

**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 : 01.07.2026

TIME : 11:00 AM

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**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  
01.07.2026**

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<b>Agenda Item No. 01: -</b>	Confirmation of the Minutes of the meeting held on 07.05.2026
<b>Agenda Item No. 02: -</b>	Action taken report for the Minutes of the meeting held on 07.05.2026
<b>Agenda Item No. 03: -</b>	Application for list of material for authorized operation submitted by M/s. Wipro Ltd. (Developer)
<b>Agenda Item No. 04: -</b>	Monitoring of Performance of M/s Wipro Limited (Unit I)
<b>Agenda Item No. 05: -</b>	Monitoring of Performance of M/s Wipro Limited (Unit IV)

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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 07.05.2026 को आयोजित 35 वी अनुमोदन समिति की बैठक का कार्यवृत्त।	
1	एसईजेड का नाम
2	क्षेत्र
3	मीटिंग नं.
4	तारीख
	मेसर्स विप्रो लिमिटेड -एसईजेड
	आईटी/आईटीईएस
	35 वीं
	07.05.2026

उपस्थित सदस्य

क्र.	नाम और पदनाम (श्री/ श्रीमती)	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	श्री संजीव पाटिल, उद्योग अधिकारी, पुणे क्षेत्र	महाराष्ट्र सरकार का नामांकित
4	श्री प्लेटो लोबो, सहायक विदेश व्यापार महानिदेशक	पुणे डीजीएफटी विभाग से नामित
5	श्री नवनाथ अवताडे, उप क्षेत्रीय अधिकारी	महाराष्ट्र प्रदूषण नियंत्रण बोर्ड से नामित
6	श्री. प्रशान्त रोहनकर, अधीक्षक	कस्टम्स, पुणे के नामित व्यक्ति

विशेष आमंत्रित

क्र.	नाम एवं पदनाम (श्री/ श्रीमती)	विभाग
1	श्री शम्भू दयाल मीना, विनिर्दिष्ट अधिकारी	सीप्लज-एसईजेड, पुणे क्लस्टर

एजेंडा आइटम नंबर 01: 30.03.2026 को आयोजित 34 वीं बैठक के कार्यवृत्त की पुष्टि:

विचार-विमर्श के बाद, समिति ने 30.03.2026 को आयोजित 34 वीं अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।

एजेंडा विषय क्र 02: 30.03.2026 को आयोजित 34 वीं बैठक के कार्यवृत्त के लिए की गई कार्रवाई रिपोर्ट ।

विचार-विमर्श के बाद, समिति ने 30.03.2026 को आयोजित बैठक के लिए की गई कार्रवाई रिपोर्ट नोट की है।

एजेंडा आइटम नंबर 03: मेसर्स विप्रो लिमिटेड द्वारा अधिकृत परिचालन हेतु आवश्यक अतिरिक्त वस्तुओं एवं सेवाओं की सूची के अनुमोदन के लिए आवेदन प्रस्तुत किया गया।

विचार-विमर्श के उपरांत, समिति ने डेवलपर के अनुरोध पर विचार किया तथा विशेष आर्थिक क्षेत्र नियम, 2006 के नियम 12(2) के अंतर्गत चार्टर्ड इंजीनियर टी.एन. सुरेश कुमार, एएम 78162-5 द्वारा विधिवत प्रमाणित रु 40.85 करोड़ कि कुल लागत से संबंधित विद्यमान अवसंरचना के नवीनीकरण हेतु संदर्भ में आवश्यक अतिरिक्त वस्तुएं और सेवाओं की सूची को अनुमोदित किया।

Name of Authorized Operation	Annexure	Goods	Duty Forgone (In Crs)	Services	Duty Forgone (In Crs)
आयात में खरीदारी का अनुमानित मूल्य (रु. में करोड़)	I	6.13	2.69	-	-
घरेलू शुल्क क्षेत्र में खरीद का अनुमानित मूल्य (रु. करोड़ में)	II & III	15.38	2.77	19.34	3.48

कुल मूल्य (रु. में करोड़)		21.51	5.46	19.34	3.48
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समिति ने इकाई को निर्देशित किया कि वह UAC से वस्तुओं एवं सेवाओं की सूची की पूर्व स्वीकृति का विवरण, उन स्थानों/भवनो का विवरण जहाँ उनका उपयोग किया गया है, तथा इस संबंध में किए गए कार्य की स्थिति प्रस्तुत करे।

एजेंडा आइटम नंबर 04: मेसर्स विप्रो लिमिटेड यूनिट – III का मॉनिटरिंग ऑफ़ परफॉर्मन्स

विचार-विमर्श के उपरांत, समिति ने SEZ नियम, 2006 के नियम 54 के अंतर्गत तृतीय ब्लॉक अवधि के प्रथम दो वर्षों अर्थात् वित्तीय वर्ष 2023-24 एवं 2024-25 के दौरान इकाई के प्रदर्शन को नोट किया।

- यूनिट ने तृतीय ब्लॉक अवधि के पहले दो वर्ष अर्थात वित्त वर्ष 2023-24 और 2024-25 में संचयी आधार पर **6815.63 करोड़ रुपये** के अनुमानित निर्यात के मुकाबले **8117.51 करोड़ रुपये** का निर्यात हासिल किया है।
- यूनिट ने वित्त वर्ष 2024-25 में संचयी आधार पर **8110.94 करोड़ रुपये** अर्थात **99.92%** का सकारात्मक एनएफई प्राप्त किया है।
- विनिर्दिष्ट अधिकारी के रिपोर्ट के अनुसार, इकाई ने 31.03.2025 तक **5289** कर्मचारी (पुरुष- 3173, महिला- 2116) रोजगार प्राप्त किया 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
2023-24	40.6538
2024-25	28.7249
<b>Total</b>	<b>69.3787</b>

चूंकि यनिट 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।

इसके अतिरिक्त, समिति ने इकाई को निर्देशित किया कि वह सही amortization values सहित वर्ष 2023-24 एवं 2024-25 के APRs में संशोधन करे, साथ ही पूर्ववर्ती ब्लॉक अवधि के APRs भी संशोधित कर प्रस्तुत करे, जिसके संबंध में UAC द्वारा दिनांक 29.02.2024 को निर्देश जारी किए गए थे।

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 35 <sup>th</sup> 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 07.05.2026.		
1	Name of the SEZ	M/s. Wipro Ltd.
2	Sector	IT/ITES
3	Meeting No.	35 <sup>th</sup>
4	Date	07.05.2026

Members present:

Sr No	Name and Designation (Smt/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	Shri. Sanjiv Patil, Industries Officer, Pune Region	Nominee of Govt. of Maharashtra
4	Shri Plato Lobo, Asstt. Director General of Foreign Trade	Nominee of DGFT, Pune
5	Shri Navanath Awatade, Sub Regional Officer	Nominee of Maharashtra Pollution Control Board
6	Shri. Prashant Rohanekar, Superintendent	Nominee of Customs, Pune

**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 34<sup>th</sup> meeting held on 30.03.2026**

After deliberation, the Committee confirmed the minutes of the 34<sup>th</sup> Approval Committee meeting held on 30.03.2026.

**Agenda Item No. 02: Action taken report for the Minutes of the 34<sup>th</sup> meeting held on 30.03.2026.**

After deliberation, the Committee has noted the Action taken report for the meeting held on 30.03.2026.

**Agenda Item No.03: Application for List of Additional Goods and Services required for Authorized Operations submitted by M/s. Wipro Ltd.**

After deliberation, Committee considered the request of the Developer and approved the list of additional goods and services required for refurbishment of existing infrastructure totally valued at Rs. **40.85 Crores** duly certified by the Chartered Engineer T.N. Suresh Kumar, AM 78162/5, in terms of Rule 12(2) of SEZ Rules, 2006.

Sr No	Name of Authorized Operation	Annexure	Goods	Duty Forgone (In Crs)	Services	Duty Forgone (In Crs)
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
	Total Value (Rs. In Cr)		<b>21.51</b>	<b>5.46</b>	<b>19.34</b>	<b>3.48</b>

Committee directed the unit to submit the details of the past approval of list of goods and services from UAC along

the details of the location/building where the same have been utilized and the status of the work done in that regard.

**Agenda Item No.04: Monitoring of Performance of M/s Wipro Ltd (Unit-III)**

After deliberation, the committee noted the performance of the unit for 1<sup>st</sup> two years of 3<sup>rd</sup> Block Period i.e. FY 2023-24 and 2024-25, in terms of Rule 54 of SEZ Rules, 2006.

- The Unit has achieved export revenue of Rs. **8117.51 Crores** as against projected exports of Rs. **6815.63 Crores** in 2 yeas (i.e. FY 2023-24 and FY 2024-25) of the 3<sup>rd</sup> Block period.
- The unit has achieved positive NFE of Rs. **8110.94 Crores** on cumulative basis i.e. 99.92% at the end of 2<sup>nd</sup> Year (FY 2024-25) of 3<sup>rd</sup> Block Period.
- As per SO report, the unit has achieved employment of **5289 employees (Male: 3173, Female: 2116)** 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.
2023-24	40.6538
2024-25	28.7249
<b>Total</b>	<b>69.3787</b>

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. 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.

Further the Committee also directed the unit to revise the APRs for 2023-24 and 2024-25 with correct amortization values, along with APRs of previous block for which direction were given by UAC dated 29.02.2024.

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 07-05-2026**

<b>Agenda Item No.</b>	<b>Subject</b>	<b>Remarks</b>
Agenda Item No. 01	Confirmation of the Minutes of the 35th Meeting held on 30-03-2026	Minutes of the meeting held on 07.05.2026 confirmed by the Approval Committee.
Agenda Item No. 02	Application for List of Goods(M/s. Wipro Limited (Developer))	Approval Letter was issued to Developer on 26.05.2026
Agenda Item No. 03	Application for Monitoring of Performance(Wipro Limited Unit III)	Approval Letter was issued to Unit on 26.05.2026

**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 :**

Revised Application dated 02.12.2025 in respect of the earlier deferred agenda of M/s. Wipro Limited (Developer), located at Plot No 31, MIDC, RGIP, Phase II, Hinjewadi, Pune 411057 for approval List of Goods and Services for their authorized operations.

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

Approval of Additional Goods and Services estimated total value amounting to Rs. 238.715 Crores (Duty Forgone amount – Rs. 46.74 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	Goods / Services against Facility, security and IT Infrastructure. (Amt in Cr.)	Duty Forgone (In Cr.)
1.	Estimated Value of Goods against Facility, security and IT Infrastructure	I	42.915 Cr.	11.50 Cr.
2.	Estimated Value of Services against Facility, security and IT Infrastructure	II	195.80 Cr.	35.24 Cr.
	TOTAL		<b>238.715</b>	<b>46.74 Cr.</b>

The Unit vide application dated 18.10.2025 had requested for approval of List of goods and services amounting to Rs. 297.92 Crores (Duty Forgone – Rs. 61.58 Cr.). The agenda was placed before the UAC in its meeting dated 21.03.2025. UAC after deliberation deferred the agenda and directed the developer to submit the following details:

- Utilization report for Goods and Services for the past five years.
- Detailed list of goods to be replaced along with the details of when these goods were purchased and where these goods are installed with plotting on the map.
- List of proposed new Goods and services to be procured with plotting on map as to where these goods and services



will be used.

- d. Justification regarding inclusion of new materials and services to be procured.

UAC also directed the Specified Officer to submit a report in view of the above directions of the UAC.

Further the developer vide their letter dated 30.07.2025 requested to withhold the said application and submitted another application for approval of list of services amounting to Rs. 2.28 Cr (Duty Foregone – Rs. 43.70 Lakhs) which was duly approved by the Unit Approval Committee in its meeting dated 12.09.2025.

Further, the developer vide letter dated 02.12.2025 has requested for re-consideration of the deferred agenda, revising the same to amount of Rs. 238.72 Cr. (Duty Foregone – Rs. 46.74 Cr.) by removing the Import supply list (Rs. 32.20 Crore) and Employee & Client commute cost services (Rs. 27 Crore).

Further the Developer has submitted the following point-wise reply to the directions of the UAC as below (reply reproduced as below):

- i. Utilization Report of Goods and Services for past five years:

*“Annexure-I was shared in our letter reference WL/PUNZ/Dev/2015-21/3 dated 30.05.2025 received in your office dated 30-May-2025”*

*The same is reproduced from unit’s letter dated 30.05.2025 as below :*

<b>Annexure (Utilization report) Wipro Limited – Developer</b>		
<b>DTA</b>		
<b>Year</b>	<b>Assessable Value (INR)</b>	<b>Duty Foregone (INR)</b>
2020-21	7,89,37,802.66	1,38,70,848.08
2021-22	3,91,68,614.91	63,76,072.68
2022-23	3,73,49,811.92	67,28,179.11
2023-24	3,59,20,701.14	66,35,823.55
2024-25	2,83,06,302.33	54,18,352.92
<b>Total</b>	<b>21,96,83,232.93</b>	<b>3,90,29,276.34</b>
<b>Import</b>		
2020-21	2,32,05,233.00	1,69,07,513.00
2021-22	46,30,985.00	22,31,668.00
2022-23	84,84,397.00	35,51,135.00
2023-24	6,26,24,752.00	2,75,29,841.00
2024-25	7,05,79,778.00	2,42,78,712.00
<b>Total</b>	<b>16,95,25,145.00</b>	<b>7,44,98,869.00</b>

- ii. Detailed list of goods proposed to be replaced, along with the date of procurement and the exact location of installation, plotted on the map:

*“Our letter reference WL/PUN2/SEZ-Dev/2025-26/3 dated 30.05.2025 received in your office dated 30-May-2025 contained clarity as our Developer has been active for over 19 years and existing infrastructure is approaching near end of life and obsolete in technology and needs to be replaced for continued support from OEM's”*

- iii. List of proposed new goods and services to be procured, the plotting on map as to where their goods and services will be used:

*“The shared CE certificate covered the line items in detailed fashion instead of earlier generic list. Our letter reference WL/PUN2/SEZ-Dev/2025-26/3 dated 30.05.2025 also mentions that there are six active units under our Developer. The list of proposed goods shall be used in any of towers inside campus as majorly consumables from indigenous procurement are covered”*

- iv. Justification for inclusion of the proposed new materials and services:

*“CE Certificate for proposed list of capital goods and services as attached with our letter WL/PUN2/SEZ-*

*Des/2024-25/8 dated 18.10.2024 received in your office dated 18.10.2024 had arrived with thorough check with then Specified Officer Shri. Satbir Sharma. As per recent discussion with current Specified Officer Shri. D. Meena we have removed entire list of import goods and services proposed for transportation/ Commute in order to finally move towards conclusion”*

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 Goods and Services is required by the developer to add and maintain the existing infrastructure and up running of facilities day to day operations.
3. **SO Report Dated 23.12.2025 -**

The Specified officer was requested to submit a verification report for the above-mentioned list of material. The Specified Officer vide letter dated 23.12.2025 has given the following details:

- **Utilization Report of Goods and Services for past five years:** The Utilization Report was already been submitted by the Unit vide letter No. WL/PUN2/SEZ-Dev/2025-26/3 dated 30.05.2025.
- **Detailed list of goods proposed to be replaced, along with the date of procurement and the exact location of installation, plotted on the map:** It is to inform that, the said SEZ has been operational for over 19 years and exiting infrastructure is approaching near end of life and obsolete in technology and needs to be replaced for continued support from Original Equipment Manufacturer (OEM)'s.
- **List of proposed new goods and services to be procured, the plotting on map as to where their goods and services will be used:** The list of proposed Capital Goods/Services /Materials are attached herewith for information along with CE Certificate viz. Shri. T.N. Suresh Kumar, Chartered Engineer, Institution of Engineers (India) Calcutta, AM-78162/5 dated 23.02.1993. There are Six active units under the Developer of M/s. Wipro Ltd. The goods /materials shall be used in any of Towers inside the Campus as majorly consumables from indigenous procurement are covered as the said SEZ has been operational for over 19 years and most of the infrastructure is approaching near end of life.
- **Justification for inclusion of the proposed new materials and services:** The list of proposed new Material and Services are enclosed as Annexure – I & Annexure-II along with CE Certificate of Shri. T.N. Suresh Kumar, Chartered Engineer, Institution of Engineers (India) Calcutta AM-78162/5 dated 23.02.1993. The Developer has removed the proposed list of Imports supply valued at **Rs.3220.00 lacs** and Services for Transportation including Client and Employee commute valued at **Rs.2700.00 lacs** which was submitted vide letter dated 18.10.2024 (copy enclosed) and the queries raised in the UAC meeting held on 21.03.2025. The projection / enhancement of said material and services for Five years.
- **The Specified Officer has stated upon verification of the premises of the Developer M/s. Wipro Limited, it is found that, the list of material and services mentioned in Annexure I & II are regularly required for maintenance and upkeepment of the facilities of the premises.** The estimated value of Material is Rs. 42.91 Crs and Services of 195.80 Crs totaling amounting Rs.238.71 Crs. and Duty foregone on the said value is Rs.46.74 Crs. The same would be procured by the Developer from Domestic Tariff Area (DTA).
- The Specified Officer has stated that the materials are apparently required for their Authorized operations of the said SEZ developer M/s Wipro Limited at their site. The approval sought for list of material may be considered subject to ascertainment of value based on actual value from procurement documents.

#### **4. SO Report Dated 25.06.2026 -**

Further, the Specified Officer, vide report dated 25.06.2026 has provided following details in respect of admissibility of the proposed services to be procured:

M/s. Wipro Ltd. SEZ, located at MIDC, Rajiv Gandhi InfoTech Park, Phase-II, Hinjewadi, Pune 411 057 in approximately **Area 20.25 HA i.e. 50 Acers, inception of which is from 2006** onwards having 6 Active Units.

2. This Campus has capacity of **25,000 seats** with actual count of Employees **are 18,000 approximately**. This facility also has contractual Partners for Security and upkeep of the whole premises. The Services required are as under:

( i ) **Repair and Maintenance Services** – Included viz. Electrical, Mechanical, Heating Ventilation Air Condition (HVAC), Civil, Carpentry, Interior furnishing, Plumbing, Painting, Fridge, Water Cooler, Water Proofing, Fire Safety, Security Equipment, Water Purifiers, Kitchen Equipment's etc. These Services required for daily day-to-day operations and Upkeep as the building is too old. (Value and Duty Foregone as per attached **Annexure II Sr. No. 1**) (**Sample Invoices are attached**)

(ii) **Integrated Facility Maintenance Services (IFMS)** - Includes the Manpower Services i.e. Housing Keeping and Maintenance. The current Manpower is approx. 250 numbers including management fees. Sample Invoices (Monthly) are attached for information. (Value and Duty Foregone as per attached **Annexure II Sr. No. 2**). On perusal of Invoices it appears that, for 5 years' it is **Rs.71.05 Crs.** after considering Service Level Agreement (SLA) else for 55% occupancy contract has been entered for **Rs.83.50 Crs.** for 5 years. (**Sample Invoices are attached**)

(iii) **Annual Maintenance Service(AMC)** – These includes AMC contracts of Diesel Generator Set (DG Sets), Chiller Servicing, Lifts maintenance, UPS Maintenance, Cafeteria Dish Washing Machine, Walk-in Cooler, Precision Air Condition System (PAC), Fire Alarm System, FM-200 (Cylinders Pressure Checking) and Public Addressing System etc. **Quarterly AMC of Rs.6,28,822.25 (This AMC is only for 3 Vendors on Sample basis i.e. DG, PAC & Chiller only etc.)** (Value and Duty Foregone as per attached **Annexure II Sr. No. 3**). (**Sample Invoices are attached**)

(iv) **Sevage Treatment Plant (STP) Operation, Repairs and Maintenance Services:** The STP is completely outsourced to third party i.e. CBRE South Asia Pvt. Ltd. for maintenance and repair as well. The **monthly Billing** i.e. only for **maintenance fixed cost** is **Rs.3,69,045/-** (i.e. **Rs.2.21 Crs** for 5 years) and other repair works like tank cleaning, removal of Sludge and disposal, Motor repairing and management fees etc. shall be at actuals and totally depends on output of STP i.e. approx. **Rs.2 Crs.** for 5 years. (Value and Duty Foregone as per attached **Annexure II Sr. No. 4**). (**Sample Invoices are attached**)

(v) **Environmental Monitoring Services:** This is to major and asses Air, Water Soil and Noise Quality as a compliance for any Industries to ensure regulatory check on Monthly basis. Monthly Billing approximately **Rs.1,01,530/- (Approx.Rs.61.00 Lakhs for 5 years)** (Value and Duty Foregone as per attached **Annexure II Sr. No. 5**) . (**Sample Invoices are attached**)

(vi) **Courier Services:** These services are continuously required for documents and Inter Unit Transfer of Capital Goods and Laptops for Business Continuity Plan (BSP) movement etc. (Value and Duty Foregone as per attached **Annexure II Sr. No. 6**).

(vii) **Doctor, Nurse, Ambulance Services (OHC Services) :** These services are mandatory required when strength of Employee is more than 10,000 Nos and the Campus is a host to variety of Reptiles, therefore there is need to have a primary Aid Centre for any exigency arising due to medical issues. (Value and Duty Foregone as per attached **Annexure II Sr. No. 7**).

(viii) **Food & Beverages Services (Manpower and food charges):**

The Campus operates an Executive Briefing Centre (EBC) that hosts prospective and existing Clients for Business Engagements aimed at strengthening customer relationships and supporting business growth. The EBC is supported by a dedicated team of five highly skilled resources responsible for managing client hospitality and ensuring seamless execution of customer requirements.

The expenses incurred under this category are exclusively related to Business Meetings, Conferences, Training and Development Programs, Town-Hall Events, and Hospitality Services provided to both Domestic and International Clients, including prospective customers and existing Business Partners. These expenses are directly associated with business operations and Client engagement activities.

**The estimated expenditure is as follows:**

Food & Beverage Charges: ₹11,94,642/- per month

Annual Cost: ₹1,43,35,704/-

Cost for 5 Years: ₹7,16,78,520/-

Manpower Services (5 Dedicated Resources): ₹6,77,963/- per month

Annual Cost: ₹81,35,556/-

**Cost for 5 Years: ₹4,06,77,780/-**

Therefore, Wipro has required provisional expenses for Food & Beverages including Manpower Services is Rs.10 Crs. for 5 yrs. (Value and Duty Foregone as per attached Annexure II Sr. No. 8).

(ix) **Miscellaneous Repairs and Maintenance Services:** These includes Water Tank cleaning, Mulch Transfer, Debris Shifting's, Scaffolding, Robotic Chamber Cleaning etc. (Value and Duty Foregone as per attached **Annexure II Sr. No. 9**).

(x) **Legal and Professional Services:** These services are continuously required for Statutory Compliances, ISO Audit, External Audit etc. (Value and Duty Foregone as per attached **Annexure II Sr. No. 10**).

(xi) **Professional Memberships/Subscriptions:** This office has informed the Unit, that only EPCS Membership is applicable. (Value and Duty Foregone as per attached **Annexure II Sr. No. 11**).

(xii) **Hazardous waste disposal service:** For hazardous waste, Company has to pay the charges to Vendor viz. MEPL who is the Gov. authorized Vendor for collection and disposal. As and when Hazardous waste generated i.e. Coolant, Oil filters, Cotton Waste, Cotton Wool etc. (Value and Duty Foregone as per attached **Annexure II Sr. No. 12**).

(xiii) **Security Manpower Outsourcing:** The Wipro Campus spans approximately **20.25 Hectares (50 Acres)** and comprises **Six active operational units**. To ensure the safety and security of employees, visitors, assets, and infrastructure, comprehensive security services are deployed on a **24x7 basis** across the campus.

Security personnel are engaged in multiple shifts in accordance with applicable Guard Board notifications and statutory requirements through reputed security service providers, including G4S, Unique Delta Force, Walson Securitas, and other authorized agencies. The scope of services includes:

- Physical security of the campus premises and facilities.
- Monitoring and maintenance of security equipment and systems.
- Inward and outward movement control of materials and assets.
- Access control and visitor management.
- Emergency response and incident management.
- Security escort services for female employees travelling in company-provided cabs after 8:00 PM, in line with employee safety requirements.
- General surveillance and protection of business operations.

To effectively manage these responsibilities, approximately **280 to 300 security personnel** are deployed across various categories and locations within the campus.

The estimated expenditure for security services is as follows:

Monthly Security Services Cost: ₹1,24,07,928/-

Annual Security Services Cost: ₹14,88,95,136/-

**Estimated Cost for 5 Years: ₹74,44,75,688/- (approximately ₹74.45 Crore)**

(Value and Duty Foregone as per attached **Annexure II Sr. No. 13**). **(Sample Invoices are attached)**

(xiv) **Equipment /Security System Services (Surveillance/Access control/perimeter security, etc):** Maintenance related to Security Department including CCTV, Cameras, Perimeter Fencing, Turnstile Machine etc. (Value and Duty Foregone as per attached **Annexure II Sr. No. 14**).

(xv) **Printing Services:** Company related Logos, Boards, Digital Boards, Sign Boards etc. related to Business of Company. Monthly approximately Billing Rs.90,000/- (Value and Duty Foregone as per attached **Annexure II Sr. No. 15**).

(xvi) **Rental/Leased Services:** Rent for leased HP Printers and Multi-Functional Devices etc. Approx. Billing Rs.1 lacs per month. (Value and Duty Foregone as per attached **Annexure II Sr. No. 16**).

(xvii) **Hospitality Services during Townhall / AHM / Event Management, if any:** For Induction Training and High Delegate Visits (viz. Wipro Hierarchy), Employee Engagement related expenses etc. Training for Employee conducted weekly, monthly and quarterly. Approx billing for the said purpose is Rs.20 lakhs per year. (Value and Duty Foregone as per attached **Annexure II Sr. No. 17**). **(Sample Invoices are attached)**.

3. All the above services are essential for the effective operation and maintenance of the Campus, including Business Support Functions, Security Services, Employee Training and Engagement Activities, Client Hospitality, and other operational requirements.

4. Estimated expenditure indicated against each service is approximate and has been derived based on prevailing contractual rates, historical expenditure trends, and projected operational requirements for the proposed period. The said estimates have been examined and certified by the **Chartered Engineer**.

e. **Recommendation:**

In view of the above, Approval Committee may consider the request of the Developer for approval of list of goods and services for their authroised operations as per Rule 12(2) of SEZ Rules, 2006.

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**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-I located at Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057, for the 18 years i.e. 5 years of 1<sup>st</sup> Block i.e. FY 2007-08 to 2011-12, 5 years of 2<sup>nd</sup> Block i.e. FY 2012-13 to 2016-17 and 5 years of 3<sup>rd</sup> Block period i.e. FY 2017-18 to FY 2021-22, 3 years of 4<sup>th</sup> Block period i.e. 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

- 5 years of 1<sup>st</sup> Block i.e. FY 2007-08 to 2011-12 (including 2 months of FY 2006-07)
- 5 years of 2<sup>nd</sup> Block i.e. FY 2012-13 to 2016-17 and
- 5 years of 3<sup>rd</sup> Block period i.e. FY 2017-18 to FY 2021-22,
- 3 years of 4<sup>th</sup> Block period i.e. 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: FY 2007-08 to FY 2011-12**

**Approved Projections for 1<sup>st</sup> Block period (Rs in crores)**

	2007-08	2008-09	2009-10	2010-11	2011-12	TOTAL
FOB Value of Exports	90.00	180.00	190.00	200.00	210.00	870.00
FE Outgo	46.24	42.46	47.61	52.75	52.75	241.81
NFE	43.76	137.55	142.39	147.25	157.25	628.20

**Performance as compared to projections: FY 2007-08 to FY 2011-12 (Rs. in crores)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2007-08	90.00	255.04	-	-	200.00	32.66	0.00
2008-09	180.00	516.01	-	-		8.78	0.00
2009-10	190.00	474.23	-	-		1.91	0.00
2010-11	200.00	669.31	-	-		2.61	0.00
2011-12	210.00	1061.92	-	-		2.24	0.00
Total	870.00	2976.51	0.00	0.00		48.20	0.00

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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2007-08	251.77	98.72%
2008-09	763.64	99.04%
2009-10	1233.54	99.06%
2010-11	1898.25	99.15%
2011-12	2955.35	99.29%

**Approved Projections 2<sup>nd</sup> Block period (Rs in crores)**

	2012-13	2013-14	2014-15	2015-16	2016-17	TOTAL
FOB Value of Exports	677.25	704.34	725.47	747.23	2333.44	5187.73
FE Outgo	2.74	2.85	2.93	3.02	3.21	14.75
NFE	674.51	701.49	722.54	744.21	2330.23	5172.98

**Performance as compared to projections: (Rs in crores)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2012-13	677.25	1675.61	-	-	47.38	8.36	0.00
2013-14	704.34	2049.05	-	-		5.09	0.00
2014-15	725.47	1646.43	-	-		4.03	0.00
2015-16	747.23	2122.22	-	-		13.06	0.00
2016-17	2333.44	2447.51	-	-		10.57	0.00
Total	<b>5187.73</b>	<b>9940.82</b>	<b>0.00</b>	<b>0.00</b>		<b>41.11</b>	<b>0.00</b>

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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2012-13	1669.95	99.66%
2013-14	3712.84	99.68%
2014-15	5352.70	99.66%
2015-16	7467.05	99.65%
2016-17	9905.62	99.65%

**Approved Projections 3<sup>rd</sup> Block period (Rs in crores)**

	2017-18	2018-19	2019-20	2020-21	2021-22	TOTAL
FOB Value of Exports	2164.66	2207.96	2252.12	2297.16	2343.10	11265
FE Outgo	0.70	0.71	0.73	0.74	0.76	3.64
NFE	2163.96	2207.25	2251.39	2296.42	2342.34	11261.36

**Performance as compared to projections: FY 2017-18 to FY 2021-22**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2017-18	2164.66	2600.00	0.00	0.00		6.87	0.00

2018-19	2207.96	2303.34	0.00	0.00	20.40	0.36	0.00
2019-20	2252.12	2210.46	0.00	0.00		1.33	0.00
2020-21	2297.16	2475.06	0.00	0.00		0.65	0.00
2021-22	2343.10	2617.77	0.00	0.00		0.98	0.00
Total	11265.00	12206.63	0.00	0.00	20.40	10.19	0.00

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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2017-18	2593.65	99.76%
2018-19	4891.48	99.76%
2019-20	7096.48	99.76%
2020-21	9566.29	99.76%
2021-22	12178.93	99.77%

**Approved Projections 4<sup>th</sup> Block period (Rs in crores)**

	2022-23	2023-24	2024-25	2025-26	2026-24	TOTAL
FOB Value of Exports	3311.12	3344.23	3377.68	3411.45	3445.57	16890.05
FE Outgo	6.62	6.69	6.76	6.82	6.89	33.78
NFE	3304.50	3337.54	3370.92	3404.63	3438.68	16856.27

**Performance as compared to projections: FY 20 22-23 and FY 2024-25**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	3311.12	2090.17	-	-	30.15	4.89	0.00
2023-24	3344.23	2065.77	-	-		1.52	0.00
2024-25	3377.68	937.98	-	-		46.87	0.00
Total	10033.03	5093.92	0.00	0.00	30.15	53.28	0.00

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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	2085.38	99.77%
2023-24	4146.73	99.78%
2024-25	5075.99	99.65%

**Employment Achievement as on 31.03.2025**

Projected	Achieved
Male – 3500	Male - 275
Female –1885	Female - 183
Total -5385	Total - 458
	As on 31.03.2025

LOA No. & Date	SEEPZ-SEZ/NEWSEZ/WIPRO/01/2007 Dated 18.01.2007.
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Location of Unit		Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057
Validity of LOA		31.01.2027
Item(s) of manufacture/Services		Computer Software and IT Enabled Services
Date of commencement of production		01.02.2007
Execution of BLUT		Rs 414.44 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 31.03.2025		458 (275- Men, 183- Women)
Area allotted (in sq. ft.)		341149.77 Sq. ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		744.87 Sq. ft
Investment till date	Building	00
	Plant & Machinery	86.45 Crores
Quantity and value of goods exported under Rule 34  (unutilized goods)		NA
Value Addition during the monitoring period		NA

<p>Whether all the APRs being considered now has been filed well within the time limit, or otherwise.</p> <p>If no, details of the Year along with no of days delayed to be given.</p>	No			
	FY	Date of filling	Last date of filling	Delay
	2007-08	04.09.2008	30.06.2008	2 Months 5 days
	2008-09	02.09.2009	30.06.2009	2 Months 3 days
	2009-10	01.07.2010	30.06.2010	1 day
	2011-12	07.04.2014	30.06.2012	21 Months 8 days
	2014-15	17.07.2015	30.06.2015	17 days
	2015-16	05.07.2016	30.06.2016	5 days
	<b>Total delay</b>			<b>26 months and 9 days</b>

#### **Report of the Specified Officer:**

1. Specified Officer had submitted a verification report dated 15.04.2026 in respect of the monitoring of the performance of the unit since inception. Upon perusal of the said report, it was observed that various data set in the report such as deemed export, Raw Material, Total Duty Forgone, Details of capital goods cleared in DTA has been submitted from 2017-18 to 2024-25 rather than from 2007-08 to 2024-25 (i.e. the monitoring period). Accordingly, an email dated 20.04.2026 was sent to the SO regarding the same.

2. The Authroised Officer, Wipro SEZ vide email dated 20.04.2026 submitted the following :

*"The data such as deemed export, Raw Material, Total Duty Forgone, Details of capital goods cleared in DTA from 2007-08 to 2016-17 cannot be provided as the said data is 15-20 years back which is not available with unit as well as this office record. The data on NSDL is also not available completely for the said years so its creates a challenge to verify the data for any deficiencies. It is also very difficult to retrieve the data from NSDL site. In r/o Raw Material, the unit is into IT/ITES hence no Raw Material has been import or procured during the said period, so same is NIL.*

***It is verified, the Units NFE is positive during the said years and Block Period.***

*The data in respect of DTA Sale of Service in INR is already submitted in the Verification Report. Efforts have been taken for preparation of these verification report on available records with this office as well as online data available on site. The unit has provided all CA Certified copies of APR for the period 2007-08 to 2016-17. Therefore, based on the available data and CA Certified Copies of APR, it is kindly requested to take up the matter of monitoring in UAC meeting for decision considering the aging of the reports. "*

3. Further the Specified Officer submitted a revised report dated 27.04.2026 and the same is as below :

The Unit has stated that, due to technical issues the information from the inception to 31st March 2017 are unable to retrieve the detailed backup data for export figures. The personnel's responsible for handling these activities during the relevant period for no longer associated with the company.

As per Rule 22(2) of SEZ Rules, 2006 the Unit is required to preserve account/ records and documents for a period of Seven Years from the end of the relevant financial year. Therefore, Unit has submitted the Chartered Accountant Certified copies of Annual Performance Report for the period from 2007-08 to 2016-17.

The submission of data for the period from 2017-18 to 2024-25 of the Unit has been verified and details thereof are as under:

**Export      From the year 1st April 2007 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
2007-08	252.14	Data Not available	-----	The detailed backup data for export figures is not available with Unit, therefore the reason for difference is not able to provide by the Unit. The CA certified copies of APR are attached for the period from 2007-08 to 2016-16.
2008-09	516.01	Data Not available	-----	
2009-10	474.23	Data Not available	-----	
2010-11	669.31	Data Not available	-----	
2011-12	1061.92	Data Not available	-----	
2012-13	1675.60	Data Not available	-----	
2013-14	2049.05	Data available Only from January 14 to March 2014	-----	
2014-15	1646.43	792.84	853.59	
2015-16	2122.22	778.194	1344.026	
2016-17	2447.51	193.15	2254.36	
2017-18	2600.0023	1145.4805	1454.5218	(+ 0.0000)
				Difference on account of Exchange rate
				( -130.2700)
				Credit Notes issued (+1584.7918)
2018-19	2303.3407	855.4010	1447.9397	Onsite Services
				(+ 0.00)
				Difference on account of Exchange rate
				( -27.7120)
2019-20	2210.4600	841.9509	1368.5091	Credit Notes issued (+1475.6517)
				Onsite Services
				(+ 0.00)
				Difference on account of Exchange rate
				( -63.7693)
				Credit Notes issued (+1432.2784)
				Onsite Services

2020-21	2475.0665	977.1097	1497.9568	(+ 0.00)
				Difference on account of Exchange rate
				( -47.4386)
				Credit Notes issued (+1545.3953)
				Onsite Services
2021-22	2617.7676	1007.3469	1610.4208	(+ 0.00)
				Difference on account of Exchange rate
				( -64.3522)
				Credit Notes issued (+1674.7730)
				Onsite Services
2022-23	2090.1654	1134.7032	955.4622	(+ 0.00)
				Difference on account of Exchange rate
				( -133.2030)
				Credit Notes issued (+1088.6652)
				Onsite Services
2023-24	2065.7709	676.5881	1389.1828	(+ 0.00)
				Difference on account of Exchange rate
				( -52.5533)
				Credit Notes issued (+1441.7361)
				Onsite Services

2024-25	929.7225	389.3000	536.48	(+ 3.9400)
				Difference on account of Exchange rate
				(- 19.2300)
				Credit Notes issued (+ 555.7000)
				Onsite Services

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

Year/ Period	Figures as per APR (Rs.in Crs)	Remarks
2007-08	0	
2008-09	0	
2009-10	0	
2010-11	0	
2011-12	0	
2012-13	0	
2013-14	0	
2014-15	150.80	Revised APR submitted physically (hard copy) vide their letter dated 29.09.2022 to Pune Cluster SEZ office on 30.09.2022.
2015-16	284.52	Revised APR submitted physically (hard copy) vide their letter dated 29.09.2022 to Pune Cluster SEZ office on 30.09.2022.
2016-17	48.02	
2017-18	91.2181	
2018-19	143.6239	
2019-20	284.1744	
2020-21	342.6395	
2021-22	433.1747	
2022-23	421.8905	
2023-24	153.3437	
2024-25	8.2560	
<b>TOTAL</b>	<b>2361.6608</b>	

Earlier when unit was update / enter the figures of DTA Sale and Foreign Currency Sale in online APR, the System was taking consolidated figures. Therefore, there was no bifurcation reflected. From 2017-18 there was a column added under Rule 53A('a' to 'K')

Therefore, the figures have been verified from the Unit and DTA Sale in INR and Sale in Foreign Currency is bifurcated yearwise and submitted updated figures. Please consider the same for monitoring.

#### Import

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

From the year 1st April 2017 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
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2007-08	32.66			The detailed backup data for export figures is not available with Unit, therefore the reason for difference is not able to provide by the Unit. The CA certified copies of APR are attached for the period from 2007-08 to 2016-16.
2008-09	8.78			
2009-10	1.91			
2010-11	2.61			
2011-12	2.78			
2012-13	8.40			
2013-14	12.46			
2014-15	50.68			
2015-16	239.52			
2016-17	272.19			
2017-18	6.9774	8.3474	-1.3699	<p>(1). 171700758456 and 171700757185 assessed on 29.03.2017 but bonded on 03.04.2017 with Bond Number 1009 and 1010 - INR <b>0.0328</b></p> <p>(2). 171800786710 assessed on 28.03.2018 but bonded 02.04.2018 under Bond Number 1164 for INR <b>0.0075</b></p> <p>(3). CSM transaction for Rs. <b>1.4090</b> not considered in APR</p> <p>(4). 171700768621 assessed on 29.03.2018 but bonded on 07.04.2018 with Bond Number 1011 - INR <b>0.0135</b></p>
2018-19	3.8576	3.8501	0.0075	171800786710 assessed on 28.03.2018 but bonded on 02.04.2018 under Bond Number 1164
2019-20	3.8408	3.8408	0.0000	Nil
2020-21	1.1657	1.1591	0.0066	<p>The difference of INR 0.0066 is on account of</p> <p>1. Difference of INR 65493.00 in APR and SEZ Online Dump for request ID number 172001243315.</p>
2021-22	1.7035	1.7035	0.0000	Nil
2022-23	5.1293	5.1293	0.0000	Nil (Assessable Value considered instead of CIF)
2023-24	3.7845	3.7845	0.0000	Nil
2024-25	0.2217	1.3979	1.1762	Nil

#### Raw Material

From the year 1st April 2017 to 31st March 2025

Year/ Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2017-18	0.00	0.00	0.00	Nil
2018-19	0.00	0.00	0.00	Nil
2019-20	0.00	0.00	0.00	Nil
2020-21	0.00	0.00	0.00	Nil
2021-22	0.00	0.00	0.00	Nil
2022-23	0.00	0.00	0.00	Nil
2023-24	0.00	0.00	0.00	Nil
2024-25	0.00	0.00	0.00	Nil

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)	<b>Year</b>	<b>Men</b>	<b>Women</b>	<b>Others</b>	<b>Total</b>
		Projected 5 Yrs (2017 to 2022)	<b>4374</b>	<b>1875</b>	<b>0</b>	<b>6249</b>
		Achieved (2017 to 2022)	<b>3394</b>	<b>1828</b>	<b>0</b>	<b>5222</b>
		Projected 5 Yrs (2022 to 2027)	<b>3500</b>	<b>1885</b>	<b>0</b>	<b>5385</b>
		Achieved at end of 31st March 2025	<b>275</b>	<b>183</b>	<b>0</b>	<b>458</b>

(e)	Details of pending Foreign Remittance beyond Permissible period if any  (as on 31.03.2024)  To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NA																																								
(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.																																								
(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																																								
(i)	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.  If yes, details thereof (year wise details to be provided)	Yes <div><table><tr><th>Year</th><th>INR</th></tr><tr><td>2007-08</td><td>5.89</td></tr><tr><td>2008-09</td><td>2.43</td></tr><tr><td>2009-10</td><td>87.29</td></tr><tr><td>2010-11</td><td>113.35</td></tr><tr><td>2011-12</td><td>51.93</td></tr><tr><td>2012-13</td><td>11.66</td></tr><tr><td>2013-14</td><td>37.88</td></tr><tr><td>2014-15</td><td>63.72</td></tr><tr><td>2015-16</td><td>52.71</td></tr><tr><td>2016-17</td><td>302.32</td></tr><tr><td>2017-18</td><td>380.5719</td></tr><tr><td>2018-19</td><td>332.8624</td></tr><tr><td>2019-20</td><td>231.8378</td></tr><tr><td>2020-21</td><td>287.5356</td></tr><tr><td>2021-22</td><td>323.4256</td></tr><tr><td>2022-23</td><td>223.7144</td></tr><tr><td>2023-24</td><td>57.5155</td></tr><tr><td>2024-25</td><td>1.8475</td></tr><tr><td><b>Total</b></td><td><b>2568.4907</b></td></tr></table></div> <div>( Rs. In Cr)</div>	Year	INR	2007-08	5.89	2008-09	2.43	2009-10	87.29	2010-11	113.35	2011-12	51.93	2012-13	11.66	2013-14	37.88	2014-15	63.72	2015-16	52.71	2016-17	302.32	2017-18	380.5719	2018-19	332.8624	2019-20	231.8378	2020-21	287.5356	2021-22	323.4256	2022-23	223.7144	2023-24	57.5155	2024-25	1.8475	<b>Total</b>	<b>2568.4907</b>
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<b>Total</b>	<b>2568.4907</b>																																									



(k)	<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>	<p>Yes. Unit has cleared Ewaste / Scrap into DTA: <b>(Rs. In Cr)</b></p> <table border="1"> <thead> <tr> <th>FY</th><th>A.V.</th><th>Duty Paid</th></tr> </thead> <tbody> <tr> <td>2017-18</td><td>0.0220</td><td>0.0065</td></tr> <tr> <td>2018-19</td><td>0.3417</td><td>0.0171</td></tr> <tr> <td>2019-20</td><td>0.2212</td><td>0.0136</td></tr> <tr> <td>2020-21</td><td>0.0066</td><td>0.0003</td></tr> <tr> <td>2021-22</td><td>0.5788</td><td>0.0424</td></tr> <tr> <td>2022-23</td><td>1.4421</td><td>0.3104</td></tr> <tr> <td>2023-24</td><td>0.7416</td><td>0.2260</td></tr> <tr> <td>2024-25</td><td>0.1955</td><td>0.0605</td></tr> <tr> <td><b>Total</b></td><td><b>3.5292</b></td><td><b>0.6768</b></td></tr> </tbody> </table>	FY	A.V.	Duty Paid	2017-18	0.0220	0.0065	2018-19	0.3417	0.0171	2019-20	0.2212	0.0136	2020-21	0.0066	0.0003	2021-22	0.5788	0.0424	2022-23	1.4421	0.3104	2023-24	0.7416	0.2260	2024-25	0.1955	0.0605	<b>Total</b>	<b>3.5292</b>	<b>0.6768</b>
FY	A.V.	Duty Paid																														
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<b>Total</b>	<b>3.5292</b>	<b>0.6768</b>																														
(l)	<p>Is the unit sharing any of their infrastructures 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>	<p>NO</p>																														
(m)	<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>All the DSPF for Service procured upto to 2024-25 received are produce and approved for endorsement by the SO office.</p>																														
(n)	<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>	<p>Yes</p>																														
(o)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	<p>NIL</p>																														
(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 Authorised Operation letter No. F.2/50/2005-EPZ dated 8<sup>th</sup> January 2007 issued by MoCI to Developer.</p>																														

(q)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	Nil
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e. **Recommendation:**

- The Unit has achieved export revenue of **Rs. 2976.51 Crores** as against projected export of **Rs. 870.00 Crores** and has achieved Positive Cumulative NFE of **Rs. 2955.35 Crores** in 1<sup>st</sup> Block period i.e. FY 2007-08 (including 2 months of 2006-07) to 2011-12.
- The Unit has achieved export revenue of **Rs. 9940.82 Crores** as against projected export of **Rs. 5187.73 Crores** and has achieved Positive Cumulative NFE of **Rs. 9905.62 Crores** in 2<sup>nd</sup> Block period i.e. FY 2012-13 to 2016-17.
- The Unit has achieved export revenue of **Rs. 12206.63 Crores** as against projected export of **Rs. 11265.00 Crores** and has achieved Positive Cumulative NFE of **Rs.12178.93 Crores** in 3<sup>rd</sup> Block period i.e. FY 2017-18 to 2021-22.
- The Unit has achieved export revenue of **Rs. 5093.92 Crores** as against projected export of **Rs. 10033.03 Crores** and has achieved Positive Cumulative NFE of **5075.99 Crores** in 3 years i.e. FY 2022-23- FY 2024-25 of 4<sup>th</sup> Block period.
- As per SO report the unit has provided services in DTA against the payments received in INR. Details of DTA sales as per SO report are as under:

Year	DTA Sale in INR As per SO Report (Rs. In Cr.)
2007-08	5.89
2008-09	2.43
2009-10	87.29
2010-11	113.35
2011-12	51.93
2012-13	11.66
2013-14	37.88
2014-15	63.72
2015-16	52.71
2016-17	302.32
2017-18	380.5719
2018-19	332.8624
2019-20	231.8378
2020-21	287.5356
2021-22	323.4256
2022-23	223.7144
2023-24	57.5155
2024-25	1.8475
<b>Total</b>	<b>2568.4907</b>

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 15<sup>th</sup> 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.

- As per SO report the unit has 458 employees (Men-275, Women-183) as on 31.03.2025.
- It is observed that there is delay in Filing of APRs for 6 years with a delay of around 26 months and 9 days (as tabulated above).
- It is observed that in respect of the APRs for the monitoring period, the unit has submitted the incorrect values of immortized capital goods resulting in incorrect value of NFE in the APRs. UAC may direct the unit to revise the APR with correct details.
- Approval Committee may kindly monitor the performance of the unit for the 18 years i.e. 5 years of 1<sup>st</sup> Block i.e. FY 2007-08 to 2011-12, 5 years of 2<sup>nd</sup> Block i.e. FY 2012-13 to 2016-17 and 5 years of 3<sup>rd</sup> Block period i.e. FY 2017-18 to FY 2021-22 ,3 years of 4<sup>th</sup> Block period i.e. FY 2022-23 to FY 2024-25, in terms of Rule 54 of SEZ Rules, 2006.

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**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-IV located at Tower S2, 1<sup>st</sup> and 2<sup>nd</sup> Floor, D Wing, Plot No 31, RGIP, Phase II, Hinjewadi, Pune -411057, for the 5<sup>th</sup> year i.e. FY 2020-21 of 2<sup>nd</sup> block period and 5 years of the 3<sup>rd</sup> Block period of FY 2021-22 to FY 2025-26.

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

Monitoring of the performance of the unit for 6 years i.e.

- 5<sup>th</sup> year i.e. FY 2020-21 of 2<sup>nd</sup> block period
- 5 years of the 3<sup>rd</sup> Block period of FY 2021-22 to FY 2025-26, 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 2<sup>nd</sup> Block period: FY 2016-17 to FY 2020-21**

**Approved Projections (Rs in crores)**

	2016-17	2017-18	2018-19	2019-20	2020-21	TOTAL
FOB Value of Exports	4.81	4.91	5.03	5.15	5.27	25.17
FE Outgo	0.21	0.22	0.22	0.23	0.24	1.12
NFE	4.60	4.69	4.81	4.92	5.03	24.05

**Performance as compared to projections: FY 2020-21 (Rs in Crores)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	5.27	32.78	0.00	0.00	2.14	0	0.00

**Cumulative NFE achieved: FY 2020-21 (Rs. In Crores)**

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	75.89	98.38%

**Performance as compared to projections in 3<sup>rd</sup> Block period: FY 2021-22 to FY 2025-26**

**Approved Projections**

**(Rs in crores)**

	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
FOB Value of Exports	17.39	17.57	17.74	17.92	18.10	88.72
FE Outgo	0.79	0.79	0.00	1.58	0.00	3.16
NFE	16.60	16.78	17.74	16.34	18.10	85.56

**Performance as compared to projections for 3rd Block period**

**(Rs in Crores)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2021-22	17.39	0.77	0.00	0.00	3.16	0	0.00
2022-23	17.57	21.31	0.00	0.00		0.25	0.00
2023-24	17.74	69.21	0.00	0.00		1.87	0.00
2024-25	17.92	42.69	0.00	0.00		14.66	0.00
2025-26	18.10	0.00	0.00	0.00		-0.013	0.00
<b>Total</b>	<b>88.72</b>	<b>133.98</b>	<b>0.00</b>	<b>0.00</b>	<b>3.16</b>	<b>16.767</b>	<b>0.00</b>

**Cumulative NFE achieved: (Rs. In Crores)**

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	0.66	86.06%
2022-23	21.93	99.33%
2023-24	90.93	99.60%
2024-25	131.93	98.48%
2025-26	130.26	97.23%

**Employment Achievement: FY 2025-26**

Projected	Achieved
Male – 53	Male – 00
Female – 29	Female- 00
Total - 82	Total –00
	As on 31.03.2025

Name of the Unit	Wipro Limited (Unit IV)
LOA No. & Date	SEZ/PUNE/1H/2010-11 Dated 16.12.2010
Location of Unit	Tower S2, 1 <sup>st</sup> and 2 <sup>nd</sup> Floor, D Wing, Plot No 31, Wipro Ltd- SEZ, Rajiv Gandhi Infotech Park, Hinjewadi, Phase II, Pune- 411057.
Validity of LOA	30.01.2026

Item(s) of manufacture/ Services	IT/ITES	
Date of commencement of production	31.01.2011	
Execution of BLUT	Rs 6.8241Crores	
Outstanding Rent dues	NA	
Labour Dues	NA	
Validity of Lease Agreement	Captive unit with developer holding lease from MIDC (95 years)	
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	0	
Area allotted (in sq. ft.)	21150 Sq. ft.	
Area available for each employee per sq. ft. basis (area / no. of employees)	NA	
Investment till date	Building	0.00
	Plant & Machinery	0.00
Quantity and value of goods exported under Rule 34  (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.  If no, details of the Year along with no of days delayed to be given.	Yes	

The Specified Officer vide his report dated 19.05.2026 has reported the following:

**Export From the year 1st April 2020 to 31st March 2026**

**( Rs. in Cr.)**

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2020-21	32.7762	18.2272	14.5490	(+ 0.0000)
				Difference on account of Exchange rate
				(- 0.7835)
				Credit Notes issued (+ 15.3324)
				Onsite Services

2021-22	0.7680	0.5967	0.1713	(+ 0.0000)
				Difference on account of Exchange rate
				(- 0.0561)
				Credit Notes issued
2022-23	21.3066	10.1867	11.1199	(+ 0.2274)
				Onsite Services
				(+ 0.0000)
				Difference on account of Exchange rate
2023-24	69.2146	2.1400	67.0746	(- 3.0592)
				Credit Notes issued
				(+ 14.1791)
				Onsite Services
2024-2025	42.1755	0.00	42.1755	(+ 0.0000)
				Difference on account of Exchange rate
				(- 0.1611)
				Credit Notes issued
2025-26	0.0000	0.0000	0.0000	(+ 67.2357)
				Onsite Services
				(+ 0.00)
				Difference on account of Exchange rate
2025-26	0.0000	0.0000	0.0000	(- 1.4807)
				Credit Notes issued
				(+ 43.6563)
				Onsite Services
2025-26	0.0000	0.0000	0.0000	(+ 0.0000)
				Onsite Services
				(- 0.0000)
				Credit Notes issued

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

Year/ Period	Figures as per APR	Remarks
2020-21	0.1171	----
2021-22	0.1551	----
2022-23	0.0208	----
2023-24	0.8852	----
2024-25	0.5102	----
2025-26	0.0000	----
<b>Total</b>	<b>1.6884</b>	----

#### Import

(Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis: **From the year 1st April 2020 to 31st March 2026**  
(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
2020-21	0.0000	0.0000	Nil	----
2021-22	0.0000	0.0000	Nil	----
2022-23	0.2589	0.2589	Nil	----
2023-24	1.8721	1.8721	Nil	----
2024-25	14.5368	14.5368	Nil	----
2025-26	0.0000	0.0000	Nil	----

Raw Material

From the year 1st April 2020 to 31st March 2026

Year/ Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2020-21	-	-	-	-
2021-22	-	-	-	-
2022-23	-	-	-	-
2023-24	-	-	-	-
2024-25	-	-	-	-
2025-26	-	-	-	-

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 for Yrs (2020-21 to 2025-26)</td><td>53</td><td>29</td><td>0</td><td>82</td></tr><tr><td>Achieved at end of 31st January 2026</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table>	Year	Men	Women	Others	Total	Projected for Yrs (2020-21 to 2025-26)	53	29	0	82	Achieved at end of 31st January 2026	0	0	0	0				
		Year	Men	Women	Others	Total															
		Projected for Yrs (2020-21 to 2025-26)	53	29	0	82															
Achieved at end of 31st January 2026	0	0	0	0																	
(e)	Details of pending Foreign Remittance beyond Permissible period if any  (as on 31.03.2026)  To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained	2020-21 - NIL  2021-22 - NIL  2022-23 - NIL  2023-24 - NIL  2024-25 - NIL  2025-26 - 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.	2020-21 - All Softex filed.  2021-22 - All Softex filed.  2022-23 - All Softex filed.  2023-24 - All Softex filed.  2024-25 - No Softex filed during 2024-25.  2025-26 - No Softex filed during 2025-26.																			
(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	2020-21 - All Softex Certified.  2021-22 - All Softex Certified.  2022-23 - All Softex Certified.  2023-24 - All Softex Certified.  2024-25 - N.A.  2025-26 - N.A.																			
(h)	Whether unit has filed any request for Cancellation of Softex	2020-21 - No Cancellation  2021-22 - No Cancellation.  2022-23 - No Cancellation.  2023-24 - No Cancellation.  2024-25 - N.A.  2025-26 - N.A.																			
(i)	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.  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>2020-21</td><td>13.9547</td></tr><tr><td>2021-22</td><td>0.1755</td></tr><tr><td>2022-23</td><td>0.0000</td></tr><tr><td>2023-24</td><td>0.0000</td></tr><tr><td>2024-25</td><td>0.0000</td></tr><tr><td>2025-26</td><td>0.0000</td></tr><tr><td><b>TOTAL</b></td><td><b>14.1302</b></td></tr></table>				Year	INR	2020-21	13.9547	2021-22	0.1755	2022-23	0.0000	2023-24	0.0000	2024-25	0.0000	2025-26	0.0000	<b>TOTAL</b>	<b>14.1302</b>
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(k)	<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>	<p>Yes. Unit has cleared E-waste / Scrap into DTA: (Rs. In Cr)</p> <table border="1"> <thead> <tr> <th>FY</th><th>A.V.</th><th>Duty Paid</th></tr> </thead> <tbody> <tr> <td>2020-21</td><td>0.0000</td><td>0.0000</td></tr> <tr> <td>2021-22</td><td>0.0000</td><td>0.0000</td></tr> <tr> <td>2022-23</td><td>0.0000</td><td>0.0000</td></tr> <tr> <td>2023-24</td><td>0.0000</td><td>0.0000</td></tr> <tr> <td>2024-25</td><td>0.0000</td><td>0.0000</td></tr> <tr> <td>2025-26</td><td>0.7834</td><td>0.3444</td></tr> <tr> <td><b>Total</b></td><td><b>0.7834</b></td><td><b>0.3444</b></td></tr> </tbody> </table>	FY	A.V.	Duty Paid	2020-21	0.0000	0.0000	2021-22	0.0000	0.0000	2022-23	0.0000	0.0000	2023-24	0.0000	0.0000	2024-25	0.0000	0.0000	2025-26	0.7834	0.3444	<b>Total</b>	<b>0.7834</b>	<b>0.3444</b>
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(l)	<p>Is the unit sharing any of their infrastructures 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>	<p>NO</p>																								
(m)	<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>All the DSPF for Service procured upto to 2025-26 received are produce and approved for endorsement by the SO office.</p>																								
(n)	<p>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.</p>	<p>Yes</p>																								
(o)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	<p>NIL</p>																								
(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 8<sup>th</sup> 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. 32.78 crores** as against projected export of **Rs. 5.27 crores** in 5<sup>th</sup> year i.e. FY 2020-21 of the 2<sup>nd</sup> Block period of FY 2016-17 to FY 2020-21.
- The unit has also achieved a Positive NFE of **Rs.75.89 Crores** on Cumulative basis at the end of 5<sup>th</sup> year (FY 2020-21) of 2<sup>nd</sup> Block period which is 315 % of the projected NFE during the block.
- The Unit has achieved export revenue of **Rs. 133.98 crores** as against projected export of **Rs. 88.72 crores** in 5 years i.e. FY 2021-22 to FY 2025-26 of the 3<sup>rd</sup> Block period.
- The unit has also achieved a Positive NFE of **Rs.130.26 Crores** on Cumulative basis at the end of 5<sup>th</sup> year (FY 2025-26) of 3<sup>rd</sup> Block period which is 152% of the projected NFE during the block.
- As per the SO Report the unit has NIL employment as on 31.03.2026.
- As per SO report the unit has provided services in DTA against the payments received in INR,

<b>Year</b>	<b>Value in Cr.</b>
2020-21	13.9547
2021-22	0.1755
2022-23	0.00
2023-24	0.00
2024-25	0.00
2025-26	0.00
<b>Total</b>	<b>14.1302</b>

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 15<sup>th</sup> 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.

- Unit may be requested to revise the APRs of the monitoring period. with correct amortized value of capital goods.
- The Approval Committee may like to monitor the performance of the Unit for the 5<sup>th</sup> year i.e. FY 2020-21 of 2<sup>nd</sup> block period and 5 years of the 3<sup>rd</sup> Block period of FY 2021-22 to FY 2025-26 in terms of Rule 54 of SEZ Rules, 2006.

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