

**SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI.**

.....

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 : 23.04.2024

TIME : 12:30 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 23.04.2024**

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Agenda Item No.	Subject
Agenda Item No. 01: -	Confirmation of the Minutes of the meeting held on 28.03.2024
Agenda Item No. 02: -	Monitoring of Performance of M/s Reality Pre-media Services Pvt Ltd
Agenda Item No. 03: -	Monitoring of Performance of M/s. TAS INDIA PVT LTD
Agenda Item No. 04: -	Monitoring of Performance of M/s. Accenture Solutions Pvt Ltd

मे मेसर्स मंजरी स्टड फार्म-एसईजेड,, एसईजेड, पुणे, आईटी/आईटीईएस के सेक्टर विशिष्ट विशेष आर्थिक क्षेत्र, का जोनल विकास आयुक्त की अध्यक्षता में, सीप्ल एएसईजेड, मुंबई में दि 28.03.2024 को आयोजित 98 वी अनुमोदन समिति की बैठक का कार्यवृत्त।

1	एसईजेड का नाम	मे मेसर्स मंजरी स्टड फार्म-एसईजेड, एसईजेड
2	सेक्टर	आईटी/आईटीईएस
3	बैठक क्रमांक	98 वी
4	तारीख	28.03.2024

उपस्थित सदस्य

क्र.	नाम एवं पदनाम (श्री/ श्रीमती)	विभाग
1	श्रीमती मितल हिरेमठ संयुक्त विकास आयुक्त	पुणे क्लस्टर एसईजेड, पुणे
2	डॉ दिलीराज दाभोले उप. डीजीएफटी	पुणे डीजीएफटी विभाग से नामित
3	श्रीमती भारती आहूजा सहा. आयुक्त, आईटी	आयकर विभाग से नामित
4	श्रीमती सुनीता जगताप, सीमा शुल्क अधीक्षक	सीमा शुल्क विभाग पुणे से नामित

विशेष आमंत्रित

क्र.	नाम एवं पदनाम (श्री/ श्रीमती)	विभाग
1	श्री डी.वी.मोरे, विनिर्दिष्ट अधिकारी	सीप्ल-एसईजेड, पुणे क्लस्टर

एजेंडा विषय क्र 01 : दि 29.02.2024 को आयोजित 96 वी बैठक के कार्यवृत्त की पुष्टि ।

विचार-विमर्श के बाद, समिति ने 29.02.2024 को आयोजित 97 वी अनुमोदन समिति की बैठक के कार्यवृत्त की पुष्टि की।

एजेंडा विषय क्र 02 : मेसर्स डब्ल्यूएनएस ग्लोबल सर्विसेज प्राइवेट लिमिटेड का मॉनिटरिंग ऑफ़ परफॉर्मन्स-यूनिट-2, एलओए-01)।

विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार, दूसरे ब्लॉक अवधि के वित्त वर्ष 2018-19 से वित्त वर्ष 2022-23 तक, यानि 5 वर्षों के लिए यूनिट के परफॉर्मन्स को नोट किया।

- समिति ने पाया कि यूनिट ने 529.13 करोड़ रुपये के अनुमानित निर्यात के मुकाबले 544.43 करोड़ रुपये का निर्यात राजस्व हासिल किया है, जो कि पहले ब्लॉक अवधि (यानी, वित्त वर्ष 2018-19 से 2022-23) में 102.89% है और पहले ब्लॉक अवधि के अंतिम वर्ष में यानी वित्त वर्ष 2018-19 से वित्त वर्ष 2022-23 के दौरान करोड़ 539.87 रुपये यानी 99.16% का सकारात्मक संचयी एनएफई हासिल किया है।
- यूनिट ने पहले ब्लॉक अवधि में 1367 कर्मचारियों (पुरुष-811, महिला-556) का रोजगार सृजित प्रमाणीकरण किया है।
- विचार-विमर्श के बाद, अनुमोदन समिति ने एसईजेड नियम, 2006 के नियम 54 के संदर्भ में 5 साल की पहली ब्लॉक अवधि के लिए वित्त वर्ष 2018-19 से वित्त वर्ष 2022-23 के लिए मेसर्स डब्ल्यूएनएस ग्लोबल सर्विसेज प्राइवेट लिमिटेड के प्रदर्शन को नोट किया।
- समिति ने यह भी पाया कि यूनिट ने निगरानी अवधि के दौरान डीएसपीएफ दाखिल नहीं किया है और इसलिए यूनिट को तदनुसार डीएसपीएफ दाखिल करने का निर्देश दिया है।
- कुल मिलाकर 17 सॉफ्टवेक्स आईडी को प्रमाणित नहीं किया गया है, जिसके लिए कमी बताई गई थी और इसलिए बिना किसी देरी के तदनुसार यूनिट को सॉफ्टवेक्स प्रमाणीकरण के लिए निर्देशित किया गया।

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 98th Meeting of the Approval Committee meeting 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-SEZ, Pune held on 28.03.2024 via video conferencing.

1	Name of the SEZ	M/s. The Manjri Stud Farm Pvt. Ltd.-SEZ
2	Sector	IT/ITES
3	Meeting No.	98 th
4	Date	28.03.2024

Members present

Sr. No.	Name and Designation (S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Dr. Dileeraj Dabhole, Dy. DGFT	Nominee of DGFT, Pune
3	Smt. Bharati Ahuja Asst. Commissioner, IT	Nominee of Income Tax, Pune
4	Smt. Malathi J. Nair Superintendent	Nominee of Customs, Pune

Special Invitee

Sr	Name and Designation	Department
1	Shri D.B. More, Specified Officer	SEEPZ-SEZ, Pune Cluster

Agenda Item No. 01: Confirmation of the Minutes of the 97th Meeting held on 29.02.2024

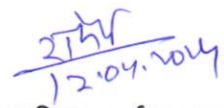
After deliberation, the Committee confirmed the minutes of the 97th Approval Committee meeting held on 29.02.2024.

Agenda Item No.03: Monitoring of Performance in r/o M/s WNS Global Services Pvt Ltd-(Unit-2, LOA-01).

The performance of the unit for the FY 2018-19 to FY 2022-23 was placed before the Committee for Monitoring purpose.

- The Committee observed that the Unit has achieved export revenue of Rs 544.43 Crores against the projected export of Rs 529.13 Crores which is 102.89% in the 1ST block period (i.e., FY 2018-19 TO 2022-23) and achieved positive cumulative NFE of 539.87 Crores i.e., 99.16 % in Last year of the 1st block period i.e., during the FY 2018-19 to FY 2022-23.
- The unit has generated employment of 1367 employees (Men-811, Women-556) in the 5th year of the 1st block period as per the APR for the period 2018-19 to 2022-23.
- After deliberation, the Approval committee noted the performance of M/s WNS Global Services Pvt Ltd for FY 2018-19 to FY 2022-23 for the 1st block period of 5 years in terms of Rule 54 of SEZ Rules, 2006.
- The committee also observed that the unit has not filed any DSPF during the monitoring period and accordingly directed the unit to file the DSPF.
- In all 17 Softex IDs have not been certified for which deficiency was raised and therefore the committee directed the unit for the Softex certification accordingly without further delay.

Meeting ended with a vote of thanks to the Chair.


(राजेश कुमार मिश्रा, आईआरएस)

अध्यक्ष एवं

विकास आयुक्त

(Rajesh Kumar Mishra, IRS)
Chairman and Development
Commissioner

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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 Reality Pre-media Services Pvt Ltd., an IT/ITES unit located at The Manjri Stud Farm Pvt Ltd SEZ for FY 2019-20 to FY 2022-23 of 3rd Block period.

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

Monitoring of the performance of the unit for

- i. 4 years of 3rd Block Period i.e FY 2019-20 to FY 2022-23 (Out of 5 years Block period from FY 2019-20 to FY 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".

Performance as compared to projections for 4 year of 3rd Block period FY 2019-20 to FY 2022-23

i. **Approved Projections**

(Rs. In Crores)

	2019-20	2020-21	2021-22	2022-23	2023-24	TOTAL
FOB Value of Exports	20.09	13.47	8.51	9.71	12.14	63.92
FE Outgo	27.17	5.88	10.80	15.84	22.03	81.72
NFE	19.82	13.42	8.40	9.56	11.93	63.13

I. **Performance as compared to projections: FY 2019-20 to FY 2022-23**

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	20.09	20.10	-	-	0.18	0	0
2020-21	13.47	15.44	-	-		0	0
2021-22	8.51	15.43	-	-		0	0

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2022-23	9.71	15.01	-	-		0	0
Total	51.78	65.98	-	-	0.18	0	0

II. Cumulative NFE achieved: FY 2019-20 to FY 2022-23

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	20.08	99.91
2020-21	35.50	99.91
2021-22	50.92	99.92
2022-23	65.93	99.93

(IV) Employment Achievement (Direct): FY 2022-2023

The Unit has achieved employment of 156 employees (Men-122, Women-33) in 4th year of the 3rd Block period

d. Other Information:

LOA No. & Date	SEZ/PUNE/IE/2008-09/558 dt 29.10.2009
Location of Unit	Building Bo 4,Wing A, Office No 001, Ground Floor, SEZ, Manjri Stud Farm Pvt Ltd
Validity of LOA	14.02.2025
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	15.02.2010
Execution of BLUT	15.10.2020
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
a. Projected employment for the block period b. No. of employees as on 31.03.2023	156 employees (Men-122, Women-33)

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Area allotted (in sq.ft.)		8313 Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)		53.29 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 17.04.2024 has reported that SEZ Unit has submitted the following

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

b. **Export**

(Rs. In

Crores)

Year/Period	Figures as per APR	Figures as per Softex/SB / Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2019-20	20.10	20.31	-0.21	Exchange rate difference
2020-21	15.44	15.41	0.03	Exchange rate difference
2021-22	15.43	15.48	-0.05	Exchange rate difference
2022-23	15.01	15.21	-0.20	Exchange rate difference

b. **Import**

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

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2019-20	NIL	NIL	NIL	NA

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2020-21	NIL	NIL	NIL	NA
2021-22	NIL	NIL	NIL	NA
2022-23	NIL	NIL	NIL	NA

Import**ii. Raw material**

(Rs. In Crores)

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/ Remark
2019-20	NIL	NIL	NIL	NA
2020-21	NIL	NIL	NIL	NA
2021-22	NIL	NIL	NIL	NA
2022-23	NIL	NIL	NIL	NA

c. BLUT

1	<p>Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)</p> <ul style="list-style-type: none">• BLUT date• BLUT amount <p>Value of 2nd BLUT executed</p> <ul style="list-style-type: none">• BLUT date• BLUT amount <p>Value of Additional BLUT executed</p> <ul style="list-style-type: none">• BLUT date• BLUT amount <p>TOTAL value of BLUT Executed:</p>	<p>24/11/2009</p> <p>Rs 0.22 cr.</p> <p>15/10/2020</p> <p>Rs. 0.95 cr.</p> <p>-</p> <p>08/02/2023</p> <p>Rs.1.08 cr.</p> <p>Rs. in Cr. 2.25</p>														
2	<p>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.</p>	<p>FY 2019-20 to 2022-23</p> <table><tr><th colspan="2">4. Services</th></tr><tr><th>FY</th><th>Duty forgone</th></tr><tr><td>2019-20</td><td>0.28</td></tr><tr><td>2020-21</td><td>0.30</td></tr><tr><td>2021-22</td><td>0.23</td></tr><tr><td>2022-23</td><td>0.18</td></tr><tr><td>Total</td><td>1.00</td></tr></table> <p>Summary heading wise form FY 2019-20 to 2022-23</p>	4. Services		FY	Duty forgone	2019-20	0.28	2020-21	0.30	2021-22	0.23	2022-23	0.18	Total	1.00
4. Services																
FY	Duty forgone															
2019-20	0.28															
2020-21	0.30															
2021-22	0.23															
2022-23	0.18															
Total	1.00															

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		Sr. No	Type	Duty forgone
		1	DTA	0
		2	Import	0
		3	IUT	0
		4	Services	1.00
			Total	1.00
4	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		
(e)	Employment made as on date -March 2023 (As on end of block period / year up to which monitoring is being done)	Men : 122 Women : 33 Total : 156		
(f)	Details of pending Foreign Remittance beyond Permissible period, if any (As on 31 st March, 2023) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No		
(g)	Whether all Softex has been filed for the said period. If no, details thereof. SO, to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	All Softex have been filed		
(h)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the	All Softex has been Certified.		

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	Softex and reasons for pendency.				
(i)	Whether unit has filed any request for Cancellation of Softex	No			
(j)	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)	Yes, the unit has provided services to DTA/SEZ/EOU/STPI against payment in INR.			
		FY	SEZ to DTA/SEZ/STPI Sales (Amt. in Crores)		
		2019-20	2.03		
		2020-21	1.37		
		2021-22	0.87		
		2022-23	1.30		
		Total	5.58		
		Details of party wise and year wise Summary-			
		FY	Name of the Party	Remarks if any	Amount in Crores
		2019-20	Comart One Premedia Pvt. Ltd.	DTA Sale	0.10
			Eaton Technologies Private Limited	SEZ to SEZ Sale - ZERO Rated	0.52
			PTC Software (India) Pvt. Ltd.	SEZ to STPI Sale	1.42
			Total of FY 2019-20		2.03
		2020-21	Comart One Premedia Pvt. Ltd.	DTA Sale	0.07
			Eaton Technologies Private Limited	SEZ to SEZ Sale - ZERO Rated	0.18
			PTC Software (India) Pvt. Ltd.	SEZ to STPI Sale	1.13
			Total of FY 2020-21		1.37
		2021-22	Eaton Technologies Private Limited	SEZ to SEZ Sale - ZERO Rated	0.49
			JCB INDIA LIMITED	DTA Sale	0.01
			PTC Software (India) Pvt. Ltd.	SEZ to STPI Sale	0.37
	Total of FY 2021-22		0.87		
2022-23	Eaton Technologies Private Limited	SEZ to SEZ Sale - ZERO Rated	1.30		

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			Total of FY 2022-23		1.30																		
(k)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	Kept in abeyance as per office order no. SEEPZ/JDC/Pune/01/2022-23/2151 dated 16-03-2023.																					
(l)	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	Yes, the unit has cleared capital goods in DTA against duty payment. E-waste <div>(In Crores)</div> <table><thead><tr><th>FY</th><th>Assessable Value</th><th>Duty Paid</th></tr></thead><tbody><tr><td>2019-20</td><td>0.0061</td><td>0.0019</td></tr><tr><td>2020-21</td><td>0.0480</td><td>0.0203</td></tr><tr><td>2021-22</td><td>0.1881</td><td>0.0949</td></tr><tr><td>2022-23</td><td>0.0000</td><td>0.0000</td></tr><tr><td>Total</td><td>0.2422</td><td>0.1171</td></tr></tbody></table>				FY	Assessable Value	Duty Paid	2019-20	0.0061	0.0019	2020-21	0.0480	0.0203	2021-22	0.1881	0.0949	2022-23	0.0000	0.0000	Total	0.2422	0.1171
FY	Assessable Value	Duty Paid																					
2019-20	0.0061	0.0019																					
2020-21	0.0480	0.0203																					
2021-22	0.1881	0.0949																					
2022-23	0.0000	0.0000																					
Total	0.2422	0.1171																					
(m)	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																					
(n)	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.	Yes																					
(o)	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																					
(p)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring	No																					

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	report	
(q)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises?</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty paid goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered.</p>	<p>No</p> <p>No</p> <p>No</p> <p>No.</p>
(r)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	<p>Yes.</p> <p>The unit has provided services from SEZ unit to DTA/SEZ/STPI sales of Rs. 5.58 Cr. during the year i.e. for FY 2019-20 to 2022-23 and remittance of the same has been realized in INR instead of foreign exchange.</p>

e. ADC's observations:

- The unit has provided services in DTA against the payments received in INR as detailed below:

FY	SEZ to DTA/SEZ/STPI Sales (Amt. in Crores)
2019-20	2.03
2020-21	1.37
2021-22	0.87
2022-23	1.30
Total	5.58

As per Section 2(z) of SEZ Act, 2005, the definition of Services is given as below:

"Services means such tradable services which, -

- Are covered under the General Agreement on Trade in Services annexed as IB to the Agreement establishing the World Trade Organization concluded at Marrakesh on the 15th day of April 1994;**
- May be prescribed by the Central Government for the purpose of this Act; and**
- Earn foreign exchange;**

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As the unit has been granted LOA for providing IT/ITES Services from their SEZ Unit, and since the services provided by them to DTA against INR does not classify as a 'Service' as per definition as given in Section 2(z) of SEZ Act, 2005, the unit has violated the provisions of the SEZ Acts / Rules.

As per Rule 54(2) of SEZ Rules, 2006

"(2) In Case the Approval Committee comes to the conclusion that a Unit has not achieved positive Net Foreign Exchange Earning, or stipulated Value Addition as specified in rule 53 or failed to abide by any of the term and conditions of the Letter of Approval or Bond-cum-Legal Undertaking, without prejudice to the action that may be taken under any other law for the time being in force, the said Unit shall be liable for penal action under the provisions of the Foreign Trade Development and Regulation) Act, 1992.

- The Unit has received payment in INR instead of Foreign Currency, hence contravened the provision of Section 2(z)(iii) of SEZ Act, 2005. If agreed by the Approval Committee, SCN may be issued.
- The Unit has achieved export revenue of Rs. 65.98 Crores as against projected export of Rs. 51.78 Crores i.e. 127.42 % in 04 year of 3rd Block period i.e. FY 2019-20 to FY 2022-23.
- The unit has achieved positive NFE of Rs. 65.93 Crores in the fourth year of 3rd Block Period 2022-23 on cumulative basis. i.e. 99.93%.
- As per SO report the unit has 156 employees (Men-122, Women-33) in 4th year of the 3rd Block period as on 31.03.2023 i.e. FY 2022-23.
- Approval Committee may kindly monitor the performance of the unit for FY 2019-20 to FY 2022-23 i.e. 4 years of 3rd Block Period, 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 UNIT APPROVAL COMMITTEE

a. **Proposal:**

Monitoring of the performance of **M/s. TAS INDIA PVT LTD**, an Information Technology Software Unit and Manufacturing of Electronic remote telemetry unit Ethernet switches and networking and RTU panels, for 5 years of 3rd block period i.e., FY 2022-23 to FY 2026-27.

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

Monitoring of the performance of the unit FY 2022-23 of 3rd block period of 5 years, 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 2018-19 to FY 2021-22**

i. **Approved Projections**

(Rs in Crores)

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
FOB Value of Exports	19.00	20.00	21.00	22.00	23.00	105.00
FE Outgo	2.30	2.80	3.30	3.80	4.30	16.50
NFE	16.70	17.20	17.70	18.20	18.70	88.50

II. **Performance as compared to projections: FY 2022-23.**

(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	19.00	4.37	10.00	1.65	1,50	0.22	0.00
Total	19.00	4.37		1.65		0.22	0.00

The Unit vide email dated 18.04.2024 has submitted that due to delays in customer project, our deliverables to customer were deferred. In view of the same they were unable to achieve to projected turnover in FY 2022-23 they have ended with the positive NFE. Further the Unit has also informed that they have met turnover of Rs. 15 Cr in FY 2023-24 with positive NFE.

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III.Cumulative NFE achieved: FY 2022- 23

(Rs. In Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	2.69	61.62%

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

The Unit has achieved employment of 30 employees (Men-22, Women-08) in First year of the 3rd block period upto which the Monitoring is done.

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:

Name of the Unit	M/s TAS India Pvt Ltd.
LOA No. & Date	SEEPZ-SEZ/MSF-SEZ/TIPL/08/2011-12/8598/22122 DT 20.06.2012.
Location of Unit	Ground Floor, Bldg. No. 4, Block 4A, S.No.209, SP Infocity, Manjari Stud Farm Pvt Ltd, Pune-Saswad Road, Phursungi, Pune-412308
Validity of LOA	10.10.2027
Item(s) of manufacture/ Services	IT/ITES and Manufacturing of Electronics remote telemetry unit Ethernet switches and networking and RTU Panels.
Date of commencement of production	11.10.2012
Execution of BLUT	17.33 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
a. No. of employees as on 31.03.2023	Male 22, Female -08,

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		Total 30
Area allotted (in sq.ft.)		2152.80 Sq. Ft
Area available for each employee per sq.ft. basis (area / no. of employees)		71.76 Sq. Ft.
Investment till date	Building	NA
	Plant & Machinery	0.87 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.		Yes
If no, details of the Year along with no of days delayed to be given.		

Vide PUC, the Specified Officer had submitted a report vide letter dated 14.03.2024 for the FY 2022-23, in the prescribed format along with point-wise reply to the discrepancies as follows: -

The report in the prescribed format is as under: -

Export

(Rs. In

Crore)

Year/P period	Figures as per APR	Figures as per Softex/SB / Customs Records	Difference if any (In Lakhs)	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2022-23	4.37	4.32	0.05 (Actual Figure-0.4867)	0.05 (Rs 489861.00) Reimbursement expenses Invoices not considered in Customs Records. and -0.0003 (-3150.00) is Exchange Rate Difference

a. Import

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

(Rs. In

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(Crore)

Year/Period	Figures as per APR	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	0.22	0.22	0.00	NA

Import**ii. Raw material**

(Rs. In Crore)

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
2022-23	1.65	1.64	0.01	Raw Material Purchased from Veswin Electronics Ltd with IGST payment. BOE No 2863188 dtd 13.10.22 filed in Icegate.

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: 17.33/- crs.		
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise:.	Year wise	Goods Imported & indigenous
		2022-23	0.62
		Total	0.62
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 goods/services without having sufficient balance in BLUT.	
(d)	Employment made as on date (as on end of block period / year upto	Male - 22, Female - 8	

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)	which monitoring is being done).	
(e)	Details of pending Foreign Remittance beyond Permissible period, if any (as on 31-03-2022) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No foreign remittance pending beyond permissible period.
(f)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	All Softex has been filed for the said period. NA.
(g)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	All Softex have been certified for the monitoring period FY 2022-23.
(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.	Kept in abeyance as per office order No. SEEPZ/JDC/Pune/01/2022-23/2151 dated 16-03-2023.
(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	No, the unit has not cleared any capital goods procured duty free in DTA against payment of Duty.
(l)	Is the unit sharing any of their infrastructures with other units or	No, the unit is not sharing any of their infrastructure with other units. -

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	<p>are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated.</p>	
(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 have been filed and same has been approved for the said monitoring period.
(n)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	Yes, the unit has filed all DTA procurement during the monitoring period FY 2022-23.
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No request is pending for OOC.
(p)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty paid goods / services for setting up such facility ?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	No cafeteria in the unit.

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(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.
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f. ADC's observations:

- The Unit has achieved export revenue of Rs. **4.37** crores as against projected export of Rs **19** crores i.e. 23 % and has achieved less cumulative NFE of Rs. **2.69** crores i.e. **61.62%** in the first year of 3rd Block period i.e. during the FY 2022-23.
- Approval Committee may monitor the performance of the Unit for the First year i.e., FY 2022-23 for 3rd block period of 5 years, 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 UNIT APPROVAL COMMITTEE

a. Proposal:

Monitoring of the performance of **M/s. Accenture Solutions Pvt. Ltd.**, an IT/ITES unit located in Manjri Stud Farms Pvt Ltd-SEZ, Pune, for 2nd block period i.e., 2020-21 to 2024-25.

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

Monitoring of the performance of the unit for the 3rd year of 2nd block period of 5 years i.e., for FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006

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

The Unit has achieved employment of 4961 employees (Men-2509 Women-2452) in 3rd year out of 5 years of the 2nd block.

2nd Block period for the FY 2022-23

The details of the export projections for 2nd block period, is as detailed below:

i. Actual / Approved Projections

(Rs In Crores)

	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Projected	2024-25 Projected
FOB Value of Exports	469.96	1031.79	349.11	349.11	349.11
FE Outgo	7.74	12.37	22.15	21.31	21.31
NFE	462.22	1019.42	326.96	327.80	327.16

I. Performance as compared to projections: 2022-23

(Rs. In

Crores)

II. Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	349.11	1135.77	0.00	0.00		0.19	25.40
Total	349.11	1135.77	0.00	0.00	25.65	0.19	25.40

(Rs. in Crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	2586.33	98.06%

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

The Unit has achieved employment of 4961 employees (Men-2509, Women-2452) in 3rd year of the 2nd block period.

A. Other Information:

LOA No. & Date	SEEPZ-SEZ/MSF-SEZ/ASPL/13/2014-15/14707 dated 16.12.2014
Location of Unit	IT/ITES, Manjri Stud Farms Pvt Ltd-SEZ, Ground Floor and 1 ST Floor, building 4B and C, 1 ST TO 6 TH Floor, building 5A, and 6 th Floor, Building 5B, S. No-209, Pune-Saswad Road, Phursungi, Pune-412308
Validity of LOA	08.04.2025
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	09.04.2015
Execution of BLUT	41.68 Crores
Outstanding Rent dues	NA
Labour Dues	NA
Validity of Lease Agreement	15 years w.e.f 17.12.2014
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA
a. No. of employees as on 31.03.2022	4961 Employees (Men-2509, Women-2452)
Area allotted (in sq. ft.)	288698 Sq. ft.
Area available for each employee per sq. ft. basis (area / no. of employees)	58 sq. ft.
Investment till Building date	79.47
Plant & Machinery	69.48 Cr.
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 15.03.2024 has reported the following:

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

(Rs. In

crores)

Year/Period	Figures as per APR	Figures as per Softex/SB / Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
FY2022-2023	1136.00	1133.00	3.00	The difference of Rs 3 crs is due to follow up of accrual-based accounting system by the unit & due to the year-end adjustments in the financial statements which will be carried forward in next month / year.

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

(Rs. In crores)

Year/Period	Figures as per APR	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
FY2023-2024	3.42	3.42	0	NA

Import: -

(ii) Raw Material.

Year/Period	Figures as per APR (RM Imported)	Figures as per Customs Records / Bond Register	Difference if any	Reason for Difference/Remark
FY 2022-23	NIL	NIL	NIL	NA

(C) BLUT

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1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)	F.no. SEEPZ-SEZ/MSF-SEZ/ASPL/13/2015-15/VOL-II/3415
	Value of Additional BLUT executed.	Dated: 24.08.2020
	Year: Date of acceptance	
	BLUT amount:	41.68 Crores
	TOTAL value of BLUT Executed	41.68 Crores
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.	Indigenous Goods (Cr.)
		2022-2023 0.89
	Imported Goods (Cr.)	Total 0.89
	2022-2023 0.97	
	Total 0.97	
		Imported Service (Cr.)
		2022-2023 0.00
		Total 0.00
		Indigenous Services (Cr.)
		2022-2023 8.48
		Total 8.48
3	Balance in BLUT at the end of each F.Y.	11.90 crores Closing
	1st Year in each category and overall basis	Balance as on 31 st March-2023.
	

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	5th Year 10th Year, as the case may be	
4	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.

(e)	Employment made as on date (as on end of block period / year upto which monitoring is being done)	FY 2022-2023 Men: 2509 Women: 2452 Total: 4961
(f)	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. SO to certify that the same has been verified	No.
(g)	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, the unit has filed Softex for the said monitoring period.
(h)	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, the Softex has been certified upto the month of March 2023.
(i)	Whether unit has filed any request for Cancellation of Softex	No.
(j)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during	No.

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	the period. If yes, details thereof (year wise details to be provided)	
(k)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	Kept in abeyance as per office order No. SEEPZ/JDC/Pune/01/2022-23 dated 16.03.2023.
(i)	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.	Yes, the unit has cleared duty-free Capital Goods in DTA . Value: 1.05 Crores Duty: 0.32 Crores
(j)	Is the unit sharing any of their infrastructure 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.	Yes, the unit has filed DSPF for the said monitoring period and it has been approved by this office.
(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	No.
(n)	Has the unit set up any cafeteria / canteen / food court	Yes

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	<p>in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty paid goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	<p>SEZ approval letter no: SEEPZ-SEZ/MSF-SEZ/ASPL/13/2014-15/14707</p> <p>Dt: 16.12.2014.</p> <p>No</p> <p>----</p>
(o)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

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. SEEPZ-SEZ/MSF-SEZ/ASPL/13/2014-15/14707 dated 16.12.2014
- Location: Ground and 1st Floor of Bldg. 5A, and 6th Floor of Bldg. 5b, Sr.No. 209, The Manjri Stud Farm Pvt Ltd-SEZ, Pune-Saswad Road, Phursungi, Pune-412308
- Date of Commencement of Production: 09.04.2015
- Validity of LOA: 08.04.2025

f. ADC's observations:

- The Unit has achieved export revenue of Rs. **1135.77** crores as against projected export of Rs. **349.11** crores in 3rd year of the 2nd block period i.e., **325.33%**.
- The unit has also achieved a Positive NFE of Rs. **2586.33** crores on Cumulative basis i.e. **98.06%** for the 3rd year of 2nd Block period i.e., for the FY 2022-23.
- The Unit has not correctly mentioned import figure in APR for FY FY2022-23 and hence unit to revise their APR.
- The Approval Committee may like to monitor the performance of the Unit for the 3rd year i.e. FY 2022-23 of 2nd Block period of 5 years (i.e. 2020-21 to 2024-25) in terms of Rule 54 of SEZ Rules, 2006.

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