

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 M/S. MANJRI STUD FARMS. -SEZ**

DATE: 16.10.2026

TIME : 04:00 P M.

**MEETING OF THE APPROVAL COMMITTEE FOR SECTOR
SPECIFIC SPECIAL ECONOMIC ZONE FOR IT/ITES AT PUNE,
UNDER THE CHAIRMANSHIP OF DEVELOPMENT
COMMISSIONER, SEEPZ-SEZ ON 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 LOAs submitted by M/s. WNS Global Services Pvt Ltd
Agenda Item No. 04: -	Monitoring of performance for M/s. Honeywell Automation India Pvt. Ltd

मैसर्स दी मांजरी स्टड फार्म प्राइवेट लिमिटेड- एसईजेड, पुणे के आईटी/आईटीईएस सेक्टर के विशिष्ट विशेष आर्थिक क्षेत्र के लिए क्षेत्रीय विकास आयुक्त, सीपू-एसईजेड, मुंबई की अध्यक्षता में दिनांक 04.09.2026 को आयोजित अनुमोदन समिति की 115 वीं बैठक का कार्यवृत्त।

1	एसईजेड का नाम	मैसर्स दी मांजरी स्टड फार्म प्राइवेट लिमिटेड- एसईजेड
2	सेक्टर	आईटी/आईटीईएस
3	बैठक क्रमांक	115 वी
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	सीपू-एसईजेड, पुणे क्लस्टर

एजेंडा विषय क्र 01 : दिनांक 06.08.2026 को आयोजित 114 वीं बैठक के कार्यवृत्त की पुष्टि ।

विचार-विमर्श के बाद, समिति ने 06.08.2026 को आयोजित 114 वीं अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।

एजेंडा विषय क्र 02: दि. 06.08.2026 को आयोजित 114 वीं 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 नोट की है।

एजेंडा विषय क्र 03: मैसर्स एमडॉक्स बीपीओ प्राइवेट लिमिटेड के प्रदर्शन की निगरानी।

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार, इकाई के प्रथम ब्लॉक अवधि (वित्त वर्ष 2018-19 से वित्त वर्ष 2022-23) के पाँचवें वर्ष यानी वित्त वर्ष 2022-23 तथा द्वितीय ब्लॉक अवधि (वित्त वर्ष 2023-24 से 2027-28) के दो वर्ष यानी वित्त वर्ष 2023-24 एवं वित्त वर्ष 2024-25 तक के प्रदर्शन को नोट किया, जिसका विवरण नीचे दिया गया है।

- इकाई ने प्रथम ब्लॉक अवधि (वित्त वर्ष 2018-19 से वित्त वर्ष 2022-23) के पाँचवें वर्ष अर्थात वित्त वर्ष 2022-23 में 31.19 करोड़ रुपये के अनुमानित निर्यात की तुलना में 29.00 करोड़ रुपये का निर्यात राजस्व प्राप्त किया है और प्रथम ब्लॉक अवधि में संचयी आधार पर 142.92 करोड़ रुपये अनुमानित एनएफई की तुलना में 151.90 करोड़ रुपये अर्थात 106.28% का सकारात्मक एनएफई प्राप्त किया है।
- इकाई ने द्वितीय ब्लॉक अवधि (वित्त वर्ष 2023-24 से 2027-28) के दो वर्ष यानी वित्त वर्ष 2023-24 एवं वित्त वर्ष 2024-25 में 57.99 करोड़ रुपये के अनुमानित निर्यात की तुलना में 47.75 करोड़ रुपये का निर्यात राजस्व प्राप्त किया है और संचयी आधार पर 57.35 करोड़ रुपये अनुमानित एनएफई की तुलना में 46.10 करोड़ रुपये अर्थात 80.38% का सकारात्मक एनएफई प्राप्त

किया है।

- इकाई ने दिनांक 31.03.2025 तक 129 कर्मचारियों (पुरुष-77, महिला-52) का रोजगार सृजित किया है।
- इकाई द्वारा 350 कर्मचारियों के रोजगार सृजन का लक्ष्य निर्धारित किया गया था, जिसके तुलना वर्तमान में 129 कर्मचारियों का रोजगार सृजन किया गया है। समिति ने इकाई को रोजगार सृजन में सुधार करने तथा निर्धारित लक्ष्य की प्राप्ति हेतु आवश्यक प्रयास करने के निर्देश दिए।

एजेंडा विषय क्र 04: मैसर्स वोडाफोन इंडिया सर्विसेज प्राइवेट लिमिटेड द्वारा निदेशक मंडल में परिवर्तन की स्वीकृति हेतु प्रस्तुत आवेदन।

विचार-विमर्श के बाद, समिति ने वाणिज्य एवं उद्योग मंत्रालय (MOC&I) द्वारा जारी निर्देश संख्या 109 दिनांक 18.10.2021 के प्रावधानों के अनुसार, मैसर्स वोडाफोन इंडिया सर्विसेज प्राइवेट लिमिटेड के निदेशक मंडल में परिवर्तन के प्रस्ताव को अनुमोदित किया, जैसा कि नीचे बताया गया है:

निदेशक मंडल की अनुमोदित सूची:

Sr. No	निदेशक का नाम	पद का नाम	नियुक्ति की तिथि
1.	श्री तेजस उदय गोखले	निदेशक	18.05.2021
2.	श्री अश्विनी विंडलास	निदेशक	30.09.2019
3.	श्री सोम मित्तल	निदेशक	01.04.2020
4.	श्री. चिंतन किरीट पारीख	निदेशक	09.09.2025
5.	श्री विक्रम शरशचन्द्र कुलकर्णी	निदेशक	29.06.2026
6.	श्री शशिशेखर सुरेश रेगे	निदेशक	29.06.2026

यह अनुमोदन वाणिज्य एवं उद्योग मंत्रालय द्वारा जारी निर्देश संख्या 109 दिनांक 18.10.2021 में निर्धारित शर्तों के अधीन है।

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 115th 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. The Manjri Stud Farm Pvt. Ltd.-SEZ, Pune held on 04.09.2026.

1	Name of the SEZ	M/s. The Manjri Stud Farm Pvt. Ltd.-SEZ
2	Sector	IT/ITES
3	Meeting No.	115 th
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
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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 114th Meeting held on 06.08.2026.

After deliberation, the Committee confirmed the minutes of the 114th Approval Committee meeting held on 06.08.2026.

Agenda Item No. 02: Action taken report for the Minutes of the 114th 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: Monitoring of Performance of M/s. Amdocs BPO Pvt. Ltd.

After deliberation, the Committee noted the performance of the unit for 5th year i.e. FY 2022-23 of the 1st Block period (FY 2018-19 to FY 2022-23) and 2 years i.e. FY 2023-24 and FY 2024-25 of the 2nd Block Period (FY 2023-24 to FY 2027-28), in terms of Rule 54 of SEZ Rules, 2006.

- The unit has achieved export revenue of **Rs. 29.00 Crores** as against projected export of **Rs. 31.19 Crores** in the 5th year i.e. FY 2022-23 of the 1st Block period and has achieved Positive NFE of **Rs. 151.90 Crores** as against the projected NFE of **Rs. 142.92 Crores** i.e. **106.28%** on cumulative basis in the 1st Block period (FY 2018-19 to FY 2022-23).
- The unit has achieved export revenue of **Rs. 47.75 Crores** as against projected export of **Rs. 57.99 Crores** and has achieved Positive NFE of **Rs. 46.10 Crores** as against the projected NFE of **Rs. 57.35 Crores** i.e. **80.38%** on cumulative basis in the 2 years i.e. FY 2023-24 & FY 2024-25 of the 2nd Block period (FY 2023-24 to FY 2027-28).
- As per SO report the unit has achieved employment of **129 employees (Male: 77, Female: 52)** as on 31.03.2025.
- The Unit had projected employment generation of **350 employees**, against which an achievement of **129 employees** has been achieved. The Committee directed the Unit to take necessary measures to enhance employment generation and make concerted efforts to achieve the projected employment level.

Agenda Item No. 04: Application for approval of Change in Board of Directors by M/s. Vodafone India Services Pvt. Ltd.

After deliberation, the Committee approved the proposal of **M/s. Vodafone India Services Pvt. Ltd.** for Change in Board of Directors, in terms of Instruction No. 109 dated 18.10.2021 issued by MOCI, as detailed below:

Approved List of Board of Directors:

Sr. No	Name of Directors	Designation	Date of Appointment
1.	Mr. Tejas Uday Gokhale	Director	18.05.2021
2.	Mr. Ashwani Windlass	Director	30.09.2019
3.	Mr. Som Mittal	Director	01.04.2020
4.	Mr. Chintan Kirit Parikh	Director	09.09.2025
5.	Mr. Vikram Sharashchandra Kulkarni	Director	29.06.2026
6.	Mr. Shashishekhar Suresh Rege	Director	29.06.2026

The approval is subject to the conditions laid down in Instruction No. 109 dated 18.10.2021 issued by MOC&I.

Meeting ended with a vote of thanks to the Chair.

(ज्ञानेश्वर बी. पाटील, आयएसएस)
(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 114th Meeting held on 06-08-2026	Minutes of the meeting held on 06.08.2026 confirmed by the UAC.
Agenda Item No. 02	Application for Monitoring of Performance(M/s. Amdocs BPO Pvt. Ltd.)	Approval letter was issued to the unit on 23.09.2026
Agenda Item No. 03	Application for change in list of directors/ partners(M/s. Vodafone India Services Pvt. Ltd)	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. WNS Global Services Pvt. Ltd., for Merger of LOAs of their 2 existing units located at The Manjri Stud Farm Private Limited – SEZ.

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

Approval of the Committee for merger of 2 LOAs of M/s. WNS Global Services Pvt. Ltd. located in The Manjri Stud Farm Private Limited – SEZ, in terms of 4th proviso of Rule 19(2) of the 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 (LOA 01 & LOA 18)

(Amt. Rs. In Crs.)

S. No.	Item	Approved Projections		Revised Projections post- merger of all the LoA's
		LOA 01	LOA 18	Merged SEZ LOA 18
		FY 2023-24 To FY 2025-26	FY 2023-24 To FY 2027-28	FY 2026-27 to FY 2027-28
1	Employment			
i)	Male	671	330	1373
ii)	Female	453	134	1182
2	Investment in Capital Goods			
i)	Imports	8.00	8.00	16.00
ii)	Indigenous	4.70	4.70	9.40
3	Requirement of Raw material			
i)	Imports	0.00	0.00	0.00
ii)	Indigenous	0.00	0.00	0.00
4	Import of services	22.54	12.68	35.23
5	Indigenous services	180.70	27.93	208.63
6	FOB Value of Exports	1127.22	634.07	770.04
7	Foreign Exchange Outgo	47.46	30.19	32.23
8	NFE Earnings	1079.77	603.88	737.81
9.	Area of Unit	84,114	42,057	1,26,171

The Letter of Approval of M/s. WNS Global Services Pvt. Ltd. (LOA 18) was renewed on 11.04.2023 for 2nd 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: (LOA 18- 2nd Block Period)

(Rs. In Crs.)

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB Value of Exports	114.75	120.49	126.51	132.84	139.48	634.07
FE Outgo	6.82	5.52	5.73	5.95	6.18	30.20
NFE	107.93	114.97	120.78	126.89	133.30	603.87

Comparison of Projection and Achieved Export: (LOA 18- 2nd Block Period)

(Rs. In Crs.)

Year	EXPORT	
	Projected	Actual
2023-24	114.75	144.82
2024-25	120.49	159.44

Approved Projections: (LOA 01 - 2nd Block Period)

(Rs. In Crs.)

	2023-24	2024-25	2025-26	2026-27	2027-28	TOTAL
FOB Value of Exports	204.00	214.20	224.91	236.15	247.96	1127.22
FE Outgo	9.94	8.80	9.17	9.57	9.98	47.46
NFE	194.06	205.40	215.74	226.59	237.98	1079.77

Comparison of Projections and Achieved Export: (LOA 01 – 2nd Block Period)

(Rs. In Crs.)

Year	EXPORT	
	Projected	Actual
2023-24	204.00	245.59
2024-25	214.20	238.45

POST MERGER – Projections for the remaining period of the 2nd Block : (LOA18)

(Rs. In Crs.)

	2026-27	2027-28	Total
FOB Value of Exports	375.63	394.41	770.04
FE Outgo	15.75	16.48	32.23
NFE	359.89	377.93	737.82

Information: -

M/s. WNS Global Services Pvt Ltd are having 2 units located in The Manjri Stud Farm Pvt. Ltd. - SEZ. 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. WNS Global Services Pvt. Ltd. having 2 units located in The Manjri Stud Farm Pvt Ltd - SEZ have submitted their application for merger of the 2 units. The first Unit (LOA-18) was issued Letter of Approval No. SEEPZ-SEZ/MSF-SEZ/WGSPL/18/2017-18 dated 02.06.2017 (Original LOA). Their date of Commencement of production is 15.03.2018. Hence, post-merger the operation of the unit M/s. WNS Global Services Pvt. Ltd. (LOA 01) will not be operational and will be merged with M/s. WNS Global Services Pvt. Ltd. (LOA 18).

The details of the 2 units are as under:

Unit	LOA NO. and Date	Date of Commencement	LOA Valid up to	Block Period	Located at	Area Sq. Ft
LOA 18	SEEPZ-SEZ/MSF-SEZ/WGSPL/ 18/ 2017-18 dated 02.06.2017	15.03.2018	14.03.2028	2 nd	5th Floor, Block 5C, The Manjri Stud Pvt. Ltd., SP Infocity-SEZ, Survey No. 209, Next to Satyapuram Society, Pune-Saswad Road, Phursungi, Pune-412308.	84,114
LOA 01	NEW-SEZ/SPI-WNSGSPL/01/2018-19 dated 10.07.2018	08.10.20018	07.10.2028	2 nd	3 rd & 4 th Floor, Block 5C, The Manjri Stud Pvt. Ltd., SP Infocity-SEZ, Survey No. 209, Next to Satyapuram Society, Pune-Saswad Road, Phursungi, Pune-412308.	42,057

Reason for Merger:

The unit has stated that the merger is done to have units under a single umbrella, with the objective of facilitating ease of doing business, streamlining operational processes and simplifying the movement, accounting and tracking of goods and other resources between the units.

Further, the unit has informed that, they undertake and confirm that no benefit or deduction under Section 10 AA of Income Tax Act 1961 has been claimed by the company in respect of the units. They also confirmed that the company shall not claim any benefit or deduction under Section 10 AA of the Income Tax Act, 1961 in respect of the aforesaid units for the relevant period in future, pursuant to or in connection with the proposed merger.

Documents Enclosed:

The unit has submitted the following documents:

1. Copy of Form F3 Application.
2. Copy of Board resolutions authorizing authorized signatory.
3. Copy of all LOA of all the both units.
4. Revised Projections of SEZ Unit M/s. WNS Global Services Pvt. Ltd. (LOA-18).
5. Undertaking related to Income Tax Benefit under Section 10AA

e. Recommendation:

- As Date of Commencement of the Unit M/s. WNS Global Services Pvt. Ltd. (LOA-18) is 15.03.2018, upon merger of the two 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, NFE and Employment after merger of all two Units are higher than the projections approved by the units prior to merger.
- The items of service activity of the Unit M/s. WNS Global Services Pvt. Ltd. (LOA-18) after merger will be as per the approved the items of service activity of the two Units.
- The Unit has requested that the date 01.11.2026 may be considered as effective date of merger.

- The Unit has requested some time to submit the NOC from the SEZ Developer.
- 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 :

Monitoring of the performance of M/s. Honeywell Automation India Pvt. Ltd., an IT/ITES unit located in The Manjri Stud Farm Pvt. Ltd.-SEZ, Pune for 3 years i.e. FY 2022-23 to FY 2024-25 of the 1st Block period (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 3 years i.e. FY 2022-23 to FY 2024-25 of the 1st Block period (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 for 1st Block period (FY 2021-22 to FY 2025-26)

Approved Projections for 1st Block Period: (Rs. in Crores)

	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
FOB Value of Exports	26.91	99.01	127.43	146.70	149.96	550.01
FE Outgo	23.59	16.51	21.24	24.46	25.00	110.80
NFE	3.32	82.50	106.19	122.24	124.96	439.21

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	
2022-23	99.01	109.09	0.00	0.00	91.70	0.61	38.13
2023-24	127.43	151.05		0.00		0.71	79.15
2024-25	146.70	163.17		0.00		0.08	85.06
TOTAL	373.14	423.31	0.00	0.00	91.70	1.40	202.34

Cumulative NFE achieved: (Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	76.25	59.32%
2023-24	147.14	52.63%
2024-25	224.23	50.64%

Employment Achievement: as on 31.03.2025

Projected	Achieved
Male-280	Male – 316
Female – 120	Female – 63
Total – 400	Total – 379

Name of the Unit		M/s. Honeywell Automation India Limited		
LOA No. & Date		SEEPZ-SEZ/MSF-SEZ/HAIL/2019-20 dated 28.08.2019		
Location of Unit		1 st Floor, Building 5B, The Manjri Stud Farm Pvt. Ltd. -SEZ, S P Infocity, S.No. 209, Pune-Saswad Road, Phursungi, Pune-412308.		
Validity of LOA		30.11.2026		
Item(s) of manufacture/ Services		IT/ITES		
Date of commencement of production		01.12.2021		
Execution of BLUT		53.36 Cr		
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		Total- 379 (Male-316, Female-63)		
Area allotted (in Sq. Mtr.)		50,198.03 Sq ft		
Area available for each employee per sq.ft. basis (area / no. of employees)		132.45 Sq. ft.		
Investment till date	Building	0.00 Crores		
	Plant & Machinery	1.32 Crores		
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.		No		
APR for the year	Due date of filing	Actual date of Filing in SEZ Online	Delay in no. of days	Delay in no. of months
2022-23	30.09.2023	17.05.2024	230	8
2023-24	30.09.2024	29.10.2024	29	1

The Specified Officer vide letter dated 07.10.2026 has submitted his report in the prescribed format for the period from FY 2022-23 to FY 2024-25, as under: -

a. Export

(Rs. In Lakhs)

Year/ Period	Figures as per APR		Figures as per Softex/SB / Customs Records		Difference if any		Reason for Difference/Remark
(1)	(2)	(3) (in USD Million)	(4)	(5) (USD Million)	(2)-(4) =(6)	(3)-(5) =(7)	(8)
2022-23	10,909.43	13.59	4,701.04	5.89	6,208.38	7.7	Difference of Rs. 124.62 due to post financial audit adjustment invoices (total 36 invoices) are pending for SOFTEX filing. The Softex condonation process is currently underway, and bank certification has been requested Difference of Rs. 6,081.50 Lacs due to Onsite and Expenses Service Export The ₹2.26 lakh difference is due to the exchange rate difference between the filed SOFTEX value and the FOB register value.
2023-24	15,105.17	18.26	4,467.90	5.43	10637.27	12.83	The difference of ₹ 179.92 lakhs is due to 110 post-audit adjustment invoices pending for SOFTEX filing, for which the SOFTEX condonation process is in progress and bank certification has been requested. The difference of ₹10,432.17 lakhs is due to Onsite/Expense Service Exports. The remaining difference of ₹25.18 lakhs is due to exchange rate variation between the filed SOFTEX value and the FOB register value.
2024-25	16,316.75	19.31	4,706.10	5.58	11,610.64	13.73	The difference of ₹95.55 lakhs is due to 19 post-financial audit adjustment invoices pending for SOFTEX filing. The SOFTEX condonation process is in progress, and bank certification has been requested. The difference of ₹11,507.11 lakhs is due to Onsite Service Exports. The remaining difference of ₹7.98 lakhs is due to exchange rate variation between the filed SOFTEX value and the FOB register value.

(b) Import

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

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	73.60	73.60	NA	NA
2023-24	141.59	141.59	NA	NA
2024-25	132.28	132.28	NA	NA

(ii) Raw material

(Rs. In Lakhs)

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
Not Applicable				

(c) BLUT

1	Value of BLUT Executed (Duty foregone) (including CG / Raw Material / Services) Value of Additional BLUT executed	3093.82 (Accepted on 07.01.2020) 96.03 (Accepted on 17.02.2020) 2146.28 (Accepted on 10.03.2022) Total BLUT Executed -5336.14 Lacs			
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise:	Year wise	Goods Imported & indigenous (in lac)	Services (in lac)	
		2019-20	107.61	-	
		2020-21	36.04	-	
		2021-22	243.19	156.51	
		2022-23	13.25	764.39	
		2023-24	30.48	251.82	
		2024-25	24.99	406.69	
		Total	455.56	1579.41	
3	Has the Unit procured goods and or services without having sufficient balance in their BLUT. If yes, Month & Year when the BLUT was exhausted Details of the consignments and Total value of Goods procured without having sufficient or nil balance in BLUT.	No, the unit has not procured any goods or services without having sufficient balance in the BLUT.			
(d)	Employment made as on date (as on end of block period / year upto which monitoring is being done).	<u>FY-23-24</u> Total – 313 Employees as on 31 st March 2023 <u>FY-23-24</u> Total – 321 Employees as on 31 st March 2024 <u>FY-24-25</u> Total – 379 Employees as on 31 st March 2025			

(e)	Details of pending Foreign Remittance beyond Permissible period, if any (as on 31-03-2023) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	<u>FY-22-23</u> 84 Invoice are Pending for Rs. 79.50 Lacs. (Details attached as per Annexure – I) <u>FY-23-24</u> 9 Invoices are Pending for Rs. 11.06 Lacs. (Details attached as per Annexure – I) <u>FY-24-25</u> 29 Invoices are Pending for Rs. 18.21 Lacs. (Details attached as per Annexure – I)
(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.	Yes, all regular Softex has been filed for the Monitoring period i.e. F.Y.2022-23 to FY 2024-25.
(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.	Yes, all regular Softex has been certified for the Monitoring period i.e. F.Y.2022-23 to FY 2024-25 except for post financial audit adjustment invoices (total 165 invoices) amounting to Rs. 4 Crores are pending for Certification. The Softex condonation process is currently underway, and bank certification has been requested. (Details of pending invoices attached as per Annexure – II)
(h)	Whether unit has filed any request for Cancellation of Softex	No, the unit has not filed any request for the cancellation of Softex.
(i)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No, the unit has not provided any services is DTA/SEZ against payment in INR.
(j)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	Yes, Unit has updated the BLUT ledger module in SEZ online

(k)	Has the unit cleared any Capital Goods procured duty free in DTA against payment of Duty, or otherwise. Full details to be provided along with value of assets and duty discharged	<u>F.Y.2022-23</u> No, the unit has not cleared up any Capital Goods procured duty free in DTA against payment of duty or otherwise for the Monitoring period. <u>F.Y.2023-24</u> Yes, the unit has cleared Capital Goods procured duty free in DTA against payment of duty for the Monitoring period. the details are as under: <table border="1" data-bbox="762 439 1366 862"> <thead> <tr> <th>BOE No.</th><th>Value</th><th>Duty Amount</th></tr> </thead> <tbody> <tr> <td>DTA (Scrap) Sale BOE No. 2000018 dt. 25/07/2023 (SEZ Permission No. S-SEZ-MON TO TMSF/48/2023-CUSTOM/282 Dated 13/07/2023)</td><td>202295</td><td>62672</td></tr> </tbody> </table> <u>F.Y.2024-25</u> Yes, the unit has cleared Capital Goods procured duty free in DTA against payment of duty for the Monitoring period. the details are as under: <table border="1" data-bbox="762 1072 1366 1767"> <thead> <tr> <th>BOE No.</th><th>Value</th><th>Duty Amount</th></tr> </thead> <tbody> <tr> <td>DTA Sale BOE No. 2000005 dt. 26/02/2024 (SEZ Permission No. File No. S-SEZ-MONTOTMSF/ 7/2024-CUSTOM/331 Dated 13/02/2024)</td><td>27186</td><td>8423</td></tr> <tr> <td>SEZ – STPI BOE No. 2000009 dt. 22/04/2024 (SEZ Permission No. File No. S-SEZ-MONTOTMSF/ 3/2024-CUSTOM-SEEPZ-MUMBAI/02 Dated 03/04/2024)</td><td>1430777</td><td>0</td></tr> <tr> <td>SEZ Permission No. SEEPZM-SSEZ0MONF(TMSF)/30/2025-CUSTOM/97 Dated 04/02/2025</td><td>11780</td><td>2121</td></tr> <tr> <td>Total</td><td>1469743</td><td>10544</td></tr> </tbody> </table>	BOE No.	Value	Duty Amount	DTA (Scrap) Sale BOE No. 2000018 dt. 25/07/2023 (SEZ Permission No. S-SEZ-MON TO TMSF/48/2023-CUSTOM/282 Dated 13/07/2023)	202295	62672	BOE No.	Value	Duty Amount	DTA Sale BOE No. 2000005 dt. 26/02/2024 (SEZ Permission No. File No. S-SEZ-MONTOTMSF/ 7/2024-CUSTOM/331 Dated 13/02/2024)	27186	8423	SEZ – STPI BOE No. 2000009 dt. 22/04/2024 (SEZ Permission No. File No. S-SEZ-MONTOTMSF/ 3/2024-CUSTOM-SEEPZ-MUMBAI/02 Dated 03/04/2024)	1430777	0	SEZ Permission No. SEEPZM-SSEZ0MONF(TMSF)/30/2025-CUSTOM/97 Dated 04/02/2025	11780	2121	Total	1469743	10544
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(l)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated.	No, the unit has not shared any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ
(m)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes, all DSPF for services procured during the said monitoring period has been filed and approved.
(n)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes, all DTA procurement has been filed and approved for the monitoring period.
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No request IDs pending for the OOC in respect of DTA procurement for the monitoring period
(p)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise Whether unit has availed any duty paid goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? Details to be given including amount of duty / tax	Yes, Unit has set up a tuck shop for packed/ready to eat food in pantry area in the unit. Unit has obtained permission from the DC office vide No. F.No. SEEPZ-SEZ/MSF-SEZ/HAIL/24/2019-20/VOL-II/311 Dated 05/07/2022 The unit has not availed any exemptions on goods / services for setting up tuck shop in pantry area in the unit. The unit has discharged the exemption availed and paid duty amount of Rs. 16,890/- and interest of Rs. 9171/- for display (TV) used in pantry area.
(q)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No.

e. **Recommendation:**

- The Unit has achieved export revenue of **Rs. 423.31 Crores** as against projected export of **Rs. 373.14 Crores** in the 3 years i.e. FY 2022-23 to FY 2024-25 of the 1st Block period (FY 2021-22 to FY 2025-26).
- The unit has also achieved a Positive NFE of **Rs. 224.23 Crores** as against the projected NFE of **Rs. 314.25 Crores i.e. 71.35%** on cumulative basis in the 4 years i.e. FY 2021-22 to FY 2024-25 of the 1st Block period (FY 2021-22 to FY 2025-26).
- As per the SO Report the unit has achieved employment of **379 employees**, as on 31.03.2025.
- As per the SO report, **122 Invoices** amounting **Rs. 108.77 Lakhs** are pending foreign exchange realization beyond permissible limit as on 31.03.2025.
- It is observed that there is delay in filing of APR of **8 months for FY 2022-23 and 1 month for FY 2023-24**. SCN may be issued for delay in filing of APR.
- The Approval Committee may like to monitor the performance of the Unit for the 3 years i.e. FY 2022-23 to FY 2024-25 of the 1st Block period (FY 2021-22 to FY 2025-26), in terms of Rule 54 of SEZ Rules, 2006 .
