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Minutes of the 121 <sup>st</sup> Meeting of the Approval Committee held under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Multi-Sector Special Economic Zone of MIDC-SEZ, PUNE, held on 30.05.2023 via video conferencing.		
1	Name of the SEZ	MIDC- SEZ, PUNE
2	Sector	Multi-Sector
3	Meeting No.	121 <sup>st</sup>
4	Date	30.05.2023

**Members present**

Sr	Name and Designation (S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Smt. Pradnya R. 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**

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

**Agenda Item No.01: Confirmation of the Minutes of the 120<sup>th</sup> meeting held on 25.04.2023**

After deliberation, the Committee confirmed the minutes of the 120<sup>th</sup> meeting of Approval Committee held on 25.04.2023

**Agenda Item No. 2: Application for approval of list of material submitted by M/s. Nxtra Data Ltd., (Co-Developer)**

After deliberation, Committee approved the list of material in terms of Rule 12(2) of SEZ Rules, list of material submitted by the Co-Developer, duly certified by Chartered Engineer Makarand Kulkarni (Reg. No. 093577 dt. 17.02.2006), having total value of Rs. 5,88,13,950/- required for their authorized operations as detailed below :

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Sr. No.	List of Materials required for the below mentioned Authorised Operations.	Estimated Value for Goods purchased from DTA (Amt. in Rs. )	Estimated Value for Goods purchased from Import (Amt. in Rs. )	Estimated Value of Goods (Amt. in Rs.)	Total Goods
1.	Operation and Maintenance of Data Center	Rs. 5,88,13,950/-	0.00	Rs. 5,88,13,950/-	
	<b>Total</b>	Rs. 5,88,13,950/-	0.00	Rs. 5,88,13,950/-	

**Agenda Item No.03: Application for Approval of Setting up of Cafeteria by M/s Tata Consultancy Services Ltd.**

After deliberation, the Committee approved the proposal of the unit, for setting up of cafeteria in the SEZ unit premises, in terms of para 3 of Instruction No.95 dated 11.06.2019, as detailed below:

Floor	Building	Area in Sq. Meter
Ground Floor	Building B (Main Office Building)	3574.82 Sq. Meter

Further, the approval is subject to the following terms and conditions:

1. The unit/Service Provider will not be eligible for any exemptions, drawback, concessions or any other benefit available under Section 7 or Section 26 of the SEZ Act for creating or operating such facilities.
2. The unit/ Service provider shall adhere all the necessary approvals / NOCs/ Specific Fire NOC from the Fire Dept., FASSAI and other statutory authorities, as required for setting up / running of such facility.
3. The facilities will be utilized for exclusive use of the employees of the unit.

**Agenda Item No. 04: Monitoring of Performance of M/s. KPIT Technologies Pvt Ltd.**

After deliberation, the committee noted the performance of the Unit, in terms of Rule 54 of SEZ Rules, 2006. As detailed below:

- (i) The Unit has achieved export of Rs. 1,30,147.07 Lakhs against the projected export of Rs.1,21,114.20 i.e. 107.45 % in FY 2017-18 to FY 2021-22 (1<sup>st</sup> Block).

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- (ii) The unit has achieved NFE of Rs.1,20,980.75 Lakhs on cumulative basis i.e. 92.96% at the end of FY 2021-22 and has achieved employment of 2444 employees .
- (iii) The Committee observed that, the unit has provided services in DTA against payment received in INR during the following period:

(Rs. In Lakhs)	
FY	Sales Value
2018-2019	317.38
2019-2020	289.69
<b>Total</b>	<b>607.07</b>

Since providing of “Services” in DTA against INR does not qualify as ‘Services’ as per definition given in Section 2(z) of the SEZ Act, 2005, Unit has violated the provisions of SEZ Act & Rules and hence Committee after deliberation, directed to initiate action against the unit for violation of various provision of SEZ Act / Rules and under Foreign Trade (Development and Regulation) Act, 1992.

- (iv) The Committee further observed that, the Unit has not taken permission from UAC for setting up of cafeteria / food court in the Unit premises, Committee directed the Unit to submit application for regularization of cafeteria with necessary documents for approval of UAC.

#### **Agenda Item No. 05: Monitoring of Performance of M/s. Tech Mahindra Ltd.**

After deliberation, the committee noted the performance of the Unit, in terms of Rule 54 of SEZ Rules, 2006. As detailed below:

- (i) The Unit has achieved export revenue of Rs. 580128.02 Lakhs as against projected export of Rs. 358000 Lakhs which is 162.04% in 5<sup>th</sup> year of 2<sup>nd</sup> Block i.e. 2017-18 and achieved cumulative NFE of Rs. 2387024.53 Lakhs which is 95.83% in 2017-18 (i.e. end of 2 Block).
- (ii) The Unit has achieved export revenue of Rs. 2746491.47 Lakhs against projected export of Rs. 957574 Lakhs which is 286.81% and achieved cumulative NFE of Rs. 2740413.00 Lakhs which is 99.78 % at the end of 4<sup>th</sup> year of 3<sup>rd</sup> Block period (FY 2018-19 to 2021-22).
- (iii) The unit has achieved Employment of 8897 employees (Men-7118, Women-1779 as on 31.03.2022).

Further, the committee has directed the unit to revise their APRs for the FY 2018-19 to FY2020-21, due to incorrect calculation of amortization value at the unit's end.

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The Committee further observed that, the Unit has not taken permission from UAC for setting up/ running of cafeteria in the Unit premises, Committee directed the Unit to submit application for regularization of cafeteria with necessary documents for approval of UAC. The Committee has also directed the Unit to pay the duty liability and interest thereon if the Unit has availed any tax benefit on purchase of goods /services for setting up of cafeteria in their premises.

Meeting ended with a vote of thanks to the Chair.

(Shyam Jagannathan, IAS)  
Chairman-cum- Development  
Commissioner  
E-Mail- dcseepz-mah@nic.in