

फ़ा० सं० 12/38/2012-100%ईओयू/ 6608

दिनांक: 13.08.2021

सेवा में

- 1) The Commissioner of Customs (Preventive), New Custom House, near IGI Airport & Cargo Complex, New Delhi-110037.
- 2) The Principal Commissioner of Customs (Preventive), Noida, Concor Complex, P.O. Container Depot, greater Noida, Gautam Budh Nagar (U.P.)-201311.
- 3) Zonal DGFT, Central Licensing Area (CLA), I.T.O., New Delhi.

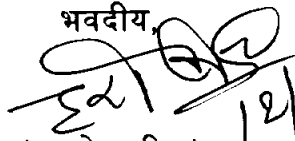
विषय: Minutes of the Approval Committee meeting in respect of 100% Export Oriented Units held under the chairmanship of Shri A. Bipin Menon, Zonal Development Commissioner, NSEZ at 11.00 A.M. on 06.08.2021 through Video Conferencing – reg..

महोदय,

Please find enclosed a copy of the Minutes of 4th Meeting (2021 Series) of Unit Approval Committee for EOU Scheme constituted under para 6.32 of Handbook of Procedures 2015-2020, held under the chairmanship of Shri A. Bipin Menon, Zonal Development Commissioner, NSEZ, on 06.08.2021.

This is for your information and necessary action.

संलग्नक: उपरोक्तानुसार.

भवदीय

(एच.के. मीना) 12/8/21
सहायक विकास आयुक्त क/क

प्रतिलिपि:

1. OSD to DC – for information of DC pl
2. ADC (HK) – for necessary action pl.
3. Sh. S.K. Jha, JHT – for necessary action pl.
4. Shri Arun Agarwal, Assistant to file the minutes of the meeting in each concerned file and take action as per minutes immediately.
5. Shri Sunil Gulyani, Steno to file the minutes of the meeting in each concerned file and take action as per minutes immediately.

कार्यालय से पत्राचार हिन्दी में करने पर हमें हर्ष होगा.

सिटी ऑफिस: 8 जी, 8वां तल, हंसालया बिल्डिंग, 15 बाराखम्भा रोड, नई दिल्ली-110001.
दूरभाष जोन कार्यालय: 0120-2567270, 3021444 से 46, / फैक्स 0120-2562314, 0120-2567276
वेबसाइट: www.nsez.gov.in; ई-मेल: <dc@nsez.gov.in>
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नौएडा विशेष आर्थिक क्षेत्र

दिनांक 06.08.2021 को ईओयू से सम्बंधित यूनिट अनुमोदन समिति की बैठक का कार्यवृत्त

NOIDA SPECIAL ECONOMIC ZONE

Minutes of the Approval Committee meeting in respect of 100% Export Oriented Units held under the chairmanship of Shri A. Bipin Menon, Zonal Development Commissioner, NSEZ at 11.00 AM on 06.08.2021 through Video Conferencing.

The following members of the Approval Committee participated in the meeting through video conferencing:-

1. Shri Kiran Mohan Mohadikar, I.R.S., Deputy Development Commissioner, NSEZ.
2. Shri N,K, Tiwari, Assistant Commissioner (Customs), Concor Depot, Noida.
3. Shri Vinod Ahirwar, Deputy Commissioner Customs, New Customs House, New Delhi.
4. Shri Rakesh Kumar, FTDO, Office of the Additional DGFT, Central Licensing Authority, New Delhi.

Besides, during the Approval Committee meeting Shri H. K. Meena, Assistant Development Commissioner was also present to assist the Approval Committee. It was informed that the quorum is available and the meeting can proceed.

At the outset, the Chairman welcomed the participants. After brief introduction, each items included in the agenda were taken up for deliberation one by one. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / units wherever required, the following decisions were taken:-

4.01 (2021) Ratification of the Minutes of the Approval Committee meeting held on 22.06.2021:-

As no reference in respect of the decisions of the Approval Committee held on 22.06.2021 was received from any of the members of the Approval Committee or Trade, Minutes of the Meeting held on 22.06.2021 were unanimously ratified.

4.02 (2021) Proposal of M/s D & Y Technologies Pvt. Ltd., Noida for (I) Conversion of EPCG export obligation into EOU scheme as per para 6.36 of HBP 2009-14; and (II) request for enhancement of projection of Capital Goods-reg.

2.01 It was informed to the UAC that M/s D & Y Technologies Pvt. Ltd. was issued LOP No. 31-01/2012-100%EOU dated 06.07.2012 for manufacture and export of "UV Coating of Mobile Phone Cover & Parts". As per records, the dated commencement of production of the unit is 20.09.2012. As per APRs Submitted, unit has made deemed export and the NFE of the unit is positive.

[Handwritten signature and date: 12/8/2021]

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2.02 After completion of two years as EOU, it was observed that while submitting the application for setting up 100%EOU they have neither informed about EPCG license already obtained from O/o DGFT nor any information given to the UAC during the discussion / personal hearing regarding taking over the obligation in EOU.

2.03 Since the unit had not intimated the fact of EPCG license before UAC at the time of issue of LOP, therefore, the unit violated FTP provision and as such found Liable for penal action. Accordingly, SCN dated 28.11.2014 was issued to the unit for following violations:-

i. Suppression of the fact of the EPCG License before UAC, while considering the proposal for issue of LOP under EOU scheme;

ii. A penalty should not be imposed on them under the provision of (FT D&R) Act read with para 6.6.1 (c) of FTP for Contravention of the provisions and procedures.

2.04 In reply to the Said Show Cause Notice, unit informed intra lia they have no intention of suppressing the information and that the person who was handling EOU work suddenly left the company without proper briefing and handing over the charge. However, once the matter came to their knowledge, they took immediate steps to get it regularized. Accordingly, a personal hearing was accorded to the unit on 18.12.2014 before the UAC. The Committee, after carefully perusing the charges levied against the unit, oral submission made by the unit, observed that arguments put forth by the Company were not cogent enough, and a penalty of Rs.2.00 lakhs for suppression of facts regarding EPCG license and also advised the unit to pay duty forgone along with interest on account of import of machinery under EPCG Scheme to the Custom authorities and the same was communicated through Order-in-Original dated 13.01.2015.

2.05 Being aggrieved from O-I-O of this office unit has filed appeal in the O/o DGFT against the Order-in-Original dated 13.01.2015.

2.06 The Appellate Authority DGFT vide their Order in Appeal No. 01/92/171/103/AM16/PC-VI/118 dated 07.09.2018 passed the following order:

“Order-in-Original No. 31/01/2012-100%EOU/467 dated 13.01.2015 passed by the Development Commissioner, Noida SEZ is set aside and the case remanded back to the DC for de novo consideration of the firm’s request based on the submission made and to be made by appellant taking all the provisions of the scheme into consideration keeping in view the fact that the appellant taking all the provisions of the scheme into consideration keeping in view the fact that the appellant only informed about the procedural irregularities and the fact that there was no intention to defraud the government. The appellant may submit the relevant submissions, if any, it intends to the DC in this regard within 30 days from the date of issue of the order. However, the penalty imposed by the DC as per the order is upheld.”

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2.07 Unit had deposited the penalty amount of Rs. 2.00 lakhs and submitted detailed submission vide letter dated 03.12.2018. which was placed before the UAC meeting held on 13.02.2019 for consideration.

2.08 The Approval Committee decided then that it is was not possible for the Committee to consider the application of subsuming EPCG Authorisation into the EOU retrospectively after seven years. Accordingly, the Approval Committee rejected the request of the unit. The Approval Committee also requested the unit to submit following documents:-

i. APRs since inception with exclusion of Capital goods procured under EPCG scheme;

ii. Copy of LOP of M/s Elentec India Pvt. Ltd. and details of actual export made as deemed exports of M/s Elentec India Pvt. Ltd. as STPI unit.

iii. CA certified details of duty saved against EPCG authorization, year-wise details of total capital goods procured under EOU scheme and export effected against this duty saved amount;

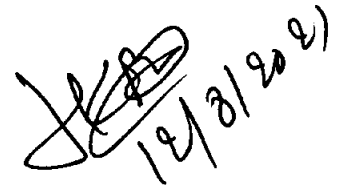
2.09 On the advice of UAC, unit had approached the Policy Relaxation Committee for conversion of EPCG export obligation into EOU scheme as per para 6.36 of HBP 2009-14 and request for enhancement of projection of capital goods (imported) from Rs.4.29 crore to Rs.14.15 crore placed before the PRC's meeting held on 28.04.2020 and the PRC decided to remand back the case to DC Noida for de-novo consideration, with comment that it is not a case of policy relaxation and firm is required to approach DC Noida, based on the appellate authority' orders, DC, Noida is required to pass a speaking order after de-novo examination of the case, as decided by the appellate authority.

2.10 A personal hearing was fixed in the matter on 30.12.2020 with DC, NSEZ and the above said documents mentioned at S.No. 2.08 were requested from the unit in the personal hearing.

2.11 Unit had submitted its reply vide letter dated 25.06.2021 and 12.07.2021 as under:-

A. Copy of LOP of M/s Elentec India Pvt. Ltd. and details of actual export made as deemed export already submitted.

B. With respect revised APR since inception with exclusion of goods procured under EPCG, unit has informed that all the machinery procured under EPCG in operation as on date. There is no segregation of Capital goods between EPCG Scheme & EOU Scheme.


12/01/2021

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C. Unit also submitted detailed NFE since inception and noted that unit's overall NFE is much more.

2.12 Further, it is also noted that the unit has applied for conversion of DTA unit into 100%EOU in April' 2012 with the value of imported capital goods in the application was mentioned USD 857.00 Thousand (Rs. 429.00 Lakhs approx.), hence the LOP was issued with approved value of imported capital goods worth Rs. 1822.79 lakhs during the first five-year block period. Further, as per records, it has been noted that after expiry of first five-year block period, the unit had applied for extension of validity of LOP for next five year block period and projected value of imported capital goods shown as nil, against which the unit had imported capital goods worth Rs. 986.49 lakhs upto 2019-20. The APR for 2020-21 is still awaited. Hence total value of imported capital goods is Rs. 2809.28 lakhs.

2.13 In view of above unit's following proposals are placed before the unit Approval Committee for Consideration:-

(I) Conversion of EPCG export obligation into EOU scheme as per para 6.36 of HBP 2009-14; and

(II) Requested for enhancement of projection of Capital Goods (imported Rs. 429.00 Lakhs to Rs. 2809.28 lakhs).

2.14 The UAC noted that paragraph 6.37 of the Handbook of Procedures and Appendix 14-I-O of the Foreign Trade Policy 2009-2014 pertained to the specific case of conversion of a Domestic Tariff Area (DTA) unit with an existing EPCG Authorisation an EOU. The specific language used at S.No (4) of the Appendix is the following:

EPCG Authorisation

(4) In case there is an outstanding export commitment under EPCG Scheme, it will be added to future export obligation by adding value of capital goods to the imported capital goods value of the EOU and all previous obligations under EPCG would cease to exist on such inclusion.

2.15 The UAC noted that this language can be interpreted that the CIF value of imports of the EPCG capital goods would be added to the EOU imports and the thus the EPCG export obligation would not cease to exist. The only obligation then would be to meet the NFE under the EOU. This is reflected in Scenario 1 of the table below.

2.16 However, as an abundant measure of caution, the UAC also examine the worst case scenairo where the unit would have to fulfil the export obligation of the EPCG licence too. The export obligation of zero duty EPCG Scheme was to undertake exports of 6 times the duty saved over 6 years as given in para 6.1(a) of the Foreign Trade Policy 2009-2014.

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12/8/2021

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Moreover, as per para 5.8 of the Handbook of Procedures (Vo 1) 2009-2014, there was a minimum obligation to be fulfilled over the 6 year period as under:

Period from the date of issue of authorisation	Minimum export obligation to be fulfilled
Block of 1 st to 4 th year	50%
Block of 5 th and 6 th year	50%

Therefore, this worst case scenario 2 where the EPCG obligation has also been considered is also given in the Table below

Table

Scenario 1

(Rs. in lakh)

Year	Export	Imports	NFE
2012-13	1697.82	1813.12*	-115.3
2013-14	4496.44	1873.16	2623.28
2014-15	3546.3	1091.78	2454.52
2015-16	3687.23	2645.51	1041.72
2016-17	4066.39	1785.98	2280.41
2017-18	4209.93	158.87	4051.06
Total	21704.11	9368.42	12335.7

Scenario 2

(Rs. in lakh)

Year	Total Export	EPCG# EO	EOU export	Imports	EOU's NFE
2012-13	1697.82	106.88	1590.94	1256.39**	334.55
2013-14	4496.44	106.88	4389.56	1873.16	2516.40
2014-15	3546.30	106.88	3439.42	1091.78	2347.64
2015-16	3687.23	106.88	3580.35	2645.51	934.84
2016-17	4066.39	213.75	3852.62	1785.98	2066.66
2017-18	4209.93	213.75	3996.18	158.87	3837.31
Total	21704.11		20849.09	8811.69	12037.40

* Value of imports for EOUs including Rs 556.73 lakhs CIF value of EPCG capital goods

**Value of imports for EOUS excluding Rs 556.73 lakhs CIF value of EPCG capital goods

EPCG license no. 0530158663 dated 28.06.2012 for Rs. 556.73 lakhs. Duty saved to Rs. 1,42,50,114.00 with condition to fulfil export obligation to the tune of USD 15,39,166.22 i.e. Rs. 855.01 lakhs . 12.5% of export obligation taken for first four years and 25% of export obligation taken for next two years (total six years.)

2.17 The Committee also noted that an adjudication was already carried out and a deposit of Rs 2 lakhs has been made by the unit on account of non-intimation of its EPCG licence. It also noted the fact that the adjudication Order further sought the duty to be deposited by the unit. UAC then took cognizance of the fact that the office of DGFT was consulted on this issue and they have remanded the matter back to NSEZ to take a suitable decision.

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12/8/21

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2.18 Based on the facts of the case and the key aspects mentioned in paras 2.14 to 2.17 of these minutes, the UAC decided that the matter would need to be adjudicated again in the light of the facts and the provisions of the Foreign Trade Policy (FTP).

2.19 Finally, the UAC empowered DC to adjudicate and issue an Order in Original (O-I-O) in the light of the facts and circumstances of the case as well as the provisions thereof.

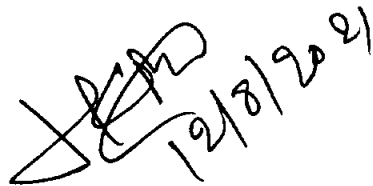
4.03 (2021) Proposal of M/s Labotron Instrument Private Limited (I) Broad banding of LOP – Incorporation of new line of items of alongwith their parts and accessories (Dental Chair & Dental Training Table); (II) inclusion of additional raw materials to be included in Annexure-I of LUT; (III) Revision of item-wise capacity; and (IV) Revision of projection for the current block period.

3.1 It was informed to the UAC that M/s Labotron Instruments Private Limited was issued LOP No. PER:571(1992)/EOB/602/92 dated 30.09.1992 for manufacture and export of Microscopes. Presently unit is manufacturing following types of Microscopes and their parts

3.2) As per record, the date of commencement of production is 20.12.1994 and Unit's current five-year block is w.e.f. 01.04.2018 to 31.03.2023 and Unit has maintained positive NFE during current block upto 31.03.2020. APR for 2020-21 is awaited.

3.3) Following items have been proposed to be added in the Letter of Permission for manufacture and export:-

<u>Description of Services allowed</u>	<u>CPC Code</u>	<u>Annual Capacity</u>
1) Dental Chair	94021010	400 Pcs
2) Dental Training Table	94021090	400 Pcs
3) Parts and Accessories of Dental Chair and Training Table	94021010	1500 Pcs



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3.4) Following additional raw materials have been proposed to be included in Annexure-I of LUT:-

1. Stain Less Steel Pipes	14. Chair & Tables Castors
2. Stain Less Steel Sheets,	15. Gas Springs
3. Stain Less Steel Structures,	16. Plastic & Stain Less Stell Knobs
4. Mild Steel Pipes	17. Caps
5. Mild Steel Sheets and Mild Steel Structure	18. Wires
6. Wood	19. Zippers
7. Hard wood	20. Lamps
8. Plywood	21. Lamps Shades
9. PU	22. Dental Simulator Parts,
10. Leather	23. Dental Tools
11. Fabrics	24. Plastic Molded Parts
12. Foam	25. Springs
13. Thread	26. Prosthetic Dentistry Parts
	27. Dental Tools

3.5) Following revision of item-wise capacity has been proposed:-

Sr. No	Description of the Goods	Current Capacity	Proposed Capacity
1	Microscopes	6500	6500
2	Life Saving Microscopes	400	400
3	Stereoscopic Microscopes	1000	1000
4	Eyepiece	2500	2500
5	Objective	1450	1450
6	Head	300	300
7	Lens	25000	25000
8	DNT Surgical Microscopes	350	350
9	ENT Surgical Microscopes	300	300
10	OPH Surgical Microscopes	150	150
11	Slit Lamp	400	400
12	Dental Chair	0	400
13	Dental Training Table	0	400
14	Parts & Accessories of Dental Chair and Dental Training Table	0	1500

JED
12/8/21

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3.6) Revised foreign exchange balance sheet for the Current Block 2018-19 to 2022-23 has been given as under:-

(Rs. In Lakh)

S.No.	Description	Projection approved vide letter dt. 13.03.2018	Revised projections for Current Block 2018-19 to 2022-23
1.	FOB value of exports in five years	8500.00	10326.44
2.	Foreign exchange outgo on:		
	- Import of machinery	625.00	572.41
	-Import of raw material and components	3750.00	3732.09
	-Import of Spares and consumables	725.00	480.00
	-Royalty	Nil	Nil
	-Lump Sum Know-how fee	Nil	Nil
	-Design and Drawing fee	Nil	Nil
	-Payment of foreign Technicians (Registration)	Nil	Nil
	-Commission on export etc.	Nil	Nil
	-Foreign Travel	100.00	69.08
	-Any other payment (Repair & Maint)	Nil	Nil
	TOTAL :	5,200.00	4853.58
3.	NFE earnings in five years	3,300.00	5472.86

3.7) It was noted that the ITC HS Code of the existing approved items and new proposed items are different. The main ITC HS Code for Microscopes is '9018' whereas HS Code for Dental Chair and Dental Training Table falls under '9402'.

3.8) As per para 6.34(5) of Handbook of Procedures 2015-2020, "Permit broad-banding for similar goods and activities mentioned in LoP or to provide for backward or forward linkages to existing line of manufacture".

3.9) In this connection, Unit had informed that:-

a) All their suppliers buying Dental Chairs / Table from another vendors and Microscopes from them and most of them complained regarding compatibility issue of hardware with Microscope. Moreover, Unit is looking forward to enhance their export by manufacturing these Dental Chairs / Table which are almost equal to the cost of Microscope. The whole Dental set up is a combination of Dental Chair / Table and Surgical Dental Microscope. However,

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b) These Dental Chairs and Tables cannot be installed elsewhere if it is not with Dental Microscope.

c) The manufacturing process would be different of Dental Chair / Table and Microscopes (because of mechanical and optical angle), both cannot put in same line.

3.10) Since the Unit pressed for addition of three items in the LoP, DC NSEZ approved the proposed broad banding subject to post facto approval of UAC.

3.11) Accordingly, vide letter dated 30.07.2021, broad banding of LOP for inclusion of (i) Dental Chair; (ii) Dental Training Table and (iii) Parts and Accessories of Dental Chair and Training Table and revision of foreign exchange balance sheet for the Current Block 2018-19 to 2022-23 has been communicated to the Unit.

3.12) The proposal is placed before Unit Approval Committee for post facto approval of broad banding of LOP; for approval of inclusion of additional raw materials to be included in Annexure-I of LUT as per Table 3 above and for revision of item-wise capacity as mentioned at Table 4 above.

3.13) The Committee after due deliberation on the proposal of the unit, unanimously ratified the above said approval granted to the unit.

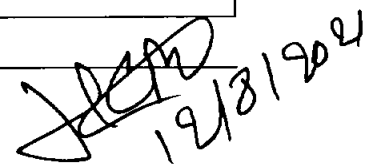
4.04 (2021) Proposal of M/s Labotech Microscopes India Pvt. Ltd. Ambala Cantt (Haryana) for broad banding of LOP- Incorporation of new line of items alongwith their parts and accessories (Dental Chair & Dental Training Table); ii inclusion of additional raw materials to be included in Annexure-I of LUT; iii Revision of item-wise capacity; and iv Revision of projection for the current block period.

4.1 it was informed to the UAC that M/s Labotech Microscopes India Private Limited was issued LOP No. 3-144/2000-100%EOU-I dated 16.03.2000 manufacture and export of various types of Microscopes and their parts. Presently unit is manufacturing Various types of Microscopes and their parts:-

4.2) As per record, the date of commencement of production is 24.03.2000 and Unit's current five-year block is w.e.f. 01.04.2020 to 31.03.2025. Unit has maintained positive NFE during last five-year block i.e. 01.04.2015 to 31.03.2020. APR for 2020-21 is awaited.

4.3) Following items have been proposed to be added in the Letter of Permission for manufacture and export:-

Description of Services allowed	CPC Code	Annual Capacity
4) Dental Chair	94021010	500 Pcs
5) Dental Training Table	94021090	500 Pcs
6) Parts and Accessories of Dental Chair and Training Table	94021010	2000 Pcs


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4.4) Following additional raw materials have been proposed to be included in Annexure-I of LUT:-

1. Stain Less Steel Pipes	14. Chair & Tables Castors
2. Stain Less Steel Sheets,	15. Gas Springs
3. Stain Less Steel Structures,	16. Plastic & Stain Less Steel Knobs
4. Mild Steel Pipes	17. Caps
5. Mild Steel Sheets and Mild Steel Structure	18. Wires
6. Wood	19. Zippers
7. Hard wood	20. Lamps
8. Plywood	21. Lamps Shades
9. PU	22. Dental Simulator Parts,
10. Leather	23. Dental Tools
11. Fabrics	24. Plastic Molded Parts
12. Foam	25. Springs
13. Thread	26. Prosthetic Dentistry Parts
	27. Dental Tools

4.5) Following revision of item-wise capacity has been proposed:-

Sr. No	Description of the Goods	Current Capacity	Proposed Capacity
1	Microscopes with Electronic Power Supply	1000	600
2	Eyepiece	1200	1800
3	Objectives/CMO	600	1500
4	Observation Tube	1200	1400
5	Stereoscopic Microscopes	1550	1000
6	Parts and Accessoires of All type of Microscopes	5000	15000
7	Refractometer	6000	8000
8	DNT Surgical Microscopes	1650	1800
9	ENT Surgical Microscopes	175	1000
10	OPH Surgical Microscopes	1175	1000
11	Slit Lamps (Evo)	2692	2500
12	GN/CS Colposcopes (EVA)	150	300
13	Dental Chair	0	500
14	Dental Training Table	0	500
15	Parts and Accessories of Dental Chair and Dental Training Table	0	2000

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4.6) Revised foreign exchange balance sheet for the Current Block 2020-21 to 2024-25 is as under:-

(Rs. In Lakh)

S.No.	Description	Old Projection	Revised projections for Current Block 2020-21 to 2024-25
1.	FOB value of exports in five years	17000.00	17450.00
2.	Foreign exchange outgo on:		
	-Import of machinery	640.00	540.00
	-Import of raw material and components	6000.00	6040.00
	-Import of Spares and consumables	300.00	320.00
	-Royalty	Nil	Nil
	-Sales Business Promotion	Nil	Nil
	-Software Expenses	Nil	Nil
	-Payment of foreign Technicians (Registration)	Nil	Nil
	-Commission on export etc.	80.00	84.00
	-Foreign Travel	Nil	Nil
	-Any other payment (Repair & Maint.)		
	TOTAL :	7020.00	6984.00
3.	NFE earnings in five years	9980.00	10466.00

4.7) It was noted that the ITC HS Code of the existing approved items and new proposed items are different. The main ITC HS Code for Microscopes is '9018' whereas HS Code for Dental Chair and Dental Training Table falls under '9402'.

4.8) As per para 6.34(5) of Handbook of Procedures 2015-2020, "Permit broad-banding for similar goods and activities mentioned in LoP or to provide for backward or forward linkages to existing line of manufacture".

4.9) In this connection, Unit had informed that:-

a) All their suppliers buying Dental Chairs / Table from another vendors and Microscopes from them and most of them complained regarding compatibility issue of hardware with Microscope. Moreover, Unit is looking forward to enhance their export by manufacturing these Dental Chairs / Table which are almost equal to the cost of Microscope. The whole Dental set up is a combination of Dental Chair / Table and Surgical Dental Microscope. However,

b) These Dental Chairs and Tables cannot be installed elsewhere if it is not with Dental Microscope.

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5.03 Unit's representative appeared before the committee through video conferencing and informed that they applied for NOC of town planner, Rewari on 23 July, 2021 and the same is expected to be sanctioned in a week and they requested further to extend the time for submission of registered sub-lease deed to 31.08.2021. for Server of the Registrar Office Dharuhera Haryana is still down.

5.04 The Committee noted the reason (s) for non-submission of copy of Registered Sub-lease deed and after due deliberation, unanimously decided to accept the request of the unit and allowed the unit to submit copy of Registered Sub-lease Deed by 31.08.2021.

4.06 (2021) Proposal of M/s EXL Service. Com India Pvt. Ltd, Noida for surrender of additional location located at A-37, Sector-64 Noida.

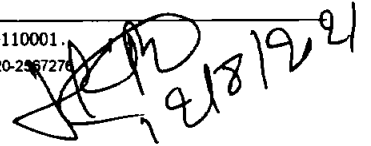
6.01) It was informed to the UAC that M/s Exl Service.com (India) Pvt. Ltd. has been issued LOP No. 42(1999)EPC/50/99 dated 14.08.1999 for services of Software Development. As per records, the date of commencement of production of the unit is 27.03.2000. Unit's current five-year block is valid upto 31.03.2025 and the unit has maintained positive NFE.

6.02) Vide letter dated 15.01.2021, the Unit had applied for surrender / debonding of additional location located at A-37, Sector-64, Noida-201301 and stated that they have planned restructuring and consolidation of various clients' processes / projects and found that they can manage their affairs in the various additional locations by relinquishing the location at A-37, Sector-64, Noida and decided to surrender / de-bond the location located at A-37, Sector-64, Noida.

6.03) Unit's request for surrender / debonding of location at A-37, Sector-64, Noida was forwarded to jurisdictional Customs office, Noida vide this office letter dated 27.01.2021 with request to forward the site inspection report and no dues for deletion of the said location from LoP.

6.04) Vide letter F.No. V(30) Tech/Intimation/Exl Service/N-II/381/2017/671 dated 16.07.2021, the Superintendent (Customs), Export Promotion Circle, C-56/42, Sector-62, Noida informed that M/s exl Service.com (India) Pvt Ltd, A-37, Sector-64, Noida-201301 has already either debonded the imported duty free goods or shifted to their other 100%EOU unit as per the Notification No.52/2003-Cus dated 31.03.2003. They further stated that their office has no objection for deletion of location at A-37, Sector-64, Noida-201301 from the LOP and as per their records no Govt. dues are pending against the party till date.

6.05) It has been noted that administration of EOUs / Powers of DC / Designated Officer have been described at para 6.34 of Handbook of Procedures 2015-2020. However, as per para 6.34(7) of HBP, DC may permit change of location from place mentioned in LoP to another and / or include additional location provided that no change in other terms and conditions of approval is envisaged and that new location is within territorial jurisdiction of



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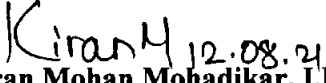
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DC / Designated Officer. However, it is not clear whether surrender / deletion of additional location may fall under this paragraph or not.

6.06) Hence, Unit's proposal for surrender of additional location located at A-37, Sector-64, Noida is placed before the Unit Approval Committee for taking a decision in the matter.

6.07) After due deliberation on request of the unit UAC has approved the proposal of the unit for deletion of location at A-37, Sector-64 Noida from premises of EOUs in LOP in terms of para 6.32 (8) of HBP.

The meeting ended with vote of thanks to the Chair.


(Kiran Mohan Mohadikar, I.R.S)
Deputy Development Commissioner


(A. Bipin Menon)
Development Commissioner