्टि।	Agenda Item No. 01: - Confirmation of Minutes of the 84th Meeting held on 30.10.2025.
दिनांक 30.10.2025 को आयोजित 84वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।	The Minutes of the 84 th Meeting held on 30.10.2025 were confirmed with consensus.
कार्यसूची मद संख्या 02: - मेसर्स जीईपी सॉल्यूशंस प्राइवेट लिमिटेड के प्रदर्शन की निगरानी	Agenda Item No. 02: - Monitoring of performance of M /s. GEP Solutions Private Limited
सीपज़-सेज़/न्यू-सेज़/सेरीन-ठाणे/54/जीएसपीएल/2015-16/15936 दिनांक 05.10.2015 (मूल एलओए)	SEEPZ-SEZ/NEW-SEZ/SERENE-THANE/54/GSPL/2015-16/15936 dated 05.10.2015 (Original LOA)
वर्ष 2022-23 से 2024-25 के लिए वार्षिक निष्पादन रिपोर्ट इकाई द्वारा प्रस्तुत की गई। इकाई ने वित्त वर्ष 2020-21 to 2024-25 के लिए संचयी आधार पर 383.74/- करोड़ रुपये की सकारात्मक शुद्ध विदेशी मुद्रा अर्जित की है।	The Annual Performance Report for the years 2022-23 to 2024-25 was submitted by the unit. The unit has achieved positive NFE of Rs. 383.74/- Crores on cumulative basis for the FYs 2020-21 to 2024-25.
निर्णय: - विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के संदर्भ में गीगाप्लेक्स-एसईजेड में स्थित मेसर्स जीईपी सॉल्यूशंस प्राइवेट लिमिटेड के प्रदर्शन पर ध्यान दिया। इकाई ने वित्त वर्ष 2020-21 से 2024-25 के लिए संचयी आधार पर 383.74/- करोड़ रुपये की सकारात्मक शुद्ध विदेशी मुद्रा अर्जित की है।	Decision: - After deliberation, the Committee noted the performance of the M /s. GEP Solutions Private Limited located at Gigaplex-SEZ in terms of Rule 54 of SEZ Rules, 2006. The unit has achieved positive NFE of Rs. 383.74/- Crores on cumulative basis for the FYs 2020-21 to 2024-25.
बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ संपन्न हुई।	Meeting concluded with a vote of thanks to the Chair.

Digitally signed by Dnyaneshwar Bhalchandra Patil
Date: 2026.01.30 17:16:58 IST

Shri. Dnyaneshwar B Patil
Development Commissioner
SEEPZ- SEZ

Action Taken for Approval Committee held on 22-01-2026

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 84th Meeting held on 30-10-2025	
Agenda Item No. 02	Application for Monitoring of Performance(M /s. GEP Solutions Private Limited)	Letter dated 04.02.2026 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 :

Monitoring performance of the unit in terms of Rule 54 of SEZ Rules, 2006.

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

Monitoring performance of the unit as specified in FSR.

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/2026

Name of the Unit: - M/s. Accenture Solutions Private Limited

Address: - 4th, 5th & 6th Floor-Building No. 04, 1st to 8th Office Premises-Building No. 06, M /s. Gigaplex Estate Private Limited-SEZ, Plot No. IT 5, TTC Industrial Area, Airoli Knowledge IT Park, Navi Mumbai-400708

Financial Year: - 2022-23 to 2024-25 (2nd, 3rd and 4th year of the existing block)

As per FAQs related to SEZ Rules, 2006:

“Units, which have not completed one year of operation from the date of commencement of production, will not be monitored. In case a unit has completed less than five years from the date of commencement of production, it will be monitored for the number of completed years. Annual monitoring in the cases of old units which have completed more than five years will be undertaken for only such number of years which fall in the subsequent block/s of five years.”

(A): Observation on APR

i. Approved Projections for the Existing block:

(Rs. in Crores)

	1 st year	2 nd year	3 rd year	4 th year	5 th year	Total
FOB value of export	556.30	556.30	556.30	593.49	585.80	2,848.19
FE Outgo	49.03	30.51	30.35	47.70	34.42	192.01
NFE	507.27	525.79	525.95	545.79	551.38	2,656.18

I. Performance as compared to projections for the period 2022-23 to 2024-25.

(Rs. in Crores)

	Export	F.E. OUTGO

Year	Projected	Actual (As per APR)	Raw Material (Goods/Services)			C.G. import			Other outflow
			Projected	Actual (As per APR)	As per NSDL Data	Projected (CG Import + Other outflow)	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2022-23	556.30	904.15	-	-	-	30.51	9.82	5.33	18.78
2023-24	556.30	1,108.28	-	-	-	30.35	27.65	27.73	10.39
2024-25	593.49	1,340.28	-	-	-	47.70	45.56	45.56	22.22
Total	1,706.09	3,352.71	0.00	0.00	0.00	108.56	83.03	78.62	51.39

II. Cumulative NFE achieved during the block period 2022-23 to 2024-25.

- Cumulative NFE achieved as per APR

(Rs. in Crores)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2021-22	507.27	744.02	146.67%
2022-23	1,033.06	1,619.86	156.80%
2023-24	1,559.01	2,696.21	172.94%
2024-25	2,104.80	4,014.27	190.72%

- Capital Goods Amortized Values table: -

(Rs. in crores)

Year	CG Imp. 4B(v)	Amortized Value
2016-2017	15.89	1.59
2017-2018	4.89	0.49
2018-2019	6.35	0.64
2019-2020	5.06	0.51
2020-2021	-2.01	-0.20
2021-2022	-0.43	-0.04
2022-2023	9.53	0.95
2023-2024	21.53	2.15
2024-2025	37.86	3.79
Total	98.67	9.87

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ/NEWSEZ/GGAPLEX/THANE/ASPL/04/2015-16/15507 Dated 29.09.2015 (Original LOA)																													
	SEEPZ/NEWSEZ/GIGAPLEX-THANE/ASPL/04/2015-16/VOL-III/08518 Dated 07.06.2021																													
Validity of LOA	03.04.2026																													
Item(s) of manufacture/ Services	Software Development and Information Technology Enabled Services.																													
Date of commencement of production	04.04.2016																													
Execution of BLUT	Yes																													
Pending CRA Objection, if any	No																													
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No																													
<ul style="list-style-type: none"> No. of employees: As below 																														
<table border="1"> <thead> <tr> <th>Year</th> <th>Projected Men</th> <th>Projected Women</th> <th>Men</th> <th>Women</th> <th>Total</th> <th>Average %</th> </tr> </thead> <tbody> <tr> <td>2022-23</td> <td rowspan="3">3,955</td> <td rowspan="3">2,823</td> <td>3605</td> <td>2985</td> <td>6590</td> <td>97.23%</td> </tr> <tr> <td>2023-24</td> <td>5616</td> <td>5648</td> <td>11264</td> <td>166.18%</td> </tr> <tr> <td>2024-25</td> <td>5884</td> <td>5778</td> <td>11662</td> <td>172.06%</td> </tr> </tbody> </table>							Year	Projected Men	Projected Women	Men	Women	Total	Average %	2022-23	3,955	2,823	3605	2985	6590	97.23%	2023-24	5616	5648	11264	166.18%	2024-25	5884	5778	11662	172.06%
Year	Projected Men	Projected Women	Men	Women	Total	Average %																								
2022-23	3,955	2,823	3605	2985	6590	97.23%																								
2023-24			5616	5648	11264	166.18%																								
2024-25			5884	5778	11662	172.06%																								
Area allotted (in sq. ft.)	5,94,008 Sq. Ft.																													
Area available for each employee per sq. ft. basis (area / no. of employees)	2022-23	2023-24	2024-25																											
	90.14	52.74	50.94																											
Investment till date (Rs. In Crores)	Building	76.37																												
	Plant & Machinery	124.66																												
	TOTAL	201.03																												
Per Sq. ft. Export during FY (APR export/per sq. ft*Crores)	2022-23	2023-24	2024-25																											
	15,221.18	18,657.66	22,563.33																											
Quantity and value of goods exported under Rule 34 (unutilized goods)	N.A.																													
Value Addition during the monitoring period	N.A.																													
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.	YES																													
If no, details of the Year along with no of days delayed being given.																														

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per SOFTEX Data	Difference if any	Reason for Difference/Remark
2022 – 23	904.15	911.70	-7.55	Exchange rate conversion issue (-6.8 INR in crores) Unbilled Revenue (-0.75 INR in crores)
2023 – 24	1,108.28	1,099.96	8.32	Exchange rate conversion issue (14.22 INR in crores) Unbilled Revenue (-5.90 INR in crores)
2024-25	1,340.28	1,311.69	28.59	Exchange rate conversion issue (21.81 INR in crores) Unbilled Revenue (6.78 INR in crores)

b. IMPORT (RM including procurement done on IUT (from SEZ) basis .

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2020 – 21	0.00	0.00	-	-
2021 – 22	0.00	0.00	-	-
2022 – 23	0.00	0.00	-	-
2023 – 24	0.00	0.00	-	-

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

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	9.82	5.33	4.50	Unit has considered additional value of Rs. 4.50 Crores for 04 BOW as per out of charge date.
2023-24	27.65	27.73	-0.09	Difference of Rs. 0.09 Crores due to USD conversion

2024-25	45.56	45.56	0.00	No difference
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(D) Bond cum Legal Undertaking (BLUT)

1	Value of BLUT Executed (Duty foregone) (including CG / Raw Material / Services)			
	Value of Additional BLUT executed Year –	SEEPZ/NEWSEZ/GIGAPLEX-THANE/ASPL/04/2015-16/VOL-II/18062 dt 01-Nov-2021.		
	BLUT Amount-	Rs. 162.48 Crores		
	Value of Additional BLUT executed Year -	SEEPZ/NEWSEZ/GIGAPLEX-THANE/ASPL/04/2015-16/VOL-III/14507 dt 06-11-2023		
	BLUT Amount-	Rs. 15.76 Crores		
	Value of Additional BLUT executed Year -	SEEPZ/NEWSEZ/GIGAPLEX-THANE/ASPL/04/2015-16/VOL-II/14646 dt 18-12-2025		
	BLUT Amount-	Rs. 24.87		
	Total Value of BLUT executed in Crores:	Total: Rs. 203.11 Crores		
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	FY	Goods (imported and indigenous) Rs. in Crores	Services (Rs. in Crores)
		2021-22	5.53	0.00

	procurement.	2022-23	1.36	0.07
		2023-24	7.12	13.06
		2024-25	10.33	123.13
		Total	24.35	136.26
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		
4	Employment made as on date (As on end of block period / year up to which monitoring is being done) (March 2024)	Gender	As per LOA (Form F)	As on 31.03.2025
		Men	3,955	5,886
		Women	2,823	5,793
		Total	6,778	11,679

E	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NO	
*	Details of pending Foreign Remittance beyond permissible period, if any (As on 31 st March 2025) To cross-check the same and verify whether necessary permission from AD Bank/RBI has been obtained.	NO	
F (a)	Whether all SOFTEX has been filed for the said period. If not, 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, all the SOFTEX forms are filed up to March 2025.	
(b)	Whether all SOFTEX has been certified, if so till which month has the same been certified. If not, provide details of the SOFTEX and reasons for pendency.	YES, the unit declared that it has filed all the SOFTEX forms up to March 2025.	
(c)	Whether unit has filed any request for Cancellation of SOFTEX?	NO	
G	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, but revenue received in foreign currency.	
		FY	INR (in crores)
		2020-21	42.03
		2021-22	48.09

		2022-23	43.43
		2023-24	26.04
H	SO to verify and certify whether the unit has updated the BLUT ledger module in SEZ Online.	YES	
I	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	
		FY	Scrap INR (in crores)
		2021-22	1.66
		2022-23	0.16
		2023-24	0.99
		2024-25	1.55
J	Is the unit sharing any of their infrastructures with other units or are they utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NO	
K	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	YES, they have uploaded all the DSPF for the FY 2021-22 to 2024-25 in SEZ Online system and approved the same. There are no pending DSPF to be uploaded for the above-mentioned FY years.	
L	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	YES	
M	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL	

<p>N</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-free 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</p> <p>No, they declared that they have not availed any duty exempted goods/services for setting up such facility.</p> <p>NA</p>
<p>P</p>	<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>	<p>NO</p>

Findings

1.	This is 3 years' performance scrutiny (2022-23 to 2024-25) of the 2 nd Block period. (Block period calculated from FY 2016-17 as their DCP is 04.04.2016)
2.	<p>i. The unit has achieved export revenue of Rs. 904.15/- Crores as against projected export of Rs. 556.30/- i.e. 162.53% during the period for FY 2022-23.</p> <p>ii. The unit has achieved export revenue of Rs. 1,108.28/- Crores as against projected export of Rs. 556.30/- i.e. 199.22% during the period FY 2023-24.</p> <p>iii. The unit has achieved export revenue of Rs. 1,340.28/- Crores as against projected export of Rs. 593.49/- i.e. 225.83% during the period FY 2024-25.</p>
3.	<p>Cumulative Net Foreign Exchange Rs. 1,619.86/- Crores is positive for FY 2022-23.</p> <p>Cumulative Net Foreign Exchange Rs. 2,696.21/- Crores is positive for FY 2023-24.</p> <p>Cumulative Net Foreign Exchange Rs. 4,014.27/- Crores is positive for FY 2024-25.</p>
4.	The values mentioned in the APRs w.r.t. import of Capital Goods (10 years including this yr) (4(B)(i)) for the FYs 2022-23 to 2024-25 pertains to one year values rather than 10 years'.
5.	There is no CRA Objection pending to be looked into.
6.	There is no SCN Pending.
7.	APRs for the FY 2022-23 to 2024-25 have been submitted and filed within the prescribed time.
8.	All SOFTEXs have been filed and certified.
9.	All DSPFs have been certified.

e. Recommendation:

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