

**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 AT PUNE OF MIDC-SEZ**

DATE : 16.10.2026

TIME : 04.00 PM

**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
16.10.2026**

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Agenda Item No.	Subject
Agenda Item No. 01: -	Confirmation of the Minutes of the meeting held on 04.09.2026
Agenda Item No. 02:-	Action taken report for the Minutes of the meeting held on 04.09.2026
Agenda Item No. 03:-	Application for Merger of 2 LOAs in respect of M/s. Infosys Limited.
Agenda Item No. 04:-	Application for Merger of 3 LOAs in respect of M/s. Cognizant Technology Solutions India Pvt Ltd

मैसर्स एमआईडीसी- एसईजेड, हिंजेवाडी, फेज III, पुणे, के आईटी-आईटीईएस सेक्टर के विशिष्ट विशेष आर्थिक क्षेत्र के लिए क्षेत्रीय विकास आयुक्त सीपूज- एसईजेड, मुंबई की अध्यक्षता में दिनांक 04.09.2026 को आयोजित अनुमोदन समिति की 151 वीं बैठक का कार्यवृत्त ।

1	एसईजेड का नाम	एमआईडीसी- एसईजेड
2	क्षेत्र	आईटी/आईटीईएस
3	बैठक क्र.	151 वी बैठक
4	दिनांक	04.09.2026

उपस्थित सदस्य:

क्र.	नाम एवं पदनाम(श्री/ श्रीमती)	विभाग
1	श्रीमती मितल हिरेमठ, संयुक्त विकास आयुक्त	पुणे क्लस्टर एसईजेड, पुणे
2	श्री. सुनील कुमार, उप आयुक्त, आयकर विभाग	आयकर विभाग से नामित
3	श्री. संजीव पाटिल, उद्योग अधिकारी, पुणे क्षेत्र	महाराष्ट्र सरकार से नामित
4	श्री. प्लेटो लोबो, सहायक विदेश व्यापार महानिदेशक	पुणे डीजीएफटी विभाग से नामित
5	श्रीमती सुषमा कुंभार, क्षेत्रीय अधिकारी	महाराष्ट्र प्रदूषण नियंत्रण बोर्ड से नामित
6	श्री. मुकेश कुमार, अधीक्षक	सीमा शुल्क विभाग, पुणे से नामित

विशेष आमंत्रित :

क्र.	नाम एवं पदनाम(श्री/ श्रीमती)	विभाग
1	श्री. सचिन पाटील, विनिर्दिष्ट अधिकारी	सीपूज-एसईजेड, पुणे क्लस्टर

एजेंडा विषय क्र. 01: दिनांक 06.08.2026 को आयोजित 150 वीं बैठक के कार्यवृत्त की पुष्टि ।

विचार-विमर्श के बाद, समिति ने 06.08.2026 को आयोजित 150 वीं अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।

एजेंडा विषय क्र. 02: दिनांक 06.08.2026 को आयोजित बैठक के कार्यवृत्त के लिए की गई कार्रवाई रिपोर्ट ।

विचार-विमर्श के बाद, समिति ने 06.08.2026 को आयोजित बैठक के लिए की गई कार्रवाई रिपोर्ट को नोट किया है।

एजेंडा विषय क्र. 03: मैसर्स नेक्स्ट्रा डेटा लिमिटेड (एसईजेड सह-विकासक) द्वारा अधिकृत संचालन हेतु सामग्री की सूची के अनुमोदन हेतु प्रस्तुत आवेदन।

विचार-विमर्श के बाद, समिति ने सह-विकासक के अनुरोध पर विचार किया तथा एसईजेड नियम, 2006 के नियम 12(2) के अनुसार, अनुलग्नक-अ (Annexure-A) में उल्लिखित सामग्री की सूची को, अनुमोदित गतिविधियों अर्थात् डेटा सेंटर (17 Acres Project) के अवसंरचना विकास हेतु आवश्यक सामग्री के रूप में अनुमोदित किया। उक्त सामग्री का कुल मूल्यरु. 33,87,09,980/- तथा शुल्क माफी (Duty Foregone) की राशि रु. 6,09,63,896/- है और जो चार्टर्ड इंजीनियर श्री मकरंद के. कुलकर्णी (पंजीकरण संख्या AM 93577-0, दिनांक 17.02.2006) द्वारा विधिवत प्रमाणित है।

सामग्री सूची के अनुसार वस्तुओं का उपयोग अनुमोदित एसईजेड क्षेत्र के अंतर्गत 7641.84 वर्ग मीटर क्षेत्रफल में डेटा सेंटर अवसंरचना के विकास हेतु, चौथी एवं पाँचवीं मंजिल, बिल्डिंग नं. 1 (BLDG-1DC-01 24 MW), पी-1/1 एवं पी-1/2, राजीव गांधी इन्फोटेक पार्क, हिंजवड़ी फेज-III, एमआईडीसी आईटी-आईटीईएस एसईजेड, पुणे-411057 में किया जाएगा।

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 151st 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. MIDC - SEZ, Hinjewadi, Phase III, Pune, held on 04.09.2026.

1	Name of the SEZ	M/s. MIDC-SEZ
2	Sector	IT/ITES
3	Meeting No.	151 st Meeting
4	Date	04.09.2026

Members present:

Sr No	Name and Designation (Smt./Shri)	Department
1	Smt. Mital Hiremath, Jt. Development Commissioner	Pune Cluster SEZ, Pune
2	Shri. Sunil Kumar, Dy. Commissioner, Income Tax	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	Smt. Sushma Kumbhar, Field Officer	Nominee of Maharashtra Pollution Control Board
6	Shri. Mukesh Kumar, Superintendent	Nominee of Customs, Pune

Special Invitee:

Sr	Name and Designation (Smt./Shri)	Department
1	Shri. Sachin Patil, Specified Officer	SEEPZ-SEZ, Pune Cluster

Agenda Item No. 01: Confirmation of the Minutes of the 150th meeting held on 06.08.2026.

After deliberation, the Committee confirmed the minutes of the 150th meeting of Approval Committee held on 06.08.2026.

Agenda Item No. 02: Action taken report for the minutes of the meeting held on 06.08.2026.

After deliberation, the Committee has noted the Action taken report for the meeting held on 06.08.2026.

Agenda Item No. 03: Application for Approval of list of materials for authorized operation by M/s. Nxtra

Data Limited (SEZ Co-developer).

After deliberation, the Committee approved the list of material as per Annexure-A, required for authorized operations i.e. for development of Data Centre (17 Acres Project) infrastructure, totally valued at Rs. **33,87,09,980/-** and duty foregone amount Rs. **6,09,63,896/-**, duly certified by the Chartered Engineer Mr. Makarand K Kulkarni (Reg. no. AM 93577-O dated 17.02.2006), in terms of Rule 12(2) of SEZ Rules, 2006.

The goods as per the list of material will be utilized for development of Data Centre infrastructure (17 Acres Project) infrastructure within the approved SEZ area admeasuring 7641.84 Sq. Mtrs. at 4th & 5th Floor, Building No. 1 (BLDG-1DC-01 24 MW), P-1/1 & P-1/2, Rajiv Gandhi Infotech Park, Hinjewadi Phase III, MIDC IT-ITES SEZ, Pune-411057.

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 04-09-2026

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 150th Meeting held on 06-08-2026	Minutes of the meeting held on 06.08.2026 approved by the UAC.
Agenda Item No. 02	Application for List of Goods(M/s. Nextra Data Limited (SEZ Co-Developer))	Approval letter was issued to the unit on 23.09.2026

**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 :

Proposal submitted by M/s. Infosys Limited for Merger of LOAs of their 2 existing units located at M/s. Ascendas IT Park Pune Pvt. Ltd. (SEZ Co-Developer), MIDC Pune-SEZ.

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

Approval of the Committee for merger of both the LOAs of M/s. Infosys Limited located at M/s. Ascendas IT Park Pune Pvt. Ltd. (SEZ Co-Developer), MIDC Pune-SEZ, Phase-III, Hinjewadi, Pune-411057, in terms of 4th proviso of Rule 19(2) of SEZ Rules, 2006.

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

As per the 4th proviso of Rules 19 (2) of SEZ Rules, 2006;

“Provided also that the Approval Committee may also approve proposal for merger of Letter of approvals of two units of the same company or firm subject to the conditions that these Units falls within the same Special Economic Zone and after merger, Block Period for calculation of Net Foreign Exchange shall be from the date of commencement of production of Unit which commenced operation first and the Income tax exemption period shall be considered from the date start of operation of the first Unit.

d. Other Information: -

Approved projections (Unit-I & Unit-III)

(Rs. In Crs.)

Sr No	Description	Existing Approved Projections of Unit-I		Existing Approved Projections of Unit-III		Revised Projections Post-Merger	
		FY 2021-22 to FY 2025-26		FY 2024-25 to FY 2028-29		FY 2026-27 to FY 2030-31	
	LOA No.	SEEPZ-SEZ/MIDC-SEZ/IL/56/2015-16 dated 30.03.2016		SEEPZ-SEZ/MIDC-SEZ/IL Unit III/63/2018-19/136 dated 07.08.2018.		SEEPZ-SEZ/MIDC-SEZ/IL/56/2015-16 dated 30.03.2016	
1.	Location & Area (Built up area) Sq. Ft.	Juniper Bldg. 1-8 Floor, International Tech Park, Ascendas SEZ (Co-Developer), Plot No.18, RGIP, MIDC-SEZ, Phase-III, Pune-411057.		Angsana Building, LG to 4th Floor & Lobby Area & Ground Floor, International Tech Park, Plot No. 18, RGIP, MIDC-SEZ, Phase-III, Pune-411057.		Juniper Building, 1st to 8th Floor, and Angsana Building, LG to 4th Floor, Lobby Area and Ground Floor, International Tech Park, Ascendas SEZ (Co-Developer), Plot No. 18, RGIP, MIDC-SEZ, Phase-III, Pune – 411057.	
		5,40,206 Sq. Ft.		4,08,456 Sq. Ft		9,48,662 Sq. Ft	
2.	Employment	Men	Women	Men	Women	Men	Women
		5115	3135	3970	2430	11256	7380
	TOTAL	8250		6400		18636	

3.	Investment-Plant and Machinery (in Cr.)			
(i)	Indigenous Capital Goods	6.38	75.00	64.68
(ii)	Imported Capital Goods	83.63	50.00	409.97
4.	Raw Material (in Cr.)			
(i)	Indigenous Capital Goods	0.00	0.00	0.00
(ii)	Imported Capital Goods	0.00	0.00	0.00
5.	Input of Services (in Cr.)			
(i)	Indigenous Services	470.00	350.00	967.00
(ii)	Imported Services	0.00	0.00	0.00
6.	FOB Value of Exports	18026.42	7570.20	32750.16
7.	Foreign Exchange Outgo	10102.35	3028.20	12317.36
8.	NFE Earnings	7924.07	4542.00	20432.80

The LOA of Unit-I was renewed on 11.02.2022 for 2nd Block period (i.e. FY 2021-22 to FY 2025-26) which will be considered for the purpose of calculation of Net Foreign Exchange, after the merger.

Approved revised Projections: (Unit I - 2nd Block Period)

(Rs. In Crores)

	2021-22	2022-23	2023-24	2024-25	2025-26	TOAL
FOB Value of Exports	3524.88	3564.78	3605.03	3645.52	3686.23	18026.44
FE Outgo	1960.41	1990.04	2020.08	2050.50	2081.31	10102.35
NFE	1564.46	1574.72	1584.95	1595.02	1604.92	7924.07

Comparison of Projection and Achieved Export : (Unit I - 2nd Block Period)

(Rs. In Crores)

Year	EXPORT	
	Projected	Actual
2021-22	3524.88	4157.33
2022-23	3564.78	4652.28
2023-24	3605.03	4365.00
2024-25	3645.52	3986.23
Total	14340.20	17142.85

Approved Projections: (Unit-III - 2nd Block Period)

(Rs. In Crores)

	2024-25	2025-26	2026-27	2027-28	2028-29	TOTAL
FOB Value of Exports	1240.00	1364.00	1500.40	1650.40	1815.40	7570.20
FE Outgo	496.00	545.60	600.20	660.20	726.20	3028.20
NFE	744.00	818.40	900.20	990.20	1089.20	4542.00

Comparison of Projection and Achieved Export:

(Unit-III - 2nd Block Period)**(Rs. In Crores)**

Year	EXPORT	
	Projected	Actual
2024-25	1240.00	1514.85
Total	1240.00	1514.85

M/s. Infosys Limited has not submitted any revision in projections pursuant to the merger of the two units. They have stated that since the LOA of their continuing Unit i.e. Unit-I (LOA no. SEEPZ-SEZ/MIDC-SEZ/IL/56/2015-16 dated 30.03.2016) post-merger is due for renewal on 01.12.2026. Therefore, the unit has requested to consider the projections submitted in their renewal application dated 29.09.2026, as detailed below as the post merger proposed projections.

POST MERGER - Proposed Projections: (Unit-I)**(Rs. In Crores)**

	2026-27	2027-28	2028-29	2029-30	2030-31	Total
FOB Value of Exports	6408.10	6479.00	6549.82	6620.93	6692.31	32750.16
FE Outgo	2380.82	2427.22	2464.77	2503.01	2541.54	12317.36
NFE	4027.28	4051.78	4085.05	4117.92	4150.77	20432.80

Information: -

M/s. Infosys Limited are having 2 units located in International Tech Park, Ascendas SEZ (Co-Developer), Plot No. 18, RGIP, MIDC-SEZ, Phase-III, Pune – 411057. In terms of 4th proviso to Rule 19(2) units with two or more LOAs of the same company and falling within the same SEZ can merge their LOAs with the approval of the Approval Committee and after merger the block period for calculation of NFE shall be from the date of commencement of production of the Unit which commenced operation first.

In view of the above, **M/s. Infosys Limited**, having 2 units located at International Tech Park, Ascendas SEZ (Co-Developer), Plot No. 18, RGIP, MIDC-SEZ, Phase-III, Pune – 411057 have submitted their application for merger of both the units. Unit-I was issued Letter of Approval No. SEEPZ-SEZ/MIDC-SEZ/IL/56/2015-16 dated 30.03.2016. Their date of Commencement of Business is 01.12.2016. Hence, post-merger the Unit-III (SEEPZ-SEZ/MIDC-SEZ/IL Unit III/63/2018-19/136 dated 07.08.2018) will not be operational and will be merged with Unit-I (SEEPZ-SEZ/MIDC-SEZ/IL/56/2015-16 dated 30.03.2016).

The details of both the units are as detailed below:

Unit	LOA NO. and Date	DCP	LOA Valid upto	Block Period	Located at	Area Sq ft
1	SEEPZ-SEZ/MIDC-SEZ/IL/56/2015-16 dated 30.03.2016	01.12.2016	30.11.2026	2 nd	Juniper Bldg. 1-8 Floor, International Tech Park, Ascendas SEZ (Co-Developer), Plot No.18, RGIP, MIDC-SEZ, Phase-III, Pune-411057.	5,40,206 Sq. Ft.

2	SEEPZ-SEZ/MIDC-SEZ/IL Unit III/63/2018-19/136 dated 07.08.2018.	01.08.2019	31.07.2029	2 nd	Angsana Building, LG to 4th Floor & Lobby Area & Ground Floor, International Tech Park, Plot No. 18, RGIP, MIDC-SEZ, Phase-III, Pune-411057.	4,08,456 Sq. Ft
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Reason for Merger:

The unit state that, the decision of merger has been taken after thorough analysis and strategic planning to better align their resources, eliminate redundancies, and strengthen their ability to deliver value to the customers and stakeholders. The merger will help to improve operational efficiency, support seamless business operations, and simplify compliance and reporting requirements.

Documents Enclosed:

The unit has submitted the following documents:

1. Copy of all LOA of the both units.
2. APR Monitoring Approval till 2024-25.
3. Copy of partial deletion of area of both the units.
4. Form F1 of both the units
5. Copy of Board resolutions authorizing authorized signatory
6. NOC from the SEZ Co-developer i.e. M/s. Ascendas IT Park Pune Pvt. Ltd.

e. Recommendation:

- As Date of Commencement of Unit-I (LOA 56) is 01.12.2016, upon merger of the two SEZ Units, the block period of Unit-I (LOA 56) will be considered for calculating NFE of the merged units i.e. FY 2021-22 to FY 2025-26, in terms of 4th proviso of Rule 19(2) of SEZ Rules, 2006.
- The Projections of Exports, NFE and Employment after merger of all two Units are higher than the projections approved by the units prior to merger.
- The items of manufacture/service activity of the Unit-I (LOA 56) after merger will be as per the approved the items of manufacture/service activity of all two Units.
- The Unit has requested that the date 01.12.2026 may be considered as effective date of merger
- The Approval Committee may kindly consider the proposal of the units for merger of their LOAs, in terms of 4th proviso of Rule 19(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 :

Proposal submitted by M/s. Cognizant Technology Solutions India Pvt. Ltd., for Merger of LOAs of their 03 existing units located at MIDC-SEZ, Hinjewadi, Phase III, Pune 411057.

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

Approval of the Committee for merger of 3 LOAs of M/s. Cognizant Technology Solutions India Pvt Ltd., located at MIDC-SEZ, Hinjewadi, Phase III, Pune 411057, in terms of 4th proviso of Rule 19(2) of SEZ Rules, 2006.

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

As per the 4th proviso of Rules 19(2) of SEZ Rules, 2006;

“Provided also that the Approval Committee may also approve proposal for merger of Letter of approvals of two units of the same company or firm subject to the conditions that these Units falls within the same Special Economic Zone and after merger; Block Period for calculation of Net Foreign Exchange shall be from the date of commencement of production of Unit which commenced operation first and the Income tax exemption period shall be considered from the date start of operation of the first Unit.”

d. Other Information: -

Approved projections (Amt. Rs. In Crs.)

S. No.	Item	Approved Projections			Revised Projections post-merger of all the LoA's
		DLF-PUNE	DAIPPL-SEZ	CTSIPL-02	Merged SEZ DLF-PUNE
		FY 2023-24 To FY 2027-2028	FY 2021-22 to FY 2025-26	FY 2024-25 TO FY 2028-29	FY 2023-24 To FY 2027-2028 (Actuals for FY 2023-24 to FY 2025-26)
1	Employment				
i)	Male	3000	1950	6700	11534
ii)	Female	1600	1000	4000	6323
	Total	4600	2950	10700	17857
2	Investment in Capital Goods				
i)	Imports	27.00	30.00	100.00	157.00
ii)	Indigenous	23.00	20.00	75.00	118.00
3	Requirement of Raw material				
i)	Imports	0.00	0.00	0.00	0.00
ii)	Indigenous	0.00	0.00	0.00	0.00
4	Import of services	0.00	0.00	0.00	0.00

5	Indigenous services	150	50.00	400.00	600.00
6	FOB Value of Exports	3167.17	2019.54	5831.47	4672.91
7	Foreign Exchange Outgo	139.67	231.95	274.95	195.63
8	NFE Earnings	3027.50	1787.59	5556.52	4477.28
9.	Area of the Unit	389599	257171	981728	1628498

The LOA of unit DLF-PUNE was renewed on 23.08.2023 for 4th Block period (i.e. FY 2023-24 To FY 2027-28) which will be considered for the purpose of calculation of Net Foreign Exchange, after the merger.

Approved Projections: (Unit DLF-PUNE - 4th Block Period) (Rs. In Crores)

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB Value of Exports	612.45	622.21	634.41	644.17	653.93	3167.17
FE Outgo	26.37	27.78	28.20	28.51	28.81	139.67
NFE	586.08	594.43	606.21	615.66	625.12	3027.50

Comparison of Projections and Achieved Export: (Unit DLF-PUNE - 4th Block Period) (Rs. In Crores)

Year	EXPORT	
	Projected	Actual
2023-24	612.45	816.28
2024-25	622.21	208.97
2025-26	634.41	53.35
Total	1869.07	1078.6

Approved Projections: (Unit DAIPPL-SEZ – 3rd Block Period) (Rs. In Crores)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB Value of Exports	391.06	403.14	405.79	408.45	411.10	2019.54
FE Outgo	49.11	47.31	45.58	44.84	45.11	231.95
NFE	341.95	355.83	360.21	363.61	365.99	1787.59

Comparison of Projections and Achieved Export: (Unit DAIPPL-SEZ – 3rd Block Period) (Rs. In Crores)

Year	EXPORT	
	Projected	Actual
2021-22	391.06	450.22
2022-23	403.14	504.39
2023-24	405.79	457.31
2024-25	408.45	116.26
2025-26	411.10	21.46
Total	2019.54	1549.64

Approved Projections: (Unit CTSIPL-02 – 3rd Block Period) (Rs. In Crores)

	2024-25	2025-26	2026-27	2027-28	2028-29	Total
FOB Value of Exports	1080.30	1136.10	1170.18	1204.83	1240.06	5831.47
FE Outgo	52.41	54.08	55.11	56.15	57.20	274.95
NFE	1027.89	1082.02	1115.07	1148.68	1182.86	5556.52

**Comparison of Projections and Achieved Export: (Unit CTSIPL-02– 3rd Block Period)
(Rs. In Crores)**

Year	EXPORT	
	Projected	Actual
2024-25	1080.30	2808.89
2025-26	1136.10	3150.51
Total	2216.40	5959.40

POST MERGER – Projections for the remaining period of the 4th Block: (Unit DLF-PUNE) (Rs. In Crs.)

	2026-27	2027-28	Total
FOB Value of Exports	2222.45	2450.45	4672.90
FE Outgo	92.39	103.24	195.63
NFE	2130.06	2347.21	4477.27

Information: -

M/s. Cognizant Technology Solutions India Pvt. Ltd., is having 3 units located at MIDC-SEZ, Hinjewadi, Phase III, Pune 411057. In terms of 4th proviso to Rule 19(2) units with two or more LOAs of the same company and falling within the same SEZ can merge their LOAs with the approval of the Approval Committee and after merger, the block period for calculation of NFE shall be from the date of commencement of production of the Unit which commenced operation first.

In view of the above, M/s. Cognizant Technology Solutions India Pvt. Ltd. having 3 units located in MIDC - SEZ have submitted their application for merger of all the 3 units. M/s. Cognizant Technology Solutions India Pvt. Ltd. (LOA DLF-PUNE) was issued Letter of Approval No. SEEPZ/NEWSEZ/DLF-PUNE/02/LOA-02/2007-08/1208 dated 21.02.2008 (Original LOA). Their date of Commencement of production is 01.06.2008. Hence, post-merger the operation of other two units viz. M/s. Cognizant Technology Solutions India Pvt. Ltd. (LOA DAIPPL-SEZ) and M/s. Cognizant Technology Solutions India Pvt. Ltd. (LOA CTSIPL-02) will not be operational and will be merged with M/s. Cognizant Technology Solutions India Pvt. Ltd. (LOA DLF-PUNE).

Further, the unit has confirmed that all the SEZ units operating out of said campus are not claiming any tax benefit since April-2024 and they will not claim any tax benefits under Section 10AA.

The details of all the 3 units are as detailed below:

Unit	LOA NO. and Date	Date of Commence-ment	LOA Valid upto	Block Period	Located at	Area Sq.mtr
DLF-PUNE	SEEPZ/NEWSEZ/DLF-PUNE/02/LOA-02/2007-08/1208 dated 21.02.2008	01.06.2008	31.05.2028	4 th	1 st Floor to 8 th Floor, Wing C & D, SDB1B, Plot No. 16, Phase III, Hinjewadi, Pune 411057	389599 Sq. Ft.

DAIPPL-SEZ	SEEPZ-SEZ/DAIPPL-SEZ/CTSIPL/02/2011-12/5870 dated 21.04.2011.	15.05.2011	14.05.2026	3 rd	Plot No. 16, 9 th Floor C & D Wing and SDB1A at 5 th Floor A Wing & 6 th Floor to 9 th Floor, A & B Wing, Phase III, MIDC, Hinjewadi, Pune 411057	257171 Sq. Ft.
CTSIPL-02	SEEPZ-SEZ/CTSIPL/02/2011-12/1165 dated 24.01.2011	01.04.2014	31.03.2029	3 rd	Plot No. 16, RGIP, MIDC-SEZ, Hinjewadi, Phase III, Pune 411057	981728 Sq. Ft.

The address of the Unit M/s. Cognizant Technology Solutions India Pvt. Ltd. (LOA no. SEEPZ/NEWSEZ/DLF-PUNE/02/LOA-02/2007-08/1208 dated 21.02.2008) post-merger will be Plot No. 16, Rajiv Gandhi Infotech Park, MIDC-SEZ, Hinjewadi, Phase III, Pune 411057.

Reason for Merger:

The Unit has stated that they were operating 02 SEZ units (1) LoA No. SEEPZ/NEW SEZ/DLF-PUNE/02/LOA-2/2007-2008/1208 dated 21/02/2008, and (2) SEEPZ SEZ/DAIPPL-SEZ/CTSIPL/02/2011-12/5870 dated 21.04.2011 at Quadron Business Park Pvt. Ltd. SEZ, Phase II, Hinjewadi, Pune till October-2024.

Further, they had requested relocation of the above two SEZ units into their own premises located at Plot No. 16, MIDC-SEZ, RGIP, Phase III, Hinjewadi, Pune 411057 wherein, their one more SEZ unit with LOA No. SEEPZ SEZ/CTSIPL/02/2011-12/1165 dated 24.01.2011 was already operational, and the said request was approved by the SEZ Authorities with specified conditions.

Further, they have stated that as their premise at Plot No. 16, MIDC-SEZ, RGIP, Phase III, Hinjewadi, Pune 411 057 belongs to a SEZ unit and does not belong to a Developer or Co-developer, they decided merger of all the three SEZ units with the given LOAs into a Single LOA in view of the provisions of Rule 19(2) of the SEZ Rules 2006, so that the resulting SEZ unit (SEEPZ/NEW SEZ/DLF-PUNE/02/LOA-2/2007-2008/1208 dated 21/02/2008) will be operational from the said address at Plot No. 16, Rajiv Gandhi Infotech Park, MIDC-SEZ, Hinjewadi, Phase III, Pune 411057. Also, apart from this there are certain business-related reasons like demand from their customers for consolidating the deliverables anticipating best cost-effective measures.

Documents Enclosed:

The unit has submitted the following documents:

1. Copy of Form F3 Application submitted manually.
2. Copy of Board resolution authorizing authorized signatory.
3. Copy of all LOA of all the three units.
4. Revised Projections of SEZ Unit M/s. Cognizant Technology Solutions India Pvt. Ltd. (LOA no. SEEPZ/NEWSEZ/DLF-PUNE/02/LOA-02/2007-08/1208 dated 21.02.2008)

e. Recommendation:

- As Date of Commencement of Unit M/s. Cognizant Technology Solutions India Pvt. Ltd. (LOA no. SEEPZ/NEWSEZ/DLF-PUNE/02/LOA-02/2007-08/1208 dated 21.02.2008) is 01.06.2008, upon merger of the three SEZ Units, the block period of this unit will be considered for calculating NFE of the merged units i.e. FY 2023-24 to FY 2027-28, in terms of 4th proviso of Rule 19(2) of SEZ Rules, 2006.
- The Projections of Exports and NFE after merger of all three Units are higher than the projections approved for the units prior to merger.
- The items of service activity of the Unit M/s. Cognizant Technology Solutions India Pvt. Ltd. (LOA no.

SEEPZ/NEWSEZ/DLF-PUNE/02/LOA-02/2007-08/1208 dated 21.02.2008) after merger will be as per the approved items of service activity of all three Units.

- The Unit has requested that the date 01.11.2026 may be considered as effective date of merger.
- The Unit is required to rectify the lease deed with MIDC Pune (i.e. SEZ Developer), since the plot has been allotted to the unit with LOA no. SEEPZ-SEZ/CTSIPL/02/2011-12/1165 dated 24.01.2011. However, post-merger this unit will cease to exist and will be merged with the Unit with LOA no. SEEPZ/NEWSEZ/DLF-PUNE/02/LOA-02/2007-08/1208 dated 21.02.2008 which will continue as a SEZ unit.
- The Approval Committee may kindly consider the proposal of the units for merger of their LOAs, in terms of 4th proviso of Rule 19(2) of SEZ Rules, 2006.
