

## जयपुर विशेष आर्थिक क्षेत्र

श्री आर. पी. गोयल, विकास आयुक्त, नॉएडा की अध्यक्षता में वीडियो कॉन्फ्रेंसिंग के माध्यम से दिनांक 14.09.2020 को सांय 3:00 बजे आयोजित की गयी अनुमोदन समिति की मीटिंग का कार्यवृत्त ।

इस मीटिंग में निम्नलिखित सदस्य उपस्थित थे -

1. श्री एस. एस. शुक्ला, संयुक्त विकास आयुक्त, नॉएडा ।
2. श्री पी. आर. शर्मा संयुक्त निदेशक उद्योग, राजस्थान जयपुर ।
3. श्री चन्द्रकांत मिश्रा, संयुक्त महानिदेशक विदेश व्यापार, जयपुर ।
4. श्री दिनेश पहाड़िया, अपर महाप्रबंधक, रीको, जयपुर ।
5. श्री शुभ अग्रवाल, उपायुक्त, सी. जी. एस. टी. जयपुर-प्रथम ।
6. श्री राजेंद्र सोनी, आयकर अधिकारी रेंज -7 जयपुर ।

उपरोक्त सदस्य के अलावा 1) श्री राजेश कुमार, उपविकास आयुक्त, नॉएडा 2) श्री ऐ. के. मीना, उपायुक्त (सीमा शुल्क), सेज सीतापुरा, जयपुर 3) श्री के. के. मीना, सहायक विकास आयुक्त, सेज सीतापुरा, जयपुर 4) श्री महेंद्र सिंह, वरिष्ठ उप महाप्रबंधक, रीको, सीतापुरा, 5) श्री विपोन मेहता, क्षेत्रीय प्रबंधक, रीको, सीतापुरा, जयपुर भी उपस्थित थे । It was informed that the quorum is available and the meeting can proceed.

शुरुआत में अध्यक्ष ने प्रतिभागियों का स्वागत किया । संक्षिप्त परिचय के बाद एजेंडा में शामिल प्रत्येक विषयों को एक-एक करके विचार-विमर्श के लिए लिया गया! अनुमोदन समिति के साथ-साथ विकासकर्ता/इकाईयों के आवेदकों/प्रतिनिधियों के साथ बातचीत के बीच विस्तृत विचार-विमर्श के बाद निम्नलिखित निर्णय लिए गए ।

1. स्वीकृति समिति की दिनांक 27.07.2020 की बैठक के मिनट का पुष्टिकरण:-

It was informed that no reference against the decisions of the Approval Committee held on 27/07/2020 was received from any of the members of the Approval Committee or Trade, therefore Minutes of the meetings of Approval Committee held on 27/07/2020 were unanimously ratified.

- 2.1. ऐनकेएम ज्वेल्स प्राइवेट लिमिटेड - पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:

2.1.1 The unit started export production on 25.06.2014. Accordingly, 1<sup>st</sup> block of five years of operation of the unit **completed on 24.06.2019**. Approval Committee in its

MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020  
meeting held on 08.11.2019, extended the validity period of LOA for a period up to 24.06.2020.

2.1.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	2020-21	2021-22	2022-23	2023-24	(Rs. in Lacs)	
FOB Value of Export	11.00	12.00	13.00	14.00	2024-25	Total
Foreign Exchange out go	6.60	7.20	7.80	8.40	8.40	64.00
NFE Exchange earnings for next five year (1)– (2)	4.40	4.80	5.20	5.60	5.60	38.40
						25.60

2.1.3 Shri N.K. Malpani, Partner, appeared before the Approval Committee on behalf of the unit and explained the proposal. The Committee observed that the export performance of the unit for the period 2015-16 to 2019-20 (25.06.2016 to 24.06.2019) is just Rs.83000/- against the projected export of Rs.380 lakhs for the said period. Further, also the unit has not made any export from 25.06.2019 to 24.06.2020.

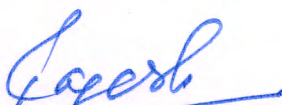
2.1.4 In view of almost NIL export of the unit since 2015-16, the Approval Committee observed that the unit is just occupying the space of 500 Sqmt. without utilising the same for prescribed purpose of export and in the circumstances did not find any merit/justification to renew the LOA. After due deliberations, Approval Committee unanimously decided to not to renew LOA of the unit which has already lapsed. Approval Committee directed the unit to complete the exit formalities and also directed SEZ Customs to recover customs dues, if any, from the unit before completing de-bonding formalities. Further, Approval Committee advised to RIICO to initiate appropriate action against the unit in so far as space is concerned.

2.2 पूनम ज्वेल्स एंड बीड्स आईएनसी – पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:

2.2.1 The unit started export production on 25.06.2014. Accordingly, 1<sup>st</sup> block of five years of operation of the unit **completed on 24.06.2019**. Approval Committee in its meeting held on 08.11.2019, extended the validity period of LOA for a period upto 24.06.2020. The unit has made NIL export since 2016-17.

2.2.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	2020-21	2021-22	2022-23	2023-24	(Rs. in Lacs)	
FOB Value of Export	11.00	12.00	13.00	14.00	2024-25	Total
Foreign Exchange out go	6.60	7.20	7.80	8.40	8.40	64.00
						38.40



MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

NFE Exchange earnings for next five year (1)– (2)	4.40	4.80	5.20	5.60	5.60	25.60
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2.2.3 Shri N.K. Malpani, Director, appeared before the Approval Committee on behalf of the unit and explained the proposal. The Committee observed that the export performance of the unit for the period 2015-16 to 2019-20 (25.06.2014 to 24.06.2019) is just Rs.1,04,000/- against the proposed export of Rs.350 lakhs for the said period. Further, also the unit has not made any export from 25.06.2019 to 24.06.2020.

2.2.4 In view of almost NIL export since 2015-16 of the unit, the Approval Committee observed that the unit is just occupying the space of 700 Sqmt. without utilising the same for prescribed purpose of export and in the circumstances did not find any merit/justification to renew the LOA. After due deliberation, Approval Committee unanimously decided not to renew LOA of the unit which has already lapsed. Approval Committee directed the unit to complete the exit formalities and also directed SEZ Customs to recover custom dues, if any, from the unit before completing de-bonding formalities. Further, Approval Committee advised to RIICO to initiate appropriate action against the unit, in so far as space is concerned.

**2.3 जी. के. जेवेल्लेर्स – पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:**

2.3.1 The unit started export production on 15.06.2015. Accordingly, 1<sup>st</sup> block of five years of operation of the unit **completed on 14.06.2020**.

2.3.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB Value of Export	100.00	150.00	200.00	250.00	300.00	1000.00
Foreign Exchange out go	55.00	79.00	101.00	130.00	150.00	515.00
NFE Exchange earnings for next five year (1)– (2)	45.00	71.00	99.00	120.00	150.00	485.00

2.3.3 Shri Alok Kumar, Manager, appeared before the Approval Committee on behalf of the unit but his audio could not connect properly. The Committee observed that the export performance of the unit for the period 2015-16 to 2020-21 (15.06.2015 to 14.06.2020) is just Rs.80000/- against the projected export of Rs.1360 lakhs for the said period.

2.3.4 In view of almost NIL export since 2015-16 of the unit, the Approval Committee observed that the unit is just occupying the space of 2000 Sqmt. without utilising the same for prescribed purpose of export and in the circumstances did not find any

MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020  
 merit/justification to renew the LOA. After due deliberation, Approval Committee unanimously decided not to renew LOA of the unit which has already lapsed. Approval Committee directed the unit to complete the exit formalities and also directed SEZ Customs to recover customs dues, if any, from the unit before completing de-bonding formalities. Further, Approval Committee advised to RIICO to intimate appropriate action against the unit, in so far as space is concerned.

**2.4 बामलवा ज्वेल्स – पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:**

2.4.1 The unit started export production on 24.09.2007. Accordingly, 2<sup>nd</sup> block of five years of operation of the unit **completed on 23.09.2017**. The LOA of the unit was valid up to 31.03.2020.

2.4.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	13.43	16.78	20.97	22.00	22.00	95.18
Foreign Exchange out go	1.30	1.50	1.70	3.00	3.00	10.50
NFE Exchange earnings for next five year (1)– (2)	12.13	15.28	19.27	19.00	19.00	84.68

2.4.3 Shri Jai Hanuman Soni, Proprietor of the firm appeared before the Approval Committee on behalf of the unit and explained the proposal. He informed the Approval Committee that at present he has export orders in hand of Rs. 5.00. Lakhs approx for the F.Y. 2020-21. The Committee observed that the unit has made export of Rs.21.27 lakhs only during the period 01.04.2014 to 31.03.2020. The Committee felt that there is no use of extending the LOA further if the unit is not going to improve its performance.

2.4.4 After due deliberations, the Approval Committee unanimously decided to extend validity of the LOA for a period only upto 31.03.2021, with a condition that the unit would show export performance as per the projection given by it, as above, for the year 2020-21. The unit will execute revised Bond-Cum-Legal Undertaking for the extended period & will submit the information sought by SEZ Sitapura Office.

**2.5 चोरडिया ब्रदर्स – पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:**

2.5.1 The unit started export production on 10.08.2009. Accordingly, 2<sup>nd</sup> block of five years of operation of the unit **completed on 09.08.2019**. The LOA of the unit is valid up to **31.12.2020**.

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MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

2.5.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	(Rs. in Lacs)					
	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	55.00	60.00	66.00	72.00	80.00	333.00
Foreign Exchange out go	15.00	17.00	19.00	22.00	24.00	97.00
NFE Exchange earnings for next five year (1)– (2)	40.00	43.00	47.00	50.00	56.00	236.00

2.5.3 The Committee observed that the export performance of the unit for the period 2015-16 to 2020-21 (01.04.2015 to 31.08.2020) is just Rs.6.97 lakhs against the projected export of Rs.170 lakhs for the said period.

2.5.4. As the LOA of the unit is valid till 31.12.2020, the Approval Committee unanimously decided to defer the proposal with the observation that further extension of LOA would be considered on the basis of export performance of the unit vis-à-vis projections made by it. Unit be asked to file its export figures upto 31.12.2020.

2.6. बालाजी सिल्वर क्राफ्ट्स – पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:

2.6.1 The unit started export production on 04.06.2009. Accordingly, 2<sup>nd</sup> block of five years of operation of the unit **completed on 03.06.2019**. Approval Committee in its meeting held on 27.05.2019, extended the validity period of LOA for a period upto 03.09.2020. The unit has made export of Rs. 7.86 Lakh only since 2015-16 against its projection of Rs.260 lakhs and NIL export since 2018-19.

2.6.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	(Rs. in Lacs)					
	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	10.00	15.00	20.00	25.00	30.00	100.00
Foreign Exchange out go	2.00	4.00	6.00	8.00	10.00	30.00
NFE Exchange earnings for next five year (1)– (2)	8.00	11.00	14.00	17.00	20.00	70.00

2.6.3 Shri Suresh Chand Saraf, appeared before the Approval Committee on behalf of the unit but his audio could not connect properly.

2.6.4 The Committee observed that unit has not done any export since 2018-19. In the circumstances the Approval Committee did not find any merit/justification to renew the LOA. After due deliberations, Approval Committee unanimously decided not to renew the LOA which has already lapsed. Approval Committee directed the unit to complete the exit

MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020  
formalities and also directed SEZ Customs to recover customs dues, if any, from the unit before completing de-bonding formalities. Further Approval Committee advised RIICO to initiate appropriate action against the unit, in so far as space is concerned.

**2.7. अलाइड जेम्स कारपोरेशन – पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:**

2.7.1 The unit started export production on 25.10.2007. Accordingly, 2<sup>nd</sup> block of five years of operation of the unit **completed on 24.10.2017**. The LOA of the unit is valid till 30.09.2020.

2.7.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	(Rs. in Lacs)					
	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	20.00	30.00	40.00	50.00	60.00	200.00
Foreign Exchange out go	12.00	18.00	24.00	30.00	36.00	120.00
NFE Exchange earnings for next five year (1)– (2)	8.00	12.00	16.00	20.00	24.00	80.00

2.7.3 Shri Rajeev Kumar Jain, Partner of the firm appeared before the Approval Committee on behalf of the unit and explained the proposal. He informed the Approval Committee that at present he has export orders in hand of Rs. 6.00. Lakhs approx for the F.Y. 2020-21. The Committee observed that the unit has made export of Rs. 126.00 lakh only w.e.f. 01.04.2014 to 31.08.2020. The committee felt that there is no use of extending the LOA further if the unit is not going to improve its performance.

2.7.4 After due deliberations, the Approval Committee unanimously decided to extend validity of the LOA for a period only upto 31.03.2021 with a condition that the unit would show export performance as per the projection given by it, as above, for the year 2020-21. The unit will execute revised Bond-Cum-Legal Undertaking for the extended period.

**2.8 एमराल्ड डिस्ट्रीबुटोर्स – पांच साल की अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:**

2.8.1 The unit started export production on 31.08.2015. Accordingly, 1<sup>st</sup> block of five years of operation of the unit **completed on 30.08.2020**. respectively. It was informed that the Competent Authority has further extended the validity period of LOA for a period i.e. upto **28.02.2021**, subject to the condition that further extension of LOA will be considered in next Approval Committee after monitoring the export / value addition performance.

MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

2.8.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	(Rs. in Lacs)					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB Value of Export	1000.00	1100.00	1200.00	1300.00	1400.00	6000.00
Foreign Exchange out go	600.00	660.00	720.00	780.00	840.00	3600.00
NFE Exchange earnings for next five year (1)– (2)	400.00	440.00	480.00	520.00	560.00	2400.00

2.8.3 As the LOA of the unit is already valid up to 28.2.2021, the Approval Committee unanimously decided to defer the proposal with the observation that further extension of LOA would be considered on the basis of export performance of the unit vis-à-vis projections made by it. The unit is directed to file its export performance upto 28.02.2021.

2.9 प्रणव इंटरनेशनल— पांच साल की अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:

2.9.1 The unit started export production on 21.02.2012. Accordingly, 1<sup>st</sup> block of five years of operation of the unit **completed on 20.02.2017**.

2.9.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	(Rs. in Lakhs)					
	2016-17	2017-18	2018-19	2019-20	2020-21	Total
FOB Value of Export	11.00	14.90	19.50	25.00	29.50	99.90
Foreign Exchange outgo	9.78	13.08	17.06	22.65	26.60	89.17
NFE Exchange earnings for next five year (1)– (2)	1.22	1.82	2.44	2.35	2.90	10.73

2.9.3. Proposal for renewal of LOA was considered in UAC dated 20.02.2020 when the unit was directed to submit proof of having applied for renewal of LOA in 2017. The decision in the proposal was deferred. However the unit informed that the documentary evidence for having applied for renewal of LOA is not traceable.

2.9.4. Shri Lalit Ahuja, Proprietor of the firm appeared before the Approval Committee on behalf of the unit and explained the proposal. The Committee observed that the unit has made export of Rs. 0.20 lakh w.e.f. 01.04.2011 to 31.03.2017.

2.9.5. After due deliberations, Approval Committee unanimously decided to not to renew LOA of the unit which has already lapsed. Approval Committee directed the unit to complete the exit formalities and also directed SEZ Customs to recover customs dues, if any, from the unit before completing de-bonding formalities. Further, Approval Committee

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MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020  
advised to RIICO to initiate appropriate action against the unit in so far as space is concerned.

2.10 ब्रिज ज्वेल्स – पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:

2.10.1 The unit started export production on 06.05.2009. Accordingly, 2<sup>nd</sup> block of five years of operation of the unit **completed on 05.05.2019**. Approval Committee in its meeting held on 30.08.2019, extended the validity period of LOA for a period upto 31.08.2020 subject to the condition that further extension of LOA will be considered in next Approval Committee after monitoring the export / value addition performance.

2.10.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	100.00	150.00	200.00	250.00	300.00	1000.00
Foreign Exchange out go	55.00	79.00	101.00	130.00	150.00	515.00
NFE Exchange earnings for next five year (1)– (2)	45.00	71.00	99.00	120.00	150.00	485.00

2.10.3 After due deliberations, the Approval Committee unanimously decided to extend validity of the LOA only up to 31.03.2021 subject to condition that the unit would show export performance as per the projection given by it, as above, for the year 2020-21, The unit will execute revised Bond-Cum-Legal Undertaking for the extended period.

2.11 एस. के. ज्वेलरी मैन्युफैक्चरिंग कंपनी – पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:

2.11.1 The unit started export production on 04.04.2009. Accordingly, 2<sup>nd</sup> block of five years of operation of the unit **completed on 03.04.2019**. Approval Committee in its meeting held on 30.08.2019, extended the validity period of LOA for a period upto 31.08.2020 subject to the condition that further extension of LOA will be considered in next Approval Committee after monitoring the export / value addition performance.

2.11.2 The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	20.00	35.00	50.00	65.00	80.00	250.00
Foreign Exchange outgo	5.00	7.00	9.00	11.00	13.00	45.00
NFE Exchange earnings for next five year (1)– (2)	15.00	28.00	41.00	54.00	67.00	205.00



MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

2.11.3 Shri Sudarshan Fatehpuria, Partner of the firm appeared before the Approval Committee on behalf of the unit but his audio could not connected properly.

2.11.4 After due deliberations the Approval Committee unanimously decided to extend validity of the LOA only up to 31.03.2021, subject to condition that the unit would show export performance as per the projection given by it, as above, for the year 2020-21, The unit will execute revised Bond-Cum-Legal Undertaking for the extended period.

2.12 आइडियल फिस्कल सर्विसेज प्राइवेट लिमिटेड – पांच साल की शेष अवधि के लिए एल. ओ. ए. के नवीनीकरण हेतु प्रस्ताव:

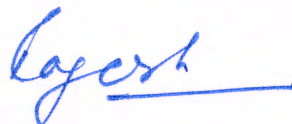
2.12.1. The unit started export production on 21.06.2012. Accordingly, 1<sup>st</sup> block of five years of operation of the unit **completed on 20.06.2017**. Approval Committee in its meeting held on 24.09.2018 & 20.12.2019, extended the validity period of LOA for a period upto 31.08.2019 & 31.08.2020 subject to the condition that further extension of LOA will be considered in next Approval Committee after monitoring the export / value addition performance.

2.12.2. The unit has submitted projected foreign exchange balance sheet for next five years, as under:-

Year	(Rs. in Lacs)					
	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	100.00	150.00	200.00	250.00	300.00	1000.00
Foreign Exchange out go	55.00	79.00	101.00	130.00	150.00	515.00
NFE Exchange earnings for next five year (1)– (2)	45.00	71.00	99.00	120.00	150.00	485.00

2.12.3. The Committee observed that export performance of the Unit is extremely poor as the Unit has made export of Rs.7.55 Lakhs w.e.f. 01.04.2015 to 31.08.2020. The Committee felt that there is no use of extending the LOA further if the Unit is not going to improve its performance.

2.12.4. After due deliberations the Approval Committee unanimously decided to extend validity of the LOA only up to 31.03.2021, subject to condition that the unit would show export performance as per the projection given by it, as above, for the year 2020-21. The unit will execute revised Bond-Cum-Legal Undertaking for the extended period.



MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

**3.1 संभव ज्वेल्स के LOA में नई वस्तुओं का समावेश का प्रस्ताव:**

3.1.1 Sambhav Jewels, submitted proposal for inclusion of new items as mentioned s.no. 4 to 5 of para 3.1.2 (in their LOA dated 04.06.2004). The LOA of the unit is valid up to 03.11.2021.

3.1.2 Details of existing & proposed additional authorized operation:-

Existing list of items approved in LOA	Revised list of items for approval in LOA
1. Gold Jewellery (Plain & Studded) 150 Kg.	1. Gold Jewellery (Plain & Studded) 150 Kg.
2. Gem Stones 1000 Kg.	2. Gem Stones 1000 Kg.
3. Jewellery of Silver & other Metal 100 Kg.	3. Jewellery of Silver & other Metal 100 Kg.
	<b>4. Used / Old / Broken Jewellery (Gold Plain / Studded for remaking, Re-melting And repairing Other than exported by us.) 50 Kg. (HS code-71131940)</b>
	<b>5. Used / Old / Broken Jewellery (Silver Plain / Studded for remaking, Re-melting And repairing Other than exported by us.) 100 Kg. (HS code-71131120)</b>

3.1.3 Comments of Customs Division JSEZ: -

Provisions for bringing unused/used and broken jewellery as raw material in SEZ have been provided under Instruction No. 51 dated 25.03.2010 issued by Director, SEZ section, DOC. In past, following units have been allowed by the UAC for import & manufacturing of above said items: -

- i. Vaibhav Golbal Ltd. SEZ-II Sitapura Jaipur
- ii. Shree Arnav Jewellery Pvt. Ltd, H1-134, SEZ-II
- iii. Amrapali Exports, G-40, SEZ-II
- iv. Gallant Jewellery, F-25, SEZ-II

3.1.4 Shri Rajeev Jain, Proprietor, appeared before the Approval Committee on behalf unit and explained the proposal. He clarified that these are raw material and it will be used in making fresh jewellery. The Approval Committee sought inputs from Jt. DGFT, Jaipur on Import policy of used/raw materials and unanimously decided to defer the proposal. The Committee also asked the Specified Officer to inform the basis of requiring such raw material in the LOA as in routine the LOA does not contain descriptions of the raw material.

MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

**3.2** मैसर्स आरना इंटरनेशनल के LOA में नई वस्तुओं का समावेश एवं वार्षिक क्षमता वृद्धि का प्रस्ताव:

3.2.1 AARNA International, submitted proposal for inclusion of new items as mentioned s.no. 2 to 4 of para 3.2.2 (in their LOA dated 09.01.2020) & revised projections as in the table at para 3.2.3. The LOA of the unit is valid up to 19.06.2025.

3.2.2 Details of existing & proposed additional authorized operation:-

Existing list of items approved in LOA	Revised list of items for approval in LOA
1. Gold Jewellery Studded with Diamond Precious Stones & Semi Precious Stones 8300.00 Sets	1. Gold Jewellery Plain & Studded with Diamond Precious & Semi Precious Stones (Hs Code 71131930) 100 Kg.
	2. Silver Jewellery Plain & Studded with Diamonds, Precious Stones & Semi Precious (Hs Code 71131120) 3000 Kg.
	3. Cut & Polished Precious, Semi Precious Stones, Synthetic Stones, Qubic Zirconnia, Diamond (Hs Code 71039110, 71039130, 71139120 & ) 3000 Kg
	4. Brass Jewellery Studded with Precious, Semi Precious Stones, Synthetic Stones, Qubic Zirconnia, Diamond (Hs Code 71162000) 200 Kg.

3.2.3 The unit has also submitted revised projections / Value of Capital Goods & Raw Materials, Consumable etc. also (revised Form -F) details given below:-

Particulars (for five years)	(Rs in Lakh)	
	Existing Projection	Revised Projection
Projected FOB value of exports	12500	18713.00
Foreign Exchange Outgo	8150	11311.55
NFE over a period of 5 years	4350	7401.45

Particulars	Investment (Plant & Machinery)	
	(Rs in Lakh)	
	Existing Projection	Revised Projection
Indigenous	10.00	20.00
Import CIF Value	50.00	50.00
Total	60.00	70.00

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MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020  
**Requirement of Capital Good / Raw Materials:-**

Particulars	(Rs in Lakh)	
	Already approved (as per Form-F)	Projected (Revised )
Imported CG	50.00	<b>50.00</b>
Indigenous CG	10.00	<b>20.00</b>
Imported Raw Material	8100	<b>11113.55</b>
Indigenous Raw Materials/ Consumable / Components	2316.66	<b>3618.61</b>
Employment	Man	25 <b>50</b>
	Woman	05 <b>05</b>

3.2.4 Shri Puspendra Agarwal, Partner, appeared before the Approval Committee on behalf unit and explained the proposal.

3.2.5 After due deliberations, Approval Committee unanimously approved the proposal of addition of new items, as indicated at para 3.2.2 above, in the LOA and also approved the revision in projections subject to fulfillment of prescribed value addition norms and execution of revised Bond-Cum-Legal Undertaking by the unit.

**3.3 आम्रपाली एक्सपोर्ट्स के LOA मे नई वस्तुओ का समावेश एवं वार्षिक क्षमता वृद्धि का प्रस्ताव:**

3.3.1 Amrapali Exports submitted proposal for inclusion of new items as mentioned s.no. 23 of para 3.3.3 (in their LOA dated 10.06.2004). The LOA of the unit is valid up to 20.04.2023.

3.3.2 Details of existing authorized operation of the unit are:-

Existing list of items approved in LOA	Annual capacity
1. Silver Jewellery Plain and Silver Articles	4000 Kg.
2. Gold Jewellery Plain and Gold Articles	150 Kg.
3. Base Metal (Copper, Brass and Zinc) Jewellery Plain & Base Metal Articles	6000 Kg.
4. Silver Jewellery Articles Plain and Studded with diamonds, Precious Stones, Semi Precious Stones, Synthetic Stones, Pearls and Glass	1500 Kg.
5. Gold Jewellery Plain and Studded With Diamond, Precious Stones, Semi Precious Stones, Synthetic Stones, Pearls and Glass	200 Kg.
6. Base Metal (Copper/Brass/Zinc) Jewellery Plain and Studded with Diamonds, Precious Stones Semi Precious Stones, Synthetic Stones, Pearls and Glass	1000 Kg.
7. Platinum Jewellery Plain and Studded with Diamonds, Precious Stones, Semi Precious Stones, Synthetic Stones, Pearls and Glass	300 Kg.
8. All Types of Plain and Studded Jewellery and articles	3000 kg.

MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

of Gold, Silver, Copper, Brass, Wood, Leather and resin and Imitation Jewellery	
9. Articles made from Silver, Gold and Base Metal (Copper, Brass Zinc etc.)	1000 Kg.
10 Garland/Chain of Diamonds, Precious Stones, Semi Precious, Stones Pearls, Synthetic Stones and Glass	800 Kg.
11. Diamonds, Precious Stones, Semi Precious Stones, Pearls, Synthetic Stones and Glass Temporarily Strung for Convenience of transport	3000 Kg.
12. Copper and Brass Jewellery and Articles	1500 Kg.
13. Articles of Nature or Cultural Pearls, Precious Stones, Semi Precious Stones, Wood, Resin.	500 kg.
14. Cloth Pouches for Packing of Jewellery and articles	1000 Kg.
15. Used / Old / Broken Jewellery (Gold / Silver and Base Metal)	185 Kg.
16. Titanium –Components / Findings (made from Metal of Titanium)	50 Kg.
17. TIN Jewellery plain and studded . (HS code -80012000 & 80011010)	20000 Kg.
18. Mother of Pearls (MOP) (HS code -96019020)	8000 kg.
19. Bone (HS code-96019030)	5000 Kg.
20. Iron/Steel Jewellery Plain & Studded with Diamonds, Precious Stones, Semi Precious Stones, Synthetic Stones, pearls, Glass, Wooden and resin, Raw Material (HS Code-71171990 & 71179010)	40000 Kg.
21 Aluminum Jewellery Plain & Studded with Diamonds, Precious .Stones, Semi Precious Stones Synthetic Stones, Pearls, Glass, Wood and Resin, Raw Material (HS Code-71171990 & 71179010)	40000 Kg
22 Bronze Jewellery Plain & Studded with Diamonds, Precious Stones, Semi Precious Stones, Synthetic Stones, Pearls, Glass, Wood and Resin Raw Material (HS Code-71171990 & 71179010)	40000 Kg

3.3.3 Amrapali Exports has applied for the following addition of following item in their LOA: -

Item of manufacture with HS Code	Annual capacity
23 Conch Shells (Hs Code 05080050)	5000Kg.

3.3.4 Policy Condition: - As per ITC (HS), 2017, Schedule-1 Import policy under chapter no. 05 (Product of Animal Origin, Not Elsewhere Specified Or included), the item (CONCH SHELLS, HS Code of the item is- 05080050) is free for Import subject to policy condition no. 3. POLICY CONDITION No. 3 is - Import will be subject to provisions of CITES (Convention of International Trade in Endangered Species of wild Fauna and Flora).

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MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

But as ITC (HS) Export Policy 2018, the CONCH SHELL item is prohibited (Not permitted to be exported i.e. Sea shells, including polished sea shells and handicrafts made out of those species included in the Schedules of the Wild Life (Protection) Act, 1972.).

3.3.5 Rule Position: As per Rule SEZ Rule 45: - a SEZ unit may export prohibited items to a place outside of India with prior approval of BOA, provided that such prohibited items cannot be procured from DTA.

As per SEZ Rule 26: - SEZ Unit shall be permitted to export prohibited items, if they import raw-material for the same, but each such case shall be placed before Board of Approval for approval.

3.3.6 Shri Vinod Gupta, Manager of the firm appeared before the Approval Committee on behalf unit and explained the proposal. He informed the Conch Shell (HS Code 05080050) is raw material to manufacture jewellery under HS Code 71131120 & 71179090. He also informed the Committee that a mail has been sent to office of Sitapura SEZ clarifying this.

3.3.7 After due deliberations, Approval Committee unanimously approved the proposal of addition of new items i.e. CONCH SHELL JEWELLERY with an annual capacity-5000Kg., as indicated at para 3.3.3 above, in the LOA subject to fulfillment of prescribed value addition norms and execution of revised Bond-Cum-Legal Undertaking by the unit.

4.1 वीनस आर्ट्स प्राइवेट लिमिटेड – सांझेदारी के विघटन एवं शेयर होल्डिंग में बदलाव हेतु प्रस्ताव !

4.1.1 The unit has applied for change of Directors & revised shareholding of the unit. The details of the shareholding pattern of the existing / new Directors are as under:-

Existing Directors / shareholding		Revised Directors / shareholding	
Name of Directors	Share %	Name of Director	Share %
Sh. Govind Soni	50%	Sh. Govind Soni	50%
Sh. Jagdish Soni	50%	Sh. Ved Prakash Soni	50%

4.1.2 As per para 5(ii) of Instruction No. 89 dated 17.05.2018, DoC "Re-organisation including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution of unit located in SEZs may be undertaken with the prior approval of Approval Committee in respect of units subject to the condition that the unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the

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MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020  
unit will remain unchanged on such reorganization". As per Para 6 of said guidelines,  
such reorganization shall be subject to the following safeguards:-

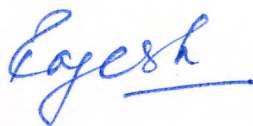
- i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity.
- ii) Fulfillment of all eligibility criteria applicable, including security clearances etc., by the altered entity and its constituents;
- iii) Applicability of and compliance with all Revenue / Company Affairs / SEBI etc. Act/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- iv) Full financial details relating to change in equity / merger, demerger, amalgamation or transfer of ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v) The Assessing Officer shall have the right to assess the taxability of gain / loss arising out the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii) The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.

4.1.3 Further, DOC vide Instruction No. 90 dated 03.08.2018, has further clarified that the phrase 'prior approval of Board of Approval (BoA) / Unit Approval Committee (UAC)' in para 5(i) & (ii) of the said guidelines in respect of Developer / SEZ unit means that approval of BoA/UAC, as the case may be, taken before the SEZ entity / unit is recognized by the new name or such arrangement in all the records. It may not be interpreted that prior approval of BoA/UAC is to be taken before approaching the Registrar of Companies or the National Company Law Tribunal as is being done in some cases came to the notice of the DOC.

4.1.4 After due deliberations, the Approval Committee approved the proposal for changes in shareholding pattern & changes in Directors of the company, in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by DOC vide Instruction No. 90 dated 03.08.2018, subject to compliance of safeguards prescribed therein and further subject to submission of NOC from RIICO.

4.2 एक्सेसरी प्लस – सांझेदारी के विघटन एवं शेयर होल्डिंग में बदलाव हेतु प्रस्ताव।

4.2.1 The unit has applied for change of Partners of the firm. & revised shareholding of the unit. The details of the shareholding pattern of the existing / new Partners are as under:-



MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

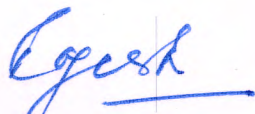
4.2.2 The unit has applied for change of partner of the firm. The details of the existing / new partners shareholding pattern are as under:-

Existing partners / shareholding		Revised partners / shareholding	
Name of partners	Share %	Name of partners	Share %
1. Smt. Purnima Ranwaka	10%	1. Smt. Purnima Ranwaka	10%
2. Shri. Swayam Prabhan Kasiwal	45%	2. Smt. Rakhi Jain (New)	45%
3. Shri Viresh Chandra Kasliwal	45%	3. Smt. Pooja Jain (New)	45%

4.2.3 As per para 5(ii) of Instruction No. 89 dated 17.05.2018, DoC "Re-organisation including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution of unit located in SEZs may be undertaken with the prior approval of Approval Committee in respect of units subject to the condition that the unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the unit will remain unchanged on such reorganization". As per Para 6 of said guidelines, such reorganization shall be subject to the following safeguards:-

- i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity.
- ii) Fulfillment of all eligibility criteria applicable, including security clearances etc., by the altered entity and its constituents;
- iii) Applicability of and compliance with all Revenue / Company Affairs / SEBI etc. Act/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- iv) Full financial details relating to change in equity / merger, demerger, amalgamation or transfer of ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v) The Assessing Officer shall have the right to assess the taxability of gain / loss arising out the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii) The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.

4.2.4 Further, DoC vide Instruction No. 90 dated 03.08.2018, has further clarified that the phrase 'prior approval of Board of Approval (BoA) / Unit Approval Committee (UAC)' in para 5(i) & (ii) of the said guidelines in respect of Developer / SEZ unit means that approval of BoA/UAC, as the case may be, taken before the SEZ entity / unit is recognized by the new name or such arrangement in all the records. It may not be interpreted that prior approval of BoA/UAC is to be taken before approaching the





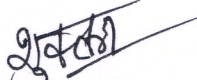
MINUTES OF THE UAC GEMS & JEWELLERY SEZ SITAPURA, JAIPUR DATED 14.09.2020

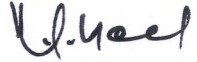
Registrar of Companies or the National Company Law Tribunal as is being done in some cases came to the notice of the DOC.

4.2.5 Representatives of RIICO informed that NOC from RIICO has been issued in respect of proposal for change in shareholders.

4.2.6 After due deliberations, the Approval Committee approved the proposal for changes in partners and shareholding pattern of the firm, in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by DOC vide Instruction No. 90 dated 03.08.2018, subject to compliance of safeguards prescribed therein.

Meeting ended with a vote of thanks to the chair.

  
(एस० एस० शुक्ल)  
संयुक्त विकास आयुक्त

  
(श्री. आर. पी. गोयल)  
विकास आयुक्त

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