सीप्ज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

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

कार्यसूची के लिए

AGENDA FOR

मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR IT/ITES OF M/s. GIGAPLEX ESTATE PRIVATE LIMITED.

स्थल	: सम्मेलन हॉल, द्वितीय तल, विकास आयुक्त कार्यालय, सीप्ज़-एसईजेड, अंधेरी (पूर्व), मुंबई।
VENUE	: Conference Hall, 2nd Floor, The Office of the Development Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai.
दिनांक	: बुधवार, 25 नवंबर, 2026
DATE	: Wednesday, 25th November 2026
समय	: 12:00 अपराह्न (दोपहर 12:00 बजे)
TIME	: 12:00 PM
मीटिंग नंबर	: 90वीं बैठक
Meeting No	:90th

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25th नवंबर 2026 को विकास आयुक्त, सीप्ज़-सेज़ की अध्यक्षता में मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड-सेज़ के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M/ s. Gigaplex Estate Private Limited-SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on 25th November 2026.

सूचकांक /INDEX

कार्यसूची मद क्र. Agenda Item No.	विषय Subject
कार्यसूची मद क्रमांक 01:- Agenda Item No. 01: -	07.09.2026 को आयोजित बैठक के कार्यवृत्त की पुष्टि। Confirmation of the minutes of the meeting held on 07.09.2026
कार्यसूची मद क्रमांक 02:- Agenda Item No. 02: -	एसईजेड नियम, 2006 के नियम 54 के प्रावधानों के तहत मैसर्स विप्रो लिमिटेड के निष्पादन की निगरानी। Monitoring of performance of M/s. Wipro Limited in terms of Rule 54 of the SEZ Rules, 2006

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मेसर्स गीगाप्लेक्स एस्टेट प्राइवेट लिमिटेड- सेज, ऐरोली, नवी मुंबई के क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की **89**वीं बैठक का कार्यवृत्त, विकास आयुक्त, सीप्ज़-सेज की अध्यक्षता में **07.09.2026** को सम्मेलन कक्ष, द्वितीय तल, विकास आयुक्त का कार्यालय, सीप्ज़-सेज़, अंधेरी (पूर्व), मुंबई में आयोजित किया गया।

Minutes of 89th Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Gigaplex Estate Private Limited. - SEZ, Airoli, Navi Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 07.09.2026, at Second Floor SEEPZ Service Centre, SEEPZ SEZ, Mumbai.

1.	Name of the SEZ	:	M/s. Gigaplex Estate Private Limited
2.	Sector	:	IT/ITES
3.	Meeting No.	:	89th
4.	Date	:	07.09.2026

उपस्थित सदस्य / Members Present:

क्र. Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्री. मयूर आर. मानकर Shri. Mayur R. Mankar	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीप्ज़-सेज़ SEEPZ-SEZ
2	श्री. सुनील अघवाने Shri. Sunil Aghawane	संयुक्त आयुक्त आयकर Joint Commissioner, Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामिती Nominee of Commissioner of Income Tax office, Mumbai
3	श्री. संदीप डी. भोसले Shri. Sandip D. Bhosale	उप विकास आयुक्त Deputy Development Commissioner विनिर्दिष्ट अधिकारी Specified Officer	सीप्ज़-सेज़ SEEPZ –SEZ गीगाप्लेक्स-सेज़ Gigaplex-SEZ
4	श्री बैकियावेलु मुथारासु Shri. Backiyavelu Mutharasu	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai
5	श्री विवेक वर्मा Shri, Vivek Verma	उप आयुक्त Deputy Commissioner	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामिती / Nominee of Commissioner of Customs, General, Air Cargo, Sahar
6	श्री दिग्विजय पोल Shri. Digvijay Pol	उद्योग अधिकारी. Industries Officer	महाराष्ट्र सरकार के उद्योग विकास आयुक्त के मनोनीत व्यक्ति Nominee of Development Commissioner of Industries, Government of Maharashtra
7	श्री जय मनोज शाह Shri. Jay Manoj Shah	विनिर्दिष्ट अधिकारी Specified Officer	सीप्ज़-सेज़ SEEPZ –SEZ

श्री हनीश राठी, एडीसी (NEW-SEZ), श्री पलाश शंकर, एडीसी (NEW-SEZ), श्री अमन शर्मा, एडीसी (NEW-SEZ), श्री सुदर्शन शिंदे, एडीसी (NEW-SEZ), श्री राहुल शिवन्नागोल, एडीसी (NEW-SEZ) तथा श्री किशोर पावडे, एडीसी (NEW-SEZ) भी बैठक में उपस्थित रहे, ताकि आवश्यक सहायता प्रदान की जा सके तथा बैठक का सुचारू संचालन सुनिश्चित किया जा सके।

Shri Hanish Rathi, ADC (NEW-SEZ),Shri Palash Shankar, ADC (NEW-SEZ), Shri Aman Sharma, ADC (NEW-SEZ), Shri Soodershan Shindde, ADC (NEW-SEZ), Shri Rahul Shivannagol, ADC (NEW-SEZ), and Shri Kishore Pawade, ADC (NEW-SEZ), also attended the meeting to provide assistance and ensure the smooth functioning of the meeting.

कार्यसूची मद संख्या 01 :

दिनांक 20.07.2026 को आयोजित 88वीं बैठक के कार्यवृत्त की पुष्टि।

Agenda Item No. 01:

Confirmation of Minutes of the 88th Meeting held on **20.07.2026.**

दिनांक 20.07.2026 को आयोजित 88वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।

The Minutes of the 88th Meeting held on 20.07.2026 were confirmed with consensus.

कार्यसूची मद संख्या **02:** : मेसर्स यूबीएस बिज़नेस सॉल्यूशंस (इंडिया) प्राइवेट लिमिटेड का आवेदन, जिसमें अतिरिक्त सेवाओं (ब्रॉड बैंडिंग) – एंटरप्राइज़ नेटवर्क एक्सेस/कनेक्टिविटी सपोर्ट – को शामिल करने का अनुरोध किया गया है।

Agenda Item No. 02: Application of M /s. UBS Business Solutions (India) Private Limited w.r.t include additional services (broad banding)– enterprise network access/connectivity support.

SEEPZ/NEW-SEZ/GIGAPLEX-THANE/UBSIPL/2016-17/25793 दिनांक 30.08.2016 (मूल LOA)

SEEPZ/NEW-SEZ/GIGAPLEX-THANE/UBSIPL/2016-17/25793 dated 30.08.2016 (Original LOA)

यूनिट ने बताया है कि उसके LOA के तहत मंज़ूर की गई गतिविधियों में IT-इनेबल्ड सर्विसेज़ (जैसे बैक-ऑफ़िस ऑपरेशन, सपोर्ट सर्विस और डेटा प्रोसेसिंग - ITC HS: 9983 और 9985) शामिल हैं। इन सेवाओं के अलावा, यूनिट अब भारत में UBS ग्रुप की दूसरी कंपनियों के इस्तेमाल के लिए अपनी ऐरोली लोकेशन से एंटरप्राइज़ नेटवर्क एक्सेस/कनेक्टिविटी इंफ्रास्ट्रक्चर सर्विस देने का प्रस्ताव रखती है। इस व्यवस्था के तहत, UBS ऐरोली SEZ यूनिट एक सेंट्रल हब के तौर पर काम करेगी। ऑपरेशनल डिलीवरी और कर्मचारियों द्वारा ज़रूरी सर्वर तक रिमोट एक्सेस के लिए दूसरी लोकेशन से लोकल और इंटरनेशनल लीज्ड लाइन्स के ज़रिए इस हब को एक्सेस किया जाएगा। इस कॉमन हब को बनाने का मकसद डेटा ट्रैफ़िक को मैनेज करने और अलग-अलग लोकेशन पर इंफ्रास्ट्रक्चर के डुप्लीकेशन से बचने के लिए एक सिंगल-पॉइंट इंफ्रास्ट्रक्चर बनाकर रिसोर्स का बेहतर इस्तेमाल करना है। प्रस्तावित सेवाओं को ITC HSN 9983 के तहत क्लासिफ़ाई किया जाएगा। यूनिट संबंधित UBS ग्रुप कंपनियों को लागू GST के साथ विदेशी मुद्रा में समय-समय पर इनवॉइस जारी करेगी और इन सेवाओं के लिए SEZ यूनिट के विदेशी मुद्रा खाते में पेमेंट प्राप्त करेगी।

The unit has stated that the activities approved under its LOA include provision of IT Enabled Services such as back-office operations, support services, and data processing (ITC HS: 9983 and 9985). In addition to these services, the unit now proposes to provide enterprise network access/connectivity infrastructure services from its Airoli location for use by other UBS group entities in India. Under this arrangement, the UBS Airoli SEZ unit will act as a central hub, which will be accessed by other locations through local and international leased lines for operational delivery and remote access by employees to the required servers. The establishment of this common hub is intended to optimize resources by creating a single-point infrastructure for managing data traffic and avoiding duplication of infrastructure across locations. The proposed services will be classified under ITC HSN 9983. The unit will raise periodic invoices in foreign currency to the respective UBS group entities along with applicable GST and will receive remittances in the SEZ unit's foreign exchange account for the provision of these services

<u>निर्णय :-</u> विचार-विमर्श के उपरांत, समिति ने **मेसर्स यूबीएस बिजनेस सॉल्यूशंस (इंडिया) प्राइवेट लिमिटेड** द्वारा **एंटरप्राइज नेटवर्क एक्सेस/कनेक्टिविटी सहायता** से संबंधित अतिरिक्त सेवाओं को **ब्रॉड बैंडिंग** के माध्यम से शामिल करने के प्रस्ताव को **विशेष आर्थिक क्षेत्र नियम, 2006 के नियम 19(2)** के अंतर्गत अनुमोदित किया।

समिति ने नोट किया कि **इसी प्रकार का/समान आवेदन पुणे विशेष आर्थिक क्षेत्र द्वारा अनुमोदित किया जा चुका है।** तदनुसार, समिति ने इकाई के मौजूदा **अनुमोदन पत्र** के अंतर्गत उपर्युक्त अतिरिक्त सेवाओं को शामिल करने के प्रस्ताव को अनुमोदित किया।

<u>Decision:</u> - After deliberation, the Committee **approved** the proposal of M/s. UBS Business Solutions (India) Private Limited for inclusion of additional services (broad banding) relating to **enterprise network access/connectivity support**, in terms of **Rule 19(2) of the SEZ Rules, 2006**.

The Committee noted that the **same/similar application has been approved by Pune SEZ**. Accordingly, the Committee approved the proposal of the unit for inclusion of the aforesaid additional services under its existing Letter of Approval.

बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ संपन्न हुई।

Meeting concluded with a vote of thanks to the Chair.

Digitally Signed By
Shri. Dnyaneshwar B Patil
Date: 22-09-2026
Time: 16:19:44

Shri. Dnyaneshwar B Patil
Development Commissioner
SEEPZ- SEZ

Action Taken for Approval Committee held on 07-09-2026

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 88th Meeting held on 20-07-2026	Noted
Agenda Item No. 02	Application for Broad – Banding of Items(M /s. UBS Business Solutions (India) Private Limited)	letter dated 07.10.2026 issued to Unit

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 :**

Monitoring performance of the unit in terms of Rule 54 of SEZ Rules, 2006.

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

Monitoring performance of the unit as specified in FSR.

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

In terms of Rule 54 of SEZ, Rules 2006: Performance of the unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appending these rules.

d. **Other Information: -**

FINAL SCRUTINY REPORT/ 2026

Name of the Unit: - M/s. Wipro Limited

Address: - Unit No. 201 & 202, 2nd Floor and 302, 3rd Floor, Bldg. No. 03, Gigaplex Estate Private Limited-SEZ, Plot No- IT5, Airoli Knowledge Park, TTC Industrial Area, Thane Belapur Road, Airoli, Mumbai- 400708

Block period: - 2018-19 to 2022-23 (1st (previous) block) to 2023-24 to 2027-28 (2nd (existing) block)

Financial Year: - 2022-23 to 2026-27 (part)

(A): Observation on APR

i. **APPROVED Projections for the 1st Block (previous block)-**

(Rs. In Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB value of export	0.00	132.33	138.94	145.89	153.18	**570.34**
FE Outgo	9.37	1.24	1.24	1.24	1.24	**14.33**
NFE	**(9.37)**	**131.09**	**137.70**	**144.65**	**151.94**	**556.01**

ii. **APPROVED Projections for the 2nd Block (existing block)-**

(Rs. In Crores)

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of export	142.02	141.86	142.86	144.83	147.32	**718.89**
FE Outgo	5.71	5.46	5.46	5.46	5.46	**27.55**

NFE	136.31	136.40	137.40	139.37	141.86	691.34

(I) Performance as compared to projections for the period FY 2022-23 to 2026-27(part).

(Rs. In Crores)

Year	Export		F.E. OUTGO						
			Raw Material (Goods/Services)			C.G. import			Other outflow
	Projected	Actual (As per APR)	Projected	Actual (As per APR)	As per NSDL Data	Projected (CG Import + Other outflow)	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2022-23	153.18	139.06	-	-	-	1.24	0.90	0.90	2.18
2023-24	142.02	148.46	-	-	-	5.71	0.89	0.89	0.81
2024-25	141.86	152.93	-	-	-	5.46	0.50	0.50	0.26
2025-26	142.86	73.96	-	-	-	5.46	2.08	2.08	0.00
2026-27	144.83	14.35	-	-	-	5.46	0.08	0.08	0.00
Total	**724.75**	**528.76**	**0**	**0**	**0**	**23.33**	**4.45**	**4.45**	**3.25**

(II) Cumulative NFE achieved during the block period FY 2022-23 to 2026-27(part).

(A) Cumulative NFE achieved as per APR

(Rs. in Crores)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2022-23	**556.01**	**554.60**	**99.75%**
2023-24	**136.31**	**147.23**	**108.01%**
2024-25	**272.71**	**299.56**	**109.85%**
2025-26	**410.11**	**373.06**	**90.97%**
2026-27	**549.48**	**387.11**	**70.45%**

- Capital Goods Amortized Values table: -

Year	CG Imp. 4B(v)	Amortized Value
2018-19	0.55	0.06
2019-20	0.62	0.06
2020-21	0.03	0.00
2021-22	0.00	0.00
2022-23	0.81	0.08
2023-24	0.87	0.09
2024-25	0.00	0.00
2025-26	0.06	0.01

2026-27	0.00	0.00
Total	**2.94**	**0.29**

(III) Whether the Unit achieved Positive NFE : YES

(B) Other Information:

LOA No. & Date	SEEPZ/NEW-SEZ/GIGAPLEX-THANE/AHSIPL/13/2017-18/ 05663 Dated 06.03.2018 (Original LOA)
Validity of LOA	05.08.2028
Item(s) of manufacture/ Services	IT and IT Enabled Services namely Back Office Operations, Call Centers, Data Processing, Human Resources, Payroll, Revenue Accounting, Support Centre and Website Services.
Date of commencement of production	06.08.2018
Execution of BLUT	YES
Pending CRA Objection, if any	NO
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NIL

- **No. of employees: As below**

Year	Projected Men	Projected Women	Men	Women	Total	Average %
2022-23	830	397	967	651	1618	131.87%
2023-24	1,315	873	1017	713	1730	79.07%
2024-25			906	690	1596	72.94%
2025-26			882	694	1576	72.03%
2026-27			544	363	907	41.45%

Area allotted (in sq. ft.)		90,829				
Area available for each employee per sq ft basis (area / no. of employees)		**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
		56.14	52.50	56.91	57.63	57.63
Investment till date (Rs. In Crores)	**Building**	**0.00**				
	Plant & Machinery	**20.50**				
	TOTAL	**20.50**				
Per Sq. ft. Export during the FY		**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
(APR export/per sq. ft*Crores)		15,310.09	16,344.99	16,837.13	8,142.77	1,579.89
Quantity and value of goods exported under Rule 34 (unutilized goods)		N.A.				
Value Addition during the monitoring period		N.A.				
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed being given.		YES				

(C) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per SOFTEX Data	Difference if any	Reason for Difference/Remark
2022-23	139.06	138.59	0.47	Exchange Rate Variation
2023-24	148.46	147.03	1.43	Exchange Rate Variation
2024-25	152.93	151.62	1.31	Exchange Rate Variation
2025-26	73.96	73.62	0.34	Exchange Rate Variation **Credit Note (0.02)**
2026-27	14.35	14.35	0.03	Exchange Rate Variation

b. IMPORT (RM).

(Rs. In Crores)

Year/ Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2022-23	-	-	-	-
2023-24	-	-	-	-
2024-25	-	-	-	-
2025-26	-	-	-	-
2026-27	-	-	-	-

c. IMPORT (**Capital Goods** including procurement done on IUT (from SEZ) basis .

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	0.90	0.90	0.00	NA
2023-24	0.89	0.89	0.00	NA
2024-25	0.50	0.50	0.00	NA
2025-26	2.08	1.96	0.12	Unit considered Invoice No. 2640002 in FY 2025-26 as per received date
2026-27	0.08	0.26	(0.18)	NSDL System has considered Invoice No. 2640002 in FY 2026-27 as per out of charge date

(D) Bond cum Legal Undertaking (BLUT)

1	Value of BLUT Executed (Duty foregone) (including CG / Raw Material / Services) Value of additional BLUT executed -Year; BLUT amount; Total Value of BLUT executed in Crore:	SEEPZ-SEZ/NEW-SEZ/GIGAPLEX-THANE/AHSIPL/13/17-18/05663; Dated 06.04.2018 **Rs. 8,84,81,980.00** SEEPZ-SEZ/NEW-SEZ/GIGAPLEX-THANE/AHSIPL/13/17-18/VOL-II; Dated 31.01.2024 **Rs. 30,51,96,000.00** SEEPZ-SEZ/NEW-SEZ/GIGAPLEX-THANE/AHSIPL/13/17-18/VOL-II/14627; Dated 18.12.2025 **Rs. 38,09,80,694.00** **77.46 (77,46,58,674.00)**		
2	Total Duty foregone on goods & Services procured (Category wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.	**FY**	**Goods (imported and indigenous) Rs. in Crores**	**Services (Rs. in Crores)**
		2022-23	0.85	0.0034
		2023-24	0.53	0.05
		2024-25	0.70	8.41
		2025-26	1.18	2.44
		2026-27	0.05	0.64
		Total	**3.31**	**11.54**
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		
4	Employment made as on date (As on end of block period / year up to which monitoring is being done) (August 2024)	**Gender**	**As per LOA (Form F)**	**As on 31.08.2026**
		Men	1,315	544
		Women	873	363
		Total	**2,188**	**907**

<table>
<tr><td>E</td><td>Details of pending Foreign Remittance beyond Permissible period, if any

To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</td><td>NO</td></tr>
<tr><td>F

(a)</td><td>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.</td><td>All SOFTEX are filed till last operation date.</td></tr>
<tr><td>(b)</td><td>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.</td><td>All SOFTEX IDs have been certified except the following 9 requests- Condonation of delay

Application for condonation of delay has been submitted dated 03.09.2026 and 07.10.2026 along with all relevant supporting documents and same is under scrutiny at SEZ office

Feb 2019- 141900115781

Mar 2019- 141900115862

Nov 2019- 142000005350

Dec 2019- 142000005383

Feb 2022- 142200085915

Sept 2023- 142300326626

June 2025- 142500211700

July 2025- 142500243922

Aug 2025- 142500274803</td></tr>
<tr><td>(c)</td><td>Whether unit has filed any request for Cancellation of SOFTEX?</td><td>NO</td></tr>
<tr><td>G</td><td>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)</td><td>2025-26- 0.001 Cr</td></tr>
<tr><td>H</td><td>SO to verify and certify whether the unit has updated the BLUT ledger module in SEZ Online.</td><td></td></tr>
<tr><td>I</td><td>Has the unit cleared any capital goods procured duty free in DTA against payment of duty, or otherwise?</td><td>Yes, the unit has cleared scrap as below: -

In Crores
<table>
<tr><td>FY</td><td>Ass. Value</td><td>Duty Paid</td></tr>
<tr><td>2022-23</td><td>0.11</td><td>0.03</td></tr>
</table></td></tr>
</table>

	Full Details to be provided along with value of assets and duty discharged.	2023-24	0.22	0.07
		2024-25	NIL	NIL
		2025-26	0.12	0.04
		2026-27	2.82	0.63
		Total	**3.27**	**0.77**
J	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		
K	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.	The unit has declared that they have filed the DSPF once received from the vendor.		
L	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		
M	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL		
N	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 office has been issued, or otherwise Whether unit has availed any duty-free 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 recovered or yet to be recovered	Cafeteria (No Live Kitchen)		
P	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NO		

Findings

1.	This 5 year's performance scrutiny. 2022-23 (5th year of the 1st block) & 2023-24 to 2026-27(part)-four years of the existing (2nd) block period.
2.	The unit has achieved export revenue of Rs. 139.06/- Crores as against projected export of Rs. 153.18/- Crores i.e. 90.78% during the period for FY 2022-23. The unit has achieved export revenue of Rs. 148.46/- Crores as against projected export of Rs 142.02/- Crores i.e. 104.53% during the period for FY 2023-24. The unit has achieved export revenue of Rs. 152.93/- Crores as against projected export of Rs. 141.86/- Crores i.e. 107.80% during the period for FY 2024-25. The unit has achieved export revenue of Rs. 73.96/- Crores as against projected export of Rs. 142.86/- Crores i.e. 51.77% during the period for FY 2025-26. The unit has achieved export revenue of Rs. 14.35/- Crores as against projected export of Rs. 144.83/- Crores i.e. 9.91% during the period for FY 2026-27(part).
3.	Cumulative Net Foreign Exchange Rs. 554.60/- Crores is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 147.23/- Crores is positive for FY 2023-24. Cumulative Net Foreign Exchange Rs. 299.56/- Crores is positive for FY 2024-25. Cumulative Net Foreign Exchange Rs. 373.06/- Crores is positive for FY 2025-26. Cumulative Net Foreign Exchange Rs. 387.11/- Crores is positive for FY 2026-27(part).
4.	There are no CRA paras pending.
5.	There is no SCN pending.
6.	APRs have been submitted and filed within the prescribed time.
7.	All DSPFs have been filed and endorsed.
8.	All SOFTEXs have been filed and 9 out of them are pending to be certified.
9.	**The unit has applied for EXIT from SEZ Scheme vide letter dated 05.06.2026**
10.	In view of the above observations, it is evident that Columns 8 and 9 of the APRs listed below require necessary amendments. The details thereof are as follows: FY 2023-24: - Column No. 08- 55,459.82 (**Actual: 0.00 Lakhs**) Column No. 09- 70,182.44 (**Actual: 14,722.62 Lakhs**)
	FY 2024-25: - Column No. 08- 0.00 (**Actual:14,722.62 Lakhs**) Column No. 09- 15,232.56 (**Actual: 29,955.18 Lakhs**) FY 2025-26: - Column No. 08- 15,232.56 (**Actual: 29,955.18 Lakhs**) Column No. 09- 22,582.42 (**Actual: 37,305.04 Lakhs**) FY 2026-27: - Column No. 08- 22,598.55 (**Actual: 37,305.04 Lakhs**) Column No. 09- 24,003.51 (**Actual: 38,707.00 Lakhs**)

e. **Recommendation:**

The performance of M/s. Wipro Limited, located at Gigaplex Estate Private Limited-SEZ, Airoli, for the period FY 2022-23 to FY 2026-27 (part), has been examined on the basis of the Final Scrutiny Report prepared with reference to the verification report of the Specified Officer, in terms of Rule 54 of the SEZ Rules, 2006.

As per the Final Scrutiny Report, the unit has maintained positive cumulative Net Foreign Exchange (NFE), with NFE of ₹387.11 crore reported for FY 2026-27 (part). No pending CRA objections or Show Cause Notices have been reported, and the Annual Performance Reports (APRs) have been filed within the prescribed time.

However, certain discrepancies in Columns 8 and 9 of the APRs for FY 2023-24 to FY 2026-27 require rectification. Further, certification of nine SOFTEX submissions remains pending, for which the unit has submitted applications for condonation of delay.

In view of the above, the performance of the unit, as detailed in the Final Scrutiny Report, is placed before the Approval Committee for consideration under Rule 54 of the SEZ Rules, 2006. **The Approval Committee may take note of the APRs and the performance of the unit**, subject to rectification of the discrepancies identified in the APRs and regularisation of the pending SOFTEX submissions in accordance with the applicable provisions.

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