

**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. NALANDA SHELTER PVT.
LTD.-SEZ**

Via Video Conferencing

DATE : 27.06.2023

TIME : 03.30 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
27.06.2023**

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Agenda Item No.	Subject
Agenda Item No. 01: -	Confirmation of the Minutes of the meeting held on 30.05.2023
Agenda Item No. 02: -	Monitoring of Performance for M/s. Ensono Technologies LLP
Agenda Item No. 03:-	Monitoring of Performance for M/s e-Zest Digital Solutions Pvt Ltd.

I/2118/2023

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Minutes of the 32nd 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. Nalanda Shelter Pvt Ltd -SEZ, PUNE held on 30.05.2023 via video conferencing.

1	Name of the SEZ	M/s Nalanda Shelter Pvt Ltd – SEZ, PUNE
2	Sector	IT/ITES
3	Meeting No.	32 nd
4	Date	30.05.2023

Members present

S r	Name and Designation (S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Smt. Pradnya Gholap DCIT, (TDS) Pune	Nominee of Income Tax, Pune
3	Dr. Dileeraj Dabhole Dy. DGFT	Nominee of DGFT, Pune
4	Smt. Sunita Jagtap Superintendent	Nominee of Customs, Pune

Special Invitee

S r	Name and Designation	Department
1	Shri B. Ajay Kumar Specified Officer	MIDC-SEZ, Pune.

Agenda Item No.01: Confirmation of the Minutes of the 31st meeting held on 25.04.2023

After deliberation, the Committee confirmed the minutes of the 31st meeting of Approval Committee held on 25.04.2023

Agenda Item No.02 Application for Approval for extension in submission of Lease Deed submitted by M/s. Aptiv Components India Pvt Ltd.

After deliberation, the committee directed the unit to submit the Registered Lease deed in six months i.e., till 13.11.2023, in terms of 2nd Proviso to Rule 18(2)(ii) of SEZ Rules, 2006

Meeting ended with a vote of thanks to the Chair.

(Shyam Jagannathan, IAS)
Chairman-cum- Development
Commissioner
Signed by Shri. Shyam
Jagannathan
Email- dcseepz-mah@nic.in
Date: 01-06-2023 23:23:22
Reason: Approved

**GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ – SEZ (PUNE CLUSTER)**

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) Proposal:

Monitoring of the performance of M/s. Ensono Technologies LLP., an IT/ITES unit located in Nalanda shelter Pvt. Ltd. SEZ RGIP, Pune, for four years i.e. from FY 2019-20 to 2022-23 of 1st block periods i.e. FY 2019-20 to 2023-24.

b) Specific Issue on which decision of Approval Committee is required:

Monitoring of the performance of the unit for 04 years i.e. from FY 2019-20 to 2022-23 of 1st block periods i.e. (FY 2019-20 to 2023-24) in terms of Rule 54 of SEZ Rules, 2006

The details of the export projections for 1st block period, is as detailed below:

(I) Performance as compared to projections for 5 years of 1st Block period FY 2019-20 to FY 2023-24

(i) Approved Projections (Rs. In Lakhs)

	2019-20	2020-21	2021-22	2022-23	2023-24	TOTAL
FOB Value of Exports	2.79	116.36	126.58	139.61	151.70	537.04
FE Outgo	1.01	1.91	0.63	1.70	1.51	6.76
NFE	1.78	114.45	125.95	137.91	150.19	530.28

(i) Performance as compared to projections: (Rs. In Lacs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projecte d	Actual	Projecte d	Actual	
2019-20	2.79	2.44	0	0.00	4.08	0.00	0.00
2020-21	116.36	37.26		0.00		0.00	0.00
2021-22	126.58	26.14		0.00		0.00	0.00
2022-23	139.61	19.11		0.00		0.00	0.00
Total	385.34	84.95	0.00	0.00	4.08	0.00	0.00

(ii) Cumulative NFE achieved: FY 2018-19 to FY 2022-23 (Rs. in Lacs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	2.44	100.00
2020-21	39.70	100.00
2021-22	65.84	100.00
2022-23	84.95	100.00

(iii) **Employment Achievement (Direct): FY 2022-23**

The Unit has achieved employment of 01 employee (Men-00, Women-01)
Up to 4th years i.e. FY 2022-23 of the 1st block period.

(d) **Relevant provisions:**

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”**

(e) **Other Information:**

LOA No. & Date	SEEPZ-SEZ/NSPL-SEZ/ ETLLP/ 07/ 2019-20 Dated 09.03.2020
Location of Unit	Ground Floor, Office No. 22, Tower A, Nalanda Shelter Pvt. Ltd. SEZ, Rajiv Gandhi Infotech Park, Phase-I, Pune Hinjewadi 411 057
Validity of LOA	26.03.2025
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	27.03.2020
Execution of BLUT	25.03.2020
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 31.03.2023	01 (Male:00, Female:01)
Area allotted (in sq.ft.)	388 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)	388 Sq. Ft.
Investment till date	Building
	NA

	Plant & Machinery	NA
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 22.06.2023 has reported that SEZ Unit has submitted the following

A. Details of year-wise export as per the prescribed format:

From the year 2019-20 to 2022-23 (Rs. In Lakhs)

Year/Period	Figures as per APR (In Lakh)	Figures as per Softex/SB Customs Records (In Lakhs)	Difference if any (In Lakhs)	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2019-20	2.44	2.46	(0.02)	Difference is due to exchange rate variation.
2020-21	37.26	36.98	0.28	Difference is due to exchange rate variation.
2021-22	26.14	25.96	0.18	Difference is due to exchange rate variation.
2022-23	19.11	18.97	0.14	Difference is due to exchange rate variation.

(a) Import

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

(Rs. In Lakhs)

Year/Period	Figures as per APR (In Lakhs)	Figures as per Customs Records / Bond Register (In Lakhs)	Difference if any	Reason for Difference/Remark
2019-20	0.00	0.00	Nil	NA

2020-21	0.00	0.00	Nil	NA
2021-22	0.00	0.00	Nil	NA
2022-23	0.00	0.00	Nil	NA

(ii) Import of 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
2019-20	0.00	0.00	Nil	NA
2020-21	0.00	0.00	Nil	NA
2021-22	0.00	0.00	Nil	NA
2022-23	0.00	0.00	Nil	NA

(b) BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed TOTAL value of BLUT Executed :	BLUT F. No. SEEPZ-SEZ/NSPL-SEZ/WITPL/ 03/2019-20/3211 dated 21.05.2020 BLUT Amount Rs. 30.07 Lakh.																		
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise:.	<table> <tr> <th>Year-wise</th><th>Goods Imported & indigenous</th><th>Services Imported and Indigenous</th></tr> <tr> <td>2019-20</td><td>0.00</td><td>0.00</td></tr> <tr> <td>2020-21</td><td>0.00</td><td>1.62</td></tr> <tr> <td>2021-22</td><td>0.00</td><td>1.86</td></tr> <tr> <td>2022-23</td><td>0.00</td><td>1.31</td></tr> <tr> <td>Total</td><td>0.00</td><td>4.79</td></tr> </table>	Year-wise	Goods Imported & indigenous	Services Imported and Indigenous	2019-20	0.00	0.00	2020-21	0.00	1.62	2021-22	0.00	1.86	2022-23	0.00	1.31	Total	0.00	4.79
Year-wise	Goods Imported & indigenous	Services Imported and Indigenous																		
2019-20	0.00	0.00																		
2020-21	0.00	1.62																		
2021-22	0.00	1.86																		
2022-23	0.00	1.31																		
Total	0.00	4.79																		
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.																		
(a)	Employment made as on date (as on end of block period / year upto which monitoring is being done)	Men -0 Women-1 <hr/> Total 1 *They had given projection of employee count upto 7 employees; however, as on 31 st March, 2023, they have only one employee.																		
(b)	Details of pending Foreign Remittance beyond Permissible period, if any (As on 31/03/22) To cross-check the same and verify	No Foreign Remittance is pending beyond prescribed period.																		

	whether necessary permission from AD Bank / RBI has been obtained.	
(c)	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.	No Softex is pending for filing.
(d)	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 the Softex till March, 23 have been certified.
(e)	Whether unit has filed any request for Cancellation of Softex	No.
(f)	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.
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.
(h)	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	NA
(i)	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
(j)	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	The Unit has not yet filed any DSPF Forms.

	SO Office.	
(k)	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	No. The unit has not procured any material from DTA.
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(m)	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 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 recovered or yet to be recovered	No
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring.	No.

(C) ADC's observations:

- The Unit has achieved export revenue of Rs. **84.95** Lacs as against projected export of Rs. **385.34** Lacs for FY 2019-20 to 2022-23 of four years of 1st Block period of 5 years (i.e. 2019-20 to 2023.-24) i.e. 22.04%.
- The unit has achieved positive NFE of Rs.84.95 in last year 2022-23 on cumulative basis. i.e. 100.00%
- As per SO report the unit has 01 no. of staff as on 31.03.2023 i.e. FY 2022-23.
- monitoring of 4 years i.e. FY 2019-20 to 2022-23 of 1st Block period (i.e. 2019-20 to 2023-24), in terms of Rule 54 of SEZ Rules, 2006.

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GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ – SEZ (PUNE CLUSTER)

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

a) **Proposal:**

Monitoring of the performance of **M/s. EZest Digital Solutions Pvt. Ltd.**, a service provider unit located at M/s. Nalanda Shelters Pvt Ltd, Pune, for FY 2022-23.

b) **Specific Issue on which decision of Approval Committee is required:**

Monitoring of the performance of the unit for 1 year i.e FY 2022-23 of 1st Block period i.e. FY 2019-20 to 2023-24,, in terms of Rule 54 of SEZ Rules, 2006

c) **Relevant provisions: -**

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”.

(I) Performance as compared to projections: FY 2022-23

(i) **Approved Projections**

(Rs. In Lakhs)

	2019-20	2020-21	2021-22	2022-23	2023-24	TOTAL
FOB Value of Exports	4.31	155.23	181.10	181.10	181.10	702.84
FE Outgo	1.22	1.99	1.20	2.10	1.50	8.01
NFE	3.09	153.24	179.90	179.00	179.60	694.83

(II) Performance as compared to projections: FY 2022-23

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Project ed	Actual	Project ed	Actual	Actual
2022-23	181.10	0.00	0.00	0.00	2.10	0.00	0.00
Total	181.10	0.00	0.00	0.00	2.10	0.00	0.00

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(III) Cumulative NFE achieved: FY 2022-23

(Rs. in Lakhs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	29.11	100%

(IV) Employment Achievement (Direct): FY 2022-23

The Unit has achieved employment of NIL employees (Men-0, Women-0, Indirect Employment -0) for the above period.

Relevant provisions:

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”**

Other Information:

LOA No. & Date	SEEPZ-SEZ/NSPL-SEZ/ESL/06/2019-20/3032 DATED 09.03.2020.
Location of Unit	Ground Floor, Office No. 18, Tower-A, Nalanda Shelter Pvt. Ltd.-SEZ, Blue Ridge, Rajiv Gandhi Infotech Park, Hinjewadi, Pune 411 057.
Validity of LOA	26.03.2025
Item(s) of manufacture/ Services	Information Technology such as Development Digital Product Engineering Digital Data Engineering using Big Data AI and Machine Learning Digital Commerce Digital Operations and Digital Experience Design and support services.)
Date of commencement of production	27.03.2020
Execution of BLUT	23.03.2020
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	60 months w.e.f. February, 2020
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA

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a) Projected employment for the block period		07
b) No. of employees as on 31.03.2023		00
Area allotted (in sq.ft.)		408 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		-
Investment till date	Building	NA
	Plant & Machinery	NA
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 22.06.2023 has reported that SEZ Unit has submitted the following

(a) **EXPORT:**

(Figures INR in lakhs)

Year/Period	Figures as per APR (In Lakh)	Figures as per Softex/SB Customs Records (In Lakhs)	Difference if any (In Lakhs)	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	0.00	0.00	Nil	NA

(a) Import

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

(Rs. In Lakhs)

Year/Period	Figures as per APR (In Lakhs)	Figures as per Customs Records / Bond Register (In Lakhs)	Difference if any	Reason for Difference/Remark
2022-23	0.00	0.00	Nil	NA

(ii) Import of Raw material

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(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
2022-23	0	0	Nil	NA

(b) BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed TOTAL value of BLUT Executed :	BLUT F. No. SEEPZ-SEZ/NSPL-SEZ/ESL/06/ 2019-20/3227 dated 21.05.2020 BLUT Amount Rs. 48.22 Lakh.		
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise:.	Year-wise	Goods Imported & indigenous	Services Imported and Indigenous
		2022-23	0.00	1.82
		Total	0.00	1.82
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.		
(a)	Employment made as on date (as on end of block period / year upto which monitoring is being done)	Men -0 Women-0 <hr/> Total 0 *They had given projection of employee count upto 7 employees; however, during the period of APR they had no employee.		
(b)	Details of pending Foreign Remittance beyond Permissible period, if any (As on 31/03/22) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No Foreign Remittance is pending beyond prescribed period.		
(c)	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.	No Softex is pending for filing.		
(d)	Whether all Softex has been certified, if so till which month has	All the Softex till March, 22 have been certified.		

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	the same been certified. If not, provide details of the Softex and reasons for pendency.	
(e)	Whether unit has filed any request for Cancellation of Softex	No.
(f)	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.
(g)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	As per Office Order No. 02/2023 dated 16.03.23, uploading of BLUT online is kept in abeyance.
(h)	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	NA
(i)	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
(j)	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.	They have filed DSPF upto December 22.
(k)	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	No. The unit has not procured any material under IGST Benefit.
(l)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(m)	Has the unit set up any cafeteria /	No

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	<p>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>	
(n)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring.	No.

Relevant provisions:

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) ADC's observations:

- The unit vide their letter 12.12.2022 has applied for Exit from SEZ Scheme. However, it is observed from the submissions of SO office that, in the FY 2022-23, the unit has not raised any export invoice and their export reported is NIL. However the unit has procured duty free indigenous services of the value of Rs.10.10 lakhs during the relevant period. In view of the same, whether the unit should be asked to pay back the duty benefit availed on procurement of services.
- The Unit has achieved export revenue of Rs. NIL as against projected export of Rs. 181.10 Lacs for 1 year (i.e FY 2022-23) of 1st Block period of 2019-20 TO 2023-24.
- Approval Committee may like to monitor the performance of the Unit for FY 2022-23 for 1st block period, in terms of Rule 54 of SEZ Rules, 2006.