

**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 SECTOR OF WIPRO LTD.-SEZ, PUNE**

Via Video Conferencing

DATE : 29.02.2024

TIME : 12.00 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
29.02.2024**

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Agenda Item No.	Subject
Agenda Item No. 01 :-	Confirmation of the Minutes of the meeting held on 05.12.2023
Agenda Item No. 02 :-	Monitoring of performance for M/s Wipro Ltd (Unit-II)
Agenda Item No. 03 :-	Monitoring of performance for M/s Wipro Ltd (Unit-III)

I/3336/2023

Minutes of the 25th Meeting of the Approval Committee held under the Chairmanship of Shri R. K. Mishra, Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of M/s. Wipro Ltd.-SEZ, Hinjewadi, Phase-II SEZ, Pune, held on 05.12.2023 via video conferencing.

1	Name of the SEZ	M/s. Wipro Ltd. (Phase II)
2	Sector	IT/ITES
3	Meeting No.	25 th
4	Date	05.12.2023

Members present

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

Special Invitee

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

Agenda Item No.01: Confirmation of Minutes of the 24TH meeting held on 21.02.2023

After deliberation, the Committee confirmed the minutes of the 24th Approval Committee meeting held on 21.02.2023.

Agenda Item No.02: Application for change in Composition of Board of Directors submitted by M/s. Wipro Ltd. (Developer) and Units-1,2,3,4,6,7

After deliberation, the Committee approved the proposal of the M/s. Wipro Ltd. (Developer) and their Units -1,2,3,4,6,7, for change in Composition of Board of Directors, in terms of Instruction No 109, dated 18.10.2021, issued by MOC&I, as detailed below:

Approved List of Directors:

Sr. No	Name of Directors	Designation
1	Mr. Rashid A. Premji	Chairman
2	Mr. Thierry Delaporte	Chief Executive Officer and Managing Director

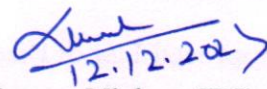
I/3336/2023

3	Mr. Azim Hasham Premji	Non-executive Non-Independent Director
4	Mr. Kannan Narayanan Srinivas	Independent Director
5	Dr. Patrick John Ennis	Independent Director
6	Mr. Patrick Lucien Andre Dupuis	Independent Director
7	Mr. Deepak Madhav Satwalekar	Independent Director
8	Mrs. Tulsi Naidu	Independent Director
9	Ms. Paivi Rekonen	Independent Director

The approval is subject to the conditions as laid down in Instruction No. 109, as applicable, issued by MOC&I

- Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity;
- Fulfilment of all eligibility criteria applicable, including security clearances etc. by the altered entity and its constituents;
- Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. Act/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT&R), CBDT, Department of Revenue and to the jurisdictional Authority.
- The assessing officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer in ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- The applicant shall furnish details of PAN and jurisdictional assessing office of the unit to CBDT.
- The applicant shall be recognized by the new name or such arrangement in all the records.

Meeting ended with a vote of thanks to the Chair.


 (Rajesh Kumar Mishra, IRS)
 Chairman-cum- Development
 Commissioner

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. WIPRO Limited., Unit-II located at Tower S3, Ground Floor, Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057

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

Monitoring of the performance of the unit FY 2018-19 to F.Y 22-23 of 3RD block period, 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 2022-23**

(i) Approved Projections					(Rs in crores)	
	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	1526.58	1557.11	1588.26	1620.02	1652.42	7944.39
FE Outgo	4.67	4.76	4.86	4.96	9.95	29.20
NFE	1521.91	1552.35	1583.40	1615.07	1642.47	7915.19

(ii) Performance as compared to projections: FY 2018-19 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	
2018-19	1526.58	1923.11	0.00	0.00	7.98	2.05	0.00
2019-20	1557.11	1910.58		0.00		1.35	0.00
2020-21	1588.26	1679.51		0.00		1.70	0.00
2021-22	1620.02	1974.22		0.00		-0.27	0.00
2022-23	1652.42	1985.30		0.00		6.28	0.00
Total	7944.39	9472.72	0.00	0.00	7.98	11.11	0.00

(II) Cumulative NFE achieved: FY 2018-19 TO FY 2022-23
(Rs. in crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	1920.02	99.85%
2019-20	3827.67	99.84%
2020-21	5504.74	99.85%
2021-22	7476.72	99.86%
2022-23	9459.22	99.86%

(III) Employment Achievement (Direct): FY 2021-22

The Unit has achieved employment of 4073 employees (Men-2647, Women-1426) in 5th year of the 3RD block period as on the end of the Block period

(d) Other Information:

LOA No. & Date	SEZ/PUNE/6C/2008-09/126 dt. 05.09.2008
Location of Unit	Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057
Validity of LOA	31.01.2024
Item(s) of manufacture/ Services	Computer Software and IT Enabled Services
Date of commencement of production	01.02.2009
Execution of BLUT	Rs 153.59 Crores
Outstanding Rent dues	NA
Labour Dues	NA

Validity of Lease Agreement		95 years computed from 24.08.2006
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		4073
Area allotted (in sq. ft.)		8588.20 Sq. ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		2.10 Sq. mtrs
Investment till date	Building	NA
	Plant & Machinery	62.76 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. If no, details of the Year along with no of days delayed to be given.		Yes

Vide PUC, the Specified Officer has submitted a revised report vide letter dated 26.02.2024, in the prescribed format along with point-wise reply to the discrepancies as follows:

(a) Export

From the year 2018-2019 to 2022-2023

(Rs. in Cr.)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	1923.11	633.19	1289.92	(+ 8.18) Difference on account of Exchange rate

				<div>(0.00)</div> <div>Credit Notes issued (+ 1281.74)</div> <div>Onsite Services</div>
2019-2020	1910.58	555.98	1354.60	<div>(+ 4.49)</div> <div>Difference on account of Exchange rate (00.00)</div> <div>Credit Notes issued (+ 1350.11)</div> <div>Onsite Services</div>
2020-2021	1679.51	621.86	1057.65	<div>(+ 6.00)</div> <div>Difference on account of Exchange rate (00.00)</div> <div>Credit Notes issued (+ 1051.65)</div> <div>Onsite Services</div>
2021-2022	1974.22	732.76	1241.46	<div>(+ 1.22)</div> <div>Difference on account of Exchange rate (00.00)</div> <div>Credit Notes issued (+ 1240.24)</div> <div>Onsite Services</div>
2022-2023	1985.30	973.84	1011.46	<div>(+ 9.22)</div> <div>Difference on account of Exchange rate (00.00)</div> <div>Credit Notes issued (+ 1002.24)</div> <div>Onsite Services</div>

(b) Import

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

From the year 2018-2019 to 2022-2023

(Rs. in Cr.)

Year/ Period	Figures as per Revised APR Rs. In Cr	Figures as per SEZ Online / Customs Records Rs. In Cr	Difference, if any	Reason for Difference / Remarks
2018-2019	2.40	1.97	0.43	*
2019-2020	1.86	1.84	0.02	*
2020-2021	1.73	1.73	0.00	*
2021-2022	0.79	0.79	0.00	*
2022-23	6.57	6.57	0.00	*

*2018-19: - The difference is on account of Intra Transfer Transaction done with manual submission and permission from officer. Both IN and OUT transactions are considered in APR reporting.

*2019-20: - 1. The difference is on account of Request ID 371900403103 (Bond No. 824) and Request ID 351900023484 (Bond No. 826) which were assessed in March 2019 but bonded in April 2019.

2. Request ID 172000599245 bonded in on 09.05.2020.

(ii) Raw Material

From the year 2018-2019 to 2022-2023

Year/ Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	-	-	-	-
2019-2020	-	-	-	-
2020-2021	-	-	-	-
2021-2022	-	-	-	-
2022-2023	-	-	-	-

Unit is into Service Industry IT & ITES, hence no Raw Material was imported or procured by us them till date.

(c) BLUT

(R

s. In Cr)

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services) TOTAL Duty value of BLUT Executed Bond Balance	BLUT	Date	CG	Duty Foregone
		BLUT1	1-Oct-08	72.00	12.49
		BLUT2	6-Sep-19	31.59	8.89
		Add BLUT	11-Jul-22	50.00	9.64
		Total		153.59	31.02

2	Total Duty Foregone on goods & services procured. Category Wise: Year Wise	F.Y.	Goods	Services
			Imp. & Ind.	
		As on 2022-23	21.90	0.80
		Total	21.90	0.80
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 (as on end of block period / year up to which monitoring is being done)	Year	Men	Women	Total
		2018-19	2892	1558	4450
		2019-20	2961	1594	4555
		2020-21	2961	1594	4555
		2021-22	2879	1550	4429
		2022-23	2647	1426	4073
(e)	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.	Rs.1.14 Cr- Pending Softex realization as on date. The Unit has informed that they have filed request for approval for delayed realisation of Foreign Exchange as required by the RBI guidelines.			
(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, up to March 2023 all Softex forms certified			
(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.	Up to March 2023 all, Softex forms certified			
(h)	Whether unit has filed any request for Cancellation of Softex	NO			

(i)	Whether any Services provided in DTA / SEZ/EQU/STPI etc. against payment in INR / Non-INR Unit	Yes	(Rs. In Cr)																							
	Year	DTA / SEZ/EQU/STPI	Non-INR	INR	Total																					
	2018-19	26.57	78.58	105.15																						
	2019-20	9.09	15.79	46.76																						
	2020-21	6.85	24.68	31.54																						
	2021-22	1.75	57.80	59.55																						
	2022-23	48.67	24.04	72.61																						
(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.	Yes. Unit have cleared Waste/Scrap into DTA as per below details: Rs. In Cr)	<table><tr><th>FY</th><th>A.V.</th><th>Duty Paid</th></tr><tr><td>2018-2019</td><td>0.47</td><td>0.02</td></tr><tr><td>2019-2020</td><td>0.08</td><td>0.004</td></tr><tr><td>2020-2021</td><td>0.03</td><td>0.01</td></tr><tr><td>2021-2022</td><td>0.20</td><td>0.01</td></tr><tr><td>2022-2023</td><td>0.71</td><td>0.14</td></tr><tr><td>Total</td><td>1.49</td><td>0.184</td></tr></table>			FY	A.V.	Duty Paid	2018-2019	0.47	0.02	2019-2020	0.08	0.004	2020-2021	0.03	0.01	2021-2022	0.20	0.01	2022-2023	0.71	0.14	Total	1.49	0.184
FY	A.V.	Duty Paid																								
2018-2019	0.47	0.02																								
2019-2020	0.08	0.004																								
2020-2021	0.03	0.01																								
2021-2022	0.20	0.01																								
2022-2023	0.71	0.14																								
Total	1.49	0.184																								
(l)	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																								
(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.	All the DSPF for Service procured up to 2022-23 (i.e. till 31.03.2023) received has been filed and approved for endorsement by the SO office.																								
(n)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period	Yes																								

	for the relevant period. If no, details thereof	
(o)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL
(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>	The unit is availing cafeteria / canteen of the developer operated as per the Authorized Operation letter issued by MoC.
(q)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	Nil

(e) ADC's observations:

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

Year	DTA Sale in INR Amount in Crores
2018-19	26.57
2019-20	30.97
2020-21	6.85
2021-22	17.75
2022-23	48.57
Total	130.71

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

“Services means such tradable services which, -

- (i) ***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;***
- (ii) ***May be prescribed by the Central Government for the purpose of this Act; and***
- (iii) ***Earn foreign exchange;***

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. **9472.72** Crores as against projected export of Rs. **7944.39** Crores i.e. 119.23% in 5th year of the 3RD block period.
- The unit has achieved positive NFE of **Rs 9459.22 i.e., 99.86%** on cumulative basis for the 5th year of the 3RD block period i.e., F.Y 2022-23.
 - Rs. 1.14 Cr. Pending Softex as on 31.03.2023. The unit has informed that they have filed request for approval for delayed realization of Foreign Exchange as required by RBI guidelines.
 - The unit has mentioned incorrect amortization value in all APR's for above mentioned period hence they need to revise their APRs.
 - Approval Committee may kindly monitor the performance of the Unit for 5 years i.e. FY. 2018-19 to 2022-23 for the 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 APPROVAL COMMITTEE

a) Proposal:

Monitoring of the performance of M/s. WIPRO Limited., Unit-III a Manufacturing unit located at Tower 4, Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057

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

Monitoring of the performance of the unit FY 2018-19 to F.Y 22-23 of 2nd block period, 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 2022-23

(i) Approved Projections (Rs in crores)

	2018-19	2019-20	2020-21	2021-22	2022-23	TOTAL
FOB Value of Exports	853.92	870.99	888.41	906.18	924.31	4443.81
FE Outgo	6.82	6.96	7.10	7.24	11.41	39.52
NFE	847.10	864.04	881.32	898.94	912.90	4404.29

**(ii) Performance as compared to projections: FY 2018-19 TO FY 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	Actual
2018-19	853.92	2008.50	0.00	0.00	7.71	2.65	0.00
2019-20	870.99	2266.38		0.00		0.68	0.00
2020-21	888.41	2730.34		0.00		1.37	0.00
2021-22	906.18	3041.80		0.00		-2.55	0.00
2022-23	924.31	3357.29		0.00		0.29	0.00
Total	4443.81	13404.32	0.00	0.00	7.71	2.44	0.00

Cumulative NFE achieved: FY 2018-19 TO FY 2022-23

(Rs. in crores)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	2003.93	99.78%
2019-20	4265.67	99.79%
2020-21	6991.23	99.80%
2021-22	10028.50	99.82%
2022-23	13381.23	99.83%

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

The Unit has achieved employment of 5545 employees (Men-3604, Women-1941) in 5th year of the 2nd block period.

(d) Other Information:

LOA No. & Date	SEEPZ-SEZ/WL/05/2012-13/990 dt. 23.01.2013
Location of Unit	Tower S4, Plot No. 31, Rajiv Gandhi Infotech Park, Phase-II, Hinjewadi, Pune-411057
Validity of LOA	12.01.2024
Item(s) of manufacture/ Services	Computer Software and IT Enabled Services(excluding professional services and Professional Accounting Services)including testing.
Date of commencement of production	13.01.2014

Execution of BLUT		Rs147.16 Crores
Outstanding Rent dues		NA
Labour Dues		NA
Validity of Lease Agreement		NA
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 31.03.2022		
Area allotted (in sq. ft.)		48663.76 sq. mtrs
Area available for each employee per sq. ft. basis (area / no. of employees)		8.78 Sq. mtrs
Investment till date	Building	NA
	Plant & Machinery	Rs 80.31Crores
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

Vide PUC, the Specified Officer has submitted a revised report vide letter dated 26.02.2024, in the prescribed format along with point-wise reply to the discrepancies as follows:

(a) Export

From the year 2018-2019 to 2022-2023

(Rs. in Cr.)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex / Customs Records	Difference, if any	Reason for Difference / Remarks
2018- 2019	2008.51	481.72	1526.79	(+ 6.73)
				Difference on account of Exchange rate
				(0.00)
				Credit Notes issued (+ 1520.06)
2019- 2020	2266.38	575.22	1691.17	Onsite Services
				(+ 3.87)
				Difference on account of Exchange rate
				(00.00)
2020- 2021	2730.34	1043.66	1686.69	Credit Notes issued (+ 1687.29)
				Onsite Services
				(+ 15.39)
				Difference on account of Exchange rate
2021- 2022	3041.80	1377.66	1664.14	(00.00)
				Credit Notes issued (+ 1671.30)
				Onsite Services
				(- 10.66)
				Difference on account of Exchange rate
				(00.00)
				Credit Notes issued (+ 1674.80)
				Onsite Services

2022-2023	3357.29	1456.00	1901.29	(+ 3.31)
				Difference on account of Exchange rate (00.00)
				Credit Notes issued (+ 1897.98)
				Onsite Services

(b) Import

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

From the year 2018-2019 to 2022-2023**(Rs. in Cr.)**

Year/ Period	Figures as per Revised APR Rs. In Cr	Figures as per SEZ Online / Customs Records Rs. In Cr	Difference, if any	Reason for Difference / Remarks
2018-2019	3.16	2.80	0.37	*
2019-2020	1.33	1.37	(0.04)	*
2020-2021	1.95	1.90	0.05	*
2021-2022	0.97	0.97	0.00	*
2022-23	0.46	0.46	0.00	*

*2018-19:- In APR CIF value of request ID 171801094614 (Bond No. 566), 171801240225 (Bond No. 567), 171801252151 (Bond No. 568) and 171802095850 (Bond No. 579) is considered twice. Value for bond number 578 reported in APR is Intra Transfer transaction movement on manual letter permission granted by the office.

*2019-20:- 1. In APR CIF value for request ID 171901263951 (Bond No. 593) considered for INR 56393.82 as against the value of transaction value of INR 104643.61 thus a difference of INR 48,249.79. Two line items not considered.

2. In APR CIF value of INR 381560.08 request ID 172001215083 (Bond No, 625) not considered for reporting.

*2020-21:- 1. In APR CIF value of INR 54007 for request ID 172002328131 not reported.

2. In APR CIF value of INR 481645.8 Intra Transfer transaction movement not captured for reporting.

(ii) Raw Material**From the year 2018-2019 to 2022-2023**

Year/ Period	Figures as per APR	Figures as per SEZ Online / Customs Records	Difference, if any	Reason for Difference / Remarks
2018-2019	-	-	-	-

2019-2020	-	-	-	-
2020-2021	-	-	-	-
2021-2022	-	-	-	-
2022-2023	-	-	-	-

Unit is into Service Industry IT & ITES, hence no Raw Material was imported or procured by us them till date.

(c) BLUT

1	Value of BLUT Executed (Duty foregone) (including for CG / Raw Material / Services)	(Rs. In Cr)			
	TOTAL Duty value of BLUT Executed Bond Balance	BLUT	Date	CG	Duty Foregone
		BLUT1	26-Apr13	51.00	8.72
		BLUT2	6-Sep-99	46.16	12.98
		Add BLUT	11-Jul-22	50.00	9.52
		Total		147.16	31.22
2	Total Duty Foregone on goods & services procured. Category Wise:	(Rs. In Cr)			
	Year Wise	F.Y.	Goods		Services
			Imp. & Ind.		
		As on 2022-23	23.59		0.46
		Total	23.59		0.46
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 (as on end of block period / year up to which monitoring is being done)	Year	Men	Women	Total
		2018-19	3822	2058	5880
		2019-20	3546	1910	5456
		2020-21	3546	1910	5456
		2021-22	4280	2304	6584
		2022-23	3604	1941	5545
(e)	Details of pending Foreign Remittance beyond Permissible period if any (as on 31.03.2022) To cross-check the same and verify	Rs.1.34 Cr - Pending Softex realisation as on date. The Unit has informed that they have filed request for approval for delayed realisation of Foreign Exchange as required by the RBI guidelines.			

	whether necessary permission from AD Bank / RBI has been obtained.																						
Year	INR	Non- INR																					
2018-19	26.88	16.70																					
2019-20	35.06	1.84																					
2020-21	38.85	9.48																					
2021-22	53.13	0.23																					
2022-23	92.94	26.88																					
	Total																						
	43.58	36.89																					
	44.51	47.51																					
	53.36	79.81																					
	79.81																						
	Yes up to March 2023 all softex forms certified																						
(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.	Up to March 2023 all, softex forms certified																					
(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)	Yes (Rs. In Cr)																					
(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.	Yes. Unit has cleared E-waste / Scrap into DTA: (Rs. In Cr) <table> <tr> <th>FY</th><th>A.V.</th><th>Duty Paid</th></tr> <tr> <td>2018-2019</td><td>0.02</td><td>0.01</td></tr> <tr> <td>2019-2020</td><td>0.05</td><td>0.003</td></tr> <tr> <td>2020-2021</td><td>0.04</td><td>0.01</td></tr> <tr> <td>2021-2022</td><td>0.30</td><td>0.02</td></tr> <tr> <td>2022-2023</td><td>0.53</td><td>0.08</td></tr> <tr> <td>Total</td><td>0.94</td><td>0.123</td></tr> </table>	FY	A.V.	Duty Paid	2018-2019	0.02	0.01	2019-2020	0.05	0.003	2020-2021	0.04	0.01	2021-2022	0.30	0.02	2022-2023	0.53	0.08	Total	0.94	0.123
FY	A.V.	Duty Paid																					
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2021-2022	0.30	0.02																					
2022-2023	0.53	0.08																					
Total	0.94	0.123																					
(l)	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	NO																					

	<p>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)	<p>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.</p>	<p>All the DSPF for Service procured upto to 2022-23 (i.e. till 31.03.2023) received has been filed and approved for endorsement by the SO office.</p>
(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>	<p>Yes</p>
(o)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	<p>NIL</p>
(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>	<p>The unit is availing cafeteria / canteen of the developer operated as per the Authorised Operation letter issued by MoC.</p>
(q)	<p>Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer</p>	<p>Nil</p>

	during the period under monitoring	
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(e) ADC's observations:

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

Year	DTA Sale in INR Amount in Crores
2018-19	26.88
2019-20	35.06
2020-21	38.83
2021-22	53.13
2022.23	52.74
Total	206.64

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

“Services means such tradable services which, -

- (i) 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;***
- (ii) May be prescribed by the Central Government for the purpose of this Act; and***
- (iii) Earn foreign exchange;***

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 **13404.32**crores as against projected export of Rs **4443.81** crores i.e.,301.64% in 5th year of the 2nd block period.
- The unit has achieved positive NFE OF Rs **13381.23 i.e., 99.83%** Crores on cumulative basis during the 5TH year of the 2ND Block period viz., FY 2022-23.
- Rs. 1.34 Cr. Pending Softex as on 31.03.2022. The unit has informed that they have filed request for approval for delayed realization of Foreign Exchange as required by RBI guidelines
- The unit has mentioned incorrect amortization value in all APR's for above mentioned period hence they need to revise their APRs.
- Approval Committee may like to monitor the performance of the Unit for FY 2018-19 to F.Y 22-23 for 2ND block period, in terms of Rule 54 of SEZ Rules, 2006.