

**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. EON KHARADI
INFRASTRUCTURE PVT. LTD.-SEZ, PHASE II.**

Via Video Conferencing

DATE : 05.12.2023

TIME : 11:00 A.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
05.12.2023**

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Agenda Item No.	Subject
Agenda Item No. 01 :-	Confirmation of the Minutes of the meeting held on 19.10.2023
Agenda Item No. 02 :-	Monitoring of Performance for M/s. Northern Operating Services Pvt Ltd.
Agenda Item No. 03 :-	Application for Approval of appointment of service provider in r/o cafeteria. submitted by M/s. Mphasis Ltd.

Minutes of the 38th 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. EON Kharadi Infrastructure Pvt. Ltd.-Phase-II SEZ, Kharadi, Pune, held on 19.10.2023

1	Name of the SEZ	M/s. EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase II
2	Sector	IT/ITES
3	Meeting No.	38 th
4	Date	19.10.2023

Members present

Sr	Name and Designation (S/Shri.)	Department
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Mr. Sandeep Sathe, DCIT-Circle 4, Pune	Nominee of Income Tax, Pune
3	Shri. Krishanadas Nair, FTDO	Nominee of DGFT, Pune
4	Smt. Malathi Nair Superintendent	Nominee of Customs, Pune

Special Invitee

Sr	Name and Designation	Department
1	Shri Satbir Sharma Specified Officer	Pune Cluster, SEZ, Pune

Agenda Item No.01: Confirmation of the Minutes of the 37th meeting held on 21.09.2023

After deliberation, the Committee confirmed the minutes of the 37th meeting of Approval Committee held on 21.09.2023.

Agenda Item No.02: Application for Approval of Leasing out built up space to vendor for setting up of ATM facility submitted by M/s. EON Kharadi Infrastructure Pvt. Ltd.-Phase-II (Developer)

In view of the clarification received from MOC&I dated 04.10.2023 in r/o Provision of facilities to the Units by the Developer in terms Rule 11(5) of the SEZ. After deliberation, the Approval committee approved the proposal of the Developer for Leasing out built up space to vendor for setting up of ATM facility, as detailed below:

Name of the Vendor/Operator	Location	Area.
M/S. Euronet Service India	Podium floor, Outside Cafeteria	25 Sq.ft

Pvt. Ltd.	Recreational building	
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This approval is subject to the following conditions:

1. The Service Provider will not be eligible for any exemptions, drawback, concessions or any other benefits available under Section 7 or Section 26 of the SEZ Act for creating or operating such facilities.
2. Developer and Service provider shall adhere to all the statutory compliances required for setting up/ running of such facility.
3. The facility will be for exclusive use of the employees of the units and the Developer.

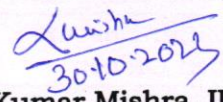
Agenda Item No.03: Monitoring of Performance for M/s. Citicorp Service (India) Pvt. Ltd.

After deliberation, the Committee noted the performance of the unit for 3 years FY 2019-20 to 2021-22 out of 1st Block period (2019-20 to 2023-24), in terms of Rule, 54 of SEZ Rule, 2006, as detailed below:

The unit has achieved Export of Rs. 752.00Cr. against the projected export of Rs.928.16 Cr. i.e, 81.02% during the monitoring period.

- The unit has achieved positive cumulative NFE of Rs. 711.09 Cr. i.e, 94.56% at the end of FY 2021-22.
- The unit has achieved employment of 2063 (Men-1326, Women-737) employees.

Meeting ended with a vote of thanks to the Chair.


(Rajesh Kumar Mishra, IRS)
Chairman-cum- 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. Nothern Operating Services Pvt.Ltd.**, an IT/ITES unit located at 13th to 16th Floor, Tower A, EON Free Zone-II, EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase-II, Sr. No.72/2/1, Kharadi, Pune-411014. for first 1st block period i.e. for FY 2018-19 to FY 2022-23

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

Monitoring of the performance of the unit for 1st Block period i.e. FY FY 2018-19 to FY 2022-23 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:

i. Approved Projections

(Rs. in Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB Value of Exports	100.27	281.51	372.72	455.28	544.88	1754.68
FE Outgo	97.95	13.78	55.51	23.76	31.09	222.10
NFE	2.32	267.73	317.21	431.53	513.80	1532.58

(ii) Performance as compared to projections:

(Rs. in Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	100.27	101.47	0	0	176.80	55.50	0.00
2019-20	281.51	295.92	0	0		21.73	0.69
2020-21	372.72	320.30	0	0		9.28	0.02
2021-22	455.28	302.80	0	0	0	2.88	0.13
2022-23	544.88	390.95				7.41	1.65
Total	1754.68	1411.44	0.00	0.00	176.80	96.80	2.48

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(II) Cumulative NFE achieved:

(Rs. in Crores)

Year	Cumulative NFEA Achieved	Cumulative % NFE Achieved
2018-19	95.91	94.53%
2019-20	383.42	96.49%
2020-21	695.05	96.85%
2021-22	988.79	96.89%
2022-23	1368.41	96.95%

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

The Unit has achieved employment of 2229 employees (Men-1286, Women-943) as on 31.03.2023.

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/NEWSEZ/NOSPL/277/2017- 18/25582 Dated 21.12.2017
Location of Unit	13 th to 16 th Floor, Tower A, EON Free Zone-II, EON Kharadi Infrastructure Pvt. Ltd.-SEZ, Phase-II, Sr. No.72/2/1, Kharadi, Pune-411014
Validity of LOA	02.12.2023
Item(s) of manufacture/ Services	IT & ITES
Date of commencement of production	03.12.2018
Execution of BLUT	Rs. 95.45 Crores
Outstanding Rent dues	NA

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Labour Dues	NA	
Validity of Lease Agreement	10 years	
Pending CRA Objection, if any	NA	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA	
Projected employment for the block period	2800 (Men 1543, Women -1257)	
No. of employees as on 31.03.2023	2229 (Men-1286, Women-943)	
Area allotted (in sq.ft.)	2,13,000 Sq.ft	
Area available for each employee per sq.ft. basis (area / no. of employees)	95.55 Sq. ft.	
Investment till date	Building	NIL
	Plant & Machinery	88.66 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.		

The Specified Officers vide letter dated 01.12.2023 has submitted APR verification report for the period FY 2018-19 to FY 2022-23, in the prescribed which is as detailed below;

(A) EXPORT

(Rs. In Crores)

Year/Period	Figures reported in APR	Figures as per Softex/ Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2018-2019	101.47	101.20	0.26	Difference is due to accounts Exchange Rate variation.
2019-2020	295.92	293.39	2.53	
2020-2021	320.30	316.44	3.86	
2021-	302.80	301.06	1.74	

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2022				
2022-2023	390.95	386.92	4.03	

IMPORT

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

(Rs. In Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2018-2019	55.50	55.50	Nil	Nil
2019-2020	77.23	22.42	54.81	During the Current Year Import Was Rs. 22.42 Crores. Difference Due to Cumulative value reported.
2020-2021	86.52	9.28	77.24	During the Current Year Import Was Rs. 9.28 Crores. Difference Due to Cumulative value reported.
2021-2022	89.39	3.12	86.27	During the Current Year Import Was Rs. 3.12 Crores. Difference Due to Cumulative value reported.
2022-2023	97.59	8.21	89.38	Capital goods wrongly by the unit was exported back to the original supplier of Rs.0.80 crores. Balance difference due to cumulative value reported.

Raw Material

(Rs. In Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Customs Records	Difference if any	Reason for Difference/Remark
(1)	(2)	(3)	(4)	(5)
2018-2019	0.00	0.00	0.00	--
2019-2020	0.00	0.00	0.00	--
2020-2021	0.00	0.00	0.00	--
2021-2022	0.00	0.00	0.00	--
2022-2023	0.00	0.00	0.00	--

('C) BLUT

(Amount in 'Crores')

1	Value of BLUT Executed (Duty foregone)	F.No.	SEEPZ-
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	(including for CG/ Raw Material/ Services) Value of Additional BLUT executed Year: Date of acceptance BLUT amount: TOTAL value of BLUT Executed	SEZ/NEWSEZ/NOSPL/277/17-18/05447 dated 05.03.2018 Rs. 66.58 Crores F.No. SEEPZ-SEZ/NEWSEZ/NOSPL/277/17-18/VOL-II/1024 dated 04.02.2019 Rs. 7.03 Crores F.No. SEEPZ-SEZ/NEWSEZ/NOSPL/277/17-18/VOL-II/581 dated 21.09.2022 Rs. 21.84 Crores Total: Rs. 95.45 Crores																					
2	Total Duty Foregone on goods & services procured Category Wise: Year Wise: <table border="1"> <thead> <tr> <th>FY</th><th>Goods (Imported & Ind.)</th><th>Services</th></tr> </thead> <tbody> <tr> <td>18-19</td><td>21.36</td><td>6.55</td></tr> <tr> <td>19-20</td><td>7.50</td><td>14.11</td></tr> <tr> <td>20-21</td><td>3.06</td><td>9.19</td></tr> <tr> <td>21-22</td><td>1.92</td><td>8.10</td></tr> <tr> <td>22-23</td><td>2.08</td><td>12.15</td></tr> <tr> <td>Total</td><td>35.91</td><td>50.10</td></tr> </tbody> </table>	FY	Goods (Imported & Ind.)	Services	18-19	21.36	6.55	19-20	7.50	14.11	20-21	3.06	9.19	21-22	1.92	8.10	22-23	2.08	12.15	Total	35.91	50.10	
FY	Goods (Imported & Ind.)	Services																					
18-19	21.36	6.55																					
19-20	7.50	14.11																					
20-21	3.06	9.19																					
21-22	1.92	8.10																					
22-23	2.08	12.15																					
Total	35.91	50.10																					
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																					
(d)	Employment made as on date (31.03.2023) (as on end of block period/ year up to which monitoring is being done)	Men:1286 Women: 943 Total No Employment : 2229																					
(e)	Details of Pending Foreign Remittance beyond Permissible period, if any	No																					

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	(as on 31.03.2023) To cross-check the same and verify whether necessary permission from AD Bank/ RBI has been obtained.	
(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
(h)	Whether unit has filed any request for Cancellation of softex	No
(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
(j)	SO to verify and certify whether the unit has updated the BLUT ledger Module in SEZ Online.	NA
(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
(l)	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
(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	Under Process

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	approval by the SO Office.	
(n)	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
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(p)	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. 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	Only precooked food is being served in the cafeteria. The unit has not regularized the cafeteria in terms of Instruction 95 but will be applying for the same is due course.
(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

ADC's observations:

- **Clarification for less export:** The Unit vide email dated 12.04.2023 has submitted clarification on shortfall of exports revenue - Actual Vs Projections is that initial projections for their SEZ unit included cost for IT & ITES vertical. Whereas, in 2019-20 IT business vertical was moved to their another SEZ unit i.e Northern Operating Solutions Pvt Ltd. The shortfall in revenue of this SEZ unit is achieved in Northern Operating Solutions Pvt Ltd.
- The Unit has achieved export revenue of **Rs. 1411.44 Crores** as against projected export of Rs. 1754.68 Crores which is 80.43% and achieved cumulative positive NFE of Rs. 1,368.41 Crores which is 96.95% the 1st block period i.e. during FY 2018-19 to FY 2022-23.
- The Unit has achieved employment of 2229 employees (Men-1286, Women-943) as on 31.03.2023.
- Approval Committee may monitor the performance of the Unit for the 1st Block i.e. FY 2018-19 to FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. **Proposal: -**

Proposal submitted by M/s. Mphasis Limited an IT/ITES unit located in M/s. EON Kharadi Infrastructure Pvt. Ltd.-Phase-II-SEZ, for appointment of service provider in r/o cafeteria.

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

Approval of the Committee for appointment of service provider in the cafeteria, as detailed below:

Sr. No.	Facility	Vendor Name	Location	Area in Sq.ft.
1	Cafeteria Services <ul style="list-style-type: none"> • Snacks • MRP product • Mini Meals • Tea & Coffee • Fruits & Juices 	Amit Enterprises	Phase-II, Tower B, 12 th Floor, SEZ, Survey No-72.2/1, Kharadi, Pune-411014.	75 sq.ft.

c. **Relevant provisions: -**

As per para 3 of Instruction No.95 dated 11.06.2019

'3. The issue was examined in this department and with the approval of competent authority, it is conveyed that the same could be allowed subject to the following conditions. The facilities as envisaged under the proviso to Rule 11(5) of the SEZ Rules could also be created by a Unit for its exclusive use subject to obtaining a NOC from the Developer as well as necessary NOCs/ clearances/approvals from the relevant statutory authorities. The units shall not be eligible for any exemptions, drawback, concessions or any other benefits available under Section 7 or Section 26 of SEZ Act, for creating of operating such facilities.

d. **Other Information: -**

- M/s. Mphasis Limited has been granted LOA No. SEEPZ-SEZ/EKIPL-SEZ/ML/47/2019-20 Dated 13.01.2020
- Location of the Unit: 12th Floor, Tower C, EON Kharadi, Infrastructure Pvt. Ltd.-Phase-II-SEZ, Survey No. 72, Kharadi, Pune-411014.
- Date of commencement of authorized operation: 01.09.2020
- LOA valid up to: 31.08.2025
- The unit vide their letter dated 27.05.2021 had requested for approval of

setting up of cafeteria and appointment of service provider. The same was approved by the approval committee in its meeting held on 27.07.2021. Accordingly, the unit was issued approval letter dated 04.08.2021.

- The unit has submitted that:
 1. The service provider will not avail any GST/Customs duty benefits on the said returnable Items/ equipment.
 2. The returnable items/equipment shall remain in the M/s. Mphasis Ltd unit until agreement is valid. On expiry/ termination of the agreement the said returnable items/ equipment shall be returned to the service provider.
 3. The unit shall provide space as mentioned above.
 4. The vendor will bring the pre-cooked food on cash and carry module.
- In support of the above unit has submitted the following documents:
 - New café vendor-GST copy
 - Copy of food corporation certificate
 - Copy of cafeteria floor plan
 - Copy of Fire NOC of the building
 - Copy of Letter of intent from Developer
 - Copy of Shop Act Certificate from Vendor
 - Copy of NOC from Developer

d. ADC's Recommendations:

- Approval Committee may consider the proposal for appointment of service provider in the cafeteria., in terms of para 3 of Instruction No.95 dated 11.06.2019 issued by MOC&I.
