**Agenda Notes for discussion in the 197th Meeting (6th Meeting of the 2025 Series) of the Unit Approval Committee for SEZs through Hybrid Mode, to be held on 23rd July, 2025 at 11:30 A.M. under the Chairmanship of Shri Deen Bandhu Singh, CSS, Zonal Development Commissioner, Falta Special Economic Zone in the Conference room of Manikanchan Special Economic Zone, CF Building, 3rd Floor, Sector- V, Block- CN-1, Kolkata-700091.**

| | |
|---|---|
| **Agenda Item No. 197.1** | Ratification of the Minutes of the 196h Meeting of the Unit Approval Committee held on 30th June, 2025. |

**197.2 NAME OF THE SEZ: TCS SPECIAL ECONOMIC ZONE**

| | | |
|---|---|---|
| **Agenda Item No. 197.2 (i)** | **Permission of authorized operation and goods/services by M/s Tata Consultancy Service Limited, Developer of M/s TCS SEZ, New Town, Rajarhat, Kolkata in terms of Instruction No.50 of M/o Commerce & Industry, Department of Commerce. -regarding** | **Page No. 2 - 3** |

**197.3MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS**

| Sl. No. | Name of the Unit | Name of Zone | Period of Monitoring | Page No. |
|---|---|---|---|---|
| Agenda Item No. 197.3 (i) | M/s. Cresmac Foundry Pvt. Ltd. | Falta Special Economic Zone | 2024-25 | Page No. 4 – 5 |
| Agenda Item No. 197.3 (ii) | M/s. Evique Jewels Pvt Ltd | Manikanchan Special Economic Zone | 2023-24 | Page No. 6 -7 |
| Agenda Item No. 197.3 (iii) | M/s. Tata Consultancy Service Ltd (Unit-I) | TCS Ltd Special Economic Zone | 2024-25 | Page No. 8- 9 |
| Agenda Item No. 197.3 (iv) | M/s. Tata Consultancy Service Ltd (Unit-II) | TCS Ltd Special Economic Zone | 2024-25 | Page No. 10 - 11 |

## 197.2 - FALTA SPECIAL ECONOMIC ZONE

**197th UAC Meeting to be held on 23/07/2025**

**Agenda Item No.197.2 (i)**

**Sub: Request for permission of authorized operation and goods/services by M/s Tata Consultancy Service Limited, Developer of M/s TCS SEZ, New Town, Rajarhat, Kolkata in terms of Instruction No.50 of M/o Commerce & Industry, Department of Commerce. -regarding**

M/s Tata Consultancy Services Limited, Developer has requested vide their letter No.TCSK/DEV/ADM/25-26/02 dated 07.07.2025 & dated 14.07.2025 to include the following authorized operation and goods/services for their SEZ at New Town, Rajarhat, Kolkata :

| | | |
|---|---|---|
| 1 | Name of the Developer | **M/s. Tata Consultancy Services Limited [ IEC No :0388031964] [LoA No.F.1/175/2007-SEZ dated 04/12/2007]** |
| 2. | Location of the SEZ | TCS Gitanjali Park, IT/ITES SEZ, Plot No.IIF/3, Action Area-II, New Town, Rajarhat, Kolkata-700160 |
| 3. | No of operating Units | Two(02), M/s. TCS Ltd (Unit-1 & II) |
| 4. | DCP of the Units | 19.05.2014 (Unit-1)<br>20.03.2020 (Unit-II) |
| 5. | Request of the Developer | Duty free procurement of the following goods/services required for default authorized operations covered under ***Instruction No.50 dated 15/03/2010*** issued by DoC : |

| Description of the Goods/Services | Quantity | Estimated Amount (Rs) | Source |
|---|---|---|---|
| *Default Authorized Operation :*<br>**'Construction of all type of Buildings in processing area'**<br>[Sl. No.22 of the instruction 50] | | | |
| **1. Reinforcement** | 25MT | 25,00,000.00 | Indigenous |
| **2. Concrete M25 Grade** | 10 Cum | 56,985.00 | Indigenous |
| **3. Concrete M40 Grade** | 250 Cum | 20,15,000 | Indigenous |

| | | |
|---|---|---|
| 6. | Reason stated by the Developer in support of their request | Since the Developer is going to start their construction work for Phase-II Project which is going to take place in the processing area of their SEZ location with employees seating capacity of 12,000 seats. |
| 7. | Rule Provision | As per SEZ Instruction No.50 dated 15/03/2010, *"The DC's/UAC's may allow Developer/approved Co-developers duty free goods and services for these default authorized operations from the date of notification of the SEZ. These authorized operations will, however, continue to be subject to the various* |

| | | |
|---|---|---|
| | | *guidelines issued by Government from time to time. Approval Committees while approving goods and services for such default operation may look into the actual requirement of the SEZs for such operations. For other authorized activities, not contained in the enclosed list, Developer/co-developer will have to obtain prior approval of the Board of Approval through the concerned DC".* |
| 8. | Observation | The authorized operation as applied by the Developer is at the Sl. No.22 of consolidated list of default authorized operation covered under Instruction No.50 of Department of Commerce. |

In view of above, Unit Approval Committee may approve the Authorized Operation along with related goods in terms of Instruction No.50 dated 15.03.2010 of DoC.

## 197.3 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

**197th UAC Meeting to be held on 23/07/2025**

**Agenda Item No.197.3 (i)**

**Monitoring of Annual performance for the Financial Year 2024-25 on the basis of APR**

**Name of the Govt. SEZ / Private SEZ: FALTA SEZ**

| | | |
|---|---|---|
| a. | Name of the Unit | M/s Cresmac Foundry Private Limited (IEC No. 0200006754) |
| b. | SEZ name | Falta Special Economic Zone |
| c. | LoA No. & Date | FEPZ/LIC/M-6/97/1426 dt. 09/06/1997 |
| d. | LoA valid upto | 31/12/2029 |
| e. | Date of Commencement of Production (DCP) | 01/01/2000 |
| f. | Authorized operation of the unit | Industrial casting- of alloy steel, Industrial casting - of Iron, Industrial Casting- of Stainless Steel, Industrial castings- others |
| g. | Performance monitored upto block year | 2023-24 (achieved positive NFE) |
| h. | Performance [Annual Performance Report (APR)] to be monitored for block year | 2024-25 ( 1st year of Block year 2024-25 to 2028-29) |

Block years of the unit as per DCP:-

| | | | | | |
|---|---|---|---|---|---|
| 1st | 1999-2000 | 2000-2001 | 2001-2002 | 2002-2003 | 2003-2004 |
| 2nd | 2004-2005 | 2005-2006 | 2006-2007 | 2007-2008 | 2008-2009 |
| 3rd | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 |
| 4th | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 |
| 5th | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| 6th | **2024-2025** | | | | |

**Export performance of the block year being monitored**

(Rs in Lakhs)

| Block :6th | Free on Board value of exports | | Net Foreign Exchange (NFE) earned | |
|---|---|---|---|---|
| | Projection for the block | Actual as per APR | Projection for the block | Actual as per APR |
| **2024-2025** | **4892.78** | **5075.61** | **3602.16** | **3744.54** |

2. **DTA sales made in the block year being monitored** (Rs in lakhs): 284.31
3. **Investment made (since inception) & employment generated**

| Investment (Rs in Lakhs) | | Employment | |
|---|---|---|---|
| Proposed | Actual as per APR | Proposed | Actual as per APR |
| 3331.06 | 2993.21 | Male : 233<br>Female : 02 | Male :229<br>Female :02 |

4. **Delay in APR submission**

| Block year | Date of APR submission | No. of days delay |
|---|---|---|
| **2024-25** | 30.06.2025 | Nil |

5. **Cases pending for Foreign Exchange (FOREX) realization**

| Date of export | Name & address of importer | Pending FOREX amount (in INR) |
|---|---|---|
| | | NIL |

6. **Outstanding lease rental dues (if any) on a/c of the unit** (as on date of monitoring)**:12,672/-**

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, Monitoring of APR for the year 2024-25 in r/o M/s Cresmac Foundry Pvt Ltd of Falta SEZ is placed herewith for consideration pl.

## 197.3 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

**197th UAC Meeting to be held on 23/07/2025**

**Agenda Item No.197.3 (ii)**

Sub: Monitoring of APR for the year 2023-24 in r/o M/s Evique Jewels Pvt Ltd, a Unit of Manikanchan SEZ.

**Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR**

**Name of the Govt. SEZ / Private SEZ: Manikanchan Special Economic Zone**

| | | |
|---|---|---|
| a. | Name of the Unit | **M/s. Evique Jewels Pvt Ltd (IEC: AAGCE9199R)** |
| b. | SEZ name | **Manikanchan SEZ** |
| c. | LoA no. & date | MKSEZ/LIC/E-2/2022/1103 dtd. 02/08/2022 |
| d. | LoA valid upto | 19/06/2028 (ref: SEZ online) |
| e. | Date of Commencement of Production (DCP) | 20/06/2023 (ref: SEZ online) |
| f. | Authorized operation of the unit | Articles of Jewellery of silver studded Gems, Articles of silver Jewellery, Articles of Jewellery of Gold unstudded, Articles of Jewellery of Gold set with pearls, Articles of Jewellery of Gold set with Diamonds, Articles of Jewellery of Gold set with precious and semi-precious stones, Articles of Jewellery of Platinum un-studded, Articles of Jewellery of Platinum studded with Diamonds, precious and Non-precious stones, Wrist watches clad with precious metal. |
| g. | Performance monitored upto block year | |
| **h.** | **Performance [Annual Performance Report (APR)] to be monitored for block year** | **1st Year ( FY 2023-24) of 1st Block** |

**Block years of the unit as per DCP:**

| | | | | | |
|---|---|---|---|---|---|
| 1st Block | Year 1 | | | | |

**1.Export performance of the block year being monitored:**

(Rs in Lakhs)

| Block: 1st | Free on Board value of exports | | Net Foreign Exchange (NFE) earned | | Cumulative Value Addition achievement during the year (%) |
|---|---|---|---|---|---|
| | Projection for the block | Actual as per APR | Projection for the block | Actual as per APR | |
| Year 1 (2023-24) | 5000.00 | 2127.89 | 1000.00 | 1247.01 | 17.79 |
| **Total** | 5000.00 | 2127.89 | 1000.00 | 1247.01 | |

**2.DTA sales made in the block year being monitored (Rs. in Lakhs) : NIL**

**3. Investment made (since inception) & employment generated**

| Investment (Rs. in Lakh) | | Employment | |
|---|---|---|---|
| Proposed | Actual as per APR | Proposed | Actual as per APR |
| **250.00** | **328.19** | Male : **50**<br>Female : **06** | Male : **41**<br>Female : **0** |

**4. Delay in APR submission**

| Block year | Date of APR submission | No. of days delay |
|---|---|---|
| 1st year (FY 2023-24) of 1st Block | 09/07/2025 | **9months 08 days** |

**5. Cases pending for Foreign Exchange (FOREX) realization**

| Date of export | Name & address of importer | Pending FOREX amount (in INR) |
|---|---|---|
| | **Nil** | **Nil** |

6. Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring): N.A.

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, Monitoring of APR for the year 2023-24 in r/o M/s Evique Jewels Pvt Ltd of Manikanchan SEZ is placed herewith for consideration pl.

## 197.3 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

**197th UAC Meeting to be held on 23/07/2025**

**Agenda Item No.197.3 (iii)**

**Monitoring of Annual Performance for the Financial Year 2024-25 on the basis of APR.**

**NAME OF THE GOVT. SEZ/PRIVATE SEZ : M/s.TCS Ltd SEZ**

| | | |
|---|---|---|
| 1. | Name of the Unit | **M/s. Tata Consultancy Service Ltd (Unit-I) [IEC: 0388031964]** |
| 2. | Registered Office Address | TCS SEZ, IT/ITES, Plot No. IIF3, Action Area-II, New Town, Kolkata. |
| 3. | Name of the Directors / Proprietor | Mr. N. Chandrasekaran, Chairman<br>Mr. K.K. Krithivasan, CEO & Managing Director<br>Ms. Aarthi Subramaniam, President & COO<br>Dr. Pradeep Kumar Khosla, Director<br>Ms. Hanne Birgitte Breinbjerg Sorensen, Director<br>Mr. Keki Minoo Mistry,Director<br>Mr. Al-Noor Ramji, Director<br>Mr. Sanjay V. Bhandarkar, Director |
| 4. | LOA No. & Date | FSEZ/LIC/T-25/2014/3719 dated 14.02.2014 |
| 5. | Name of the Mfg/Trading/Service activities | IT/ITES |
| 6. | Date of Commencement of Service Activities | 19.05.2014 |
| 7. | Validity of LOP/LOA | 18.05.2029 |
| 8. | Monitored upto | 2023-24<br>[5th year of 2nd Block] |
| 9. | Block to be monitored | **2024-25**<br>**[1st year of 3rd Block]** |
| 10. | Realization Pending, if any | Nil |
| 11. | Countries of Export as per APR | USA, UK, Australia, Canada, France, Ireland, Netherlands, UAE, South Africa etc. |

**Block years of the unit as per DCP:-**

| Block | 1st Year | 2nd Year | 3rd Year | 4th Year | 5th Year |
|---|---|---|---|---|---|
| 1st | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 2nd | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 3rd | **2024-25** | | | | |

### 1. Export performance of the block year being monitored

(Rs in Lakhs)

| Block :2nd | Free on Board value of exports | | Net Foreign Exchange (NFE) earned | |
|---|---|---|---|---|
| | Projection for the | Actual as per | Projection for the | Actual as per |

| | block | APR | block | APR |
|---|---|---|---|---|
| **2024-25** | 1086158.54 | 1185503.15 | 672004.03 | 811928.61 |
| **Total** | **1086158.54** | **1185503.15** | **672004.03** | **811928.61** |

2. DTA sales made in the block year being monitored**: 13.57 Lakh**[Waste:12.39 & CG: 1.18]

3. **Investment made (since inception) & employment generated**

| Investment (Rs in Lakh) | | Employment | |
|---|---|---|---|
| Proposed | Actual as per APR | Proposed | Actual as per APR |
| 6761.00 | 97016.08 (Bldg + Plant& Machinery) | Male : 16951<br>Female : 8176 | Male :16547<br>Female :7625 |
| | | **25127** | **24172** |

4. **Delay in APR submission**

| **Block year (6th)** | **Date of APR submission** | **No. of days delay** |
|---|---|---|
| **2024-25** | 01.07.2025 | **No delay** |

5. **Cases pending for Foreign Exchange (FOREX) realization**

| **Date of export** | **Name & address of importer** | **Pending FOREX amount (in lakh)** |
|---|---|---|
| *As per list attached* | *As per list attached* | 982.99 |

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, Monitoring of APR for the year 2024-25 in r/o M/s. Tata Consultancy Service Ltd (Unit-I) of TCS SEZ is placed herewith for consideration pl.

exure-I

ses Pending For Foreign Exchange Realisation as on 31 March 25

| Name of Importer | Address | Date of Export | Amount pending for Realisation (Amount in INR) |
|---|---|---|---|
| Amgen Asia Holding Limited | Suite 408-12, 4/F, One Island East 18 Westlands Road,Quarray Bay,,0,HK | 27-May-22 | 608653.71 |
| Amgen Inc. | One Amgen Center Drive,Thousand Oaks,Newbury Park,Ca,91320-1730,US | 29-Jul-19 | 110186.45 |
| Bed Bath & Beyond Inc. | Bed Bath & Beyond Inc., 650 Liberty Ave,,Union,NJ 07083,Union,NJ,07083-8107,US | 28-Sep-22 | 17093061.29 |
| | | 2-Nov-22 | 20081930.18 |
| BERKSHIRE HATHAWAY HOMESTATE INSURANCE COMPANY | 45 Fremont Street 27th Fl San Francisco CA 94105,San Francisco,CA,94105-2204,US | 14-Jun-24 | 456036.84 |
| CSR LIMITED | Triniti 3, Level 5, 39 Delhi Road,North Ryde,New South Wales,2113,AU | 27-Mar-24 | 271451.91 |
| DePuy Synthes Sales Inc | 555 US Highway 22 Bridgewater,Bridgewater,NJ,08807-2441,US | 13-Jan-22 | 414869.15 |
| DUBAI ISLAMIC BANK (PJSC) | Port Saeed, Deira,Dubai,,1080,AE | 28-Jun-24 | 10538.34 |
| Johnson & Johnson Services Inc | J&J Services Inc,PO BOX 16571,New Brunswick,Nj,08906-6571,US | 6-Oct-23 | 227366.32 |
| LUCIRA HEALTH, INC. | Lucira Health,Oakland,CA,94618-1248,US | 29-Sep-22 | 9769552.78 |
| | | 9-Nov-22 | 3221278.38 |
| | | 18-Nov-22 | 2313350.50 |
| Modell's Sporting Goods, Inc. | 498 Seventh Avenue 20th Floor New York, NY 10018.,New York,NY,10018-6738,US | 13-Dec-19 | 863706.13 |
| | | 20-Jan-20 | 575832.88 |
| | | 8-Feb-20 | 2665138.01 |
| | | 3-Mar-20 | 575832.88 |
| | | 10-Mar-20 | 1727412.26 |
| NALA RENEWABLES LIMITED | 14 St. George Street,,14 St. George Street, London, , United King,London,,W1S 1FE,GB | 29-Mar-24 | 370614.70 |
| South32 Group Operations Pty Ltd | 108 St Georges Terrace,Perth,Western Australia,6000,AU | 27-Jun-24 | 719493.59 |
| SPECIALITY STEEL UK LIMITED | 7 FOX VALLEY WAY,,STOCKSBRIDGE, SHEFFIELD,SHEFFIELD,,S36 2JA,GB | 27-Sep-23 | 1736810.83 |
| | | 30-Oct-23 | 1736810.83 |
| | | 28-Nov-23 | 1736810.83 |
| | | 28-Dec-23 | 1736810.83 |
| | | 29-Jan-24 | 1736810.83 |
| | | 28-Feb-24 | 1736810.83 |
| | | 27-Mar-24 | 1736810.83 |
| | | 29-Apr-24 | 1736810.83 |
| | | 30-May-24 | 1129502.87 |
| | | 31-May-24 | 607307.96 |
| | | 26-Jun-24 | 1736810.83 |
| Tata Consultancy Services de Mexico SA de CV | Av. Camino al ITESO 8699,Col. El Mante,,Zapopan Jalisco C.P. 45080 | 28-Mar-24 | 10950576.18 |
| Tata Consultancy Services Qatar L.L.C. | Al Bidda tower, Corniche Street, 7th floor,,PO Box, 207210,Doha | 11-Mar-24 | 247324.84 |
| | | 27-Mar-24 | 247324.84 |
| | | 30-May-24 | 212613.36 |
| | | 4-Jun-24 | 190291.73 |
| | | 13-Jun-24 | 157387.12 |
| | | 28-Jun-24 | 288546.94 |
| TCS (Thailand) Limited | 1818 RASA Two Tower,Unit No 1707,17th Floor,Phetchaburi Road,Makkasan,Ratchathewi, Bangkok,Thailand 10400 | 29-Feb-24 | 208841.98 |
| | | 21-Mar-24 | 286204.51 |
| | | 26-Apr-24 | 293699.89 |
| | | 28-May-24 | 291121.84 |
| | | 28-Jun-24 | 298341.12 |
| Worley US Finance Pty Ltd | Level 17, 141 Walker St,,North Sydney NSW,North Sydney NSW,,2060,AU | 25-Jun-24 | 5182236.78 |
| Grand Total | | | 98298925.68 |

For KBJ & ASSOCIATES
KAUSHIK B. JOSHI
(Chartered Accountants)
Firm Registration No. 114934W
Membership No. 48889
Attachment B to our Certificate Ref No. 94/2025-26 Date: 30/06/2025

Kaushik Bhagwandas Joshi

Digitally signed by Kaushik Bhagwandas Joshi
Date: 2025.06.30 12:56:40 +05'30'

SUBHADEEP NANDI

Digitally signed by SUBHADEEP NANDI
Date: 2025.06.30 12:08:51 +05'30'

**197.3 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS**
**197th UAC Meeting to be held on 23/07/2025**
**Agenda Item No.197.3 (iv)**

## Monitoring of Annual Performance for the Financial Year 2024-25 on the basis of APR.

NAME OF THE GOVT. SEZ/PRIVATE SEZ : **M/s.TCS Ltd SEZ**

| | | |
|---|---|---|
| 1. | Name of the Unit | **M/s. Tata Consultancy Service Ltd (Unit-II) [IEC : 0388031964]** |
| 2. | Registered Office Address | TCS SEZ, IT/ITES, Plot No. IIF3, Action Area-II, New Town, Kolkata. |
| 3. | Name of the Directors / Proprietor | Mr. N. Chandrasekaran, Chairman<br>Mr. K.K. Krithivasan, CEO & Managing Director<br>Ms. Aarthi Subramaniam, President & COO<br>Dr. Pradeep Kumar Khosla, Director<br>Ms. Hanne Birgitte Breinbjerg Sorensen, Director<br>Mr. Keki Minoo Mistry,Director<br>Mr. Al-Noor Ramji, Director<br>Mr. Sanjay V. Bhandarkar, Director |
| 4. | LOA No. & Date | FSEZ/LIC/T-26/2019/1841 dated 19.08.2019 |
| 5. | Name of the Mfg/Trading/Service activities | Software Designing & Development & IT/ITES |
| 6. | Date of Commencement of Service Activities | 20.03.2020 |
| 7. | Validity of LOP/LOA | 19.03.2030 |
| 8. | Monitored upto | 2023-24 [1st Block] |
| 9. | Block to be monitored | **2024-25 [1st year of 2nd Block]** |
| 10. | Realization Pending, if any | Nil |
| 11. | Countries of Export as per APR | Ireland, USA, UK, South Africa, Canada etc. |

**Block years of the unit as per DCP:-**

| Block | 1st Year | 2nd Year | 3rd Year | 4th Year | 5th Year |
|---|---|---|---|---|---|
| 1st | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 2nd | **2024-25** | | | | |

1. **Export performance of the block year being monitored**

(Rs in Lakhs)

| Block :2nd | Free on Board value of exports | | Net Foreign Exchange (NFE) earned | |
|---|---|---|---|---|
| | Projection for the block | Actual as per APR | Projection for the block | Actual as per APR |
| **2024-25** | 46457.97 | 45923.18 | 29021.37 | 30747.13 |
| **Total** | **46457.97** | **45923.18** | **29021.37** | **30747.13** |

2. **DTA sales made in the block year being monitored: NIL** (FY-2024-25).

3. **Investment made (since inception) & employment generated**

| Investment (Rs in Lakh) | | Employment | |
|---|---|---|---|
| Proposed | Actual as per APR | Proposed | Actual as per APR |
| 2526.00 | 1116.89 | Male : 633<br>Female : 239 | Male :668<br>Female :270 |

4. **Delay in APR submission**

| Block year (6th) | Date of APR submission | No. of days delay |
|---|---|---|
| **2024-25** | 01.07.2025 | No delay |

5. **Cases pending for Foreign Exchange (FOREX) realization**

| Date of export | Name & address of importer | Pending FOREX amount (in INR) |
|---|---|---|
| No | No | NIL |

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, Monitoring of APR for the year 2024-25 in r/o M/s. Tata Consultancy Service Ltd (Unit-II) of TCS SEZ is placed herewith for consideration pl.