# सीप्ज विशेष आर्थिक क्षेत्र SEEPZ SPECIAL ECONOMIC ZONE

अंधेरी (पूर्व), मुंबई ANDHERI (EAST), MUMBAI.

# कार्यसूची के लिए AGENDA FOR

मेसर्स रोमा बिल्डर्स प्राइवेट लिमिटेड के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC SPECIAL ECONOMIC ZONE for IT/ITES of M/s. ROMA BUILDERS PRIVATE LIMITED.

स्थल : सम्मेलन कक्ष, दूसरी मंजिल, विकास आयुक्त का कार्यालय, सीप्ज़-सेज़,

अंधेरी (पूर्व), मुंबई

VENUE: Conference Hall, 2nd Floor, The Office of the Development

Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai.

दिनांक : सोमवार, 24 मार्च, 2025

DATE : Monday, 24<sup>th</sup> March, 2025

समय : पूर्वाहन 10:30 बजे

TIME : 10:30 A.M.

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सोमवार, 24 मार्च, 2025 को विकास आयुक्त, सीप्ज़-सेज़ की अध्यक्षता में मेसर्स रोमा बिल्डर्स प्राइवेट लिमिटेड - सेज़ के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M/s. ROMA BUILDERS PRIVATE LIMITED – SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on Monday, 24th March, 2025.

# सूचकांक / INDEX

कार्यसूची मद सं. Agenda Item No.	विषय Subject
कार्यसूची मद सं. 01 Agenda Item No. 01 : -	29.04.2024 को आयोजित बैठक के कार्यवृत्त की पुष्टि।  Confirmation of minutes of the meeting held on 29.04.2024.
कार्यसूची मद सं. 02 Agenda Item No. 02 : -	वर्ष 2022-23 से 2023-24 के लिए मेसर्स टाटा कंसल्टेंसी सर्विसेज लिमिटेड के प्रदर्शन की निगरानी। Monitoring of the performance of M/s. TATA CONSULTANCY SERVICES LIMITED for the years 2022-23 to 2023-24.

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#### File No.SEZ1-14/1/2022-NS

**मैसर्स रोमा बिल्डर्स प्राइवेट लिमिटेड – सेज़**, हीरानंदानी एस्टेट, ऑफ गोडबंदर रोड, गांव कवेसर, ठाणे, के सेक्टर विशिष्ट विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की 16 **वीं** बैठक का कार्यवृत्त विकास आयुक्त, सीप्ज़-सेज़ की अध्यक्षता में दिनांक 29.04.2024 को द्वितीय तल सीप्ज़ सेवा केंद्र, सीप्ज़-सेज़, मुंबई में आयोजित किया गया ।

Minutes of the 16<sup>th</sup> Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Roma Builders Private Limited – SEZ, at Hiranandani Estate, Off. Godbundar Road, Village Kavesar, Thane, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 29.04.2024 at Conference Hall, 2nd Floor, SEEPZ Service Centre, SEEPZ-SEZ, Mumbai – 400 096.

1. सेज़ का नाम Name of the SEZ : मेसर्स रोमा बिल्डर्स प्राइवेट लिमिटेड – सेज़ M/s. Roma Builders Private Limited

2. सेक्टर

ः आईटी/आईटीईएस IT/ITES

3. मीटिंग नंबर Meeting no

Sector

: 16 वीं 16<sup>th</sup>

4. दिनांक Date : 29.04.2024 29.04.2024

## उपस्थित सदस्य/Members Present:

क्रमांक Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्री सीपीएस चौहान Shri. C. P. S. Chauhan	संयुक्त विकास आयुक्त, Jt. Development Commissioner,	SEEPZ-SEZ.
2	Shri. Leider		आयकर आयुक्त कार्यालय, मुंबई के नामिती Nominee of Commissioner of Income Tax office, Mumbai.
3		By निदशक डाजाएफटा	अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai.
4	श्रीमती पूनम दराडे Smt. Poonam Darade		डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती Nominee of DC Industries, Government of Maharashtra.
5	श्रीमती सुनीता जगताप Smt. Sunita Jagtap	सामा शुल्क अधाक्षक Superintendent of	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामिती Nominee of Commissioner of Customs, General, Air Cargo, Sahar.

### विशेष आमंत्रित सदस्य:-

#### Special Invitee:-

श्री . आर के जैन : विनिर्दिष्ट अधिकारी, रोमा -सेज़

Shri. R.K. Jain: Specified Officer, Roma-SEZ

श्री मनीष कुमार, एडीसी (न्यू सेज़), श्री हनीश राठी, एडीसी (न्यू सेज़),श्री पलाश शंकर, एडीसी (न्यू सेज़), श्रीमती रेखा नायर, एडीसी (न्यू सेज़) और श्री जी एस भंडारी, सहायक ने बैठक में सहायता और सुचारू संचालन के लिए शामिल हए।

Shri. Manish Kumar, ADC (New SEZ), Shri. Hanish Rathi, ADC (New SEZ), Shri. Palash Shankar, ADC (New SEZ), Smt. Rekha Nair, ADC (New SEZ) and Shri. G.S. Bhandari, Assistant also attended for assistance and smooth functioning of the meeting.

वीं बैठक के कार्यवृत्त की पृष्टि।

कार्यस्ची मद संख्या 01: दिनांक 07.02.2024 Agenda Item No. 01: Confirmation of Minutes of और 17.04.2024 को आयोजित 14 वीं और 15 the  $14^{th}$  and  $15^{th}$  meetings held on 07.02.2024and 17.04.2024.

दिनांक 07.02.2024 17.04.2024 को आयोजित 14 वीं और 15 वीं बैठक के कार्यवृत्त की सर्वसम्मति से पृष्टि की गई।

The Minutes of the 14th and 15th Meetings held on 07.02.2024 and 17.04.2024 were confirmed with consensus.

<u>कार्यसूची मद संख्या 02</u>: मेसर्स रोमा बिल्डर्स प्राइवेट लिमिटेड- सेज़ (डेवलपर) की अक्टूबर 2023 से दिसंबर 2023 की अवधि के लिए क्युपीआर के प्रदर्शन की निगरानी करना।

Agenda Item No. 02: Monitoring Performance of QPR for the period October 2023 to December 2023 of M/s. Roma Builders Private Limited-SEZ (Developer).

अक्टूबर 2023 से दिसंबर 2023 की अवधि के लिए त्रैमासिक प्रदर्शन डेवलपर द्वारा प्रस्तुत किया गया था और निर्दिष्ट अधिकारी आरबीपीएल \_ एसईजेड द्वारा दिनांक 27.03.2024 के पत्र द्वारा सत्यापित किया गया था और कहा गया था कि कोई विसंगति नहीं पाई गई थी

The Quarterly Performance for the period October 2023 to December 2023 was submitted by the Developer and verified by the Specified Officer, RBPL - SEZ vide letter dated 27.03.2024 and stated that there was no discrepancy found.

निर्णय:- विचार-विमर्श के बाद , समिति ने सेज़ नियम, 2006 के नियम 12(6) और नियम 22(4) के संदर्भ में विकासक यानी मेसर्स रोमा बिल्डर्स प्राइवेट लिमिटेड - सेज़ के अक्टूबर 2023 से दिसंबर 2023 की अवधि के लिए तिमाही प्रदर्शन रिपोर्ट को नोट किया। एसओ ने स्पष्ट किया कि शुल्क माफी में सेवाओं पर कर शामिल है।

Decision: - After deliberations, the Committee noted the Quarterly Performance for the period October 2023 to December 2023 of the Developer i.e. M/s. Roma Builders Pvt. Ltd. -SEZ of in terms of Rule 12(6) and Rule 22(4) of SEZ Rules, 2006. The SO clarified that the duty foregone amount included the tax on services.

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Meeting ended with the vote of thanks to the Chair.

## File No.SEZ1-14/1/2022-NS

(राजेश कुमार मिश्रा , आईआरएस) अध्यक्ष-सह-विकास

आयुक्त,

सीप्ज़-सेज़

Figitally Signed by Prasad 'arwantkar

late: 10-05-2024 13:35:55

leason: Approved

		4 को आयोजित यूएसी बैठक के लिए की गई कार्र n for the UAC Meeting held on 29.04.2024	वाई
सेज़ का नाम। Name of SEZ	इकाई का नाम <i>।</i> Name of Unit	विषय/ Subject	की गई कार्रवाई/ Action Taken
M/s. ROMA BUILDERS PRIVATE LIMITED	M/s. Roma Builders Private Limited- SEZ (Developer).	Monitoring Performance of  QPR for the period October 2023 to  December 2023 of M/s. Roma Builders  Private Limited-SEZ (Developer).	Noted

# GOVERNMENT OF INDIA, OFFICE OF THE DEVELOPMENT COMMISSIONER, SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA, ANDHERI (EAST), MUMBAI

#### AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

#### a. Proposal:

Monitoring of the performance of M/s. TATA CONSULTANCY SERVICES LIMITED an IT/ITES unit located at Olympus B, Ground to 20th Floor, Roma Builder Pvt Ltd.SEZ, IT/ITES SEZ, Off, Ghodbunder Road, Village Kavesar, Thane (W) 400607, for 4<sup>th</sup> and 5<sup>th</sup> year i.e. 2022-23 to 2023-24 of 1<sup>st</sup> block period (FY 2019-20 to 2023-24).

#### b. Specific Issue on which decision of AC is required: -

Monitoring of the performance of the unit for  $4^{th}$  and  $5^{th}$  year i.e. 2022-23 to 2023-24 of  $1^{st}$  block period (FY 2019-20 to 2023-24), in terms of Rule 54 of SEZ Rules, 2006.

#### c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/ Notification:-

As per Rule 54 of SEZ Rules, 2006

"Performance of the Unit shall be monitored by the Approval Committee as per guidelines given in Annexure appended to these rules".

#### d. Other Information: -

## i. Approved Projections: (1st Block Period) (Rs. in Crores)

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Exports	13.00	2100.00	2760.00	3380.00	3560.00	11930.00
FE Outgo	108.00	1330.00	1680.00	1705.00	1795.00	6618.00
NFE	22.00	770.00	1080.00	1675.00	1765.00	5312.00

## ii. Performance as compared to projections: For FY 2022-23 to 2023-24

#### (Rs. in Crores)

			FE OUTGO						
Year	Export		Raw Material (Goods/Services)		C.G. import/IUT		Other Outflow		
	Projected	Actual	Projected	Actual	Projected	Actual	Actual		
2019-20	13.00	0.38	0.00	0.00		0.00	0.00		
2020-21	2100.00	291.92	0.00	0.00		20.5875	4.39		
2021-22	2760.00	1189.68	0.00	0.00		2.0074	61.41		
2022-23	3380.00	2291.09	0.00	0.00	150.00	4.3901	483.42		

2023-24	3560.00	3967.90	0.00	0.00		0.1181	1114.54
Total	11930.00	7740.97	0.00	0.00	150.00	27.10	1663.76

# iii. Cumulative NFE achieved :

# a. FY 2022-23 to 2023-24 for 1st block. (Rs. in Crore)

Year	Projected Cumulative NFE	Cumulative NFE Achieved	0	Cumulative % NFE as per calculation
		As per APR	Cumulative NFE as per Calculation	
		(Coloumn 9)		
2022-23	3547	3345.89	3759.26	105.98%
2023-24	5312	6198.80	6609.73	124.43%

## b. NFE for scrutiny period:-(Rs. in Crore)

Year	FOB value of export	FE Outgo	Calculated NFE (As per Scrutiny)	(As per APR)	Cumulative NFE (As per APR)	Cumulative NFE as per Calculation
1	2	3 (Amortised Value+Other Outflow)	4 2-3=	5	6	7
As per APR FY 2022-23	2291.09	3.00+483.42= 486.42	1804.67	1807.97	3216.85	3759.26
As per APR FY 2023-24	3967.90	2.88+1114.54= 1117.42	2,850.48	2850.65	6198.80	6609.73

# c. Capital Goods Amortized Values table:-

(Rs. In Lakhs)

Year	CG Imp. 4B(v)	Amortized Value
2019-2020	0.00	0.00
2020-2021	2058.75	205.88
2021-2022	2259.49	225.95
2022-2023	2698.50	299.93
2023-2024	2710.32	288.83
Total	9727.06	1020.59

## Other Information:

The state of the s	SEEPZ-SEZ/NEWSEZ/ROMA-TCS/01/2019-20, Dated 02.03.2020			
	Olympus B, Ground to 20th Floor, Roma Builder Pv Ltd, IT/ITES SEZ, Off, Ghodbunder Road, Village Kavesar, Thane (W) 400607			
Validity of LOA	15.03.2025			
	IT/ITES Services including Computer Software Services Website Services, Outsourcing and Engineering Services Data Processing.			
Date of commencement of production	16.03.2020			
Execution of BLUT	Yes			
Validity of Lease Agreement	31.12.2034			
Pending CRA Objection, if any	No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any				
Employment for the block period	As per projection			
	Man: 8000			
	Woman: 4000			
	Total: 12000			
	As on 31 <sup>st</sup> March 2024: (As per Specified Officer reports)  Man: 6349			
	Man: 6349			
	Woman: 4950			
	Total: 11299			
Area allotted (in sq. ft.)	11,18,156 Sq. Ft.			
	(Area Sq. Ft./No. of Employees)			
Area available for each employee per so	q.ft. basis (area /			

Investment till	Building	22-23	23-24	
date (Rs. In Lakhs)	Building	12709.28	103190.81	
	Plant & Machinery	8104.27	11000.40	
	TOTAL	20813.55	114191.21	
Quantity and value of g (unutilized goods)	N.A.			
Value Addition during t	he monitoring period	N.A.		
Whether all the APRs filed well within the tim	being considered now has been e limit, or otherwise.			
		Ye	es	
If no, details of the Yea be given.	r along with no of days delayed to			

The Specified Officer, RBPL-NEW SEZ has submitted report vide letter dated 24.02.2025 and inform that, the submission of the unit are verified and the details thereof for the FYs from 2022-23 and 2023-24 are submitted as mentioned below:-

#### A. EXPORT:- (Rs. In Crore and USD in Millions)

Year/ Period	Figures AF	as per PR	Figures as per Softex/SB/Customs Records (INR)		Difference if any		Reason for Difference / Remark in INR as conveyed by the unit
	INR	USD	INR	USD	INR	USD	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2019-20	0.39	0.05	0.38	0.05	0.01	0.001	This is difference in value is because of the difference in the exchange rate taken by the unit. The same was approved in the UAC meeting on 29.07.2022.
2020-21	291.92	39.77	267.33	36.42	24.59	3.35	This is difference in value is because of the difference in the exchange rate taken by the unit. The same was approved in the UAC meeting on 29.07.2022.
2021-22	1189.68	157.99	957.06	127.10	232.62	30.89	This is difference in value is because of the difference in the exchange rate taken by the unit. The same was approved in the UAC meeting on 29.07.2022.
2022-23	2291.09	278.62	2291.09	278.62	NIL	NIL	NA
2023-24	3967.90	475.87	3967.90	475.87	NIL	NIL	NA

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

## (Rs. In Crore and USD in Millions)

Year/	Figures as per APR		Figures as per Softex/SB/Customs Records (INR)		Difference if any		Reason for Difference Remark in INR as conveyed by the unit	
Period	INR	USD	INR	USD	INR	USD		
(1)	(2)	(3)	(4)	(5)	(6)=(2)-(4)	(7)=(3)-(5)		
2019-20	Nil	Nil	Nil	Nil	Nil	Nil	-	
2020-21	20.5875	2.81	20.5875	2.81	0.00	0.00	-	
2021-22	2.0074	0.26	2.0074	0.26	0.00	0.00	-	
2022-23	4.3901	0.52	4.3901	0.52	0.00	0.0	-	
2023-24	0.1181	0.01	0.1181	0.01	0.00	0.00	-	

## (ii) Raw Material (Rs. in Crores and USD in Millions)

Year/ Period	Figures as per APR		Figures as per SEZ Online/Customs Records (INR)		Differe		Reason for Difference / Remark in INR as conveyed by the unit	
(1)	(2)	(3)	(4)	(5)	(6)=(2)- (4)	(7)= (3)-(5)	(8)	
2019-20	-							
2020-21	-							
2021-22	-							
2022-23	-					2		
2023-24	-	-						

## C. BLUT

1.	Value of BLUT Executed (Duty foregone) including for CG/Raw Material/Services)	162.09 (Rs. in Crore)
	Value of Additional BLUT executed -Year	Nil
	- BLUT amount	F.NO.
	Total value of BLUT Executed: In Crore	Rs. 162.09 (Rs in Crore)

2.	Total Duty Foregone on goods & services procured	b	Goo	Goods		
	Category —wise BLUT value utilized separately fo 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.	F.Y.	(Impor Indige (Rs. Cror	nous) . in	Service (Rs. i	in
	y production.	2019-20	0.0		0.00	
		2020-21	9.8		0.00	
		2021-22	6.9		0.00	
		2022-23	9.3			_
		2023-24	4.0		1.04	
		Total	30.1		2.54 3.58	
3	Has the Unit procured goods and or services without having sufficient balance in their BLUT?	3	N	0		
	If Yes,					
	Month & Year when the BLUT was exhausted					
	Details of the consignments and Total value of Goods procured without having sufficeient or nil balance in BLUT					
(d)	Employment made as on date	Gender	As per the		on	1
	(as on end of block period / year up to which		LOA (Form F)	31.03	3.2024	
	monitoring is being done) (March 2024)	Men	8000	61	349	-
	(March 2024)	Women	4000		50	
		Total	12000		299	
(e)	(as on 31 March 2024)	ave not	2 invoic got app Bank for	orov	al from	m
	To cross-check the same and verify whether cnecessary permission from AD Bank / RBI has been obtained.	opy o	f exten	sion	lette	•r
f)	Whether all softex has been filed for the said period. If no, details thereof.		Yes			
	SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.					
1)	Whether all Softex has been certified, if so till Ye which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	es, Certified till 31 <sup>st</sup> March,2024				
1)	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.	No		
	If yes, details thereof (year wise details to be provided)			
(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	Assessable Value 12.94 (Rs. in Lacs)		
		Duty Paid – 2.33 (Rs. in Lacs)		
(1)	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			
(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.	Approved and some cases are		
(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	NE		
(0)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report			

(b)	Has the unit set up any cafeteria / canteen / foo-court in unit premises?	dYes
	If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise	Permission letter for setting up Cafeterai at TCS Olympus, SEZ by the unit was submitted on 16.01.2023.
		Permission has not been issued; the Committee deferred the said proposal in UAC meeting held on 28.04.2023 (Copy Enclosed)
		NA
	Whether unit has availed any duty free 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	
(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

Further, Specified Officer stated that, the above figures are based on the details furnished by the SEZ unit and data available on SEZ Online and as per the letter (e-mail) submitted in this Office on 20.11.2023, 16.01.2025 and on 21.02.2025. These figures may be taken on records for the purpose of monitoring of Performance of SEZ unit for the period 2022-23 to 2023-24 of M/s. Tata Consultancy Services Ltimed, Thane-400 607.

## **Findings**

1.	This is $4^{th}$ and $5^{th}$ year i.e. 2022-23 to 2023-24 of $1^{st}$ block period (FY 2019-20 to 2023-24).
2.	The unit has achieved export revenue of Rs. 2291.09/- Crore as against projected export of Rs. 3380.00/- Crore i.e. 67.78% during the period for FY 2022-23.
3.	The unit has achieved export revenue of Rs. 3967.90/- Crore as against projected export of Rs. 3560.00/- Crore i.e. 111.46 % during the period for FY 2023-24.
4.	Cumulative Net Foreign Exchange Rs. 3759.26/- Crore is positive for FY 2022-23 as per APR.
5.	Cumulative Net Foreign Exchange Rs. 6609.73/- Crore is positive for FY 2023-24 as per APR.

6.	There is no CRA pending.					
7.	There is no SCN pending.					
8.	The APR for the FY 2022-23 to 2023-24 has filed withing presciribed time.					
	F.Y.	Submission Date				
	2022-23	07.07.2023				
	2023-24	04.07.2024				
9.	It is observ	ed that,				
	<ol> <li>Unit has wrongly mentioned figures in Coloumn No.4(B) in the APR for the period 2022-23 to 2023-24. Annexure-B (Amortized sheet) is attached for reference.</li> <li>Unit has wrongly mentioned figures in Coloumn No.4(B) (vi) in the APR for the period 2022-23 to 2023-24. Annexure-A (Export and Import Data) is attached for reference.</li> </ol>					
10.	It is also observed that, The monitoring performance of the unit for 3 <sup>d</sup> year i.e. 2021-22 of 1 <sup>st</sup> block (FY 2019-20 to 2023-24) was placed before UAC meeting held on 27.10.2022 and the committee, noted the performance as the unit has achieved positive NFE of Rs. 13914.27/- lakhs (1391.64 crore) on cumulative basis during the year 2021-22.					
	It is to mention here that, NFE for the period 2021-22 of 2 <sup>nd</sup> block period (FY 2021-22 to 2024-25) is 1391.64 crore.					

## e. Recommendation:

The proposal of the unit based on the FSR in terms of Rule 54 of SEZ Rules, 2006 is submitted to the Approval Committee for consideration.

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