

मुरादाबाद विशेष आर्थिक क्षेत्र

(23/02/2021 को आयोजित मुरादाबाद विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त)

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श्री अ० बिपिन मैनन, क्षेत्रीय विकास आयुक्त, नॉएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 23/02/2021 को सुबह 11:00 बजे वीडियो कॉन्फ्रेंसिंग द्वारा आयोजित मुरादाबाद विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त

The following members of the Approval Committee participated in the meeting through Video Conferencing:-

- 1) Shri Manoj Prabhakar, Dy. Commissioner, ICD Moradabad.
- 2) Shri Shobhit Sinha, Dy. Commissioner, CGST Moradabad.
- 3) Shri Anuj Kumar Singh, Dy. Commissioner, O/o Jt. C. I. Moradabad.
- 4) Shri Santosh Kumar, Regional Manager, UPSIDA, Moradabad SEZ.
- 5) Shri Rakesh Kumar Singh, F.T.D.O., O/o Add. DGFT CLA, New Delhi.

Besides, during the meeting (i) Shri Nitin Gupta Srivastava, Dy. Development Commissioner, NSEZ and (ii) Dr. V. P. Sharma, Asstt. Development Commissioner, Moradabad SEZ also participated in the meeting through Video Conferencing to assist the Approval Committee. It was informed that the Quorum is complete and the meeting can start.

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 among the members of the Approval Committee as well as interaction with the applicants/ representatives of the units, the following decisions were taken :-

| | |
|---|---|
| 1 | Ratification of Minutes of last meeting of the Approval Committee held on 14/01/2021 As no reference in respect of the decisions of the Approval Committee held on 14/01/2021 was received from any of the members of the Approval Committee or Trade, Minutes of the meeting held on 14/01/2021 were unanimously ratified. |
| 2 | Setting up of new unit in MSEZ |

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which he was unable to furnish before the Approval Committee.

- v) The Approval Committee, deliberated the proposal and observed as under:
- a) Submit revised application with revised project report and requisite documents for the proposed unit. Also, submit the detailed information regarding Raw material including value & quantity to be procured by the unit from DTA/ overseas (country of import). The projected export details like material, quantity, value and country is to be submitted alongwith the details of Plant & Machinery including value & quantity to be procured by the unit from DTA/ overseas (import).
 - b) As per records available with Moradabad SEZ, Shri Zubair Siddiqui is not a partner in M/s Dollar Industries situated in Moradabad SEZ and if he has any such approval (s) from competent authority, NSEZ, the same may also be submitted.
 - c) Since the proposed items of export (Wall Nuts-08023200, Areca Nuts-08028020, Dry Dates-08041020 & Table Salt-25010010) as mentioned in Project report are completely different from what Shri Zubair explained (Flavored Supari & mouth freshners) before the Approval Committee, unit must furnish revised list of ITC(HS) codes and their description which they intend to export from SEZ.
 - d) Layout plan is not submitted for the proposed unit. Also elaborate if it would be practically possible to accommodate 16 persons, office, plant & machines etc. in only 57 sq. meters area. If there was already a plan for construction of 2nd floor then why is it not mentioned in Project report and also why the cost calculation for the same is not factored in overall cost of the project?
 - e) The documentary proof (like Bank Statements for own fund etc.) supporting the claim for sources of finance has not been provided. Unit is also requested to produce original Shri Zubair Siddiqui's Net-worth certificate issued by CA (since only photocopy is submitted) alongwith documents supporting your claim of net-worth.
 - f) Proof of relevant experience of both the partners of the firm in proposed business has to be submitted.
 - g) Annexure of Form-1 issued by Registrar of Firms containing information about



partners of firm has to be submitted. Also at point no 5 of the partnership deed dated 05.09.2020 it is mentioned that '*the firm shall carry on the business of Manufacturing, supply and Export of Handicrafts, Brassware, copperware, aluminum ware, glassware and other Indian Handicrafts and import of metal scrap*' which no-where matches with the proposed business of firm, Please explain?

- h) ITR for both the partners for last 03 years need to be submitted with certified detailed calculation annexure. CA certified balance sheet of DTA units of partners for last 03 years needs to be submitted.
- i) Copy of passports of both the partners of the firm not submitted.
- j) Detailed manufacturing flow chart containing the processes to be followed by unit after procurement of Raw material through import/ DTA procurement till export to be submitted.

vi) The Approval Committee, after due deliberations, unanimously decided to defer the case and directed that the above deficiencies/ observations may be communicated to the unit and once response is received the same may be examined and the case be placed before Approval Committee with full facts.

3 Review of deferred proposals from previous Approval Committee meeting(s)

3.1 Proposal of M/s East Elm :-

- i) The proposal of M/s East Elm was placed before Approval Committee in its meeting held on 07.09.2020 wherein Approval Committee was informed that the applicant has proposed to set up a new unit in Moradabad SEZ for manufacturing & export of handicrafts items made of Wooden, Glass, Iron, Curtain Rods, Brass, Copper, Aluminium, Tin Boxes & Electric Lamp with projected exports of Rs. 581.26 Lakhs and the NFE of Rs. 485.80 Lakhs over a period of five years.
- ii) The Approval Committee, deliberated the proposal and observed the following:
 - a) As to how can 35 persons, office, machines etc. can be accommodated in only 40 sq. metres area. If there was already a plan for construction of 2nd floor then why was it not mentioned in Project report and also why the cost calculation for the same was not

done?

- b) As to how the export sales of Rs. 581.26 Lakhs in 5 year term with investment in Plant & Machinery of only 15 Lakhs is justified. Also the details of Raw material including value & quantity to be procured by the unit from DTA/ overseas (import) is not given.
- c) The documentary proof (like Bank Statements for own fund & unsecured loan from Family/ friends, provisional offer of loan from bank) supporting the claim for sources of finance has not been provided.
- d) Export sales data of DTA unit as claimed by representative of unit has not been provided.
- e) Wages of labour (unskilled/ semi-skilled/ skilled) in the project report is not in compliance with the latest Minimum Wages Act of concerned State/ Central Government.

iii) The Approval Committee in its meeting held on 07.09.2020, after due deliberations, decided to defer the case and directed that the above deficiencies may be communicated to the unit and case may be placed before Approval Committee with full facts after submission of documentary proof/ information by the unit with respect to the observations made by the Approval Committee.

iv) Approval Committee was informed that this office vide letter and email dated 15.09.2020 informed the observations of Approval Committee to the unit. The unit vide letter dated 29.10.2020 received in this office on 31.10.2020 submitted response to the said deficiency letter. On scrutiny of documents it was observed unit did not provide all information required/ sought vide this office letter dated 15.09.2020. Therefore, this office vide letter dated 24.11.2020, again requested the unit to provide following information/ documents:

- a) The details of raw material including value & quantity to be procured by the unit from DTA/ overseas (import).
- b) The unit has not given clear information regarding funding. Supporting documents like bank statements clearly showing the availability of funds must be submitted in

case of individuals. Also, in the matter of term loan from bank, you are requested to submit documentary proof supporting your claim that bank is not ready to provide 'provisional offer of loan'.

c) Proof of Export sales data (Shipping Bills, Export invoices etc.) of DTA unit as claimed by representative of unit.

v) Further the unit vide letter dated 13.01.2021 submitted response to this office deficiency letter dated 24.11.2020. On scrutiny of submitted documents it was observed that the response of unit was still incomplete and following information was again sought vide email dated 16.02.2021:-

a) Clear information regarding source of funds. Supporting documents like bank statements clearly showing the availability of funds are submitted in case of individuals. Also, in the matter of term loan from bank, the unit has not submitted any documentary proof supporting their claim that bank is ready to provide 'term loan'.

b) Last 03 years audited balance sheets of DTA unit, including proof of export of Rs. 25-30 Lakhs during 2019-20, as claimed to be done by his DTA unit.

vi) The Approval Committee was further informed that the unit has not furnished the requisite information/ documents even after issuance of multiple letters from this office.

vii) Shri Shailendra Pal Singh, Partner appeared before the Approval Committee in its meeting held on 23.02.2021 to explain the project. He informed that he is already in the export business and is having a DTA unit since 2010 in the name of M/s The Eastelm (proprietorship firm). His export sales from DTA unit was approx. Rs. 25.00 Lakhs during last year (2019-20). He also informed that he is exporting Metal Handicrafts, Plastic ware, bottles etc. to New Zealand and Japan. Shri Shailendra was asked as to how he will arrange for proposed investment of approx. 1.00 Crores (Land, building, Plant & machinery, margin money, wages, raw material etc.) for which he was unable to give satisfactory explanation.

viii) The Approval Committee, deliberated the proposal and observed the following:

a) Unit must submit clear and detailed information of their sources of funding alongwith supporting documents which can be placed before Approval Committee for

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consideration.

- b) Unit must submit last 03 years of audited balance sheet of DTA unit namely M/s The Eastelm. Unit should also submit export data for their DTA unit at least for F. Y. 2019-20 with documentary evidences.
 - c) Unit must submit list of proposed overseas customer with details to which they will export from proposed SEZ unit.
- ix) The Approval Committee, after due deliberations, unanimously decided to defer the case and directed that the above deficiencies/ observations may be communicated to the unit and once response is received the same may be examined and the case may be placed before Approval Committee with full facts.

3.2 Proposal of M/s Adprint Product Ind. :-

- i) The proposal of M/s Adprint Product Ind was placed before Approval Committee in its meeting held on 07.09.2020 wherein Approval Committee was informed that the applicant has proposed to set up a new unit in Moradabad SEZ for manufacturing & export of handicrafts items made of Decorative Face Tissue Boxes, Jewelry Boxes, Handcrafted items of Leather, Wooden Artwares, Diary with Plastic Cover, Embellished Notebooks, Pen Holders, Pencil Holders, Stationery, Decorative Diaries, Handcrafted item of Textile, Prayer Rugs & Druggets, Glass Artwares, Iron & Steel Artwares, Brass Artwares, Copper Artwares, Aluminium Artwares, Tin Boxes with projected exports of Rs. 468.93 Lakhs and the NFE of Rs. 360.47 Lakhs over a period of five years.
- ii) The Approval Committee, deliberated the proposal in detail in the meeting held on 07.09.2020 and observed as under :-
 - a) The offer of space from the developer (UPSIDA) in the name of M/s Adprint Product Ind. (Partnership firm) has not been submitted.
 - b) The export projection of Rs. 468.93 Lakhs in 5 year term with an investment in Plant & Machinery of just Rs. 15 Lakhs and with employment of 10 persons only does not appear to be realistic. Unit has also not provided the details of Raw material including value & quantity to be procured by them from DTA/ overseas (import).
 - c) The documentary proof (like Bank Statements for own fund & unsecured loan from Family/ friends, provisional offer of loan from bank) supporting their claim for

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sources of finance has not been submitted.

- d) Proof of Export data of DTA unit as claimed above by partner of unit has not been provided.
 - e) Proof of relevant experience in manufacturing & export not submitted for Shri Kishor Kumar Singh.
 - f) Wages of labour (unskilled/ semi-skilled/ skilled) in the project report is much below the minimum wages as prescribed by the Government of Uttar Pradesh.
 - g) The unit exited earlier as unit was unable to generate enough business since its proprietor Shri Muti-Ur-Rehman was living in Dubai. The Committee members felt that the current proposal may be a way to keep the plot in SEZ without carrying any activities as per the earlier experience.
 - h) ITRs for the last three years with calculation sheet/ annexures not submitted.
 - i) Certificates from EPCH for items/ ITC(HS) codes not falling in the list of Handicrafts not submitted.
- iii) The Approval Committee in its meeting held on 07.09.2020, after due deliberations, decided to defer the case and directed that the above deficiencies may be communicated to the unit and case may be placed before Approval Committee with full facts after submission of documentary proof/ information by the unit with respect to the observations made by the Approval Committee.
- iv) Approval Committee was informed that this office vide letter dated 15.09.2020 intimated the unit M/s Adprint Product Ind. about observations made and decision taken by the Approval Committee in its meeting held on 07.09.2020 in the matter of setting up of new unit in SEZ Moradabad.
- v) The unit vide letter dated 01.02.2021 submitted **response to this office letters dated 10.07.2020, 27.08.2020 and 15.09.2020 received in this office on 02.02.2021**, which were scrutinized and again found **not-satisfactory**. The observations are as under :-
- a) Export projections of Rs. 515.13 Lakhs in 5 years term with employment of only 15 persons does not seem to be realistic. The applicant may deliberate his proposal.
 - b) The documentary proof (like Bank Statements for own fund & unsecured loan from Family/ friends, provisional offer of loan from bank) supporting their claim for sources of finance has not been submitted yet. Also the Gross income of both the partners is not

enough for such an establishment as explained in Project report.

- c) Proof of Export data of DTA unit as claimed above by partner of unit has not been provided yet. **Also as observed from ITRs of both the partners the income is shown as 'Gains from Business' and ITR form filed by both the partners are ITR 3, ITR 4 or ITR 5. The applicants should submit details of their DTA unit along with last 03 years of ITR for DTA firm compulsorily so as to ascertain their business background.**
- d) Proof of relevant experience in manufacturing & export not submitted for Shri Kishor Kumar Singh yet. **Shri Kishor Kumar Singh has submitted that 'He is the shareholder of 40% in Keyes Hygines Private Limited and the only second director' which is contradictory to the data available at MCA website for the said company. A copy of company profile as obtained from MCA website is attached in file for reference. It may also be mentioned here that Shri Kishor Kumar Singh has stated that the other Director in 'Keyes Hygines Private Limited' is Mrs. Seema Tripathi which is not true as the MCA website mentions 'Shivam Malhotra' & 'Anjali Malhotra' as other directors in the company. It is also pertinent to mention here that 'Vijaya Bank' has registered charges against 'Keyes Hygines Private Limited' amounting to Rs. 13,20,000.00 on 06.09.2018 which are not adjudicated till date as per data available on MCA website.**
- e) The unit exited earlier as they were unable to generate enough business since its proprietor Shri Muti-Ur-Rehman lives in Dubai. The Committee members felt that the current proposal may be a way to keep the plot in SEZ without carrying any activities as per the earlier experience. Now the explanation given by applicants does now seem convincing.
- f) Certificates from EPCH for items/ ITC(HS) codes not falling in the list of Handicrafts not submitted. The unit has been allotted plot by developer i.e. UPSIDA for 'manufacturing of Packing items, Stationary & Indian Handicrafts' whereas the proposed products to be exported by the unit falls beyond the terms of allotment letter. Applicant may be asked to elaborate.
- g) Manufacturing flow charts for items (Decorative face tissue box, Jewelry Box, Diary Plastic Cover, Embellished note books, Pen holders, Pencil holders, Stationary, Decorative diaries, Tin Box, Rug and druggets) not submitted and in case of Glass artware only process mentioned is colouring. Applicant may submit the manufacturing flow process for all the items.
- h) Revised Form-F according to revised project report not submitted by the unit.
- i) **It may also be mentioned here that the unit has not declared any Authorised signatory to this office but the reply dated 01.02.2021 submitted by the unit along with all the attached documents are signed by the Authorised Signatory which also**



does not include any name or Authority letter from the applicants.

vi) The Approval Committee in its meeting held on 23.02.2021 was further informed that the unit has not provided proper information/ requisite documents supporting their claim in their application for new unit and claims made by applicant in Approval Committee meeting held on 07.09.2020 even after issuance of multiple letters from this office.

vii) Shri Kishor Kumar Singh, partner of the unit tried to connect to the meeting of Approval Committee held on 23.02.2021 through Video Conferencing (Zoom platform) but was unable to do so. He was allowed two times to connect in meeting but there was some technical/ connection error from his side due to which communication could not take place even when he got connected twice during the meeting.

viii) The Approval Committee, after due deliberations, unanimously decided to defer the case and directed that the above deficiencies/ observations may be communicated to the unit and once response in received the same may be examined and the case may be placed before Approval Committee with full facts.

2.3

Proposal of M/s RMD International for setting up a new unit in MSEZ – regarding.

i) Approval Committee was informed that the proposal of M/s RMD International was placed before Approval Committee in its meeting held on 07.09.2020 wherein Approval Committee was informed that the applicant has proposed to set up a new unit in Moradabad SEZ for manufacturing & export of handicrafts items made of Wax, Leather, Wood, Textile, Stone, Glass, Steel, Iron, Brass, Copper and Aluminium with projected exports of Rs. 48500.00 Lakhs and the NFE of Rs. 48500.00 Lakhs over a period of five years.

ii) The Approval Committee, deliberated the proposal and observed the following:

a) The export sales of Rs. 485.00 Lakhs in 5 year term with an investment in Plant & Machinery of only Rs. 5.70 Lakhs and raw material requirement of Rs. 25.50 Lakhs only and employment of only 10 persons is not justified. Unit has also not provided the details of Raw material including value & quantity to be procured by them from DTA/ overseas (import).

b) The documentary proof (like Bank Statements for own fund & unsecured loan from Family/ friends, provisional offer of loan from bank) supporting their claim for sources

of finance have not been submitted.

- c) Wages of labour (unskilled/ semi-skilled/ skilled) in the project report is not in compliance with the latest Minimum Wages Act of concerned State/ Central Government.

iii) The Approval Committee in its meeting held on 07.09.2020, after due deliberations, decided to defer the case and directed that the above deficiencies may be communicated to the unit and case may be placed before Approval Committee with full facts after submission of documentary proof/ information by the unit with respect to the observations made by the Approval Committee.

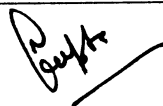
iv) Approval Committee was further informed that this office vide letter and email dated 15.09.2020 informed the observations of Approval Committee to the unit. The unit vide letter dated 29.10.2020 submitted response to the said deficiency letter. On scrutiny of documents it was observed that the response of unit does not provide all information required/ sought. Therefore this office vide email dated 24.11.2020 again requested the unit to provide information/ documents as under:

- a) At point XII (ii) in Form F, give complete details of earlier LOA. Also, Galvanized boxes are mentioned in pieces in Project report whereas in Kgs in Form-F.
- b) The details of raw material including value & quantity to be procured by the unit from DTA/ overseas (import).
- c) Certificate of Handicraft from EPCH for the ITC(HS) codes (76169990, 73239190, 42023190) to be submitted by the unit as these does not fall in EPCH's list of handicraft items.
- d) Unit has not given clear information regarding source of funds. Supporting documents like bank statements clearly showing the availability of funds must be submitted in case of individuals. Also, in the matter of term loan from bank, unit was requested to submit documentary proof supporting their claim that bank is ready to provide 'provisional offer of loan'.
- e) The partners must submit relevant experience in manufacturing & export.

v) Further the unit vide letter dated 21.12.2020 submitted response to this office deficiency letter dated 24.11.2020. On scrutiny of submitted documents it was observed that the response of

unit still does not provide all information required/ sought and observed as under:

- a) The unit has have not given clear information regarding funding. Supporting documents like bank statements clearly showing the availability of funds are submitted in case of individuals. Also, in the matter of term loan from bank, the unit has not submitted any documentary proof supporting their claim that bank is ready to provide 'term loan'.
 - b) The partners have not submitted relevant experience in manufacturing & export with proper supporting documents.
- vi) This office vide e- mail letter dated 07.01.2020 has informed the unit to submit the following information:-
- a) At point XII (ii) in Form F, give complete details of earlier LOA as required. Also, the information at point V in form F does not correlate with details of raw material in project report submitted by the unit.
 - b) The unit has not given clear and complete information regarding funding. Supporting documents like bank statements clearly showing the availability of funds must be submitted in case of individuals verified by the bank. Also, in the matter of term loan from bank, you are requested to submit documentary proof supporting your claim that bank is ready to provide 'term loan'.
 - c) The unit has not submitted last 03 years ITR for partners with detailed calculation either processed by Income Tax Department or certified by CA.
 - d) The unit has not submitted relevant experience of partners in manufacturing & export.
 - e) Besides, it has come to notice that different emails and phone numbers are used on separate letter head of your company. You are requested to inform this office your official email and Phone for correspondence purpose.
 - f) Certificates from EPCH for items/ ITC(HS) codes not falling in the list of Handicrafts not submitted for following items (74187419 & 76157616).
- vii) The unit submitted its reply vide letter dated 29.01.2021 received in this office on 01.02.2021 and observations made are as under:
- a) The required information at Point XII (ii) & Point V in Form F has been updated and copy of same submitted.
 - b) The unit has submitted Demat Holding statement (holdings amounting to Rs.



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1,00,74,915.00) for Shri Mohit Dubey and a letter from Bank stating they will fund the project up to Rs. 25.00 Lakhs subject to fulfilment of KYC & lending norms by M/s RMD International.

- c) Last 03 years ITR for Shri Mohit Dubey is submitted with calculation but the same is neither processed by IT Dept. nor certified by a CA. Also data related to ITRs for last 03 years of Smt. Anuradha Dubey is yet not submitted by the unit.
- d) Relevant experience of both partners not submitted by the unit.
- e) The unit has submitted their Phone and email for correspondence as under:
E-mail: mohit77d@gmail.com
Phone: 9927055354, 6398956217
- f) The unit has withdrawn both items (ITC(HS) codes: 74187419 & 76157616) from their application which does not fall in list of Handicrafts as published by EPCH.

viii) The Approval Committee in its meeting held on 23.02.2021 was also informed that the unit has still not furnished the requisite information/ documents even after issuance of multiple letters from this office.

ix) Shri Mohit Dubey, partner of the unit appeared before the Approval Committee in its meeting held on 23.02.2021 through Video Conferencing and explained his project. When asked about unit's connection with M/s JMD International, a unit from Moradabad SEZ which was recently investigated and sealed by DRI, Mumbai Zonal Unit in connection with attempting to smuggle Red Sanders wood amounting approx. Rs. 7,40,80,000.00 weighing 18520.00 Kgs. Shri Mohit informed that Smt. Juhi Dubey (w/o Shri Mohit Dubey) and Shri Mayur Dubey (brother of Shri Mohit Dubey) are partners in M/s JMD International and the matter is still under investigation of DRI. On being asked, he also informed that is staying in Pune and is associated with Atal Incubation Centre at MIT Art, Design and Technology University, so the factory affairs of proposed unit will be looked by other partner i.e. Smt. Anuradha Dubey who resides in Moradabad and has experience in metal handicrafts business. He also explained to the Approval Committee his current work profile wherein they are helping new startups specifically in Electronics, communications, IT and computer services etc. He also explained that he would use technology of Artificial Intelligence to boost the exports business in Moradabad using his experience.

x) The Approval Committee, after due deliberations, unanimously decided to defer the case and directed that (i) Moradabad SEZ should wait for completion of investigation on M/s JMD

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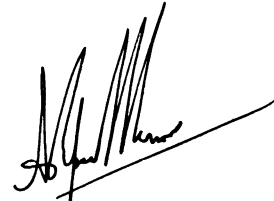
| | |
|-----|---|
| | <p>International by DRI, Mumbai as close family of the applicant is involved in the matter and (ii) Shri Mohit Dubey should come up with some different idea and a revised/ new proposal for different domain of business which he elaborated before the Approval Committee.</p> |
| 4.1 | <p>Proposal of M/s. C. L. Gupta Overseas LLP for 'Revised Building Plan' of Plot No. A-01, pocket-'A', Moradabad SEZ :-</p> <p>x) It was informed to the Approval Committee that M/s C. L. Gupta Overseas LLP commenced in production on 30.05.2019 and has not proposed to install 'Propane Gas Tank' at their SEZ unit premises at Plot No. A-01, Pocket-'A', Moradabad SEZ for use in their production activities. In this regard, 'Revised Building Plan' of M/s C. L. Gupta Overseas LLP for plot No. A-01, Pocket - 'A' have been received after technical evaluation by the UPSIDA. It was informed that the technical Branch of UPSIDC Ltd has examined the Building Plans, found it in order as per relevant building byelaws and has approved the same subject to following conditions:</p> <ol style="list-style-type: none">No firm construction is desirable for the above propane gas store. Propane gas tank will be installed only in open space.Allottee must use Propane gas for production in the unit.No Objection Certificate from Fire Department Moradabad will have to be submitted to this office (UPSIDA) by unit <p>xi) The Approval Committee accordingly approved the Building Plans in respect of M/s C. L. Gupta Overseas LLP for Plot No. A-01, Pocket-'A', SEZ Moradabad subject to all necessary approvals from competent authorities concerned.</p> |

Meeting ended with thanks to the Chair.



(Nitin Gupta)

Dy. Development Commissioner



(A. Bipin Menon)

Zonal Development Commissioner