

	भारत सरकार वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग विकास आयुक्त का कार्यालय नोएडा विशेष आर्थिक क्षेत्र नोएडा दादरी रोड, फेज-II, नोएडा-201305, जिला गौतम बुद्ध नगर. Government of India, Min. of Commerce & Industry, Deptt. of Commerce, Office of the Development Commissioner NOIDA SPECIAL ECONOMIC ZONE Noida Dadri Road, Phase-II, NOIDA-201305, Distt. Gautam Budh Nagar (UP)
	<b>नोएडा विशेष आर्थिक क्षेत्र</b>

दिनांक 14.09.2023 को पूर्वाह्न 11.30 बजे श्री ए. बिपिन मेनन, विकास आयुक्त महोदय की अध्यक्षता में हुई 100% ईओयू से सम्बंधित यूनिट अनुमोदन समिति की पांचवीं [5th of 2023] बैठक (2023 सीरीज) का कार्यवृत्त

ईओयू स्कीम हेतु यूनिट अनुमोदन समिति की पांचवी बैठक (2023 सीरीज) दिनांक 14.09.2023 को श्री ए. बिपिन मेनन, विकास आयुक्त, नोएडा, एनएसईजेड की अध्यक्षता में संपन्न हुई.

बैठक, हाईब्रिड मोड में संपन्न हुई. बैठक में यूनिट अनुमोदन समिति के निम्नलिखित सदस्य उपस्थित थे:-

1. श्री सुरेन्द्र कुमार मलिक, संयुक्त विकास आयुक्त
2. श्री राजेश कुमार, उप विकास आयुक्त
3. श्री धर्मवीर, सहायक आयुक्त, सीमाशुल्क दिल्ली
4. श्री चमन लाल, एफटीडीओ, कार्यालय अतिरिक्त डीजीएफटी, सेंट्रल लाइसेंसिंग अथॉरिटी, नई दिल्ली.

इसके अतिरिक्त, यूएसी की बैठक के दौरान यूएसी की सहायता के लिए श्री प्रमोद कुमार, सहायक विकास आयुक्त, श्री राजेंद्र मोहन कश्यप, सहायक विकास आयुक्त, एवं श्री सुनील गुल्यानी, स्टैनोग्राफर भी उपस्थित थे.

2. अध्यक्ष महोदय द्वारा यूएसी के सभी सदस्यों का स्वागत किया गया. तत्पश्चात, कार्यसूची पर विचार-विमर्श शुरू हुआ.

**5.01 (2023)** दिनांक 26.05.2023 को हुई यूनिट अनुमोदन समिति की बैठक के मिनट्स का रैटीफिकेशन

चूंकि दिनांक 26.05.2023 को आयोजित अनुमोदन समिति के निर्णयों के संबंध में अनुमोदन समिति या व्यापार के किसी भी सदस्य से कोई संदर्भ प्राप्त नहीं हुआ था, अतः दिनांक 26.05.2023 को आयोजित बैठक के कार्यवृत्तों का सर्वसम्मति से अनुमोदन किया गया.

**5.02 (2023)** मै० ग्रेनिंग इंजीनियरिंग प्रोडक्ट्स की ऑटो कंपोनेंट्स के उत्पादन एवं निर्यात के लिए ईओयू स्कीम के अंतर्गत डीटीए से ईओयू स्कीम में परिवर्तन का प्रस्ताव.

**5.02.01** मै० ग्रेनिंग इंजीनियरिंग प्रोडक्ट्स टेक्नोलॉजीज प्राइवेट लिमिटेड, प्लॉट संख्या 74, सेक्टर-27C, फरीदाबाद-हरियाणा में, ऑटो कंपोनेंट्स के उत्पादन एवं निर्यात के लिए वर्तमान डीटीए से ईओयू में परिवर्तन के लिए आवेदन प्रस्तुत किया है.

**5.02.02** आवेदन और परियोजना रिपोर्ट के अनुसार कमिटी को सूचित किया गया कि: -

- i. The unit has already been running a DTA unit and has now proposed to convert it into a 100% EOU. As per Project Report, Greiner Engineering Technologies Private Limited was established in 1980. They manufacture a wide range of precision components and assemblies, cold forged parts and

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fasteners supplied to automotive, aerospace and other engineering industries. Since 2021, they are a part of the Joneja Group. It has been informed by them that the latest greenfield project in 2021 of Hydraulic Cylinders has been set-up for cylinders to OEMs in the field of construction & mining equipment and other industrial equipment manufacturers.

- ii. It was pointed out that they had procured 111 machines (capital goods) . It was informed to the Committee that the date of purchase ranged from 2003 to 2012 and the expected present value is Rs.161.15 lakhs.
- iii. The cost of the project is Rs.119.97 lakhs and the same is proposed to be self financed.
- iv. The antecedent verification report from MEPZ, VIZAG, FALTA and SEEPZ SEZ has been received and nothing adverse observed.
- v. The unit has submitted copies of EPCG License dated 20.07.2015.

5.02.03 Shri Rasik Goyal, Chartered Accountant and Mukesh Kapoor, Director in the company (designation) attended the meeting. They informed the Approval Committee that:-

- i. They informed that the unit Greiner Engineering Products was acquired in April 2021 with all building and machinery; and the current promoter is Mr. Joneja.
- ii. There is no change in their routine business. Their main exports to Australia, U.K., Africa, USA etc. and they have been supplying to OEMs in these countries.
- iii. The obligations of the EPCG licence has been discharged by them and they have received letter from the DGFT for the same.
- iv. They want to come in EOU scheme as they want to import certain raw materials as well as branding for their product. They want to have a footprint in different countries and the EOUp tag is necessary for the same.
- v. They will export 100% of their production and there will be no DTA sales. They will supply their auto products to Airbus, Lamborghini and other auto companies of Europe and USA.
- vi. Their destination of exports is 100%GCA.

5.02.04 **Inspection of the project site by an Officer.** The Assistant Commissioner Customs (Preventive), office of The Commissioner of Customs (Preventive), EPC Faridabad New Customs House Near I.G.I Airport New Delhi-110037 vide letter No. C.No. VIII(SB) 10/Cus. Prev/EPC/Fbd/ Greiner/01/2023/44 informed that the site was visited by the officers posted in EPC Faridabad, Customs Preventive, New Delhi, recommending the proposal for conversion of its existing DTA unit into 100%EOU.

5.02.05 **The Committee deliberated the project and unanimously decided to approve the project** subject to submission of list of capital goods duly certified by chartered engineer. The approval is also subject to production of redemption (EODC) certificates of all the EPCG authorisation taken and an undertaking that no EPCG authorisation is pending with them.

5.03 (2023) मै० यूवीआर नेचुरल फूड्स प्राइवेट लिमिटेड का रेडी टू यात पैकेज्ड फूड; 2. फ्रोजेन फूड्स; 3. रेडी टू कुक पैकेज्ड फूड; 4. स्पाईसेज के उत्पादन एवं निर्यात के लिए ईओयू स्कीम के अंतर्गत डीटीए से ईओयू स्कीम में

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## परिवर्तन का प्रस्ताव.

5.03.01 मै० यूवीआर नेचुरल फूड्स प्राइवेट लिमिटेड, प्लाट संख्या 2010-2015, Sector-38, Phase-II, HSIIDC Industrial Estate, Rai, District Sonapat, Haryana-131029, ने रेडी टू यात पैकेज्ड फूड; 2. प्रोजेन फूड्स; 3. रेडी टू कुक पैकेज्ड फूड; 4. स्पाईसेज के उत्पादन एवं निर्यात के लिए वर्तमान डीटीए से ईओयू में परिवर्तन के लिए आवेदन प्रस्तुत किया है.

Items Description	Capacity	Items Code
Ready to Eat Packaged Food	4500000	21069099 As per List provided by the Unit.
Frozen Foods	1800000	21069099 As per List provided by the Unit.
Ready to Cook Packaged Food	1500000	21039090 As per List provided by the Unit.
Spices	1200000	As per List provided by the Unit.

5.03.02 As per project report, the Unit's projected exports during next five years will be Rs.374.24 crores and NFE will be Rs.437.02 crores. It was noted by the UAC that during first year, the projected exports will be Rs.311.46 crores. The unit is also registered under FSSAI. The IEC of the Unit is not in DEL.

5.03.03 Shri Apoorv, a representative of the unit informed that they were in the business since 2019. They are exporting to USA, UK, Australia and Europe under the Brand Name UVR Natural Foods and other Private labels. It was stated that they were exporting Indian food with modifications as per the local palette. It was further stated that they imported some machines two years back like Freezing machine, Retort Machine, Filling Machine and X-Ray machine. They availed of EPCG licence and now have completed the obligation against the EPCG licence. They will apply for EODC Certificate within a month. The Committee suggested to inform to this office with reference number of application for EODC Certificate. Further, the representative informed that they will import jasmine rice from Thailand. The reason mentioned by them for choosing the EOU scheme is to brand their exports as also facilitate import of jasmine rice. The units exports in 2022-23 was around Rs 10 crores (\$ 13 lakhs) while in 2023-24, they were likely to hit Rs.40.00 crore.

5.03.04 It was noted that the proposed investment in plant and machinery will be Rs.7.69 crores. Hence, the proposal would not fall under para 6.18(c) of Foreign Trade Policy 2023.

5.03.05 **Inspection of the project site by an Officer:** The Assistant Commissioner Customs (Preventive) office of The Commissioner of Customs (Preventive), EPC Rohtak, New Customs House Near I.G.I Airport New Delhi-110037, vide their letter dated 07.08.2023 informed that the site was visited by the officers posted in EPC Rohtak, Customs Preventive, New Delhi. He informed that

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the details of machinery submitted by the party were checked and found installed in the premises; and the Party is engaged in manufacture of frozen foods and spices and manufacturing activities were going on at the time of visit. In view of above, party's request for conversion of DTA unit to 100%EOU may be considered for approval.

5.03.06 The Committee deliberated the project and unanimously decided to approve the project. The approval is subject to the production of the redemption certificate (EODC) for all the EPCG authorisations as also an undertaking that there are no EPCG authorisation pending with them. In case an application has been made for redemption and EODC is not received, a copy of the same may be sent by the unit which would then be taken up on file for approval.

**5.04 Condonation / Regularization of clearance of Services in DTA during the period 2018-19, 2019-20, 2020-21 and 2021-22 without authorization; and (ii) non-submission of corrected APRs in terms of observations made by CA firm**

5.04.01 It was informed to the Committee that:-

- i. M/s Wipro Limited is a 100%EOU situated at A-23, JDKD Corporation Park, MICE Mathura Road, New Delhi. The Unit applied for final exit from EOU Scheme in terms of para 6.18(a) of FTP 2015-2020 (para 6.17(a) of FTP 2023) and jurisdictional Customs authority have already issued No Dues Certificate for exit out from EOU Scheme.
- ii. Unit's final exit is pending due to clearance of services in DTA without authorization and non-submission of reply of queries raised by CA firm in respect of APRs .
- iii. It was noted at the time of considering Unit's request for final exit that as per APRs submitted, unit cleared services in DTA during 2018-19, 2019-20, 2020-21 and 2021-22 to the tune of Rs.587.00 lakhs, Rs.2186.15lakhs, Rs.2494.30 lakhs and Rs.2718.53 lakhs respectively. Unit also has not replied to queries raised by CA firms in respect of APRs submitted by the Unit for these financial years.
- iv. Unit in its reply to these queries informed that they submitted their single-page request letter for DTA sale on 23.03.2021 against FY 2016-17, 2017-18, 2018-19 and 2019-20. Further, unit requested for condonation for not seeking DTA sale permission for the period 2020-21 and 2021-22.
- v. Regarding queries / observations of ARPs, The EOU has requested to accept the APRs already submitted by them and stated that since inception of the EOU, they have achieved positive NFE and there is no pending realization as on date.
- vi. As per record, the Unit was having Premier Trading House status holder under FTP 2009-4 and was valid upto 31.03.2015. Vide email dated 02.06.2023, Unit informed that they have not applied for extension / renewal of Premier Trading House status certificate under the new FTP.

5.04.02 Shri Raj Kumar Singh, Manager and Shri Venkateshan D., Senior Manger of the Unit attended the Meeting through video conferencing. They explained as under: -

- i. Their Management had decided to exit out from EOU and STPI scheme and

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- will work in the SEZ at Gurugram only with no plans for any DTA unit.
- ii. For non-submission of revised APRs in new format, they reiterated that they have achieved positive NFE and it is not easy to provide revised APRs for six years and it would be a time taking exercise and would delay the exit process. They further reiterated that submission of revised APRs would not have any impact on NFE and their NFE is already very much positive and no export proceeds are pending for realization.
  - iii. In respect of DTA sales, they informed that they made the DTA sale in INR for which they have made request to this office for condonation for realizing the DTA sale proceeds in NR. They further clarified that due to some customer requirements, they were forced to clear services in DTA in INR. They assured to provide quantum of DTA services sold in INR as well as in foreign currency.
  - iv. As regards, sale of services in DTA without permission/intimation, they informed that they did not apply for re-validation of Export House certificate. The representatives of the unit also informed that the older Status Holder Certificate was valid upto 31.03.2019.

5.04.03 The Committee noted that in new format of APR, there is change w.r.t. provision of particulars of GST duties and no other major changes are there and no impact on NFE of the Unit will be there in case the Unit files the revised one.

5.04.04 The Committee deliberated on the agenda in detail and after due deliberations, unanimously took the following decisions:

- i. Keeping in view the fact that unit has maintained good positive NFE status, the Committee condoned the lapse on the part of unit for not seeking permission for DTA sale and also condoned the requirement of submission of revised APRs taking into account that revised APRs will not have any impact on NFE status and NFE of unit is positive.
- ii. Taking into account the definition of 'Services' given in FTP, the Committee directed the unit to submit break up details of DTA sale of services made in INR and free foreign exchange. The Committee further empowered the Development Commissioner to adjudicate the matter regarding receipt of payment against DTA sale of service in INR, on receipt of break up details from the unit.

अध्यक्ष महोदय को धन्यवाद के साथ बैठक समाप्त हुई.

सुरेन्द्र मालिक

ए. बिपिन मेनन

(सुरेन्द्र कुमार मालिक, I.R.S.)  
संयुक्त विकास आयुक्त

(ए. बिपिन मेनन)  
विकास आयुक्त

