

FALTA SPECIAL ECONOMIC ZONE

SUPPLEMENTARY AGENDA POINT FOR 215TH UAC (7TH MEETING OF 2026 SERIES) TO BE HELD ON 29.07.2026

Supplementary Agenda Item No. 215.1

Sub: Withdrawal of the decision for exit from FSEZ of M/s Tranworld Business Corporation taken in the 196th UAC meeting held on 30.06.2025 in terms of Rule 80 of the Special Economic Zone Rules, 2006

During the 196th UAC meeting held on 30.06.2025, the performance of APR for the Financial Year 2024-25 i.e. 1st Year of 6th Block was monitored, and the Committee observed that the Unit had failed to achieve positive NFE for a tune of Rs.139.89 lakhs cumulatively from FY 2024-25. The Committee viewed that non achievement of positive NFE in the year monitored is due to a valid / bona fide reason (health issue of Proprietor) and directed to regularize the NFE shortfall in terms of Rule 80 of the Special Economic Zone Rules, 2006 and allowed exit from FSEZ.

- Accordingly, the unit has deposited Rs.1,39,890.00 (One lakh thirty nine thousand eight hundred ninety only) through "bharatkosh.gov.in" vide Transaction Ref. No. 2006260042363 dated 20.06.2026.
- The NOC from FSEZ, Customs has been received vide letter No. FSEZ/LIC/T-10/2009/ I/128002/2026 dated 20.05.2026.
- The NOC from Secretary, FSEZ has been received on 30.07.2025 i/r/o rental dues & surrender of space of FSEZ Authority.
- The Unit has submitted FORM-L (Legal Undertaking for Exit) vide their letter dated-24.06.2026.

However, it was observed that Rule 80 of the Special Economic Zone Rules, 2006 does not provide the requisite de-bonding process of a unit; it regulates the negative NFE by depositing an amount equal to one percent of shortfall in Free on Board of Approval Value.

Rule Position:

As per Rule 74 of the Special Economic Zone Rules, 2006 for exit of Unit, the unit may opt out of Special Economic Zone with the approval of the Development Commissioner. If the unit has not achieved positive Net Foreign Exchange, the exit shall be subject to penalty that may be imposed under the Foreign Trade (Development and Regulation) Act, 1992.

Proposal:

Therefore, it is proposed UAC may revoke *the decision taken in the 196th UAC meeting held on 30.06.2025 to regularize the NFE shortfall in terms of Rule 80 of the Special Economic Zone Rules, 2006 & accordingly exit FSEZ.* UAC may authorise Development Commissioner, Falta SEZ for taking appropriate decision for de-bonding process of the unit in respect of applicable Rules.

The proposal is placed before UAC for consideration place.

CANDOR SPECIAL ECONOMIC ZONE

SUPPLEMENTARY AGENDA POINT FOR 215TH UAC (7TH MEETING OF 2026 SERIES) TO BE HELD ON 29.07.2026

Supplementary Agenda Item No. 215.2

Sub : M/s. ADA Software Re Engineering Services Pvt. Ltd. has submitted Annual Performance Report for the FY 2025-26 on 19.05.2026 for monitoring the details as below:

Details of the Unit:

a	Name of the Unit	ADA Software Re Engineering Services Pvt. Ltd [IEC No.0210006749]
b	SEZ name	Falta Special Economic Zone, Kolkata
c	LoA No. & date	SEZ/LIC/A-1/2017/2020 Dated 19.12.2017
d	LoA valid upto	01.04.2028
e	Date of Commencement of Production (DCP)	02.04.2018
f	Authorized operation of the unit	Re & Reverse Engineering of Software Development & Maintenance of application Software consultancy on IT/ITES/ITES
g	Performance monitored upto block year	2024-25 (2 nd year of the 2nd Block)
h	Performance Annual Performance Report (APR)] to be monitored for block year	2025-26 (3 rd year of the 2nd Block)

Block years of the unit as per DCP-

1st Block	2018-19	2019-20	2020-21	2021-22	2022-23
2nd Block	2023-24	2024-25	2025-26		

1. Export performance of the block year being monitored:

(Rs In Lakh)

2nd Block	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
2025-26	700.00	589.67	665.00	589.67
Total	700.00	589.67	665.00	589.67

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
30.00	30.00	Male: 20 Female: 5	Male: 16 Female: 2

4. Delay in APR submission:-

Block year	Date of APR submission	No. of days delay
2025-26	19-May-2026	0

5. Cases pending for Foreign Exchange (FOREX) realization:-

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

6. Outstanding lease rental dues on a/c of the unit (as on 30.09.2026): 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 2025-26 in r/o M/s. ADA Software Re Engineering Services Pvt. Ltd. of Candor SEZ is placed before UAC for consideration please.

CANDOR SPECIAL ECONOMIC ZONE

SUPPLEMENTARY AGENDA POINT FOR 215TH UAC (7TH MEETING OF 2026 SERIES) TO BE HELD ON 29.07.2026

Supplementary Agenda Item No. 215.3

Tech Mahindra Limited has submitted Annual Performance Report for the FY 2025-26 on 30.06.2026 for monitoring the details as below:

Details of the Unit

a.	Name of the Unit	Tech Mahindra Limited [IEC No.0389034789]
b.	SEZ name	Candor Kolkata One Hi-tech Structures Pvt Ltd
c.	LoA No. & date	CANDOR/SEZ/LIC/TM-11/376 dated 27.01.2026
d.	LoA valid upto	26.01.2031
e.	Date of Commencement of Production (DCP)	27.01.2026
f.	Authorized operation of the unit	Information Technology (IT) Consulting and Support Services
g.	Performance monitored upto block year	2024-25 (1 st year of the 1 st Block)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	2025-26 (2nd year of the 1 st Block)

Block years of the unit as per DCP:-

1 st Block	2025-26				
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1. Export performance of the block year being monitored:

(Rs in Lakhs)

1 st Block	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
2025-26	7854.00	11829.10	6077.00	11658.32
Total	7854.00	11829.10	6077.00	11658.32

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
216.00	1737.15	Male : 1400 Female : 350	Male : 527 Female : 176

4. Delay in APR submission

Block year	Date of APR submission	No. of days delay
2025-26	30/6/2026	Nil

5. Cases pending for Foreign Exchange (FOREX) realization

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

6. Outstanding rental lease dues on a/c of the unit (as on 30.06.2026) : 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 2025-26 in r/o Tech Mahindra Ltd of Candor SEZ is placed before UAC for consideration please.

CANDOR SPECIAL ECONOMIC ZONE

SUPPLEMENTARY AGENDA POINT FOR 215TH UAC (7TH MEETING OF 2026 SERIES) TO BE HELD ON 29.07.2026

Supplementary Agenda Item No. 215.4

M/s. CODECLOUDS IT SOLUTIONS PVT LTD. has submitted Annual Performance Report for the FY 2025-26 on 07.07.2026 for monitoring the details as below:

Details of the Unit:-

a.	Name of the Unit	M/s. CODECLOUDS IT SOLUTIONS PVT LTD [IEC No. AAEC5434D]
b.	SEZ name	Candor Kolkata One Hi-tech Structures Pvt Ltd. IT/ITES SEZ Kolkata
c.	LoA No. & date	SEZ/LIC/C-4/2019/5667 Dt. 08-02-2019
d.	LoA valid upto	30.06.2029
e.	Date of Commencement of Production (DCP)	01.07.2019
f.	Authorized operation of the unit	IT/ITES SEZ
g.	Performance monitored upto block year	2024-25 (1st year of the 2nd Block)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	2025-26 (2nd year of the 2nd Block)

Block years of the unit as per DCP:-

1 st Block	2019-20	2020-21	2021-22	2022-23	2023-24
2 nd Block	2024-25	2025-26			

1. Export performance of the block year being monitored

(Rs in Lakhs)

2 nd Block	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
2025-26	5400	6859.82	5400	6859.82
Total	5400	6859.82	5400	6859.82

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
789	652.56 (Bldg Rs.68.80L + P&M Rs. 583.76L)	Male : 530 Female : 170	Male : 391 Female : 102

4. Delay in APR submission:

Block year	Date of APR submission	No. of days delay
2025-26	07.07.2026	0 days

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

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

6. Outstanding lease rental dues on a/c of the unit (as on 31.09.2026) : Rs. 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 2025-26 in r/o M/s. CODECLOUDS IT SOLUTIONS PVT LTD of Candor SEZ Kolkata is placed before UAC for consideration please.

DLF IT/ITES SPECIAL ECONOMIC ZONE

SUPPLEMENTARY AGENDA POINT FOR 215TH UAC (7TH MEETING OF 2026 SERIES) TO BE HELD ON 29.07.2026

Supplementary Agenda Item No. 215.5

Sub:- Request from M/s MAKALU BUILDERS LLP (B.T.A with DLF LTD) for permission to establish creche , food court , Gym , Pharmacy & Health , sports & Cafe and auditorium facilities through M/s Play sportz LLP with in the SEZ under rule 11(5) of the SEZ Act 2006 .

Key Points:-

M/s Makalu Builders LLP vide email dated 23.7.2026 has requested for permission to establish creche , food court , Gym , Pharmacy & Health , sports & Cafe and auditorium facilities through M/s V Play sportz LLP with in the SEZ under rule 11(5) of the SEZ Act 2006 .

- The developer has already obtained in-principle approval for the change of name from M/s DLF Ltd to M/s MAKALU BUILDERS LLP in the 208th Unit Approval Committee (UAC) meeting.

Documents Submitted:-

1. In-principle approval copy for the change of name from M/s DLF Ltd to M/s MAKALU BUILDERS LLP
2. Request letter from M/s Makalu Builders LLP.
3. Provisional offer letter issued to V play Spotz for availability of space for setting up of crache , gym , food court , pharmacy & health centre, sports & café , auditorium by M/s Makalu Builders LLP ..

Legal Basis:-

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. DCs/UACs were directed vide DOC instruction no 95 dated 11/6/2019 to consider such requests of units where units intend to create such facilities for their exclusive use subject to the conditions that the units shall not be eligible for any exemption, drawback, concessions or any other benefit available under section 7 or section 26 of the SEZ act for creating or operating such facilities.

Proposal:-

The proposal is placed before the Unit Approval Committee (UAC) for consideration and approval under Instruction No. 95 dated 11.6.2019.

DLF IT/ITES SPECIAL ECONOMIC ZONE

**SUPPLEMENTARY AGENDA POINT FOR 215TH UAC (7TH MEETING OF 2026 SERIES) TO
BE HELD ON 29.07.2026**

Supplementary Agenda Item No. 215.6

Sub : LTI Mindtree Limited has submitted Annual Performance Report for the FY 2024-25 on 22.09.2025 and 24.06.2026 for monitoring the details as below-

Details of the Unit:

a	Name Of Unit	LTI Mindtree Limited [IEC No.0301003122]
b	SEZ Name	DLF Limited (IT/ITES SEZ)
c	LOA No.& dated	DLF/LIC/LTI Mindtree/2023/167 Dt. 11.05.2023
d	LOA Valid up to	29.04.2029
e	Date of Commencement of Production (DCP)	30.04.2024
f	Authorised operation of the unit	Information Technology Enabled Services
g	Performance monitored up to block year	NA
h	Performance [Annual Performance Report (APR)] to be monitored for the block year	1 st year of 1 st Block

1. Block years of the unit as per DCP:-

1 st Block	2024-2025				
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2. Export performance of the block year being monitored:-

(Rs in Lakhs)

1 st Block	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	2,580.48	20,512.77	2,166.45	19,925.27
Total	2,580.48	20,512.77	2,166.45	19,925.27

3. DTA Sale made in the block year being monitored (Rs in Lakhs): Nil

4. Investment made (since inception) & employment generated:-

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
435.90	878.28	600	515

5. Delay in APR submission:

Block year	Date of APR submission	No of days delay
2024-2025	22.09.2025	Nil

Cases pending for Foreign Exchange (FOREX) realization:

Date of export	Name & address of Importer	Pending FOREX amount (in INR)
30.11.2024	LTIMindtree Limited, France	7.36
30.11.2024	LTIMindtree Limited, Saudi Arabia	0.37
30.11.2024	LTIMindtree Sverige, Sweden	12.51

6. Outstanding rental lease dues on a/c of the unit (as on 30.09.2026): Nil

In accordance to Rule 54 of SEZ Rule 2006, the performance of the unit to be monitored and thus, Monitoring of APR for the year 2024-2025 in r/o LTI Mindtree Limited of DLF SEZ is placed before UAC for consideration please.