

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

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

कार्यसूची के लिए

AGENDA FOR

मेसर्स फेस्टस प्रोपर्टीज़ बिल्डर्स 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. FESTUS PROPERTIES 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 फेस्टस प्रोपर्टीज़ बिल्डर्स 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. FESTUS PROPERTIES 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: -	25.11.2025 को आयोजित बैठक के कार्यवृत्त की पुष्टि। Confirmation of the minutes of the meeting held on 25.11.2025
कार्यसूची मद क्रमांक 02:- Agenda Item No. 02: -	मेसर्स टाटा कंसल्टेंसी सर्विसेज लिमिटेड (यूनिट-1) (LOA-04) के प्रदर्शन की निगरानी Monitoring of performance of M/s. M/s. TATA CONSULTANCY SERVICES LIMITED (Unit-I) (LOA-04)

विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में दिनांक 25.11.2025 को द्वितीय तल, बोर्ड रूम, प्रशासन भवन, डीपी वर्ल्ड, न्हावा शेवा बिजनेस पार्क प्राइवेट लिमिटेड, प्लॉट क्र. 5/1, इन प्लॉट क्र. 406/FTWZ1, सेक्टर 4, जेएनपीए-सेज़, ग्राम सवारखार, उरण, रायगढ़, महाराष्ट्र - 400707 में मेसर्स फेस्टस प्रॉपर्टीज प्राइवेट लिमिटेड-सेज़, पवई, मुंबई के सेक्टर विशिष्ट विशेष आर्थिक क्षेत्र के लिए आयोजित अनुमोदन समिति की 81वीं बैठक का कार्यवृत्त।

Minutes of 81st Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Festus Properties Pvt. Ltd-SEZ, at Powai, Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 25.11.2025, at 2nd Floor, Board Room, Admin Building, DP World, Nhava Sheva Business Park Pvt. Ltd., Plot No. 5/1, In Plot No. 406/FTWZ1, Sector 4, JNPA-SEZ, Village Sawarkhar, Uran, Raigad, Maharashtra-400707.

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1. सेज़ का नाम/
Name of the SEZ : मेसर्स फेस्टस प्रॉपर्टीज प्राइवेट लिमिटेड/
M/s. Festus Properties Private Limited
 2. सेक्टर/
Sector : आईटी/आईटीईएस/
IT/ITES
 3. मीटिंग नंबर/
Meeting No. : 81वीं/
81st
 4. दिनांक/
Date : 25.11.2025/
25.11.2025

उपस्थित सदस्य/Members Present:

क्र. Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्री मयूर मानकर Shri Mayur 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	उप निदेशक उद्योग / Deputy Director Industries	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिति / Nominee of DC Industries, Government of Maharashtra.

6	श्री बालासाहेब बोराडे Shri Balasaheb Borade	उप विकास आयुक्त Deputy Development Commissioner / विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज़ SEEPZ –SEZ फेस्टस-सेज़ Festus –SEZ
7	श्री जय मनोज शाह Shri Jay Manoj Shah	विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज़ SEEPZ –SEZ

<p>बैठक में सहायता और सुचारु कामकाज के लिए श्री राहुल शिवणगोल एडीसी (न्यू एसईजेड), श्री जय दीप, एडीसी (न्यू एसईजेड), श्री सुदर्शन शिंदे, एडीसी (न्यू एसईजेड) और श्री पलाश शंकर, एडीसी (न्यू एसईजेड) भी शामिल हुए।</p>	<p>Shri Rahul Shivannagol ADC (New SEZ), Shri Jai Deep, ADC (New SEZ), Shri Soodershan Shindde, ADC (New SEZ) and Shri Palash Shankar, ADC (New SEZ) also attended for assistance and smooth functioning of the meeting.</p>
<p>कार्यसूची मद संख्या 01 : दिनांक 30.10.2025 को आयोजित 80वीं बैठक के कार्यवृत्त की पुष्टि।</p> <p>दिनांक 30.10.2025 को आयोजित 80वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।</p>	<p>Agenda Item No. 01: Confirmation of Minutes of the 80th meeting held on 30.10.2025.</p> <p>The Minutes of the 80th Meeting held on 30.10.2025 were confirmed with consensus.</p>
<p>कार्यसूची मद संख्या 02 :</p> <p>मेसर्स टाटा कंसल्टेंसी सर्विसेज लिमिटेड (यूनिट-IV) के तृतीय ब्लॉक के पाँचवें वर्ष, अर्थात् 2024-25 के लिए प्रदर्शन की निगरानी।</p> <p>LOA No. SEZ/HIRA-MUM/(15)/LOA-15/2009-10/25/5224, Dated 30.07.2009</p> <p>इकाई द्वारा वित्त वर्ष 2024-25 के लिए वार्षिक प्रदर्शन रिपोर्ट प्रस्तुत की गई है। इकाई ने वित्त वर्ष 2024-25 के दौरान संचयी आधार पर रु. 4,39,573.15 लाख का सकारात्मक संचयी एनएफई (NFE) प्राप्त किया है।</p> <p>निर्णय: - विचार-विमर्श के बाद, समिति ने सेज़ नियम, 2006 के नियम 54 के संदर्भ में मेसर्स टाटा कंसल्टेंसी सर्विसेज लिमिटेड (फेस्टस-सेज़) के प्रदर्शन को नोट किया।</p> <p>समिति ने इकाई को एनएफई को अतिरिंजित करने से बचने के लिए 2024-25 की अवधि के लिए उनके द्वारा प्रस्तुत एपीआर के सही आंकड़े क्रम संख्या 8 (पिछले वर्ष के अंत में एनएफई कमाई की स्थिति) और क्रम संख्या 9 (पांच साल की अवधि के लिए संचयी एनएफई कमाई) प्रदान करने का भी निर्देश दिया।</p>	<p>Agenda Item No 02 :</p> <p>Monitoring of the performance of M/s. TATA CONSULTANCY SERVICES LIMITED (Unit-IV) for 5th year i.e. 2024-25 of 3rd block.</p> <p>LOA No. SEZ/HIRA-MUM/(15)/LOA-15/2009-10/25/5224, Dated 30.07.2009</p> <p>The Annual Performance Report for the FY 2024-25 was submitted by the unit. The unit has achieved positive NFE of Rs. 439573.15/- Lakhs on cumulative basis during the 5th year i.e. FY 2024-25 of 3rd block (2020-21 to 2024-25).</p> <p>Decision: - After deliberation, the Committee noted the performance of M/s. TATA CONSULTANCY SERVICES LIMITED (Festus-SEZ) in terms of Rule 54 of SEZ Rules, 2006.</p> <p>The Committee also directed the unit to provide the correct figures at Sr. No. 8(NFE earning position at the end of previous year) and Sr. No. 9(Cumulative NFEe earning for the five year period) of the APR submitted by them for the period of 2024-25, to avoid overstatement of NFE.</p>

कार्यसूची मद संख्या 03 :	Agenda Item No 03:
मेसर्स फेस्टस प्रॉपर्टीज प्रा. लि. (डेवलपर) की अप्रैल 2025 से जून 2025 की अवधि के लिए त्रैमासिक प्रदर्शन रिपोर्ट की निगरानी।	Monitoring of Quarterly Performance Report for the period April 2025 to June 2025 of M/s. Festus Properties Pvt. Ltd. (Developer).
अप्रैल 2025 से जून 2025 की अवधि के लिए त्रैमासिक प्रदर्शन रिपोर्ट डेवलपर द्वारा प्रस्तुत की गई और फेस्टस-सेज के विनिर्दिष्ट अधिकारी द्वारा दिनांक 07.11.2025 के पत्र के माध्यम से सत्यापित की गई।	The Quarterly Performance Report for the period April 2025 to June 2025 was submitted by the Developer and verified by the Specified Officer, Festus-SEZ vide letter dated 07.11.2025.
निर्णय: – विचार-विमर्श के बाद, कमीटी ने डेवलपर यानी मेसर्स फेस्टस प्रॉपर्टीज प्राइवेट लिमिटेड –SEZ की अप्रैल 2025 से जून 2025 तक की तिमाही परफॉर्मंस रिपोर्ट पर ध्यान दिया, जो SEZ रूल्स, 2006 के रूल 12(6) और रूल 22(4) के हिसाब से है। इसके अलावा, कमीटी ने यह भी साफ करने का निर्देश दिया कि क्या डेवलपर द्वारा खरीदे गए सामान/सर्विस MoC&I द्वारा 15.03.2010 को जारी इंस्ट्रक्शन नंबर 50 के अनुसार अप्रूव्ड हैं।	Decision:- After deliberation, the Committee noted the Quarterly Performance Report for the period April 2025 to June 2025 of the Developer i.e. M/s. Festus Properties Pvt. Ltd. –SEZ of in terms of Rule 12(6) and Rule 22(4) of SEZ Rules, 2006. Further, the committee also directed to clarify whether the goods/services procured by the Developer are approved as per the Instruction no. 50 issued by MoC&I dated 15.03.2010.
अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।	Meeting concluded with a vote of thanks to the Chair.

Digitally signed by Dnyaneshwar Bhalchandra Patil
Date: 2025.12.02 17:44:12 IST

Shri. Dnyaneshwar B Patil
Development Commissioner
SEEPZ- SEZ

Action Taken for Approval Committee held on 25-11-2025

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 80th Meeting held on 30-10-2025	
Agenda Item No. 02	Application for Monitoring of Performance(M/s. TATA CONSULTANCY SERVICES LIMITED (Unit-IV))	Letter dated 12.12.2025 issued to the unit.
Agenda Item No. 03	Application for Monitoring of QPR(M/s. Festus Properties Pvt. Ltd., (Developer))	Letter dated 12.12.2025 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. TATA CONSULTANCY SERVICES LIMITED (Unit-I) (LOA-04)

Address: - Unit at 9th, 10th, 11th, 12th & 13th Floor, Kensington, Unit No. 801, 901, & 1011, Kensington, Powai, B Wing, Powai, Mumbai-400 076

Financial Year: - 2022-23 to 2024-25 (5th year of the previous block & first two years 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 3rd Block (existing block)-

(Rs. In Crores)

PARTICULARS	1st Year	2nd Year	3rd Year	4th Year	5th Year	TOTAL
FOB Value of Exports	390	410	440	450	480	2,170
FOB Outgo	8.5	8.5	6.5	6.5	3.5	33.5
Net Foreign Exchange	381.5	401.5	433.5	443.5	476.5	2,136.5

ii. APPROVED Projections for the 4th Block (existing block)-

(Rs. In Crores)

PARTICULARS	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	TOTAL
FOB Value of Exports	1,077.47	1,099.02	1,121.00	1,143.42	1,166.29	5,607.20
FOB Outgo	552.00	563.04	574.30	585.78	597.50	2,872.62
Net Foreign Exchange	525.47	535.98	546.70	557.64	568.79	2,734.58

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

(Rs. In Crores)

Year	Export		F.E. OUTGO						
	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	480	1,698.52	-	-	-	3.5	0.00	0.00	541.17
2023-24	1,077.47	1,742.25	-	-	-	552	0.26	0.26	502.03
2024-25	1,099.02	1,450.73	-	-	-	563.04	0.02	0.02	148.35
Total	2,656.49	4,891.50	-	-	-	1,118.54	0.28	0.28	1,191.55

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

II.

III. Cumulative NFE achieved as per APR

(Rs. in Crores)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2022-23	2,136.50	5,134.38	240.32%
2023-24	525.47	1,238.77	235.75%
2024-25	1,061.45	2,540.22	239.32%

• Capital Goods Amortized Values table: -

(In Crores)

Year	CG Imp. 4B(v)	Amortized Value

2015-16	38.13	3.81
2016-17	0.48	0.05
2017-18	0.35	0.04
2018-19	1.18	0.12
2019-20	2.83	0.28
2020-21	-42.01	-4.20
2021-22	-0.14	-0.01
2022-23	1.82	0.18
2023-24	11.84	1.18
2024-25	9.28	0.93
Total	23.76	2.38

(III) Whether the Unit achieved Positive NFE : YES

B. Other Information:

LOA No. & Date		SEEPZ/NEW-SEZ/HIRA-MUM/03 /LOA-04/2007-08/6479, Dated: 11.09.2007 (Original LOA)																														
Validity of LOA		15.06.2028																														
Item(s) of manufacture/ Services		COMPUTER, SOFTWARE DEVELOPMENT, IT & IT ENABLED SERVICES, TESTING SERVICES, BPO																														
Date of commencement of production		16.06.2008																														
Execution of BLUT		YES																														
Pending CRA Objection, if any		NIL																														
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		NIL																														
No. of employees: As below (As per NSDL)																																
<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 colspan="2">1,817</td> <td>1,264</td> <td>808</td> <td>2,072</td> <td>114.03</td> </tr> <tr> <td>2023-24</td> <td rowspan="2">1,264</td> <td rowspan="2">808</td> <td>861</td> <td>581</td> <td>1,442</td> <td>69.59%</td> </tr> <tr> <td>2024-25</td> <td>577</td> <td>381</td> <td>988</td> <td>47.68%</td> </tr> </tbody> </table>							Year	Projected Men	Projected Women	Men	Women	Total	Average %	2022-23	1,817		1,264	808	2,072	114.03	2023-24	1,264	808	861	581	1,442	69.59%	2024-25	577	381	988	47.68%
Year	Projected Men	Projected Women	Men	Women	Total	Average %																										
2022-23	1,817		1,264	808	2,072	114.03																										
2023-24	1,264	808	861	581	1,442	69.59%																										
2024-25			577	381	988	47.68%																										
Area allotted (in sq. ft.)		1,74,580 Sq. ft.																														
Area available for each employee per sq ft basis (area / no. of employees)		2022-23	2023-24	2024-25																												
		84.26	121.07	176.70																												
Investment till date (Rs. In Crores)	Building	279.55																														
	Plant & Machinery	33.80																														
	TOTAL	313.35																														
Per Sq. ft. Export during the FY (APR export/per sq. ft*Crores)		2022-23	2023-24	2024-25																												
		97,291.79	99,796.66	83,098.29																												

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 has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	YES

C. Reconciliation of Export & Import data.

a. EXPORT

(Rs. in Crores)

Year/ Period	Breakup (Total=Offsite+ Onsite-Credit Note)	Figures reported in APR (FOB Value)	Figures as per SOFTEX Data	Difference if any	Reason for Difference/Remark
2022-23	Offsite	1,228.71	1,209.72	18.99	i) Ex. Rate Difference.
	Onsite	712.68	NA		ii) Credit notes are issued for each year by the Customer which are included in the FOB value but not in the trade data.
	Credit Note	242.87			
	Total	1,698.52			
2023-24	-	1,742.25 Cr	1,655.00	87.2564	i) Ex. Rate Difference ii) Credit notes are issued for each year by the Customer which are included in the FOB value but not in the trade data. iii) we are declared onsite export from the unit.
2024-25	-	1,450.72 Cr	1,450.73	0.01	-

b. IMPORT (RM)

(Rs. In Crores)

Year/ Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-
2024-25	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	NIL	NIL	-	NA
2023-24	0.26	0.26	-	NA
2024-25	0.02	0.02	-	NA

D. Bond cum Legal Undertaking (BLUT):

A	Value of BLUT Executed (Duty foregone) (including CG / Raw Material / Services)	i	Total Bond-Cum Legal undertaking	210016000
	Value of Additional BLUT executed Year –	ii	Remaining Value of BLUT given by entity at the start of the Financial Year (2022-23)	179574946.10
		iii	Value of Additional Bond-Cum-Legal Undertaking (BLUT) executed during the Financial Year (2022-23)	Nil
	BLUT Amount-	iv	The duty forgone on Goods / Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	3638417
	Value of Additional BLUT executed Year -	v	Remaining Value of BLUT as the end of the Financial Year [(ii)+(iii)-(iv)] (2022-23)	175936529.10
			1427.07 (Total duty foregone Rupees in lakhs as on 31.03.2025)	
BLUT Amount-		Nil		
		N.A.		
Total Value of BLUT executed in Crores:		6262.40		
B	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		Goods (imported and indigenous) Rs. in Crores	Services (Rs. in Crores)
		FY		
		2023-24	0.30	0.54

	separately for each category of procurement.	2024-25	0.27	13.16
		Total	0.57	13.70
C	Has the unit procured goods and/or services without having sufficient balance in their BLUT? If yes, Month & Year when the BLUT was Exhausted Details of the Consignments and Total Value of Goods procured without having sufficient or nil balance in BLUT.	No		
D	Employment made as on date (As on end of block period / year up to which monitoring is being done) (March 2025)	Gender	As per LOA (Form F)	As on 31.03.2025
		Men	5398	
		Women	4102	
		Total	9500	

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.	NIL
*	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 no, details thereof. SO to also check whether unit has obtained SOFTEX Condonation from DC office / RBI and if approved, whether they have filed such pending SOFTEX.	YES
(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
(c)	Whether unit has filed any request for Cancellation of SOFTEX?	NO

G	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	
H	<p>SO to verify and certify whether the unit has updated the BLUT ledger module in SEZ Online.</p>	
I	<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>	NO
J	<p>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.</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>	
K	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	<p>For 23-24 Yes, it is filed. 479 Invoices, which is valued at 78.5 Crores has been approved.</p> <p>For 24-25 Yes, it is filed. 258 invoices, which is valued at 59 Crores, has been approved.</p>
L	<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
M	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	NIL

N	<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>	They have a serving area and that has been approved by DC office.
P	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	

Findings

1.	This 3 year's performance scrutiny (2022-23 to 2024-25) of the 3 rd & 4 th Block Period (final year of the previous block and first two of the existing block).
2.	<p>i. The unit has achieved export revenue of Rs. 1,698.52/- Crores as against projected export of Rs. 480/- Crores i.e. 353.86% during the period for FY 2022-23.</p> <p>ii. The unit has achieved export revenue of Rs. 1,742.25/- Crores as against projected export of Rs. 1,077.47/- Crores i.e. 161.70% during the period for FY 2023-24.</p> <p>iii. The unit has achieved export revenue of Rs. 1,450.73/- Crores as against projected export of Rs. 1,099.02/- Crores i.e. 132.00% during the period for FY 2024-25.</p>
3.	<p>Cumulative Net Foreign Exchange Rs. 5,134.38/- Crores is positive for FY 2022-23.</p> <p>Cumulative Net Foreign Exchange Rs. 1,238.77/- Crores is positive for FY 2023-24.</p> <p>Cumulative Net Foreign Exchange Rs. 2,540.22/- Crores is positive for FY 2024-25.</p>
4.	There is no CRA Objection pending to be looked into.
5.	There is no SCN pending.
6.	APRs for the FY 2022-23 to 2024-25 have been submitted and filed within the prescribed time.
7.	All SOFTEXs have been certified.
8.	All DSPFs have been filed.
9.	The values entered in Column No. 8 and therefore 9 are incorrect for the FY 2024-25 which pertains to Net Foreign Exchange and shall be reverted to the unit for necessary amendments.

10.	The values reported in the APRs with respect to the import of Capital Goods (10 years including the current year) under 4(B)(i) for the FYs 2022–23 to 2024–25 correspond to one-year values rather than cumulative values for ten years. Further, the figures reported for FYs 2020–21 and 2021–22 do not reconcile with the values reflected in the APRs and the amortization sheet submitted by the unit. For instance, the unit has reported import of Capital Goods amounting to ₹1.58 crore for FY 2020–21 as per the amortization sheet; however, when the value is computed based on the figures provided in the APR, it results in a value of (-₹42.01 crore). A similar discrepancy is observed in the APRs and verification reports for FYs 2015–16 and 2021–22.
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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.
