

**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 MIDC-SEZ**

Via Video Conferencing

DATE : 27.06.2023

TIME : 03.30 P.M.

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**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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<b>Agenda Item No.</b>	<b>Subject</b>
<b>Agenda Item No. 01: -</b>	Confirmation of the Minutes of the meeting held on 30.05.2023
<b>Agenda Item No. 02: -</b>	Application for Approval of List of Material submitted by M/s. Infinit Infratech LLP (Co-Developer)
<b>Agenda Item No. 03: -</b>	Monitoring of Performance for M/s. Mindspace Infratech Pvt Ltd.

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I/2125/2023

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.

Signed by Shri. Shyam  
Jagannathan  
(Shyam Jagannathan, IAS)  
Chairman, App. Development  
Commissioner  
E-Mail- dcseepz-mah@nic.in

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

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AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL  
COMMITTEE

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a) **Proposal: -**

Application of M/s. Infinit Infratech LLP (Co-Developer) an IT/ITES SEZ located at Plot No. 13/4, RGIP, Hinjewadi, Phase III, MIDC-IT-ITES-SEZ, Pune 411057 for approval of List of Material for authorized operations.

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

Approval of the AC for List of Materials totally valued at Rs. 1,67,41,200/- required for the Construction of IT/ITES building for authorized operations in the Processing area of the SEZ.

c) **Relevant Provisions: -**

As per Rule 12 (2) of SEZ Rules, 2006 ***“The Developer shall make an application, after obtaining approval for the authorized operation under rule 9, to the Development Commissioner, along with the list of goods and services, including machinery, equipments and construction material required for the authorized operations, duly certified by a Chartered Engineer for approval by the Approval Committee”.***

d) **Other Information: -**

- M/s. Infinit Infratech LLP (Co-Developer) has been granted Letter of Approval No. F.2/129/2005-SEZ dated 26.10.2021.
- The Co-Developer has submitted List of Materials duly certified by the Chartered Engineer Mr. Prashant S Dashputre, Reg. no. M-134446-8 dated 05.09.2007.
- The Specified Officer has submitted the Verification Report vide his letter dated 20.06.2023.
- In his report he stated that the list of material for construction of building have been verified and it is noticed that in the list of material some items are restricted items viz. Crush sand, River Sand, M-sand, Murrum, Dabbar etc. and their estimated value comes to Rs. 18,00,000/-. Therefore this list of material is restricted to estimated value of Rs. 1,49,41,200/-.
- SO has informed that approval sought for list of material is in order and as certified by the Chartered Engineer vide certificate dated 23.05.2023, these materials are required for Authorised Operation of M/s Infinit Infratech LLP (Co-Developer) and hence the request of Co-Developer may be considered except for restricted item valued at Rs. 18,00,000/-

e) **Observation : -**

- UAC may like to consider the proposal of the Co-Developer for approval of list of materials required by them for their authorized operations, as per Rule 12(2) of SEZ Rules, 2006.

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**GOVT. OF INDIA,  
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,  
SEEPZ – SEZ (PUNE CLUSTER),  
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**AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE**

**a) Proposal:**

Monitoring of the performance of M/s. Mindspace Infratech Private Limited for 4 years of 1<sup>st</sup> Block (FY 2019-20 to FY 2022-23)

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

Monitoring of performance for the period 2019-20 to 2022-23 (4 years of 1<sup>st</sup> block period) under Rule 54 of SEZ Rules, 2006

The details of the export projections are as detailed below:

**c) Approved export Projections for Ist Block Period: (Rs. in Lacs)**

Year	1	2	3	4	5
FOB Value of Exports	1.26	45.36	75.60	90.72	105.84
FE Outgo	3.98	0.30	0.60	0.90	0.60
NFE achieved	(2.72)	45.06	75.00	89.82	105.24

**d) Performance as compared to projections: FY 2019-20 to 2022-23**

(Rs. In Lacs)

Year	Export		F.E. OUTGO				
	Projecte d	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Project ed	Actual	Project ed	Actual	
2019-20	1.26	0.34	0	0	0	0	0
2020-21	45.36	6.19		0		0	0
2021-22	75.60	3.50		0		0	0
2022-23	90.72	0.26		0		0	0
Total :	318.78	10.29					

**Cumulative NFE achieved: FY 201--20 to 2021-22**

(Rs. in Lacs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	0.34	100%
2020-21	6.53	100%
2021-22	10.03	100%
2022-23	10.29	100%



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**Employment Achievement (Direct): FY 2019-20 to 2022-23**

The Unit has made employment of only 1 employee as on 31.03.2023

**e) Other Information:**

LOA No. & Date	LOA No SEEPZ-SEZ/MIDC-SEZ/JKB-CODEV/MIPL/78/2019-20 dated 09.03.2020 (As Amended)
Location of Unit	Plot No. 13/2, MIDC-SEZ, RGIP,Phase III, Hinjewadi,Pune 411057.
Validity of LOA	27.03.2024
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	27.03.2020
Execution of BLUT	10.50 Crores
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	01
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 has submitted a report vide letter dated 21.06.2023, in the prescribed format along with point-wise reply to the discrepancies as follows:-

**(a) Export**

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

**From the year 2019-2020 to 2022-2023**

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/ SB / Customs Records	Difference if any	Reason for Difference/Remark

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(1)	(2)	(3)	(4)	(5)
FY 2019-20	0.34	0.35	(0.01)	Difference is due to Exchange Rate variation.
2020-21	6.19	6.15	0.04	Difference is due to Exchange Rate variation.
2021-22	3.50	3.50	0.00	NA
2022-23	0.26	0.28	(0.02)	Difference is due to Exchange Rate variation.

**(b) Import**

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

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

**(c) BLUT**

(Rs. In Lakhs)

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) Value of Additional BLUT executed TOTAL Duty value of BLUT Executed in Lakhs:	1. Rs. 10.50  Rs. 10.50																								
2	Total Duty Foregone on goods & services procured Category Wise:  Year Wise	<table><tr><th rowspan="2">F.Y.</th><th>Goods</th><th rowspan="2">Services</th><th rowspan="2">Total</th></tr><tr><th>Imp. &amp; Ind.</th></tr><tr><td>2019-20</td><td>0</td><td>0.13</td><td>0.13</td></tr><tr><td>2020-21</td><td>0</td><td>0.67</td><td>0.67</td></tr><tr><td>2021-22</td><td>0</td><td>0.79</td><td>0.79</td></tr><tr><td>2022-23</td><td>0</td><td>0.78</td><td>0.78</td></tr></table>				F.Y.	Goods	Services	Total	Imp. & Ind.	2019-20	0	0.13	0.13	2020-21	0	0.67	0.67	2021-22	0	0.79	0.79	2022-23	0	0.78	0.78
F.Y.	Goods	Services	Total																							
	Imp. & Ind.																									
2019-20	0	0.13	0.13																							
2020-21	0	0.67	0.67																							
2021-22	0	0.79	0.79																							
2022-23	0	0.78	0.78																							
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																								

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(d)	Employment made as on date- (as on end of block period / year up to which monitoring is being done)	As on 31.03.2023 Men – 01 Women – 0 Total - 01
(e)	Details of pending Foreign Remittance beyond Permissible period, if any (as on.....) To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NO.
(f)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes
(g)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes. . All the Softex Forms till March,2023 has been Certified.
(h)	Whether unit has filed any request for Cancellation of Softex	NO
(i)	Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> 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.
(j)	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	Nil.
(k)	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	NO.

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	indicated	
(l)	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.	No. All DSPF not filed by the Unit. However they have filed some DSPF.
(m)	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	Unit has not procured any capital goods under IGST benefit, hence no DTA procurement has been processed.
(n)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL.
(o)	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	Nil.
(p)	Whether any violation of any of the provision of law has been noticed/observed by Specified Officer during the period under monitoring.	Nil

f) **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”***

**ADC’s observations:**

- The Unit has achieved cumulative export revenue of Rs. 10.29 Lakhs as against projected export of Rs. 318.78 Lakhs and achieved cumulative NFE of 10.29 Lakhs which is 100% in 4 years of 1<sup>st</sup> Block Period i.e. during ( FY 2019-20 to 2022-23)
- The unit has made Employment of only 1 employee as on 31.03.2023.

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- As per SO in his report dated 21.0.2023, the Unit has not filed all the DSPF however some DSPF has been filed.
- Approval Committee may like to monitor the performance of the Unit for FY 2019-20 to 2022-23 4 years of 1<sup>st</sup> Block period).