

नोएडा विशेष आर्थिक क्षेत्र

**दिनांक 17.01.2020 को 12.00 बजे अपराह्न को एन.एस.ई.जेड., नोएडा में
डॉ. ललित बि. सिंघल, विकास आयुक्त महोदय की अध्यक्षता में हुई 100% निर्यातोन्मुख इकाइयों से
संबंधित अनुमोदन समिति की पहली बैठक (2020 सीरीज) का कार्यवृत्त**

The following members of the Approval Committee were present in the meeting:

1. Shri S.S. Shukla, Joint Development Commissioner, NSEZ, Noida.
2. Shri Om Prakash Purohit, Assistant Commissioner (Customs), Commissionerate of Customs (Preventive), Jodhpur (Jaipur).
3. Shri Ram Phal, Assistant Commissioner (Customs), Commissionerate of Customs (Preventive), Delhi.
4. Shri Shiv Rattan Kaushik, Assistant Commissioner (Customs), Commissionerate of Customs, Ludhiana.
5. Shri Chaman Lal, FTDO, Office of the Additional DGFT, Central Licensing Authority, New Delhi.

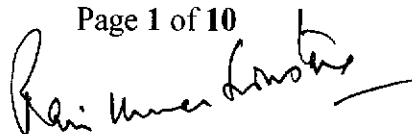
Besides, during the meeting (i) Shri R.K. Srivastava, Dy. Development Commissioner, and Shri Ram Baboo, Assistant Development Commissioner, NSEZ were also present to assist the Approval Committee.

2. At the outset, Development Commissioner, NSEZ welcomed the participants.

After this, each item included in the agenda were taken up for discussion one by one.

1.00(2020) दिनांक 16.10.2019 को हुई अनुमोदन समिति की तीसरी बैठक के कार्य वृत्त का अनुमोदन

It was informed that no reference against the decisions of the Approval Committee Meeting held on 16.10.2019 has been received, and therefore the Committee ratified the Minutes of the Approval Committee held on 16.10.2019.



1.01 (2020) स्वीकृति-पत्र में नए मद जोड़ने का प्रस्ताव (व्यापक बॉन्डिंग) – स्वीकृति-पत्र में Dressed Marble Blocks को सम्मिलित करने के लिए मै० राज केसरी मेटल्स प्राइवेट लिमिटेड, 100%ईओयू का प्रस्ताव.

It was informed to the Committee that the proposal of M/s Raj Kesri Metals Pvt.Ltd. is for broad banding of LOP by including Dressed Marble Blocks.

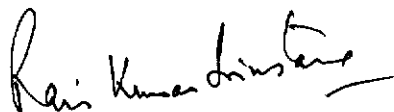
2. The Committee was informed that:-

(i) LOP No. 12-/2/2018-1005EOU/11887 dated 29.10.2018 has been issued to M/s Raj Kesri Metals Pvt.Ltd. for manufacture and export of Marble Slabs, Marble Tiles & Marble Countertops and unit has commenced production w.e.f. 01.04.2019.

(ii) As per process flow-chart, the proposed item 'Dressed Marble Block' has backward linkage with approved line of manufacture.

(iii) Unit has stated that manufacture of 'dressed marble blocks' from 'rough marble blocks' comes under the definition of 'manufacture'

3. During the meeting, the Customs representative informed that a case against the unit has been booked by the Customs authority, Jodhpur and during the search from 27.11.2019 to 29.11.2019 by the Customs authority, physical stock of the aforesaid unit did not match with its record and seizure has been made of the excess stock (i.e. indigenous marble blocks and slabs). It appears that the unit has adopted ingenious modus operandi by importing duty free Rough Marble Blocks under 100%EOU scheme and are diverting the same into domestic market and exporting the indigenous marble blocks / slabs in the guise of imported marble blocks/slabs, resulting in huge loss of revenue to government exchequer and the case is under investigation. The Customs representative informed that the investigation is in initial stage and therefore decision on the present proposal may be deferred.



4. Shri Yogesh Mehta, General Manager of the unit attended the meeting. In this connection, he informed that 2000 MT of marble imported by them and approximately 600 MT of marble is in stock. He informed that old stock of indigenously procured marble before grant of EOU status is also accumulated with them which has been found in excess by Customs Authorities.

5. The Committee deliberated the proposal and after due deliberations deferred the proposal till the decision of the investigation of Customs authority. In the meantime, the Committee directed the representative of the unit to get in touch with the Customs authorities and assist them in investigation so that the issue can be resolved at the earliest. The Committee also directed NSEZ to make a reference to office of DGFT seeking clarification as to whether this activity of manufacturing dressed marble blocks from rough marble blocks is permissible in EOU scheme and whether as per para 9.31 of FTP can be treated as manufacturing.

1.02 (2020): Solar Electricity के उत्पादन एवं निर्यात के लिए मै० वैभव ग्लोबल लिमिटेड का नई 100% निर्यातोन्मुख इकाई लगाने का प्रस्ताव.

It was informed to the Committee that the proposal of M/s Vaibhav Global Limited is for setting up of a new 100%EOU at Gram Panchayat Kotri, Tehsil-Kolayat, distt. Bikaner (Rajasthan) for manufacture and export of Solar Electricity.

2. The Committee was informed that:-

(i) the proposal of M/s Vaibhav Global Limited was placed before the last UAC meeting held on 16.10.2019. The Committee had deliberated the case and had deferred the case. The Committee had advised the unit to submit following documents:-

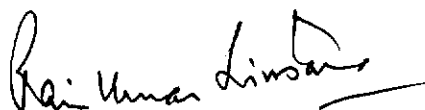
- 1) Agreement with Rajasthan Discom and JVVNL Limited;
- 2) ITC (HS) Codes for Solar Electricity;
- 3) Online transfer of land and submit evidence of the same.

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(ii) vide letter dated 18.11.2019, the unit has submitted the above-referred documents at S.No. (1) and has submitted revised ANF-6A showing ITC (HS) Code of solar electricity as 2716000 with annual generation capacity of of 1.3 Mega Watt. In respect of S.No. (3) above, unit has informed that due to heavy work load at Registrar Office their sale deed is not uploaded online.

(iii) It was also informed to the Committee that in Form-III (Inspection Report form Under Regulation) issued by JVVNL, the address of the location is mentioned as Village-Sarah Kisnayat, Tehsil-Kolayat, District-Bikaner. However, the proposed location is at Gram Panchayat Kotri, Tehsil-Kolayat, District Bikaner-334302.

(iv) It was further informed to the Committee that the Customs authority has informed that a show cause notice dated 22.10.2019 has been issued to M/s Vaibhav Global Limited, E-68, EPIP, RIICO Industrial Area, Sitapura, Sanganer, Jaipur, an 100%EOU registered with this office for evasion of duty amounting to Rs.63,07,016/- in respect of re-imported goods earlier exported on consignment basis, by claiming exemption under Notification 45/2017-Cus dated 30.06.2017 and under Notification No. 52/2003-Cus dated 31.03.2003 with intent to evade Customs duty.

3. Shri Prabhash, General Manager, Shri Sachidanand Sharma, Dy. Manager and Shri Narendra Kumar, Assistant Manager of the unit attended the meeting. It has been informed by the unit's representative that due to imposition of Code of Conduct due to election of local bodies, the uploading of online lease is pending and informed that as soon as the lease is got uploaded online, they will inform this office. They further informed that in Form-III, the address of location mentioned as Village-Sarah Kisnayat, Tehsil-Kolayat, District-Bikaner is correct as Village Sarah Kisnayat is located under Gram Panchayat –Kotri. The Committee took note of the fact.

4. Regarding show cause notice, the unit's representative stated that they have not received the said SCN. The committee expressed surprise and stated that the SCN was issued on 22.10.2019 to the unit and directed NSEZ to provide a copy of the SCN to the unit by hand.



Accordingly the same has been provided to them. It was advised by Customs officer that unit's representative may contact them and submit reply to the SCN as soon as possible as significant time has already lapsed.

5. The Customs representative present in the meeting stated that since the management in the new proposed unit and the current unit are same, the proposal of M/s Vaibhav Global Limited for setting up of a new 100%EOU at Gram-Sarah Kisnayal, Gram Panchayat Kotri, Tehsil-Kolayat, Distt. Bikaner (Rajasthan) for manufacture and export of Solar Electricity may be considered only after adjudication of the SCN dated 22.10.2019 issued to M/s Vaibhav Global Limited, E-68, EPIP, RIICO Industrial Area, Sitapura, Sanganer, Jaipur.

6. The Committee deliberated the proposal and after due deliberations deferred the proposal till the adjudication of the SCN dated 22.10.2019 issued by Office of the Deputy Commissioner, Customs Division, Bikaner (Raj.) and submission of proof of uploading of online lease submitted to this office.

1.03(2020): Hesperidin एवं Intermediate products – (i) Isonaringin, Neoponcirin and Hesperitin के उत्पादन एवं निर्यात के लिए नई 100% निर्यातान्मुख इकाई लगाने के लिए मै० हिंदुस्तान फार्माइयरेक्ट इंग्रेडिएंट्स प्राइवेट लिमिटेड का प्रस्ताव.

It was informed to the Committee that the proposal of M/s Hindustan FarmDirect Ingredients Private Limited received is for setting up of a 100%EOU at Plot No. A-5, Industrial Area Pangoda, Tehsil Ispur, Distt. Una, Himachal Pradesh-177207 for manufacture and export of following items:-

Item	ITC(HS) code	Annual capacity
Hesperidin	2938 9090	300 Tonnes
<u>Intermediate products</u>		
Isonaringin	2934 9900	
Neoponcirin	2932 2020	150 Tonnes
Hesperitin	2932 2020	

2. The Committee was informed that:-

(i) the export projection for five years is Rs.18249.00 lakhs and projected NFE is Rs9709.89.00 lakhs.

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(ii) The area of proposed location is 8569 Sq.M.

(iii) the unit is currently dealing in export of Hesperidin and as per ITR for assessment year 2019-20 of M/s Hindustan FarmDirect Ingredients Private Limited, the gross total income is Rs.76.91 lakhs and total tax payable is Rs.21.81 lakhs. Now the unit propose to set up new 100%EOU at the given address.

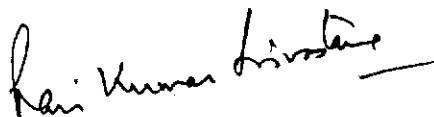
(iv) As per project report, for manufacture of Hesperidin they are buying dry aborted oranges immature fruits which are dropped by the orange trees naturally. Previously it had no economic value for farmers and they were thrown away. HFD is in a position to provide market assurance for this immature sweet oranges matching out quality parameters. They are also promoting development of 5000 hectares of high density plantation of sweet oranges for immature fruit harvest in the district of Bilaspur, Una, Kangra, Solan, Hamirpur and Sirmour in Himachal. Their 100% raw material comes from the agriculture and horticulture. A sustainable business is a growing and profitable business that delivers positive social, economic and environmental outcomes. The special feature unit want to highlight is that the project related to Horticulture Waste Management. Earlier this product processed by other unit in Hyderabad and Cochin. Now they want to extract Hesperidin in Himachal Pradesh where raw material is available in abundant.

Unit has further informed that they will supply the manufactured material to Servier Pharmaceuticals France.

(v) Lease deed of the proposed location already submitted and in-principle approval dated 11.11.2019 issued by Single Window Clearance System, Directorate of Industries, Govt. of HP also submitted by the unit.

(vi) the proposed investment in the project will be Rs.2976.00 lakhs which will be incurred in following manner:-

1. Promoters Contribution:	Rs.526.00 lakhs
2. Bank finance (Term loan)	Rs.2000.00 lakhs
3. CC Limit	Rs.450.00 lakhs
Total:	Rs.2976.00 lakhs



(vii) The proposed activity is covered in Memorandum of Association. The proposed employment is 100 persons and destination of export will be 100%GCA.

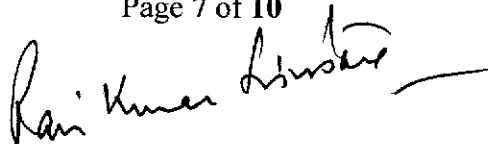
3. The Committee was also informed that antecedent reports from Falta and SEEPZ SEZs received and nothing adverse has been noticed. Further, the site inspection report from jurisdictional Customs Ludhiana vide letter dated 13.01.2020 has also been received and as per report, nothing adverse observed for setting up of a new 100%EOU.

4. Shri Puneet Moudgil, Managing Director of the unit attended the meeting and informed about the project in detail. He also informed that Hesperidin is an ingredient used for preparation of Cancer medicine in Europe. He further informed that they have also received a subsidy of Rs.5.00 crore under Kisan Sampada Yojna from the Government which has been disbursed to 350 farmers under NABARD and the unit has entered into agreement with more than 1000 farmers for sourcing raw material for its products. He further informed that the unit was honoured in the presence of Shri Amit Shah, Hon'ble Union Home Minister of India during 1st Ground Breaking Ceremony of HP Global Investors' Meet 2019 held on 27.12.19.

5. The Committee deliberated the proposal and after due deliberations approved the proposal subject to condition that in case any other license from any other authority like Drug Control Authority is required, the unit will obtain the same.

1.04(2020) (1) Thermally Processed Curried Vegetables; (2) Rice; (3) Culinary Paste / Fruit & Vegetable Sauces के उत्पादन एवं निर्यात के लिए वर्तमान डीटीए यूनिट को 100% निर्यातोन्मुख इकाई में परिवर्तित करने के लिए मै० वीटी फाइन फूड्स लिमिटेड का प्रस्ताव.

It was informed to the Committee that the proposal received from M/s Veetee Fine Foods Limited is for conversion of existing DTA unit into 100%EOU at 56-57 KM G.T. Karnal Road, VPO Larsauli, Distt. Sonapat, Haryana -131039 for manufacture and export of (1) Thermally Processed Curried Vegetables; (2) Rice; (3) Culinary Paste / Fruit & Vegetable Sauces with total annual capacity 135,00,000 Pouches PA.



2. The Committee was informed that:-

(i) As per available records, M/s Veetee Fine Foods Limited was having two 100%EOU's bearing LOP No. PER:146(1993)/EOB/421 dated 12.07.1993 for manufacture and export of Basmati Rice which debonded on 17.11.16 and LOP No. 1-203/2006-100%EU/9461 dated 12.07.2006 for manufacture and export of Ready to Eat Rice/Curries which debonded on 14.02.2012.

(ii) The proposed activity is covered in Memorandum of Article of Association submitted by the unit.

(iii) A number of discrepancies were observed in the application which were communicated to the unit vide this office letter dated 30.10.2019 followed by reminders dated 11.11.2019, 28.11.2019 and 19.12.2019 and the reply is still awaited.

3. The Committee was also informed that antecedent reports from Falta, Vizag, SEEPZ and MEPZ SEZs have been received and nothing adverse has been noticed. Further, Site Inspection and Feasibility Report from jurisdictional Customs office has been received from the Assistant Commissioner, Export Promotion Circle Rohtak vide letter C.No. VIII(SB)10/CUS.PREV/EPC/VEETEE/ROHTAK/59/2019/948 dated 15.01.2020 and they have recommended the proposal for conversion of existing DTA unit into 100%EOU at 56-57 KM G.T. Karnal Road, VPO Larsauli, Distt. Sonapat, Haryana -131039.

4. Further, the Committee was informed that unit has informed about three directors namely (a) Sh. Daya Chand; (b) Manmohan Chander Varma; and (c) Nirma Mehta but the Customs authority vide their letter dated 15.01.2020 has informed that besides Sh. Manmohan Chander Varma who is the Managing Director of the Company, (a) Sh. Daya Chand, (b) Sh. Imran Ahmed Siddiqui and (c) Shri Nirmal Mehta are the Directors of the Company i.e. total four Nos. of directors are there.

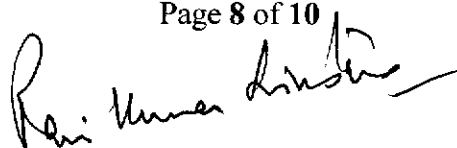
5. Shri Nirmal Mehta, Executive Director of the unit attended the meeting. He informed that their factory is located near Murthal, G.T. Road having 30 acres of land. He also informed that earlier they had two EOUs and for export of Basmati rice, they were the first EOU in India. The second EOU was for Ready to Eat food. These EOUs were doing well. However, these units were closed for lack

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of orders. However, now they want to again start the unit as their clients are available abroad as their reputation of parent company is very good and therefore they have decided to come back in EOU scheme. They intend to do export of Rs.21.00 crore during current year. They are also working with local brands like Swiggy etc.

Regarding deficiencies, Shri Nirmal Mehta, Executive Director of the unit submitted following documents during UAC:-

- 1) Copy of amended GST registration certificate having all present directors showing (a) Sh. Daya Chand; (b) Manmohan Chander Varma; and (c) Nirmal Mehta;
- 2) Copy of amended IEC No. 4193003141
- 3) Valuation and list of machinery/ equipments certified by chartered engineer;
- 4) Notarized affidavit by director Manmohan Chander Varma on difference in his name;
- 5) Notarized affidavit by director Daya Chand on difference in his name;

The unit's representative stated that all the remaining discrepancies will be addressed and reply will be submitted at the earliest. The details of remaining deficiencies communicated to the unit are as under:-

- (1) In ANF-6A, following deficiencies observed:-
 - (i) As per ANF-6A, GST Registration Certificate and in IEC No.4193003141, there are three directors namely (1) S/Sh. Manmohan Chander Varma Managing Director, (2) Daya Chand; and (3) Shiv Narayan. Whereas in the records of Ministry of Corporate Affairs' website, three more directors namely (4) Nirmal Mehta; (5) Nitheesh Chandran; and (6) Harish Manchanda are existing. In ANF-6A, details of all the directors are required unless they resigned;
 - (ii) ITC(HS) Code for proposed items mentioned in four digits instead of 08 digit;
 - (iii) Value of Plant and Machinery (imported CIF value shown Rs.150.00 lakhs whereas in Column. XIII, the same has been mentioned as Rs.300.00 lakhs for next five years;
 - (iv) In Column IX, details of source of finance not submitted;
 - (v) Column. (XI) for Equity including Foreign Investment are left blank;
 - (vi) Column XIV for REJECTS left blank;
 - (vii) Column XVI for Net Foreign Exchange Earning left blank;
 - (viii) Column XVII MARKETING tie-up / Buy-back and Destination of exports left blank;
- (2) Application for conversion of existing DTA unit into 100%EOU, but Annexure to ANF-6A not filled and relevant information not submitted.
- (3) List of machinery / equipments whether these capital goods are imported or indigenously procured not mentioned.

- (4) Unit has submitted general process flow-chart of Ready to Eat product only and not for other items.
- (5) ITR for the last three assessment years in respect of all the directors;
- (6) ITR of the unit for the last three assessment years also not submitted;
- (7) No details about experience of the promoters submitted; and
- (8) It has been requested to submit a Detailed Project Report of the proposed project with complete details of the project, the directors, viability of the project etc. for consideration.

5. The Committee deliberated the proposal and after due deliberations approved the proposal subject to the condition that LOA will be issued only after rectification of the deficiencies observed in the application/proposal.

अध्यक्ष महोदय को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई.



(डॉ. ललित बि. सिंघल)
विकास आयुक्त

