मुरादाबाद विशेष आर्थिक क्षेत्र

(23/11/2021 को आयोजित मुरादाबाद विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त)

श्री अ॰ बिपिन मैनन, क्षेत्रीय विकास आयुक्त, नॉएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 23/11/2021 को सुबह 11:00 बजे वीडियो कॉन्फ्रेंसिंग दवारा 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 Kiran Mohan Mohadikar, Dy. Development Commissioner, NSEZ, Noida (Nominee of Deptt. Of Commerce in terms of letter dated 23/09/2008).
- 2. Shri Shobhit Sinha, Dy. Commissioner, CGST Moradabad.
- 3. Shri Sumit Kumar, Dy. Commissioner, ICD Moradabad.
- 4. Shri Jeetendra Kumar Meena, Income Tax Officer, Moradabad Division.
- 5. Shri Rakesh Kumar Singh, FTDO (CLA), DGFT, New Delhi.
- 6. Shri Sanjeev Kumar Bedi, Area Manager, UPSIDA, Moradabad SEZ.
- Shri Abhishek Verma, Asstt. Statistical Officer, DIC/ O/o the Jt. Commissioner of Industries, Moradabad.

Besides, during the meeting (i) Shri Amit Kumar Gupta, Specified Officer, NSEZ & Moradabad SEZ and (ii) Dr. Ved Prakash 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 be convened.

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:-

Ratification of Minutes of last meeting of the Approval Committee held on 18/10/2021

As no reference in respect of the decisions of the Approval Committee held on 18/10/2021 was received from any of the members of the Approval Committee or Trade, Minutes of the meeting held on 18/10/2021 were unautomously ratified.

Permission for Import of goods (Sandalwood) for Authorised Operations

2.1 M/s Global Export House

- i. It was informed to the Approval Committee that M/s Global Export House was granted LOA no. NSEZ/4-367/2003-MBD/8579 dated 19.09.2014. The unit commenced production w.e.f. 20.01.2016 and completed first block of 05 years on 19.01.2021. Now the unit was granted renewal of LOA up to 31.05.2022 vide this office letter dated 25.06.2021 for manufacturing and export of 'Handicrafts of other wood including Sandal wood (as per provisions of DGFT Notification No. 37/2015-2020 dated 27.01.2017 or its amendments) 44219090, Agarbatti 33074100 & All types of Incense Attars 33019031.' In their 2nd block of operations i.e. during 2020-21, the unit has made exports to the tune of Rs. 3.18 Crores and Forex outgo for unit is Rs. 0.65 Crores. The NFE for the unit for 2nd block stands at Rs. 2.53 Crores. It may also be mentioned here that the unit has Forex amounting to Rs. 2.42 Crores pending for realization beyond stipulated time period out of which the unit has submitted Bank Certificate for approx. Rs. 73.00 Lakhs which has been forwarded to the bank for verification and response from AD bank is still awaited.
- ii. Now, the unit vide letter dated 13.10.2021 has informed that they have imported Sandalwood Logs i.e. Santalum Album wood under ITC(HS) code 44039922 weighing 3750 Kgs. amounting to Rs. 55,86,975.00 from Mauritius which is awaiting clearance at ICD Moradabad. It may be mentioned here that Bill of Entry No. 1000065 dated 22.09.2021 was filed by unit which has been accessed by Customs Officers of Moradabad SEZ on 25.09.2021 but the same has not been released by Dy. Commissioner (customs), ICD Moradabad for trans-shipment to Moradabad SEZ.
- iii. Committee was further informed that, Dy. Commissioner, ICD Moradabad vide letter dated 18.10.2021 has asked the unit to 'submit permission' authorization from BoA or competent authority for import of Sandalwood' since the items falls in restricted category of DGFT.
- iv. The import policy for the imported item Santalum Album under ITC(HS) code 44039922 is restricted and subject to Policy condition 2 of Chapter, i.e., 'Import of Sandal wood (Exim Code No. 4403 99 22) will be Restricted and subject to a ceiling in each licensing year (Present ceiling is 4795 MT, subject to modification, if any, to be notified from time to time). Imports will be permitted only against an Import Authorisation issued in consultation with the Ministry of Environment and Forest. The ceiling of Sandal wood for each financial year will be monitored by the Ministry of Environment and Forest to ensure that it is not exceeded. The license will be valid for a period of one year from the date of issue. No further revalidation of such authorisation shall be allowed.'
- v. It was further informed that the unit had applied for import license from DGFT for import

- of Sandalwood i.e. Santalum Album weighing 100,000.00 Kgs. DGFT referred the matter with MoEF&CC and closed the application of unit and informed the unit 'In this regard, it is informed that the import of Restricted item by an SEZ unit is governed by SEZ Rules. Hence, you may approach concerned SEZ directly. Your request for Authorization for restricted import stands closed'.
- Vi. Approval committee was further informed that Instruction No. 47 dated 04.03.2010 of DoC states 'In terms of provisions of the Foreign Trade Policy, an item whose import is restricted can be imported under Customs Bond for export, export of imported logs/timber is not prohibited.'

Also as per Rule 27 of SEZ rules, 2006, :

A Unit or Developer may import or procure from the Domestic Tariff Area without payment of duty, taxes or cess or procure from Domestic Tariff Area after availing export entitlements or procure from other Units in the same or other Special Economic Zone or from Export Oriented Unit or Software Technology Park unit or Electronic Hardware Technology Park unit or Bio-technology Park unit, all types of goods, including capital goods (new or second hand), raw materials, semi-finished goods, (including semi-finished Jewellery) component, consumables, spares goods and materials for making capital goods required for authorized operations except prohibited items under the Import Trade Control (Harmonized System) Classifications of Export and Import Items:

OM dated 07.08.2018 issued by DGFT was also referred which states:

- 'f. The quantitative restrictions on import and/or export, wherever applicable, would be with reference to import into DTA (including import from SEZ to DTA) and export from DTA (including export from DTA to SEZ).
- h. Import of sandalwood into SEZ (other than from DTA) and export from SEZ (other than to DTA) would be regulated under SEZ Act/ Rules.
- i. The Development Commissioner of concerned SEZ or any officer authorized by him on his behalf should ensure that the consignment of Sandalwood products intended to be exported from SEZ units do not have any mixing with domestic species of Sandalwood i.e. Santalum Album.'
 - Vii.It was further informed that Sandalwood i.e. Santalum Album under ITC(HS) code 44039922 is restricted and not prohibited for import. Also, the unit has informed that the goods, being imported by them are for manufacturing of goods which are approved for export.
 - viii.Shri Mohan Maheshwari, authorized representative of M/s Global Export House appeared before the Approval committee to explain the case and informed that the imported Sandalwood will be used to make Handicraft items for which they are already authorized. He informed that the wood filings which would be scraped while making handicrafts from sandalwood will be used to extract Sandalwood oil. The waste/ residue of wood scrapings/ filings after extraction of oil will be shredded into fine powder and be used in making Agarbatti or Odoriferous powder. Shri Mohan further informed that the

- current consignments of Sandalwood have been imported from Mauritius and certificate of Origin as well as phytosanitary certificate is already received for the same. Earlier he has imported Sandalwood from Malaysia. He further informed that recently he imported another container through ICD Tughlakabad and the same has been cleared by Customs officials of ICD Tughlakabad. Shri Mohan also informed that there won't be any DTA sale of imported goods.
- ix. The Approval Committee, after due deliberations, noted the fact that the unit had applied for an import licence and took cognisance of the replies from the office of DGFT and MoEF&CC which primarily indicated that this specific matter is governed by SEZ Rules. Therefore in light of DGFT OM dated 07.08.2018, Instruction No. 47 dated 04.03.2010 and Rule 27 of SEZ Rules, 2006, the Approval Committee decided to grant permission to M/s Global Export House for import of 3750 Kgs. of Sandalwood i.e. Santalum Album under ITC(HS) code 44039922 since it is meant for their authorised operations and 100% export. It was also decided by the committee that the unit would not be allowed to make DTA sale w.r.t. the imported goods i.e. the Raw material, by-products, waste or finished product. Approval Committee decided further that for all future consignments of import of Sandalwood, the unit would need to apply for an import license prior to undertaking imports.
- 3 Monitoring of non-realization of Foreign Exchange beyond stipulated time period and action under FTDR Act, 1992
- 3.1 M/s Dollar Industries :-
 - Approval Committee was informed that M/s Dollar Industries having LOA No. NSEZ/4-285/2003-MBD/3962 dated 19.01.2010 for manufacturing and export of Handicrafts made of Brass, Aluminium, Zinc, Copper, Iron and their Alloy products and all other Indian handicrafts. The LOA of the unit expired on 02.05.2021.
 - ii. It was also informed that unit has been given sufficient time and opportunities of being heard and for realization of pending Forex but the unit has failed to show any substantial progress in realizing the forex pending beyond stipulated time period. It was further informed that Forex pending for realization of the unit has decreased by approx. 7% since issuance of SCN and now stands at Rs. 31,44,28,118.00 (i.e. Rs. 31.44 Crores) is still pending for realization as on 01.10.2021.
 - iii. Shri Sanjeev Kumar Bedi, Area Manager, UPSIDA informed the committee that as on date the unit has Rs. 2.54 Lakhs pending dues of the developer which they must clear immediately.
 - iv. No-one from the unit appeared before Approval Committee in its meeting held on 18.10.2021.

- v. The Approval Committee in its meeting held on 18.10.2021, after due deliberations, took serious view of the absence of promoters of unit from PHs and on the fact that large Forex amount is still pending for realization for a very long time. Committee also noted that despite several personal hearings given over the last year, no ground level action seems to have been taken by the unit regarding realization of the export receivables which is now well beyond the stipulated time. The Approval Committee directed that stock taking exercise to be done for the unit by Customs. The Committee further directed that IEC of the unit be suspended with immediate effect and the unit may be asked to clear all the dues of developer i.e., UPSIDA at the earliest. The Committee also decided that final opportunity may be given to unit to show their progress in realization of pending forex and the case to be placed before Approval Committee in its next meeting.
- Vi.It was informed to the committee that a communication vide letter dated 08.11.2021 was sent to the unit by this office informing them about decisions of Approval Committee. Further it may be mentioned here that the unit has not submitted any requisite documents to this office till date as directed by the Approval Committee.
- vii.No-one from the unit appeared before Approval Committee in its meeting held on 23.11.2021 wherein they were given final opportunity to show some progress in realization of pending Forex on the unit which stands at Rs. 31,44,28,118.00 (Rs. 31.44 Crores) as on 01.11.2021. Also, the unit has been given adequate opportunities of being heard but the unit has not attended 05 PHs out of 09 PHs given to them since issuance of SCN in Nov. 2020.
- Viii. The Approval Committee, after due deliberations, took serious view of the absence of promoters of unit from PHs and of the fact that large Forex amount is pending for realization for a very long time. Committee also noted that despite several personal hearings given over the last year, no ground level action seems to have been taken by the unit regarding realization of the export receivables which is now well beyond the stipulated time. The Committee also decided that an SCN be subsequently issued to the unit indicating the outstanding indirect tax dues seeking them to deposit the same based on the imports and exports actually realized as well as the NFE shortfall thereof and complete formalities for Exit from Moradabad SEZ. The Approval Committee directed that suitable action as deemed fit, including if needed, procedures for exit of the unit may be initiated by the Development Commissioner, NSEZ against the unit under FTDR Act

3.2 M/s Modern Metals Overseas :-

i. Approval Committee was informed that M/s Modern Metals Overseas having LOA No. NSEZ/4-323/2003-MBD/5203 dated 12.07.2012 for manufacturing and export of

- Handicrafts made of Brass, Aluminium, Copper, Zinc, Iron & Alloy Products. The LOA of the unit expired on 30.09.2020.
- ii. It was also informed that unit has been given sufficient time and opportunities of being heard and for realization of pending Forex but the unit has failed to show any substantial progress in realizing the forex pending beyond stipulated time period. It was further informed that Forex pending for realization of the unit has decreased by approx. 15% since issuance of SCN and Rs. 106,67,86,955.00 (i.e. Rs. 106.68 Crores) was still pending for realization as on 01.10.2021. Also, the unit has not attended 1 PH out of 05 PHs given to them since issuance of SCN in Nov. 2020
- iii. Shri Sanjeev Kumar Bedi, Area Manager, UPSIDA informed the committee that as on date the unit has Rs. 1.21 Lakhs pending dues of the developer which they must clear immediately.
- iv. Shri Imran Ahmad, Partner from the unit appeared before Approval Committee in its meeting held on 18.10.2021 and informed that he had realized approximately 15% forex since issuance of SCN even though the payments were coming slow and he has not able to realize anything in last few months. He has contacted his buyers who are based in Dubai but could not get a proper response. Also the flights are not operational so he could not personally visit his buyers and ask them to pay the pending due, so he is waiting for the flights to open. He further informed that he has filed a case against his Dubai buyers in Moradabad court for making default in his payment which is to be listed on 28.10.2021. After the hearing he will also contact Indian Embassy in Dubai for seeking help in the matter.
- v. The Approval Committee in its meeting held on 18.10.2021, after due deliberations, took serious view of the fact that large Forex amount is still pending for realization for a very long time. Committee also noted that despite several personal hearings given over the last year, no ground level action seems to have been taken by the unit regarding realization of the export receivables which is now well beyond the stipulated time. The Approval Committee directed that stock taking exercise to be done for the unit by Customs. The Committee further directed that IEC of the unit be suspended with immediate effect and the unit may be asked to clear all the dues of developer i.e., UPSIDA at the earliest. The Committee also directed Shri Imran to submit documents and updates related to the court case to ADC, Moradabad SEZ by 1st week of November 2021. The Committee also decided that final opportunity may be given to unit to show their progress in realization of pending forex and the case to be placed before Approval Committee in its next meeting.
- vi. It was informed to the committee that a communication vide letter dated 08.11.2021 was sent to the unit by this office informing them about decisions of Approval Committee.

Further it may be mentioned here that the unit has not submitted any requisite documents to this office till date as directed by the Approval Committee.

- Vii.No-one from the unit appeared before Approval Committee in its meeting held on 23.11.2021 wherein they were given final opportunity to show some progress in realization of pending Forex on the unit which stands at Rs. 106,24,06,955.00 (Rs. 106.24 Crores) as on 01.11.2021. Also, the unit has been given adequate opportunities of being heard but the unit has not attended 02 PHs out of 06 PHs given to them since issuance of SCN in Nov. 2020.
- viii. The Approval Committee, after due deliberations, took serious view of the absence of promoters of unit from PHs and on the fact that large Forex amount is pending for realization for a very long time. Committee also noted that despite several personal hearings given over the last year, no ground level action seems to have been taken by the unit regarding realization of the export receivables which is now well beyond the stipulated time. The Committee also decided that an SCN be subsequently issued to the unit indicating the outstanding indirect tax dues seeking them to deposit the same based on the imports and exports actually realized as well as the NFE shortfall thereof and complete formalities for Exit from Moradabad SEZ. The Approval Committee directed that suitable action as deemed fit, including if needed, procedures for exit of the unitmay be initiated by the Development Commissioner, NSEZ against the unit under FTDR Act 1992.

3.3 M/s Omega Traexim Inc. :-

- i. Approval Committee was informed that M/s Omega Traexim Inc. having LOA No. NSEZ/4-355/2003-MBD/8105 dated 31.01.2014 for manufacturing and export of Handicrafts made of Copper Artwares, Brass Artwares, Aluminium Artwares, Iron, Glass, Textile and other handicrafts items & required packaging material for own consumption. The LOA of the unit expired on 13.08.2020.
- ii. It was also informed that unit has been given sufficient time and opportunities of being heard and for realization of pending Forex but the unit has failed to show any substantial progress in realizing the forex pending beyond stipulated time period. It was further informed that Forex pending for realization of the unit stands at Rs. 194,61,78,666.00 (i.e. Rs. 194.62 Crores) was still pending for realization as on 01.10.2021. Also, the unit has not attended 4 PHs out of 06 PHs given to them since issuance of SCN in Nov. 2020
- iii. Shri Sanjeev Kumar Bedi, Area Manager, UPSIDA informed the committee that as on date the unit has no pending dues of the developer.
- iv. Shri Mohd. Abbas, Authorised representative from the unit appeared before Approval

- Committee in its meeting held on 18.10.2021 and informed that they will soon start realizing the pending Forex. He further informed that they have got time-extension from one of their AD Bank i.e. Central Bank of India amounting to approx. Rs. 25.00 Crores. He also informed that they have applied for time extension from their other AD Banks for which they are yet to receive the approval.
- v. The Approval Committee in its meeting held on 18.10.2021, after due deliberations, took serious view of the fact that large Forex amount is still pending for realization for a very long time. Committee also noted that despite several personal hearings given over the last year, no ground level action seems to have been taken by the unit regarding realization of the export receivables which is now well beyond the stipulated time. The Approval Committee directed that stock taking exercise to be done for the unit by Customs. The Committee further directed that IEC of the unit be suspended with immediate effect. The Committee also directed ADC Moradabad SEZ to get verified the time-extension permissions given by Central bank of India as submitted by the unit. The Committee also decided that final opportunity may be given to unit to show their progress in realization of pending forex and the case to be placed before Approval Committee in its next meeting.
- vi. It was informed to the committee that a communication vide letter dated 08.11.2021 was sent to the unit by this office informing them about decisions of Approval Committee wherein the unit has not submitted any requisite documents to this office till date as directed by the Approval Committee. It was further informed here that the time-extension certificates issued by AD Bank (Central Bank of India, Moradabad) for 45 Shipping Bills valid up to 1st week of December 2021 amounting to a total FOB value of approx. Rs. 61.34 Crores as submitted by unit in this office were forwarded to the AD Bank for verification vide this office letter dated 02.11.2021 for which response from Bank is still awaited. It was also informed that this office vide letter dated 11.11.2021 requested Specified Officer, Moradabad SEZ to inform the outcome of search/investigation in case of Omega Traexim Inc. in Dec. 2017 by Customs team wherein Authorised Officer (Customs), Moradabad SEZ vide letter dated 15.11.2021 has informed that 'no case of misdeclaration or shortage of goods can be made out against the party (M/s Omega Traexim Inc.) as the physical stock and declared description of the goods found in the unit fairly matched with those documented.'
- Vii.No-one from the unit appeared before Approval Committee in its meeting held on 23.11.2021 wherein they were given final opportunity to show some progress in realization of pending Forex on the unit which stands at Rs. 194,61,78,666.00 (Rs. 194.62 Crores) as on 01.11.2021. Also, the unit has been given adequate opportunities of being hear but the unit has not attended 04 PHs out of 07 PHs given to them since issuance of

SCN in Nov. 2020.

viii. The Approval Committee, after due deliberations, took serious view of the absence of promoters of unit from PHs and on the fact that large Forex amount is pending for realization for a very long time. Committee also noted that despite several personal hearings given over the last year, no ground level action seems to have been taken by the unit regarding realization of the export receivables which is now well beyond the stipulated time. The Committee also decided that an SCN be subsequently issued to the unit indicating the outstanding indirect tax dues seeking them to deposit the same based on the imports and exports actually realized as well as the NFE shortfall thereof and complete formalities for Exit from Moradabad SEZ. The Approval Committee directed that suitable action as deemed fit, including if needed, procedures for exit of the unit may be initiated by the Development Commissioner, NSEZ against the unit under FTDR Act 1992.

4 Setting up a new unit in Moradabad SEZ

4.1 M/s Gargsons Exports India :-

- i. It was informed to the Approval Committee that the applicant has proposed to set up a new unit in Moradabad SEZ namely M/s Gargsons Exports India for manufacturing & export of handicrafts items made of Wooden, Stones, Glass, Iron, Steel, Copper, Brass, Aluminium and Home Décor & Home Furnishing with projected exports of Rs. 1477.42 Lakhs and the NFE of Rs. 1344.77 Lakhs over a period of five years.
- ii. Approval Committee enquired about the offer of allotment of space by the developer i.e. UPSIDA wherein it was informed that the unit has been allotted Plot No. M-56, Pocket-'B' by UPSIDA on 30.09.2021 having total area of 1842 sq. metres. The plot includes a constructed building measuring 1105.00 sq. metres. The plot which now M/s Gargsons Exports India is in possession pertained to M/s Seema International which was recently granted Exit from SEZ scheme under Rule 74 of SEZ Rules, 2006. It was further informed that that since constructed building is already present on the plot, the setup for M/s Gargsons Exports India would be Plug & Play model and they would only need to install Plant and Machinery as per their requirement for commencement of production at SEZ premises.
- iii. Shri Anuj Garg and Shri Anoop Garg, Partners of Gargsons Export India appeared before the Approval committee to explain the project. Shri Anuj informed that they are already in handicrafts export business in DTA through M/s Gargsons Exports since 1992 and he has submitted balance sheets of DTA firm for last 03 years. He further informed that the proposed SEZ unit has an estimated project cost of Rs. 233.68 Lakhs out of which 183.68 Lakhs have already paid to UPSIDA and M/s Seema International for plot allotment and

constructed building, the remaining Rs. 50.00 Lakhs (for procurement of furniture, plant and machinery and margin money or working capital) would be financed through their own funds for which they have submitted supporting documents. He also informed that the initial direct employment will be 27 persons. On being asked Shri Anuj informed that they will export to his existing buyers in USA, UK, Europe and Australia. At initial stage they will mainly export Brass and Aluminium products and small quantities of other products. It was also informed that payment terms with their existing overseas buyers will be 30% Advance and remaining 70% on delivery of order.

- iv. Shri Abhishek Verma, Asstt. Statistical Officer, DIC Moradabad enquired the representative of unit whether they have availed any benefits offered by Government of Uttar Pradesh since their products seems to be covered under the ODOP scheme for Moradabad. He further informed that capital subsidy is being provided to eligible units under the ODOP scheme by UP Government. Shri Anuj Garg informed that they have not availed any such benefit under ODOP scheme.
- V. The Approval Committee, after due deliberations, approved the proposal of M/s Gargsons Exports India for setting up a new unit in Moradabad SEZ for manufacturing & export of Handicrafts items made of Wooden, Stones, Glass, Iron, Steel, Copper, Brass, Aluminium and Home Décor & Home Furnishing as per ITC(HS) code mentioned below subject to the following conditions:
- a. No restricted / prohibited items shall be allowed for import/ export without specific permissions from BoA or concerned authorities.

List of specific handicraft items for manufacturing with their ITC(HS) codes			
ITC(HS)	Description	Specific Name Of Products	
Codes			
1. 74199930,		Decorative Animal Figure, Figurine, Flower Vase, Candle Stand,	
74181021	Brass Artwares	Candelabra, Sconce, Candle Snuffer, Decorative Object, Box,	
		Tray, Plates, Dishes, Platters, Ashtray, Bowl, Planter, Jewellery	
!	1	Stand, Table, Stool, Bell, Hand Bell, Desk Bell, Antique	
}		Reproduction, Coat Stand, Clock, Christmas Hanging, Bird Cage	
2.74199940,	Handicrafts of	Bird House, Napkin Rings, Globes, Armillary, Hookah, Table	
74199920	Copper	Bells, Hand Bells, Scissors, Wick Trimmer, Easel Stand, Book	
, 	Artwares	Stand, Bookend, Picture Frame, Frame, Bin, Tumbler, Towe	
		Stand, Soap Dispenser, Toilet Paper Holder, Goblet, Plate Stand	
1 1		Tissue paper Stand, Napkin Holder, Spoons, Forks, Knives	
		Cutlery, Cheese Knives, Serving Set, Salad Bowl, Salt & Pepper	
3.76151030, 76151090		Shaker, Tableware, Egg Stands, Toast Stand, Cake Stand, Trivet	
	Aluminium	Tea Pot, Kettle, Bottle Opener, Bottle Stopper, Bar Accessories	
<u> </u>		Cork Opener, Charger Plate, Gravy Boat, Wine Rack, Buckets	
		Wine Chiller, Door knob, Drawer pull, Door Knocker, Hook, File	
		Stand, Pen Stand, Letter Opener, Magnifier, Calendar, Lamp	
		Floor Lamp, Lantern, Garden Torch	

4. 73239490 5. 73239200, 73239420	Handicrafts of Steel Artwares Handicraft of Iron Artwares	Tables, Stools, Furniture, Decorative Objects, Flower Vases, Candle Stand, Candelabras, Sconces, Tray, Plate, Dish, Platter, Bowl, Planter, Coat Stand, Clock, Christmas Hanging, Bird Cage, Globe, Armillary, Scissor, Wick Trimmer, Picture Frame, Frame, Mirror Frame, Jar, Wine Rack, Bucket, Wine Chiller, Tumbler, Towel Stand, Soap Dispenser, Toilet Paper Holder, Plate Stand, Bins, Racks, Tissue paper Stand, Napkin Holder, Spoons, Fork, Knives, Cutlery, Cheese Knives, Serving Set, Salad Bowl, Salt & Pepper Shaker, Tableware, Utensils, Egg Stand, Toast Stand, Trivet, Pot, Pan, Kettle, Bottle Openers, Bottle Stopper, Bar Accessories, Cork Opener, Charger Plate, Hooks, File Stands, Pen Stands, Letter Opener, Magnifiers, Lamps, Lantern, Garden Torches, Fire Place Accessories Fireplace tongs, Fire poker, Fireplace shovel. Fireplace brush, Bellows (blow poke), Fire Screen, Log Holder
6.70200090, 70200029, 70200011, 70181020		Hurricane Chimney, Jars, Boxes, Plates, Cake Cover, Candle Holders, Vases, Lamps, Mirrors, Beads
7. 44209010, 44140000, 44201000		Table, Stool, Furniture, Chopping Boards, Boxes, Trays, Clocks Frames. Picture Frames. Mirrors Frames, Photo Frames, Frames Bowl, Lamp
8. 68159990		Trays, Caddy, Bowls, Lanterns, Wine Racks, Furniture, Tables Chairs, Stools, Bases, Candle Stand, Lamp, Cake Domes, Tiered Stands, Trivets, Pebbles, Kitchenware, Table Top, Vase, Beads.
9. 94051010, 94051020, 94055010, 95051000		Hanging Lamp Complete Fitting, Wall Lamp, Hurricane Lanterns, Lamps, Lanterns, Table Lamp & Other electric lamp complete fitting, Christmas Items

Meeting ended with thanks to the Chair.

(Kiran M. Mohadikar)
Dy. Development Commissioner

(A. Bipin Menon) Zonal Development Commissioner