

**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 : 07.05.2026

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
07.05.2026**

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Agenda Item No.	Subject
Agenda Item No. 01: -	Confirmation of the Minutes of the meeting held on 30.03.2026
Agenda Item No. 02: -	Action taken report for the Minutes of the meeting held on 30.03.2026
Agenda Item No. 03: -	Application for list of material for authorized operation submitted by M/s. Wipro Ltd. (Developer)
Agenda Item No. 04: -	Monitoring of Performance of M/s Wipro Limited (Unit III)

मेसर्स विप्रो लिमिटेड -एसईजेड, पुणे, के आईटी/आईटीईएस के लिए सेक्टर विशिष्ट विशेष आर्थिक क्षेत्र, का जोनल विकास आयुक्त की अध्यक्षता में, सीप्लज एसईजेड, मुंबई में दि 30.03.2026 को आयोजित 34 वीं अनुमोदन समिति की बैठक का कार्यवृत्त।		
1	एसईजेड का नाम	मेसर्स विप्रो लिमिटेड -एसईजेड
2	क्षेत्र	आईटी/आईटीईएस
3	मीटिंग नं.	34 वीं
4	तारीख	30.03.2026

उपस्थित सदस्य:

क्र.	नाम और पदनाम (एस/श्री.)	विभाग
1	श्रीमती मितल हिरेमठ, संयुक्त विकास आयुक्त	पुणे क्लस्टर एसईजेड, पुणे
2	श्री संजय बांगर, उप उद्योग निदेशक, पुणे क्षेत्र	महाराष्ट्र सरकार से नामित
3	श्री प्लेटो लोबो, सहायक विदेश व्यापार महानिदेशक	पुणे डीजीएफटी विभाग से नामित
4	श्री धवल शिर्के, अधीक्षक	सीमा शुल्क विभाग, पुणे से नामित
5	श्री नवनाथ अवताडे, उप क्षेत्रीय अधिकारी	महाराष्ट्र प्रदूषण नियंत्रण बोर्ड से नामित

विशेष आमंत्रित :

क्र.	नाम एवं पदनाम(श्री/ श्रीमती)	विभाग
1	श्री विनय खापरे, ए.ओ. (कार्यवाहक विनिर्दिष्ट अधिकारी)	सीप्लज-एसईजेड, पुणे क्लस्टर

एजेंडा आइटम नंबर 01: 24.02.2026 को आयोजित 33 वीं बैठक के कार्यवृत्त की पुष्टि:

विचार-विमर्श के बाद, समिति ने 24.02.2026 को आयोजित 33 वीं यूनिट अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।

एजेंडा विषय क्र 02: 24.02.2026 को आयोजित 33 वीं बैठक के कार्यवृत्त के लिए की गई कार्रवाई रिपोर्ट ।

विचार-विमर्श के बाद, समिति ने 02.01.2026 को आयोजित बैठक के लिए की गई कार्रवाई रिपोर्ट नोट की है।

एजेंडा आइटम नंबर 03 : मेसर्स विप्रो लिमिटेड यूनिट – II का मॉनिटरिंग ऑफ परफॉर्मन्स

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार, चौथे ब्लॉक अवधि के दूसरे वर्ष अर्थात वित्त वर्ष 2024-25 के लिए यूनिट के परफॉर्मन्स को नोट किया।

- यूनिट ने चौथे ब्लॉक अवधि के दूसरे वर्ष अर्थात वित्त वर्ष 2024-25 में संचयी आधार पर **2025.20** करोड़ रुपये के अनुमानित निर्यात के मुकाबले **1535.70** करोड़ रुपये का निर्यात हासिल किया है।
- यूनिट ने वित्त वर्ष 2024-25 में संचयी आधार सकारात्मक एन.एफ.ई **3364.93** करोड़ रुपये (नेट विदेशी मूल्य)हासिल किया है।
- यूनिट ने **3420** कर्मचारियों (पुरुष- 2052, महिला-1368) को रोजगार दिया है।
- समिति ने यह भी पाया कि यूनिट ने भारतीय रुपये में प्राप्त भुगतान के बदले डीटीए में सेवाएं प्रदान की हैं जैसा कि नीचे बताया गया है::

वर्ष	डीटीए बिक्री , राशि करोड़ रु. में
2024-25	2.0673

चूंकि यनित को विदेशी मुद्रा के बजाय भारतीय रुपये में भुगतान प्राप्त हुआ है, इसलिए अनुमोदन समिति ने एसईजेड अधिनियम, 2005 की धारा 2 (जेड) (iii) के प्रावधान का उल्लंघन करने के लिए एससीएन जारी करने का निर्देश दिया।

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 34 th 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 30.03.2026.		
1	Name of the SEZ	M/s. Wipro Ltd.
2	Sector	IT/ITES
3	Meeting No.	34 th
4	Date	30.03.2026

Members present:

Sr No	Name and Designation (Smt/Shri.)	Department
1	Smt. Mital Hiremath, Jt. Development Commissioner	Pune Cluster SEZ, Pune
2	Shri. Sanjay Bangar, Dy. Director of Industries, Pune Region	Nominee of Govt. of Maharashtra
3	Shri Plato Lobo, Asstt. Director General of Foreign Trade	Nominee of DGFT, Pune
4	Shri. Dhaval Shirke, Superintendent	Nominee of Customs, Pune
5	Shri Navanath Awatade, Sub Regional Officer	Nominee of Maharashtra Pollution Control Board

Special Invitee:

Sr	Name and Designation	Department
1	Shri. Vinay Khapre, A.O. (Acting Specified Officer)	SEEPZ-SEZ, Pune Cluster

Agenda Item No. 01: Confirmation of Minutes of the 33rd meeting held on 24.02.2026

After deliberation, the Committee confirmed the minutes of the 33rd Approval Committee meeting held on 24.02.2026.

Agenda Item No. 02: Action taken report for the Minutes of the 33rd meeting held on 24.02.2026.

After deliberation, the Committee has noted the Action taken report for the meeting held on 24.02.2026.

Agenda Item No.03: Monitoring of Performance of M/s Wipro Ltd (Unit-II)

After deliberation, the committee noted the performance of the unit for 2nd year of 4th Block Period i.e. FY 2024-25, in terms of Rule 54 of SEZ Rules, 2006.

- The Unit has achieved export revenue of Rs. **1535.70** Crores as against projected exports of Rs. **2025.20** Crores in 2nd year (i.e. FY 2024-25) of the 4th Block period
- The unit has achieved positive NFE of Rs. **3364.93** Crores on cumulative basis i.e. 99.87% at the end of 2nd

year (2024-25) of 4th Block period.

- The unit has achieved employment of **3420** employees (Men- 2052, Women- 1368) in FY 2024-25.
- The committee also observed that the unit has provided services in DTA against the payments received in INR as detailed below:

Year	Value in Cr.
2024-25	2.0673

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 violated the provisions of SEZ Act / Rules and under Foreign Trade (Development and Regulation) Act, 1992.

As the Unit has received payment in INR instead of Foreign Currency, the Approval Committee directed to issue a SCN for contravening the provision of Section 2(z)(iii) of SEZ Act, 2005.

Meeting ended with a vote of thanks to the Chair.

(ज्ञानेश्वर बी. पाटील, आयएस)
(Dnyaneshwar B. Patil, IAS)
अध्यक्ष-सह- विकास आयुक्त
Chairman-cum- Development Commissioner

Action Taken for Approval Committee held on 30-03-2026

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 34th Meeting held on 24-02-2026	Minutes of the meeting held on 24.02.2026 confirmed by the Approval Committee.
Agenda Item No. 02	Application for Monitoring of Performance(Wipro Limited Unit II)	Approval letter was sent to the unit on 09.04.2026

**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 dated 09.03.2026 of M/s. Wipro Limited (Developer), located at Plot No 31, MIDC, RGIP, Phase II, Hinjewadi, Pune 411057 for approval additional Capital Goods/material and Services for their authorized operations.

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

Approval of Additional Capital Goods/material and Services with estimated total value amounting to Rs. 40.8513 Crores (Duty Forgone amount – Rs. 8.944 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: (Rs. In Cr)

Sr No	Name of Authorized Operation	Annexure	Goods	Duty Forgone (In Cr)	Services	Duty Forgone (In Cr.)
1.	Estimated Value of Purchases in Import (Rs. in Cr)	I	6.13	2.69		
2	Estimated Value for purchases in DTA (Rs. In Cr.)	II & III	15.38	2.77	19.34	3.48
	Estimated Total Value (Rs. In Cr.)		21.51	5.46	19.34	3.48

Total Proposed Value of Goods and Services - Rs. 40.85 Cr (Duty Forgone - Rs. 8.94 Cr.)

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 Goods and 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 Estimated value of the additional Capital Goods/material and Services is being proposed against replacement of old chiller and cooling towers (Total 03 numbers) along with refurbishment of Tower 1 and Tower 3.
3. The Specified officer was requested to submit a verification report for the above-mentioned list of materials vide letter dated 13.03.2026. The specified officer vide letter dated 20.03.2026 has given the following details:
 - a. The SEZ Developer, vide application dated 09.03.2026 has submitted the list of material and services with estimated value of INR 2150.50 (In Lakhs) and INR 1934.63 (In Lakhs) respectively. The duty involved in the value of materials and services being proposed for replacement of obsolete material and refurbishment of common facility viz. Washroom and Pantry are being covered in the application.
 - b. The material mentioned in Annexure I & II i.e. the Import and Indigenous capital goods along with services under consideration is being procured by the Developer - M/s Wipro Limited for chiller along with cooling tower (03 No's each of 600 Tr) of higher capacity as compared to existing chiller (04 No's each of 400 TR capacity) as has become obsolete. **(Rs.612.78/-Lacs Import Value Plus Rs.1537.73 Lakhs** Indigenous as Accessories of Chiller and Cooling Tower shall be procured locally to meet customized fitting issues).
 - c. Developer has also submitted the layout of existing chiller and cooling towers with marking in Red (dot) which are going to be replaced.
 - d. The Developer has also mentioned services as part of work contract for refurbishment of washroom and pantry in Tower 1 and Tower 3 respectively, (amounting to Rs.434.63 Lac), details of location provided in Annexure certified by Chartered Engineer (Annexure-III - Line Item 2 & 3) alongwith services covered for installation and commissioning of Chillers and Cooling Towers (Annexure-III - Line Item 1-Amounting to Rs.1500.00 lacs) To verify the valuation aspect of the material being procured as part of supply and work contract, the developer M/s Wipro Limited, SEZ Developer will submit the procurement documents and detailed Annexures at the time of each transaction.
 - e. On perusal of list of materials being procured, it appears that these items are required for authorised operations of regular maintenance activity and services by the SEZ Developer i.e. Replacement of obsolete capital goods and refurbishment of existing infrastructure.
 - f. Shri. T. N. Suresh Kumar, Chartered Engineer vide his certificate dated 09.03.2026, has certified the list of Import and Indigenous capital goods and services in which it has been stated that as per Annexure-I, II & III attached are required by M/s Wipro Limited Developer, to carry on their authorised operations (Replacement of obsolete capital goods and refurbishment of existing infrastructure.)
 - g. In view of the above, the materials and services are apparently required for their authorised perations of SEZ Developer M/s. Wipro Ltd at their site. The approval sought for list of material may please 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 Goods 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-III located at Tower 4, Plot No 31, RGIP, Phase II, Hinjewadi, Pune -411057, for first 2 years i.e. FY 2023-24 and 2024-25 of the 3rd Block period of 2023-24 to FY 2027-28.

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

Monitoring of the performance of the unit for 2 years of the 3rd Block period i.e. FY 2023-24 and 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 in 3rd 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	3390.86	3424.77	3459.02	3493.61	3528.55	17296.81
FE Outgo	20.74	20.74	20.74	20.74	20.74	103.70
NFE	3370.12	3404.03	3438.28	3472.87	3507.81	17193.11

Performance as compared to projections: FY 2023-24 and FY 2024-25 (Rs in Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2023-24	3390.86	3909.77	0.00	0.00	98.75	0.25	0.00
2024-25	3424.77	4207.74		0.00		13.01	0.00
Total	6815.63	8117.51	0.00	0.00	98.75	13.26	0.00

Cumulative NFE achieved: FY 2023-24 and FY 2024-25 (Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2023-24	3906.41	99.91%
2024-25	8110.94	99.92%

Employment Achievement (Direct): FY 2024-25

Projected	Achieved (as on 31.03.2025)
Male – 4280	Male – 3173
Female – 2304	Female- 2116
Total - 6584	Total –5289

Name of the Unit	Wipro Limited (Unit III)	
LOA No. & Date	SEEPZ-SEZ/WL/05/2012-13 dated: 23.01.2013	
Location of Unit	Tower 4, Plot No 31, Wipro Ltd- SEZ, Rajiv Gandhi Infotech Park, Hinjewadi, Phase II, Pune-411057.	
Validity of LOA	12.01.2029	
Item(s) of manufacture/ Services	IT/ITES	
Date of commencement of production	13.01.2014	
Execution of BLUT	Rs 530.6630 Crores	
Outstanding Rent dues	NA	
Labour Dues	NA	
Validity of Lease Agreement		
Pending CRA Objection, if any	NA	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA	
No. of employees as on 31.03.2024	5289	
Area allotted (in sq. ft.)	48663.76 Sq. mtrs.	
Area available for each employee per sq. ft. basis (area / no. of employees)	9.20 Sq. mtrs	
Investment till date	Building	0.00
	Plant & Machinery	9632.65 Crores
Quantity and value of goods exported under Rule 34	NA	
(unutilized goods)		
Value Addition during the monitoring period	NA	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes	
If no, details of the Year along with no of days delayed to be given.		

The Specified Officer vide his report dated 08.04.2026 has reported the following:

Export **From the year 1st April 2023 to 31st March 2025** **(Rs. in Cr.)**

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2023-2024	3909.7715	1730.4500	2179.3200	(+ 2.1400)
				Difference on account of Exchange rate
				(-189.6000)
				Credit Notes issued
2024-2025	4151.5543	1723.43	2428.12	(+2366.7800)
				Onsite Services
				(+ 0.00)
				Difference on account of Exchange rate
2024-2025	4151.5543	1723.43	2428.12	(- 126.44)
				Credit Notes issued
				(+ 2554.56)
				Onsite Services

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

Year/ Period	Figures as per APR	Remarks
2023-2024	66.7685	-----
2024-2025	56.1882	-----
Total	122.9567	-----

Import

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

From the year 1st April 2023 to 31st March 2025 **(Rs. in Cr.)**

Year/ Period	Figures as per APR Rs. In Cr	Figures as per SEZ Online / Customs Records Rs. In Cr	Difference, if any	Reason for Difference / Remarks
2023-2024	0.4883	0.4883	0.0000	
2024-2025	13.6634	13.6925	0.0291***	

*** 2023-24 Nil

*** 2024-25 - Request ID 352500060765 for INR 0.0291 assessed on 25.03.2025 but bonded by Unit on 02.04.2025 not considered for reporting under APR FY 2024-25

Raw Material **From the year 1st April 2023 to 31st March 2025**

Year/ Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
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2023-2024	-	-	-	-
2024-2025	-	-	-	-

Unit is into Service Industry IT & ITES, hence no Raw Material was imported or procured by us them till date.

BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)
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(d)	Employment made as on date (as on end of block period / year up to which monitoring is being done)	<table><tr><th>Year</th><th>Men</th><th>Women</th><th>Others</th><th>Total</th></tr><tr><td>Projected 5 Yrs (2023 to 2028)</td><td>4280</td><td>2304</td><td>0</td><td>6584</td></tr><tr><td>Achieved at end of 31st March 2025</td><td>3173</td><td>2116</td><td>0</td><td>5289</td></tr></table>	Year	Men	Women	Others	Total	Projected 5 Yrs (2023 to 2028)	4280	2304	0	6584	Achieved at end of 31st March 2025	3173	2116	0	5289
		Year	Men	Women	Others	Total											
		Projected 5 Yrs (2023 to 2028)	4280	2304	0	6584											
Achieved at end of 31st March 2025	3173	2116	0	5289													
(e)	Details of pending Foreign Remittance beyond Permissible period if any (as on 31.03.2025) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Nil															
(f)	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.	All Softex filed and Certified															

(g)	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.	All Softex Certified														
(h)	Whether unit has filed any request for Cancellation of Softex	No Cancellation applied														
(i)	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 (Rs. In Cr) <table><tr><th>Year</th><th>INR</th></tr><tr><td>2023-2024</td><td>40.6538</td></tr><tr><td>2024-2025</td><td>28.7249</td></tr><tr><td>Total</td><td>69.3787</td></tr></table>			Year	INR	2023-2024	40.6538	2024-2025	28.7249	Total	69.3787				
Year	INR															
2023-2024	40.6538															
2024-2025	28.7249															
Total	69.3787															
(k)	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. Unit has cleared Ewaste / Srcap into DTA: (Rs. In Cr) <table><tr><th>FY</th><th>A.V.</th><th>Duty Paid</th></tr><tr><td>2023-2024</td><td>0.6185</td><td>0.16374</td></tr><tr><td>2024-2025</td><td>0.3734</td><td>0.1089</td></tr><tr><td>Total</td><td>0.9919</td><td>0.27264</td></tr></table>			FY	A.V.	Duty Paid	2023-2024	0.6185	0.16374	2024-2025	0.3734	0.1089	Total	0.9919	0.27264
FY	A.V.	Duty Paid														
2023-2024	0.6185	0.16374														
2024-2025	0.3734	0.1089														
Total	0.9919	0.27264														
(l)	Is the unit sharing any of their infrastructures with other units or are 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														
(m)	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.	All the DSPF for Service procured upto to 2024-25 received are produced and approved for endorsement by the SO office.														
(n)	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														
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL														

(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 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>	<p>The unit is availing cafeteria / canteen facility of the Developer which is operated by the Developer as per the Authorized Operation letter No. F.2/50/2005-EPZ dated 8th January 2007 issued by MoCI to Developer.</p>
(q)	<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>Nil</p>

e. **Recommendation:**

- The Unit has achieved export revenue of Rs. **8117.51** crores as against projected export of Rs. **6815.63** crores in first 2 years i.e. FY 2023-24 and 2024-25 of the 3rd Block period.
- The unit has also achieved a Positive NFE of **Rs. 8110.94** Crores on Cumulative basis i.e. **99.92%** at the end of 2nd year (FY 2024-25) of 3rd Block period.
- As per the SO Report the unit has achieved employment of **5289** employees (Men-3173, women-2116) in FY 2024-25.
- As per SO report the unit has provided services in DTA against the payments received in INR,

Year	Value in Cr.
2023-24	40.6538
2024-25	28.7249
Total	69.3787

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 15th 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.

- UAC in its meeting dated 29.02.2024 while monitoring the performance of the unit for 2nd Block period had directed the unit to revise all the APRs for 2nd Block period due to the incorrect Amortization value. The Unit till date has not submitted the revised APRs in this regard.
- Further with respect to the current monitoring of APRs for first 2 years of third block period, the unit has mentioned incorrect Amortization value in the APRs. Hence unit need to revise the said APRs as well.
- The Approval Committee may like to monitor the performance of the Unit for the first 2 years of the 3rd Block period i.e. FY 2023-24 and 2024-25 in terms of Rule 54 of SEZ Rules, 2006 .
