

भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नौएडा विशेष आर्थिक क्षेत्र
नौएडा दादरी रोड, फेस-II, नौएडा.201305, जिला - गौतमबुद्ध नगर
Government of India, Min. of Commerce & Industry, Deptt. of Commerce,
Office of the Development Commissioner
NOIDA SPECIAL ECONOMIC ZONE
Noida Dadri Road, Phase-II, NOIDA-201305, Distt. Gautam Budh Nagar (UP)

फा. सं. 12/01/2019-प्रोज/

दिनांक:/02/2020

सेवा में,

1. मुख्य कार्यपालक अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नौएडा।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली।
3. प्रधान आयकर आयुक्त, आयकर भवन, प्लॉट सं.- ए-2डी, सेक्टर 24, नौएडा।
4. आयुक्त, सीमा शुल्क, नौएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुद्ध नगर, उत्तर प्रदेश - 201306.
5. उप सचिव, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली - 110001
6. उप सचिव (आई एफ-1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
7. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नौएडा।

विषय: दिनांक 05/02/2020 को पूर्वाह्न 11:30 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की यूनिट अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और डॉ. एल बी सिंघल, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 05/02/2020 को पूर्वाह्न 11:30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नौएडा विशेष आर्थिक क्षेत्र, नौएडा में आयोजित नौएडा विशेष आर्थिक क्षेत्र की यूनिट अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

संलग्नक: उपरोक्त

भवदीय,




(नितिन गुप्ता)

उप विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त के सूचनार्थ।
2. वैयक्तिक सहायक - संयुक्त विकास आयुक्त के सूचनार्थ।
3. निर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
4. सचिव, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण- सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
5. सहायक विकास आयुक्त (एडमिन) - सूचनार्थ एवं कार्यवृत्त के हिंदी अनुवाद के लिए।


उप विकास आयुक्त

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Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Dr. L.B. Singhal, Development Commissioner (DC), Noida SEZ at 11:30 AM on 05/02/2020 in the Conference Hall of NSEZ.

The following members of the Approval Committee were present during the meeting:-

- 1) Shri S.S. Shukla, Jt. Development Commissioner, NSEZ.
- 2) Shri Shyopat Singh, Asstt. Commissioner, Customs, Noida Commissionerate.
- 3) Shri Sachin Jain, Asstt. Commissioner, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).
- 4) Shri Chaman Lal, FTDO, O/o Addl. DGFT, CLA, New Delhi.
- 5) Smt. Nisha Gupta, Income Tax Officer, Income Tax Deptt., Noida.
- 6) Shri Mukesh Goyal, (Rep. of Noida Authority)

2. Besides, during the meeting S/Shri (i) Nitin Gupta, Dy. Development Commissioner, NSEZ, (ii) S.K. Tyagi, Specified Officer, NSEZ, (iii) Pramod Kumar, Asstt. Development Commissioner, NSEZ, (iv) Arun Singh Parihar, Assistant, NSEZ, and (v) S.K. Bharti, JE, UPPCL, Noida were also present to assist the Approval Committee.

3. At the outset, DC, NSEZ welcomed the participants. After brief introduction, each items included in the agenda were taken up for deliberation one by one. After detailed deliberations as well as interaction with the applicants / representatives of the units, the following decisions were taken:-

(i) Ratification of Minutes of last meeting of the Approval Committee held on 09/01/2020.

It was informed that no reference against the decisions of the Approval Committee held on 09/01/2020 was received and, therefore, Minutes of the meeting held on 09/01/2020 were ratified.

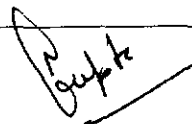


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(ii) Item wise decisions on proposals included in agenda:

1.	<p>एफआईएम इंडस्ट्रीज प्राइवेट लिमिटेड - नौएडा विशेष आर्थिक क्षेत्र में नई इकाई लगाने हेतु प्रस्ताव।</p> <p>It was informed to the Approval Committee that the M/s. FIM Industries Pvt. Ltd. has proposed to set up a new unit in NSEZ for "Manufacturing of Textile Car Cover, Packaging Boxes, Protective Cases for all vessels including boats/yatches/aircrafts/special vehicles etc., Camping Tents, Products made of Special material for safe delivery of goods in difficult terrain (HSN Code 63079090)" with projected exports of Rs. 22846.08 Lakhs and NFE earnings worth Rs.11372.50 Lakhs and proposed investment of Rs. 450.34 Lakhs and Rs. 141.71 Lakhs in imported and indigenous plant & machinery/capital goods respectively, over a period of five years.</p> <p>1.2 Shri Rakesh Tandon, Shri Anirudh Dhingra and Shri Sushil Sharma appeared on behalf of the company to explain the project. Shri Tandon informed that they will be setting SEZ unit to develop systems for transport and storage protection in the highest quality based on exact customer requirement and they will use advanced development technology and solutions to ensure maximum flexibility, speed, quality, productivity.</p> <p>1.3 Shri Tandon further informed that APM Automotive Protection M. (earlier Heil and Sinoc Automotive) is a foreign partner of FIM Industries which has more than 30 years of textile competence in development and production of Softop(convertible top), Hardtops(sun protections), Protection system for police and military, Male and Female outerwear, Seatcovers and headrest covers, Transport Protection system. He further stated that M/s. APM Automotive Protection M. will invest an amount of Rs. 600 Lakhs over a period of 24 months. He further stated that there will be change in shareholding pattern after setting up SEZ unit due to introduction of foreign shareholder and in turn there will be equity infusion from such shareholder.</p>
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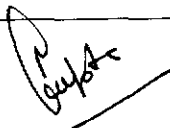
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1.4 The Approval Committee observed that none of the promoter/ director of the company appeared for the meeting. On being asked, the Approval Committee was informed that one of the directors viz Shri S.K. Rai has done M.Sc(Agriculture) from Varanasi and has experience in Solar Plants. The other director Shri Sarthak Dhingra has done LLB and has real estate/construction business of Housing projects in Gurgaon. Third director Shri B.K. Bhati has done B.Com. Hons. 4-5 years back. He has no share in the applicant company. The Approval Committee observed that the promoters do not have relevant experience. Further, projections of export of Rs. 228.46 Crore in five years are too high in relation to their income reflected in their respective ITRs. The Company M/s. APM Automotive Protection M. on whom they are mainly relying for their business model has not signed any firm agreement. Merely term sheet has been provided.

1.5 The Approval Committee asked the representatives whether the company proposes foreign shareholding/FDI. The representative of the applicant company expressed ignorance. It was informed that if there will be FDI, then the company needs to complete certain RBI formalities.

1.6 The Approval Committee, after due deliberations, deferred the project for its next meeting with a direction to applicant to submit following:

- (i) Complete Background of Directors including their qualification and experience etc.
- (ii) Specific agreement with foreign partner unambiguously mentioning details of proposed shareholding/FDI. Will it be 100% FDI or something else? Also for FDI, whether RBI formalities completed?
- (iii) Details of foreign partner i.e. M/s. APM Automotive Protection M. including the products manufactured by them, annual turnover etc.
- (iv) Details of Investment proposed to be made by M/s. APM in the proposed NSEZ unit.



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	<p>(v) Clarification duly supported with documents as to how the proposed project will be funded.</p> <p>1.7 The Approval Committee further directed the representatives to ensure that promoters/ directors are present during the next meeting of Approval Committee.</p>
2.	<p>एलडीएस इंजिनियर्स प्राइवेट लिमिटेड - नौएडा विशेष आर्थिक क्षेत्र में नई इकाई लगाने हेतु प्रस्ताव।</p> <p>It was informed to the Approval Committee that the M/s. LDS Engineers Pvt. Ltd. has proposed to set up a new unit in NSEZ for "Website Development, E-learning Solutions, Website Designing, Mobile App Development, Software Development, Ecommerce Services, Digital Marketing" with projected exports of Rs. 926 Lakhs and NFE earnings worth Rs.907 Lakhs and proposed investment of Rs. 90 Lakhs in indigenous plant & machinery/capital goods, over a period of five years.</p> <p>2.2 Shri Himadri Sankar Roy, Smt. Debjani Gupta, directors and Shri Sanjay Gupta, Technical Head appeared before the Approval Committee to explain the project. Shri Roy informed that the company has started as a road construction company and they are supplier of heavy construction equipment parts. Now, they are also providing outsourcing services in the field of Information Technology to their foreign customers.</p> <p>2.3 Shri Roy further informed that they are already running IT Business since last 8 years from their DTA unit in Nehru Place, Delhi wherein they are providing IT service and outsourcing to foreign clients in UK, Australia etc. There around 70 persons are working. It was further informed that LDS Engineers Private Limited has been mostly working on E-learning/training projects. Lot of foreign based universities are their clients and they have accomplished more than 5000 projects. Their annual export from Nehru Place has been around Rs. 2.7 Crore. Shri Roy further stated that they are</p>



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running the projects for Veteran affairs, VA department of US government project, South Australian Government medical projects, Philippines National Bank and Illinois Driving department eLearning based projects. They have been recognized over their sites about their work. Besides, many US, Australian and European universities based projects have also been accomplished and running by them.

2.4 The Approval Committee, after due deliberations, approved the proposal of M/s. LDS Engineers Pvt. Ltd. for setting up a unit in NSEZ for Website Development, E-learning Solutions, Website Designing, Mobile App Development, Software Development, E-commerce Services, Digital Marketing.

3 **कोर कला डिजाईन्स प्राइवेट लिमिटेड - नौएडा विशेष आर्थिक क्षेत्र में नई इकाई लगाने हेतु प्रस्ताव]**

It was informed to the Approval Committee that the M/s. Kor Kala Designs Pvt. Ltd. has proposed to set up a new unit in NSEZ for "Manufacturing & Export of Cotton Knits Dress (61044200), Cotton Woven Dress (62044220) and Polyester Woven Dress (62044390)" with projected exports of Rs. 1525 Lakhs and NFE earnings worth Rs.1495 Lakhs and proposed investment of Rs. 19.24 Lakhs and Rs. 92.27 Lakhs in imported and indigenous plant & machinery/capital goods respectively, over a period of five years.

3.2 It was also informed that applicant has proposed to mainly do job work for M/s. eShakti.com Pvt. Ltd. for stitching & embroidery of ladies garments.

3.3 Ms. Sanjana Kumar, director and Shri Sanjeev Kumar, CEO, appeared before the Approval Committee to explain the project. Ms. Sanjana Kumar informed that they have been running a DTA unit since last one year in Okhla to do job-work for M/s. eShakti where approx. 70-80 employees including 15-20 tailors are currently working. He also mentioned that M/s. eShakti.com Pvt. Ltd. has awarded them contract for stitching & embroidery



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of ladies garments. He also stated that M/s. e-Shakti.com is ready to supply them with about 200 orders of garments per day for stitching & embroidery job-work.

3.4 Shri Kumar informed that he has experience of approx. 27 years. He further mentioned that they have association with M/s. e-Shakti.com Pvt. Ltd. since 2012 from his last company namely M/s. A.K. Creations Pvt. Ltd. Now, he has discontinued the business of M/s. A.K. Creations due to family issues.

3.5 They further informed that in the proposed NSEZ unit initially they will mainly do job work for M/s. eShakti.com Pvt. Ltd. for stitching & embroidery of ladies garments. In addition they will do physical export of their manufactured garments. They further informed that they will bring the old machineries/capital goods of their existing DTA unit in the proposed SEZ unit.

3.6 The Approval Committee informed the applicant that in terms of Instruction No. 11 dated 12/08/2009, "the units can shift used/second capital goods valuing more than 20% in which case they will not be entitled to benefits under the Income-tax Act, 1961". It was informed to the Approval Committee that the applicant has submitted an undertaking to the effect that they will not claim any Income Tax Benefit under Section 10AA of Income Tax Act, 1961 in respect of its income from the said SEZ unit.

3.7 The Approval Committee observed that Rule 41(1) of SEZ Rules, 2006 provides as follows:

"A Unit may sub-contract a part of its production or any production process, to a unit(s) in the Domestic Tariff Area or in a Special Economic Zone or Export Oriented Unit or a unit in Electronic Hardware Technology Park unit or Software Technology Park unit or Bio-technology Park unit with prior permission of the Specified Officer to be given on an annual basis



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and subject to conditions mentioned therein”.

3.8 The Approval Committee further observed that Rule 41(1)(f) of SEZ Rules, 2006 provides as under:

“In any financial year, the consolidated value of sub-contracted part of production of a unit and of the sub-contracted production process of a unit shall not exceed the total value of goods cleared by the unit either for exports or for sale in Domestic Tariff Area in the immediately preceding financial year:

Provided that a Unit, sub-contracting part of the production or production process to other Unit in the same Special Economic Zone shall not require the permission of the Specified Officer provided that both the supplying and receiving Units shall maintain proper account of the goods involved in the subcontracting.”

3.9 The Approval Committee further observed that a unit may render services within SEZ against payment in free foreign exchange in terms of Rule 53(A)(h) of SEZ Rules, 2006 which states as under:

“export of services by services units including services rendered within Special Economic Zone or services rendered in the Domestic Tariff Area and paid for in free foreign exchange or such services rendered in Indian Rupees which are otherwise considered as having been paid for in free foreign exchange by the Reserve Bank of India;”

3.10 The Approval Committee also observed that as per Section 2(z) of SEZ Act 2005, “services” means such tradable services which,-

(i) are covered under the General Agreement on Trade in Services annexed as IB to the Agreement establishing the World Trade Organisation concluded at Marrakes on the 15th day of April,

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1994;

(ii) may be prescribed by the Central Government for the purposes of this Act; and

(iii) earn foreign exchange;

3.11 The Approval Committee observed that Job-work activity is a service activity hence, payment against job-work provided by a SEZ unit to other SEZ unit should be in Foreign Exchange in terms of Section 2(z) of SEZ Act, 2005 and Rule 53(A)(h) of SEZ Rules, 2006. On being enquired about payment to be received by the unit from M/s. eShakti.com Pvt. Ltd., Shri Kumar informed that he understands the provisions of SEZ Act and rules and M/s. eShakti.com Pvt. Ltd. has confirmed that the payment towards the Job-work would be made in Free foreign exchange.

3.12 It was informed to the Approval Committee that few shortcomings have been observed in the application which needs rectification.

3.13 The Approval Committee, after due deliberations, approved the proposal of M/s. Kor Kala Designs Pvt. Ltd. for carrying out "(i) Manufacturing of Cotton Knits Dress (61044200), Cotton Woven Dress (62044220) and Polyester Woven Dress (62044390); and (ii) Job-work activity under Rule 41(1) on behalf of M/s. eShakti.com Pvt. Ltd." subject to condition that all the payments against job-work activity shall be realized in Free Foreign Exchange in terms of Section 2(z) of SEZ Act, 2005 and Rule 53(A)(h) of SEZ Rules, 2006 and the same will be further subject to rectification of deficiencies observed in their application.

4

ए वन ज्वेलरी (अ यूनिट ऑफ़ ए-वन टेक्स्टेक प्राइवेट लिमिटेड) - नौएडा विशेष आर्थिक क्षेत्र में नई इकाई लगाने हेतु प्रस्ताव।

It was informed to the Approval Committee that the M/s. A-One Jewellery (a unit of A-one Textech Pvt. Ltd.) has proposed to set up a new unit in NSEZ

A. Gupta

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for manufacturing of (i) Plain Gold Jewellery (Capacity 245 Kgs/annum) (ITC HS 71131910) and (ii) Synthetic Stones Gold Jewellery (80 Kgs/annum) (ITC HS-71131940) with projected exports of Rs. 72500 Lakhs and NFE earnings worth Rs.6980 Lakhs and proposed investment of Rs. 18.15 Lakhs in indigenous plant & machinery/capital goods respectively, over a period of five years.

4.2 It was informed that the said proposal was also considered in the last meeting wherein the Approval Committee had deferred the proposal for its next meeting and directed the representatives to rectify all deficiencies observed in their application and also to furnish a write up about activities proposed to be carried out in the new unit. The Approval Committee further directed that if possible, the original promoter i.e. Mr. Rajan Kohli should attend the next meeting.

4.3 Shri Priank Gupta, Director of the Company appeared before the Approval Committee to explain the project. He informed that Sh. Rajan Kohli founder director of this company and Smt. Neelja Kohli are also partners in M/s Bridal Jewellery Mfg. Co., an NSEZ unit which is already engaged in manufacturing and export of Plain Gold Jewellery since last 20 years. He further informed that Shri Kohli could not make it to the meeting as he is currently in UK.

4.4 Shri Gupta informed that to increase the sales volume, they need additional finance from the Bank. Their bank has asked them to make the unit a Private Limited company or to consolidate the business with existing A-One Tex Tech Pvt. Ltd. They have decided not to dissolve the exiting unit i.e. Bridal Jewellery Mfg. Co. and instead they have taken this step for setting up a new manufacturing unit which will be involved in making handmade jewellery based on the orders and designs as per the customer requirement.

4.5 Shri Gupta further informed that M/s. A-one Textech Pvt. Ltd. is primarily engaged in the business of manufacturer of non-woven fabric. In addition to the non-woven fabric, the company was also engaged in the



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business of non-woven packing bags. Company's operations are based out of the Sonapat region in Haryana. Their annual turnover at Sonapat is Rs. 70 Crore and 150-160 people have been working. The company has two running imported production lines and plan to set up the third production line in next few months. The company has also in house Bag manufacturing division.

4.6 Shri Gupta also stated that unit in the name of A-one Jewellery will be a different vertical of business under the ownership of M/s. A-One Textech Pvt. Ltd. which deals in Textile manufacturing. So to differentiate and identify jewellery business with textile manufacturing, a separate name is used related to its trade. He further mentioned that they will primarily export the manufactured jewellery to Gulf Countries and approx. 30-50 employee will be hired to start with.

4.7 The Approval Committee, after due deliberations, approved the proposal of M/s. A-One Jewellery (a unit of M/s. A-one Textech Pvt. Ltd.) for setting up a new unit in NSEZ for manufacturing of (i) Plain Gold Jewellery (Capacity 245 Kgs/annum) (ITC HS 71131910) and (ii) Synthetic Stones Gold Jewellery (80 Kgs/annum) (ITC HS-71131940) subject to following conditions:

- (i) Unit shall achieve minimum Value Addition as laid down in prevailing Foreign Trade Policy or Hand Book of Procedures.
- (ii) Unit shall maintain proper records mentioning separate value addition of Plain Jewellery and Studded Jewellery.
- (iii) Permission for manufacture & export of plain /studded jewellery containing gold of 8 carats to 22 carats only will be applicable as per DOC instruction No.88 dated 16.08.2017.
- (iv) Unit shall comply with all the relevant Act & Rules and instructions issued by DOC from time to time in this regard.



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हाईटेक अल्ट्राविज़न - नौएडा विशेष आर्थिक क्षेत्र में नई इकाई लगाने हेतु प्रस्ताव।

It was informed to the Approval Committee that the M/s. Hitech Ultravision has proposed to set up a new unit in NSEZ for "Manufacturing & Trading of (i) Electronic Fan all types (8414); (ii) LED Television(8525); (iii) LED Panel(8529); (iv) Sub-Assembly of LED TV(8529); (v) Electronic Musical Instrument(9201, 9202)" with projected exports of Rs. 24469.75 Lakhs and NFE earnings worth Rs.1747.60 Lakhs and proposed investment of Rs. 53.42 Lakhs in indigenous plant & machinery/capital goods, over a period of five years.

5.2 It was further informed that the Approval Committee in its meeting held on 04/09/2019 had deferred the said proposal for want of some documents/information from the applicant. Now, the applicant has submitted its reply on 06/01/2020.

5.3 The Approval Committee further observed that a site inspection was carried out by officers of NSEZ. Extract of the report is as under:

"As per our visit to the given sites of the firm and information gathered from the persons there, the report is as under:

1. B-52, Sector-57, Noida:

- *At the main gate of the premises, there was no signboard placed for identification.*
- *The said premise has three floors (upper ground + two). At the upper ground floor, name of the firm was seen to have been written as Hitech Ultra Vision at a glass/transparent door in the inner part of the premises.*
- *At the time of visit around 7-8 persons were found engaged in the assembling of LED TVs and its parts and testing assembled LED TVs (in "power on" Mode) on the assembly line/table. Some old capital goods and boxes of TVs were also kept in the hall.*
- *We met a person in the factory premise who introduced himself as Satish Chauhan, Production In-charge of the unit. He told that he has been working*

Satish Chauhan

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there since last one month. He informed that earlier they used to do manufacturing of TVs on greater scale but now the work has reduced and now they assemble LED TVs for the Oscar brand. He also informed that simultaneously they have also manufactured (assembled) their own LED TVs ranging from 24-40" with the brand name "HISUN". He also showed some LED TVs with 'HISUN' name.

- Mr. Chauhan was requested to show the documents such as Electricity Bill, ownership document/Rent Agreement of premises, copies of shipping bills and invoices etc. He told that premises has been taken on rent. He provided us copy of Electricity bill which is in the name of M/S WARAH I ENGINEERS P. LTD. He further informed that they also export Radio and provided copy of shipping bill for the product exported to the Uganda. Mr. Chauhan also provided us a copy of the permission for factory stuffing issued under the C.No. VIII (30) Cus/ICD-DD/FSP-Hitech/53/2012 dated 23.06.2012 by the Assistant Commissioner (Customs), ICD Dadri for their address i.e. B-52, Sector-57, Noida. He also provided copy of GST certificate in which Principal place of business has been shown as "FIRST, B-52, Sec-57, Noida". No satisfactory clarification was provided about using 'First' in the registration address. He however failed to provide copy of rent agreement of the premises, for this he was advised to ensure submission of same to DC Office, if not submitted earlier.

- He also took us to the First and Second Floor of the premises. At the first floor there was office space (having one room for accounts with 1 person sitting there at the time of visit and another one room for the senior/owner). Besides, there was a similar type of big hall (as at Upper ground floor) apparently having assembly lines and packing boxes strewn all around. The hall appeared to be in disuse since long. The second floor hall was being used as a dump yard for scrap and waste.

- On returning to the ground floor, a Vehicle having number UP16 DT-8382 having boxes with description 32" V Stand Base (Left) was found. On being enquired, it was informed that the vehicle was carrying the parts of LED TVs.

2. Head Office: 9/50A, Industrial Area , Kirti Nagar, New Delhi: The said premises is a multi-storey building where signboard for the "Sachdeva Furniture Mart (Regd.)" was found placed in front of the ground floor

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Furniture Shop. Other floors of the building were found closed with no signboards placed for identification. On enquiry, the neighbours told that there is no such office in the name of M/s. Hitech Ultra Vision on this address i.e. 9/50A, Industrial Area, Kirti Nagar, New Delhi.

3. House No. 114-B /GH-10, Sunder Apartment, Outer Ring Road, Paschim Vihar, West Delhi: *On reaching at this residential address we found the No. 114-B mentioned on the top of the locked gate which appeared to be a garage. Then after inquiry from neighbours, we went to the first floor just above the earlier mentioned garage no. 114-B of said building. There was no House no./address plate at first floor. The door was opened by a domestic help. Then a lady came out and introduced herself as Mrs. Nirmal Gupta, wife of Mr. Anil Kumar Gupta. She also confirmed that she is a partner in M/s Hitech Ultra Vision.”*

5.4 It was further informed that the applicant has submitted amended partnership deed changing their head office address to “114-B, Sunder Apartments, GH-10, Paschim Vihar, New Delhi - 110087” (residential address of promoters).

5.5 Shri Anil Kumar Gupta, a partner in the firm, appeared before the Approval Committee to explain the project. Shri Gupta informed that he has done engineering and has approx. 35 years of experience in electronics. He further stated that initially he started manufacturing of TV components in Delhi and earlier he also had other ventures in DTA namely Hitech India, Hitech System, Communication Systems, Hitech Deflectronics which were engaged in manufacturing of TV components, Assembly of products of TV and export the products mainly to African Countries under the brand name of “Hitech”.

5.6 Shri Gupta further informed that in the proposed NSEZ project, they will start with assembly of Panel of LED TVs and export the same. He also stated that the main export market will be Africa as he has good market relation there. He further stated that they will gradually start manufacturing and assembling of Home theatre system/Audio systems and later electric



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fan. For the time being, they will import Mother boards from China and assembly will be done in NSEZ inside a clean room, which itself require investment of Rs. 25-30 Lakhs. Gradually he will also work on production of Mother Boards in his unit.

5.7 Shri Gupta also informed that they have approached to the Office of Commissioner of Industries, Govt. of NCT, Delhi for change of their head office address but due to new policy of Registrar of Firms & Society, no new registration or amendment are taking place. He further stated that they will submit registered amended partnership deed as soon as the same is approved by the Registrar Office.

5.8 The Approval Committee, after due deliberations, approved the proposal of M/s. Hitech Ultravision for setting up a unit in NSEZ for Manufacturing & Trading of (i) Electronic Fan all types (8414); (ii) LED Television(8525); (iii) LED Panel(8529); (iv) Sub-Assembly of LED TV(8529); (v) Electronic Musical Instrument(9201, 9202) subject to following conditions:

- (i) No DTA sale of trading goods shall be allowed.
- (ii) Trading will be allowed only for physical export to any other country, for supply to other units and Developers in the same or other SEZ or EOUs, against freely convertible currency in terms of Section 2(z) of SEZ Act, 2005.
- (iii) Unit will maintain separate area earmarked for manufacturing and trading activities and maintain separate records/accounts of NFE for manufacturing and trading activities.
- (iv) NFE status for manufacturing activity and trading activity will be seen separately.



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6	<p>नोवो टेक्नोलॉजीज प्राइवेट लिमिटेड - LOA के वैधता के नवीनीकरण हेतु प्रस्ताव।</p> <p>No one from the unit appeared for the meeting. It was informed to the Approval Committee that unit has requested to defer its proposal. The Approval Committee deferred the proposal for its next meeting.</p>
7	<p>सैमसंग ओवरसीज लिमिटेड (इकाई-1) - LOA की वैधता के नवीनीकरण हेतु प्रस्ताव।</p> <p>It was informed to the Approval Committee that M/s. Samsung Overseas Ltd. has been issued an LOA dated 05/10/2012 for (a) System Software Development, (b) Financial control and accounting system, (c) Production management and inventory control, (d) Project feasibility studies and project monitoring systems, (e) Back office/Remote data entry and (f) IT Enabled services. The unit commenced its export activities w.e.f. 15/04/2013 and its LOA was valid till 30/09/2019.</p> <p>7.2 It was further informed that the Approval Committee in its meeting held on 05/09/2018 had monitored the performance and observed that unit has been allotted Plot No. 114, NSEZ admeasuring 1000 Sq. mtrs. However, employment generation and export performance of the unit in comparison to the space allotted is very low. Keeping in view the dismal performance of the unit during previous block of five years, the Approval Committee did not agree with the request of the unit for renewal of LOA for a period of five years in one go. The Approval Committee, after due deliberations, decided to renew the LOA for a period of one year upto 30/09/2019 and directed the unit to increase its export performance during extended validity of LOA.</p> <p>7.3 Ms. Subhadra Shukla introducing herself as director in the company, appeared before the Approval Committee. Ms. Shukla informed that the person who was assigned to see the Custom and commercial activities had left the job without informing and fulfilling his duties regarding the instant submission too. Management was not aware of the non-submission of documents and there was some technical issue with online submission too.</p>



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7.4 Ms. Shukla further informed that the original promoter had a brainstroke and due to that the business of company was badly affected. However, now she has joined the company as director and assured to increase the export performance of the unit and generate employment of approx. 30-35 persons immediately.

7.5 The Approval Committee was informed that as per the records available in this office, Ms. Shukla is not in the list of directors. Further, unit has never informed about her appointment as a director to this office.

7.6 The Approval Committee informed the unit representative that as per condition No. 14 of Bond-cum-LUT, the unit is required to submit details of changes in directors, regd. Office address, email-ID etc. forthwith to this office. Hence, this is a violation of Condition No. 14 of Bond-cum-LUT executed by the unit. Ms. Shukla regretted for the same and assured that no such lapse shall be occurred in the future.

7.7 The Approval Committee directed the unit to submit details of changes in directors viz. current list of directors, copy of DIR-11/12 i.r.o. appointment/cessation of directors, copy of PAN, passport, bio-data of new directors and details of shareholding pattern of the company prior to and after changes in directors along with explanation for non-intimation of change in directors.

7.8 The Approval Committee, after, due deliberations, decided to renew the validity of LOA of M/s. Samsung Overseas Ltd. for a period of two years i.e. upto 30/09/2021 and directed the representative to improve the export performance of the unit. The Approval Committee further decided that the letter of LOA renewal shall be issued only after submission of documents related to change in directors by the unit. The Approval Committee also directed to place the case related to change in directors separately before it on receipt of requisite documents/information.



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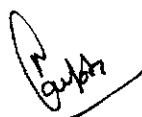
अमेक्स टेकफैब प्राइवेट लिमिटेड - LOA की वैधता के नवीनीकरण हेतु प्रस्ताव।

It was informed to the Approval Committee that M/s. Ameks Techfab Pvt. Ltd. has been issued an LOA dated 25/04/2006 for Manufacturing and export of Bullet Proof Vests, Jackets, Helmets and Hard Armour Plates with annual capacity of 36000 pieces. LOA of the unit was valid till 21/09/2019.

8.2 It was further informed that after grant of approval from BOA and other departments, approval for extension of LOA beyond 22/09/2014 upto 21/09/2019, 100% change in shareholding pattern with change in directors and Industrial License for "manufacture and export of Bullet proof vests, Jackets, Helmets and Hard Armour Plates with annual capacity of 36000 pieces" was given to the unit vide this office letter dated 16/08/2018. Now, the unit has applied for renewal of LOA for next block of five years beyond 21/09/2019.

8.3 Shri Rahul Bhatnagar, director and Shri Ganesh Prasad Gupta appeared before the Approval Committee. Shri Bhatnagar informed that they had started production and manufactured 200 jackets in 2009. Out of which total 40 jackets as samples were sent to DRDO for testing. He further informed that Industrial License was not required at that time. However, it has been made compulsory to obtain Industrial License since year 2014 and they have got Industrial Licence for their products in 2018.

8.4 Shri Bhatnagar further informed that it took almost two years in obtaining Industrial Licence. Now, they are have revived the project, did the material & technology training again to upgrade them to international standards. He further stated that they redesigned the material and recently sent the payment to procure raw materials for defence testing & sampling procedure for various Defence/Army testing procedures. Once they complete their sampling & testing & exhibit their sampling collection, they will get production orders for the same in coming months. Shri Bhatnagar also stated that they are in process of new tie-ups in Israel, London, Holland etc.



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8.5 It was informed that lease rent of Rs. 36,69,207/- (including interest) and Transfer charges of Rs. 11,01,013/- is outstanding against the unit. Shri Bhatnagar requested to give them some time to clear the outstanding amount and stated that they will clear 50% of total outstanding amount this month and remaining in 3 months.

8.6 The Approval Committee, after due deliberations, decided to renew the validity of LOA of M/s. Ameks Techfab Pvt. Ltd. for a period of two years i.e. upto 21/09/2021. The Approval Committee further directed the unit to deposit 50% of total outstanding amount within next 10 days and remaining in 3 months period. The Approval Committee further decided that letter for renewal of LOA shall be issued only after receipt of 50% of total outstanding amount and undertaking for deposit of remaining dues within next 3 months.

9 **ऑप्टिक इलेक्ट्रॉनिक (इंडिया) प्राइवेट लिमिटेड - LOA में अतिरिक्त अधिकृत परिचालनों को शामिल करने हेतु प्रस्ताव।**

It was informed to the Approval Committee that M/s. Optic Electronic (India) Pvt. Ltd. has been issued an LOA dated 01/01/2004 for following activities:

“Design, development and manufacture of:

- 1) Opto electronic equipment such as passive day/night vision devices, thermal imaging devices, holographic/reflex sight, spotter scope, telescopic sight, prismatic/ periscopic devices and binocular/ monocular devices;
- 2) Laser systems such as laser range finder, laser sights, laser warning system;
- 3) Self-Protection system;
- 4) Electro optic surveillance and security systems such as camera, search light, spotter scope;
- 5) Fire control system such as Tank operated thermal imaging fire control system, tactical light, various sensors and control units;
- 6) Communication systems;
- 7) Accessories used for above mentioned items such as mounting

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adaptors, carrying case, protection cover, maintenance kits, power supply units etc.

8) *Import of following equipment for Bore Inspection and cleaning system:*

1. Bore Sighting Optical Telescopes for calibers 23 mm – 155 mm.
2. Bore Sighting Equipment for infantry weapons such as 7.62mm & 5.56mm.
3. Bore cleaning equipment (including the brushes and chemicals) for 155, 105 and 125 mm.
4. Optical equipment for Bore Inspection, caliber 105mm-155mm.”

Unit commenced its export production w.e.f. 20/03/2006 and its LOA is valid till 19/03/2021.

9.2 It was further informed that unit has applied for inclusion of Design, Development and Manufacturing of (1) Multi Grenade Launcher 40MM and Associated Accessories; (2) Under Barrel Grenade Launcher (UBGL); and (3) Sighting System for MGL and UBGL.

9.3 Shri V.P. Singh, authorized representative of the company appeared before the Approval Committee. He informed that 3rd Licencing Committee Meeting (LCM) of DPIIT held on 07/10/2019 had recommended granting Industrial Licence to them under Arms Act for manufacturing of above items. Accordingly, they have been issued Licence by DPIIT on 10/12/2019. Shri Singh further informed that approx. 10 persons are currently working at their registered office. He further stated that they will export/supply the products to Germany/Switzerland and Army/Para Military Forces of India.

9.4 It was informed to the Approval Committee that Deptt. of Commerce vide its letter dated 20/01/2020 has informed that as per the approved procedure in DOC's letter No. K-22022/27/2018-EOU(Pt.) dated 05/03/2019 read with letter No. K-22022/27/2019-EOU(Pt.) dated 13/03/2019, LOA/LOP would be issued by Unit Approval Committee (UAC)

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of O/o NSEZ chaired by Development Commissioner to the unit after issuance of Arms Licence by DPIIT.

9.5 The Approval Committee, after due deliberations, approved the request of unit for inclusion of Design, Development and Manufacturing of (1) Multi Grenade Launcher 40MM and Associated Accessories; (2) Under Barrel Grenade Launcher (UBGL); and (3) Sighting System for MGL and UBGL in terms of the approved procedure in DOC's letter No. K-22022/27/2018-EOU(Pt.) dated 05/03/2019 read with letter No. K-22022/27/2019-EOU(Pt.) dated 13/03/2019.

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नाइमेक्स - LOA में अतिरिक्त अधिकृत परिचालनों को शामिल करने हेतु प्रस्ताव

It was informed to the Approval Committee that M/s. Naimex has been issued an LOA dated 22/08/2007 for manufacturing as well as trading activities related to Geo Technical Investigation Instruments and Construction Materials testing equipments. The unit commenced its export production w.e.f. 17/12/2008 and its LOA is valid till 16/12/2023.

10.2 It was further informed that unit has applied for inclusion of following additional trading items (24 products) in its authorized operations:

S. No	As per Custom Tariff Description	Group Code	ITC HS Code
1	Trimble GEDO CE 2.0 Track Measuring with Accessories	903	90318000
2	Trimble S9 1" Dr Hp Fine Lock Total Station (Geophysical Surveying Instrument)	901	90158030
3	Trimble TSC3 Trimble Access Owetry Keypad (Accessory of Geophysical Surveying Instrument)	901	90159000
4	Dual Battery Charger with Power Supply and Cord (Accessory of Geophysical Surveying Inst)	850	85044030
5	Rangepole Bracke (Accessory of Geophysical Surveying Instrument)	962	96200000
6	Battery Lithium Ion 10.8 V 6500mah (Part of Geophysical Surveying Instrument)	850	85076000
7	Natural Sands of all Kinds, Whether or Not Coloured, Other than Metal Bearing Sands of Chapter 26.	250	25051020

(Signature)

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8	Laboratory, Hygienic or Pharmaceutical Glassware, Whether or Not Graduated or Calibrated	701	70179010
9	Laboratory, Hygienic or Pharmaceutical Glassware, Whether or Not Graduated or Calibrated	701	70179090
10	Aluminium casks, drums, cans, boxes, etc.	701	76129010
11	Storage water heaters, non-electric [841919] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [84198920], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of re circulated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semiconductor devices , apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [84198970]; parts [841990]	841	84199090
12	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	842	84238190
13	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in sol- id (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	847	84742090
14	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in sol- id (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	847	84743110
15	Ball bearing, Roller Bearings	848	84829114
16	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	851	85141000

(Handwritten Signature)

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17	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	852	85238020
18	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	901	90158090
19	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	902	90241000
20	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	902	90251190
21	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	902	90278010
22	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	902	90279090
23	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	903	90318000
24	Hand sieves and hand riddles	960	96040000

10.3 Shri Sudip Chattopadhyay, authorized representative of the company appeared before the Approval Committee. He informed that they are into manufacturing of construction related testing equipments. He further stated that they have received export orders for the proposed items and they are planning to import the same and export to other countries as they cannot manufacture all the items.

10.4 The Approval Committee observed that one of the proposed product i.e. Natural Sands of all kinds, whether or not coloured, other than metal bearing



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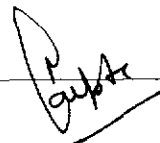
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sands of Chapter 26 (ITC HS 25051020) is restricted for export and further, import is allowed subject to Plant Quarantine (Regulations of import into India) Order, 2003.

10.5 The Approval Committee further observed that unit is engaged into manufacturing & trading of testing equipments/ Geo Technical Investigation Instruments related to construction and Sand is not related to the existing authorized operations of the unit. Keeping in view the above observations, the Approval Committee did not agree for inclusion of the said product. Shri Chattopadhyay requested to approve the remaining products except "Natural Sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26 (ITC HS 25051020)"

10.6 The Approval Committee, after due deliberations, approved the request of unit for inclusion of additional trading items (23 products) except "Natural Sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26 (ITC HS 25051020)" subject to following condition:

- (i) No DTA sale of trading goods shall be allowed.
- (ii) Trading will be allowed only for physical export to any other country, for supply to other units and Developers in the same or other SEZ or EOUs, against freely convertible currency in terms of Section 2(z) of SEZ Act, 2005.
- (iii) Unit will maintain separate area earmarked for manufacturing and trading activities and maintain separate records/accounts of NFE for manufacturing and trading activities.
- (iv) NFE status for manufacturing activity and trading activity will be seen separately.



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11 पी.पी. ज्वेल्स प्राइवेट लिमिटेड - LOA की समीक्षा हेतु प्रस्ताव।

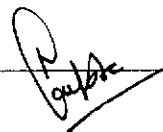
No one from the unit appeared for the meeting. It was informed to the Approval Committee that as per email dated 04/02/2020 received from unit, it has been informed that Mr. Kamal Gupta's presence is required on 05/02/2020 in the case CT 8787 of 2019 in the Court of MM, Ms. Amardeep Kaur in Patiala House Court. They have discussed the matter with our lawyers and they are insisting that Kamal Ji cannot be absent tomorrow in the court. The unit has also stated that they will meet the officials at NSEZ in the coming weeks and present their business plan and clear all the pending dues, if any. In the meantime, unit has also requested to schedule their matter in the month of April 2020.

The Approval Committee, after due deliberations, decided defer the proposal.

12 पी.पी. ज्वेल्स (दिल्ली) - LOA की समीक्षा हेतु प्रस्ताव।

No one from the unit appeared for the meeting. It was informed to the Approval Committee that as per email dated 04/02/2020 received from unit, it has been informed that Mr. Kamal Gupta's presence is required on 05/02/2020 in the case CT 8787 of 2019 in the Court of MM, Ms. Amardeep Kaur in Patiala House Court. They have discussed the matter with their lawyers and they are insisting that Kamal ji cannot be absent tomorrow in the court. The unit has also stated that they will meet the officials at NSEZ in the coming weeks and present their business plan and clear all the pending dues, if any. In the meantime, unit has also requested to schedule their matter in the month of April 2020.

The Approval Committee, after due deliberations, decided defer the proposal.



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स्टेरीकैट मेडिकल कंपनी - SEZ से निकासी के पूर्व सेज नियमावली 2006 के नियम 54 के अंतर्गत इकाई के प्रदर्शन की निगरानी हेतु प्रस्ताव।

It was informed to the Approval Committee that M/s. Stericat Medical Company has been issued an LOA dated 21/01/2011 for "Manufacturing of surgical sutures". The unit commenced its export production w.e.f. 29/03/2011 and LOA was valid till 26/10/2019.

13.2 It was informed that the unit has made exports worth Rs. 1336.58 Lakhs and earned positive NFE earnings worth Rs. 1127.04 Lakhs during block of five years i.e. from 2010-11 to 2014-15.

13.3 It was further informed that the unit is under the exit process and vide its letter dated 15.06.2016 and subsequent letter dated 25/08/2014, 16/03/2015, 22/01/2019, 13/08/2019, 31/10/2019 & 10/12/2019 has submitted all the NOCs/ relevant documents related to exit from SEZ scheme as asked vide this office letter dated 07/08/2014 & subsequent letters. NSEZ Customs has also issued NOC to the unit on 21/08/2014.

13.4 It was also informed that unit has been requested to submit online application for final exit from SEZ scheme at SEZ online system and the same is awaited. It was also informed that the validity of LOA needs to be extended so as to enable the unit to file online application.

13.5 It was further informed that in terms of Rule 74 of SEZ Rules, 2006, "if the unit has not achieved positive Net Foreign Exchange, the exit shall be subject to penalty that may be imposed under the Foreign Trade (Development and Regulation) Act, 1992". It may further be mentioned that in terms of Rule 54 of SEZ Rules, 2006, it is for Approval Committee to arrive at conclusion that unit has achieved positive NFE and has abided by the terms & conditions of Letter of Approval or Bond Cum LUT.

13.6 The Approval Committee monitored the performance of the unit under Rule 54 of SEZ Rules, 2006 on the basis of APRs and noted the achievement

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of positive NFE by the unit. The Approval Committee further observed that no foreign exchange is pending for realization as on date. The Approval Committee also extended the validity of LOA upto 31/03/2020 exclusively to complete exit formalities. The Approval Committee further directed to examine rest of the formalities related to issuance of final exit on file.

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डिजीफ्लेक्स इंडिया लिमिटेड - वेयरहाउसिंग गतिविधि के लिए लाइसेंस के लिए आवेदन।

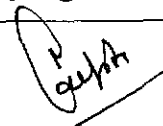
It was informed to the Approval Committee that M/s. Digiflex India Ltd. has submitted an application for setting up a new unit in NSEZ for (i) Logistic & Handling Service and (ii) Warehousing Service Activity including Information Technology with projected exports of Rs. 1300 Lakhs and NFE earnings worth Rs.1300 Lakhs and proposed investment of Rs. 150 Lakhs in indigenous plant & machinery/capital goods, over a period of five years.

14.2 It was informed that M/s. Digiflex India Ltd. was initially issued an LOA dated 05/01/1989 for manufacturing & export of Latex Gloves. Unit commenced its export production w.e.f. February 1991 and its LOA was valid upto 31/03/2001. For implementation of the said LOA, the unit was allotted Plot No. 55 (2999.70sqm) & 58D (4961.25sqm), NSEZ. The unit was declared 'Sick' by BIFR and has been lying non-functional since 1999-2000. The performance of unit was as under:

Year	:	Exports (in Rs. Lakhs)
1991-92	:	31.04
1992-93	:	256.34
1993-94	:	471.24
1994-95	:	542.55
1995-96	:	923.90
1996-97	:	197.87
Total	:	2422.94

14.3 Following facts relating to M/s. Digiflex India Ltd. were brought to the notice of Approval Committee:

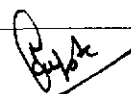
1. M/s Digiflex India Ltd. was not paying lease rent in respect of Plot No. 55,



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- NSEZ. Hence, action for recovery of lease rent was initiated and Notice under Section 7 of P.P. Act. 1971 was issued on 31/10/1996 for recovery of outstanding lease rent Rs. 60,000/-.
2. On 23.07.1998, the unit informed that their company has suffered losses and has come under the definition of 'Sick Company' under SICA and BIFR. Unit also stated that they have stopped production and requested not to take any coercive action against the company and its directors.
 3. On 11.09.2002, Notice under Section 4 of P.P. Act 1971 was issued for recovery of lease rent Rs.7,17,605/- outstanding as on 24.09.2002 in respect of Plot No. 58D, NSEZ. On 11.09.2002, Notice under Section 4 of P.P. Act 1971 was issued for recovery of lease rent Rs.10,68,801/- outstanding as on 30.09.2002 in respect of Plot No. 55, NSEZ.
 4. On 27.07.2004, Asstt. Official Liquidator, Delhi informed that on the directions of Hon'ble High Court contained in its order dt. 15.07.2004, the Plant & Machinery situated at Plots has been sold and is required to be removed by the Auction Purchaser against the total bid amount of Rs. 68 Lacs only.
 5. On 11.10.2004, an Affidavit was filed by this office before Hon'ble High Court against the Auction of Plant & Machinery with the prayer to allow clearance of goods on payment of duty and outstanding dues of Customs.
 6. On 23.02.2005, the Lease rent dues, Customs Dues and Labour Dues were informed to CGSC appearing in High Court of Delhi on behalf of this office. On 24.02.2005, the Hon'ble High Court of Delhi directed to file an affidavit indicating the dues of this office.
 7. On 09.03.2005, an affidavit informing dues of this office (Total Rs.29,54,149/- in respect of Plot No. 55 & 58D) were provided to Central Govt. Standing Counsel.
 8. On 05.07.2005, an affidavit was forwarded to Official Liquidator informing total dues of this office. Details are as under:-



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Customs Dues	13,69,350/-
Central Excise Duty	18,27,962/-
Lease rent	29,54,149/-
Labour Dues	33,43,540/-

9. M/s. Digiflex India Ltd. vide its letter dated 25.04.2013 informed that the scheme for revival had been approved by High Court of Delhi on 27.05.2011. **However, they did not provide copy of High Court Order/ details of revival scheme which was purportedly approved by Hon'ble High Court.** This was essential for examination of the case in proper perspective and accordingly after receipt of letter dated 25.04.2013 from M/s. Digiflex India Ltd., M/s. Digiflex India Ltd. vide this office letters dated 09.01.2014 & 03.05.2016 and e-mail dated 28.10.2015, 06.11.2015 & 18.01.2016 was requested to submit order of High Court along with Scheme of revival of approved by Hon'ble High Court and other relevant details. Thereafter, the unit vide this office letter dated 13.05.2019 was requested to furnish the documents/information & clear the outstanding amount of Rs. 3,08,60,929/- including interest as applicable against Plot No. 55 & 58D, NSEZ.
10. M/s. Digiflex India Ltd., finally vide its letter dated 23.05.2019, submitted the copy of petition and order of High Court of Delhi sanctioning the revival of the Company. They informed that due to Asian Currency crisis in July 1997, downturn in business in USA at that time leading to withholding large payments, subsequent prolonged strike by the labour and as a consequence of all facts, the net worth of the Company became negative and the Company was constrained to approach the BIFR on 25.03.1998 and was declared a Sick Company on 30.09.1998. Further, they had mentioned that they have settled the entire amount of banks and financial institutions as OTS (One Time Settlement) and the machinery was disposed of by the official liquidator at a price of Rs. 70 lakhs only as scrap. Plots are lying vacant. Although building was erected but at present it is in destructive condition.



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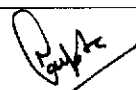
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11. The unit vide this office letter dated 18.09.2019 was advised to clear the outstanding lease rent amounting to Rs.3,22,84,334/- upto 30.09.2019 and submit fresh projections for import, export, Capital Investment, list of CG/RM along with feasibility and viability report to consider the proposal in terms of Order of High Court vis a vis Scheme of Revival proposal submitted by the unit before the Hon'ble High Court and approved by Hon'ble High Court.

12. Scheme of Arrangement for revival:

The company has submitted the following proposal for revival before the Hon'ble High Court:-

- (i) In July 1997 there was a sudden Asian currency crisis in most of the east Asian countries who devalued their currencies which badly affected the Indian manufacturers of latex gloves.
- (ii) Major buyers of the company's product in the USA had a sudden down turn in the business due to which large payments of the companies were withheld indefinitely due to which export proceeds could not be realized.
- (iii) Prolonged labour strike also had a deleterious effect of the company.
- (iv) As a consequence of all adverse circumstances the net worth of the company became negative.
- (v) The company approached the BIFR on 25.03.1998 and was declared as a sick company on 30.09.1998.
- (vi) On recommendation of BIFR, the Hon'ble High Court of Delhi vide its Order dt. 12.12.2002 passed an order for winding up of the company M/s Digiflex India Ltd.
- (vii) The Official Liquidator subsequently sold the movable assets of the company situated at Plot No. 55 & 58D, NSEZ for a sum of Rs. 70 Lacs approximately.
- (viii) The company closed its operation in July 2000.



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13. As per the Scheme of Arrangement for revival of the Company approved by Hon'ble Court, relevant points of revival proposal are as under:-

- (i) Total dues of Secured Creditors i.e PICUP, UPFC, BOB, IDBI, LKB was 25 Crores.
- (ii) Unit proposed to settle the same for Rs. 9 Crores
- (iii) Total dues towards unsecured creditors i.e. sundry creditors, advance from customers, bank overdraft, current liabilities, unsecured loans was Rs.10.03 Crores.
- (iv) Unit proposed to settle the same at 20% of the value of original claim.

14. Revival Prospects-

The company in its revival application to the Hon'ble High Court inter-alia mentioned as under:

- (i) That India Health Care sector growing rapidly due to the changed scenario in the market.
- (ii) The company also referred the increased prospects of medical tourism in India to support its contention regarding revival of its operation by the company.
- (iii) The company has mentioned in the application that there is great demand for the product of the company in foreign market including US and Europe. The company further mentioned that devaluation of the East Asian Countries have since then stabilized and thus restarting its operation by the company would have bright prospects. The company also submitted that they are receiving queries for the companies products from various prospective clients.
- (iv) **The company proposes to use its factory at village Thirumalayapalayam in Coimbatore District for manufacturing of Latex Gloves and the company had**

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proposed to use the NSEZ facility for storage, packaging and export of latex gloves.

- (v) The company has also mentioned in the application for revival that as per the policy of the GOI-substantial Income Tax benefit stand to accrue to the company for next 10 years since it is located in a SEZ.
- (vi) **Unit in its revival application has mentioned to have found an investor namely M/s AKM Systems Pvt Ltd., owned by a relative for investment of Rs. 12 Crores in the company through issue of equity and Loan.**

15. Settlement with Creditors:-

The company in its revival application before Hon'ble High Court had further mentioned as under:-

- (i) Total dues of Secured Creditors i.e PICUP, UPFC, BOB, IDBI, LKB was 25 Crores. Company proposed to settle the same for Rs. 9 Crores through one time settlement.
- (ii) Total dues towards unsecured creditors i.e. sundry creditors, advance from customers, bank overdraft, other current liabilities, unsecured loans was Rs.10.03 Crores. Details of Other current liabilities given in the proposal inter-alia comprise the following :-

S.No.	Particulars	Amount(Rs.)
1.	Lease rent -I	4,61,631/-
2.	Lease rent -II	3,57,328/-
3.	Labour/PF/Salary/ESIC/Salary	44,60,943/-
4.	Others	3,38,87,163/-

- (iii) Pursuant to the filing of revival scheme the company has mentioned to have also entered into a settlement with labour.
- (iv) As per scheme no claims have been received by the Official Liquidator from the unsecured creditors despite the advertisement in the newspaper in July, 2004 and thus the claims of unsecured



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creditors stand barred by time. The company further proposes to settle claims raised by the unsecured creditors and entertained by the Hon'ble Court, at 20% of the value of the original claims.

16. It was also informed that Hon'ble High Court has passed its order dated 27/05/2011 on revival of scheme as under:

"(9) The promoters of the petitioner-company have found an investor namely, M/s. AKM Systems Pvt. Ltd., an investment company owned by a relative, which is willing to invest Rs. 12 Crores into the petitioner-company through issue of equity and loan. The promoters of petitioner-company have also approached all the secured creditors of the petitioner-company and have entered into a One Time Settlement(OTS) with all secured creditors. With regard to the unsecured creditors, it is submitted that no claim was received by the Official Liquidator from any of the unsecured creditors despite advertisement in Newspapers published in July, 2004 inviting claims. Therefore, the claims of the unsecured creditor were debarred by time. However, the promoters of the petitioner-company have under the Scheme made a provision of 20% payment towards the amount claimed by the unsecured creditors. They have further undertaken to bring in additional funds as and when required towards any unforeseen liabilities.

(26) Upon perusal of the scheme, this court is of the opinion that the Scheme appears to be fair and reasonable. There are also no objections pending to the scheme.

(27) In view of the approval accorded by the shareholders and Creditors of the petitioner-company, representation/reports filed by the Regional Director, Northern Region and the Official Liquidator attached with this Court to the proposed Scheme,

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*there appears to be no impediment to the grant of sanction of the scheme under Section 391 and 394 of the Act. The petitioner-company shall comply with the statutory requirements in accordance with the law. Certified copy of the order be filed with the Registrar of Companies within 30 days from the date of receipt of the same. It is, however, clarified that **this order will not be construed as an order granting exemption from payment of taxes and other charges, if applicable in accordance with any law, or permission/compliance with any other requirement which may be specifically required under any law**.*

14.4 It was further informed that M/s. Digiflex India Ltd., in reply to this office letter dated 18/09/2019 instead of submitting proposal on revival of the Sick unit as per revival package approved by Hon'ble High Court, has submitted altogether a new proposal for setting up a new unit for warehousing activities vide its letter dated 25/11/2019. The above mentioned proposal was examined and this office vide letter dated 23/01/2020 sought following documents/ clarification/ information:

- a. Clarification whether they have filed this application for new LOA with the introduction of new company with the proposal to take over existing unit situated at Plot No. 55 & 58D, NSEZ or unit have applied only for revival of existing unit having LOA dt. 05.01.1989 situated at Plot No. 55 & 58D, NSEZ.
- b. Estate Management Section has informed that lease rent amounting to Rs. 3,31,91,256/- as on 31.12.2019 is outstanding in respect of Plot No. 55 & 58D, NSEZ.
- c. Rectify other discrepancies observed in the application.

The unit vide its letter dated 28/01/2020 has submitted its reply informing that they have formed a new company fully owned by the current directors to undertake this project in the name of M/s. DSTD Solutions Pvt. Ltd.



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14.5 Shri Arun Khanna, director of the company appeared before the Approval Committee. Shri Khanna informed that due to Asian Currency crisis in July 1997, downturn in business in USA at that time leading to withholding large payments, subsequent prolonged strike by the labour and as a consequence of all facts, the net worth of the Company became negative and the Company was constrained to approach the BIFR on 25.03.1998 and was declared a Sick Company on 30.09.1998. Now, their proposal for revival of scheme has been approved by Hon'ble High Court and accordingly they have submitted this application.

14.6 Shri Khanna informed that they have formed a new company fully owned by the current directors to undertake this project in the name of M/s. DSTD Solutions Pvt. Ltd. DSTD has been incorporated on 25/11/2019 with following directors:

(a). Shri Arun Khanna

(b). Smt. Suman Khanna

(c). Smt. Meena Khanna

14.7 It was informed to Shri Khanna that currently lease rent amounting to Rs. 3,41,08,310/- (including interest) is outstanding against M/s. Digiflex India Ltd.

14.8 Shri Khanna stated that they will clear entire outstanding lease rent once their LOA is approved and they start working again. Shri Khanna further requested to approve their LOA subject to payment of lease rent.

14.9 Shri Khanna was informed that M/s. Digiflex India Ltd. in its Revival Prospects submitted in the High Court inter alia has stated as under:

- (i) The company in its revival application to the Hon'ble High Court has inter-alia mentioned that India Health Care sector growing rapidly due to the changed scenario in the market.



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- (ii) The company has also referred the increased prospects of medical tourism in India to support its contention regarding revival of its operation by the company.
- (iii) The company has mentioned in the application that there is great demand for the product of the company in foreign market including US and Europe. The company further mentioned that devaluation of the East Asian Countries have since then stabilized and thus restarting its operation by the company would have bright prospects. The company also submitted that they are receiving queries for the companies products from various prospective clients.
- (iv) The company proposes to use its factory at village Thirumalayapalayam in Coimbatore District for manufacturing of Latex Gloves and the company had proposed to use the NSEZ facility for storage, packaging and export of latex gloves.
- (v) The company has also mentioned in the application for revival that as per the policy of the GOI-substantial Income Tax benefit stand to accrue to the company for next 10 years since it is located in a SEZ.
- (vi) Unit in its revival application has mentioned to have found an investor namely M/s AKM Systems Pvt Ltd., owned by a relative for investment of Rs. 12 Crores in the company through issue of equity and Loan.

14.10 The Approval Committee observed that as per revival scheme approved by Hon'ble High Court, M/s. AKM Systems Pvt. Ltd., an investment company owned by a relative, was willing to invest Rs. 12 Crore into the petitioner-company through issue of equity and loan. However, now, a complete new company has been proposed to take over the existing M/s. Digiflex India Ltd. The Approval Committee also observed that revival package approved by Hon'ble High Court was for using NSEZ facility for

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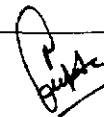
storage, packaging and export of latex gloves. In addition, Approval Committee observed that Hon'ble High Court has inter alia held that their abovementioned order shouldn't be construed as an Order granting exemption from payment of taxes and other charges, if applicable in accordance with any law, or permission/compliance with any other requirement which may be specifically required under any law.

14.11 The Approval Committee further observed that this proposal is not in conformity with High Court Order/ Revival scheme. In fact this is a new entity application, hence applicant will have to go for new LOA. Further, DOC vide its letter dated 07/03/2017 had informed that "only fresh allotments are allowed and no sharing of space by sister concern with the original allottee can be allowed". Hence, the applicant will need to apply for fresh allotment of space in NSEZ for instant project and surrender the space occupied by it in NSEZ against the LOA dated 05/01/1989.

14.12 The Approval Committee also observed that Rule 74A of SEZ Rules, 2006 states as under:

"The unit may opt out of Special Economic Zone by transferring its assets and liabilities to another person by way of transfer of ownership including sale of Special Economic Zone units inter alia subject to the following conditions:-

- (i). The unit has held a valid Letter of Approval as well as lease of land for not less than a period of five years on the date of transfer.
- (ii). The unit has been operational for a minimum period of two years after the commencement of production as on the date of transfer.
- (iii). Such sale or transfer transactions shall be subject to the approval of the Approval Committee;



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(iv). The transferee fulfils all eligibility criteria applicable to a unit; and

(v). The applicable duties and liabilities, if any, as calculated under rule 74, as well as export obligations of the transferor Unit, if any, shall stand transferred to the transferee Unit which shall be under obligation to discharge the same on the same terms and conditions as the transferor Unit.”

However, in this case M/s. Digiflex India Limited does not fulfil the criteria under Rule 74A. Hence, the said Plots also cannot be transferred to the new entity.

14.13 Shri Khanna after taking into consideration the aforesaid observations of Approval Committee, requested to give some more time to rethink and submit a detailed written submission/proposal as to how he plans to revive the unit. Shri Khanna also mentioned that he has a plan as to how he would settle the complete updated outstanding lease rent along with interest therein against M/s. Digiflex India Ltd. On being asked Shri Khanna informed that M/s. DSTD Solutions Pvt. Ltd. which is proposed to implement the present proposal is the company having same promoters as in case of M/s. Digiflex. Shri Khanna agreed to provide complete background of M/s. DSTD Solutions Pvt. Ltd. in writing.

14.14 The Approval Committee, after due deliberations, accepted the request of Shri Khanna and deferred the proposal and directed Project Section, NSEZ that on receipt of written submission from M/s. Digiflex India Ltd. the same may be properly examined in light of the decision of the Hon'ble High Court, Revival scheme approved by Hon'ble High Court, provisions of SEZ Acts, SEZ Rules and relevant instructions issued by Deptt. of Commerce from time to time.

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आर्यन फूड इंग्रेडिएंट्स लिमिटेड - नौएडा विशेष आर्थिक क्षेत्र में नई इकाई लगाने हेतु प्रस्ताव

It was informed that M/s. Aryan Food Ingredients Limited has proposed to set up a new unit in NSEZ for "Manufacturing of Ceylon Cinnamon (09061110); Cassia Cinnamon 09061910, Corn Starch11081200, Potato Starch11081300, Tapioca Starch11081400, Lycopene13021019, Guar gum 13023230, Dextrose17023031, Maltodextrine 17029090, Cashew 20081910, Yeast (sacchartomyces cerevisiae) 21021010, Eicosapentaenoic (EPA) 21069099, Natural Iron 26011119, Organic Copper 26030000, Organic Chromium 26100010, Natural Zinc 26201100, Organic Iodine 28012000, Calcium28051200, Organic Selenium28112990, Organic Manganese 28201000, Magnesium28273100, Glycerin29054500, Erythritol 29054900, Xylitol 29054900, Turmeric Higher Curcumin Extract 29072990, Arrowroot Powder (Maranta Arundinacea) 29141100, Monoglycerides 29157090, Caprylic Acid 29159020, Caproic Acid29159030, Lauric Acid 29159090, MCT Oils Coconut Oil 29159090, MCT Oils Palm Kernel 29159090, Docosahexaenoic (DHA) 29161590, Linolic Acid29161990, Oryzanol 29189900, Rice Lecithin 29232010, Organic Betacarotene 29362100, Thiamine(B1) 29362100, Vitamin A Powder 29362100, Vitamin B Complex 29362100, Riboflavin(B2) 29362310, Niacin(B3) 29362400, Pantothenic Acid (B5)29362500, Pyridoxine(B6) 29362500, Methylocobalamin(B12) 29362600, Vitamin C Powder 29362700, Vitamin E Oil 29362800, Vitamin E Powder 29362800, Folic Acid(B9) 29362910, Vitamin K2-MK7 Oil29362930, Vitamin K2-MK7 Powder 29362930, Vitamin D2 Powder29362940, Vitamin D3 Powder 29362940, Biotin29362950, Biotin(B7) 29362950, Astaxanthin 32030090, Lutein32030090, Phycocyanin32049000, Ginger Oil33012926, Sterine Powder 38231119, Oleic Acid38231200, Glyceride Sterate38249955, Organic bamboo extract for Silica 46021100, Mushroom7115100" with projected exports of Rs. 4520.47 Lakhs and NFE earnings worth Rs.406.12 Lakhs and proposed investment of Rs. 189.32 Lakhs in indigenous plant & machinery/capital goods, over a period of five years.

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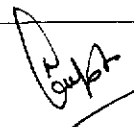
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15.2 Shri Saurabh Kumar Garg, director and Shri Krishna Kumar Shukla appeared before the Approval Committee to explain the project. Shri Garg informed that he is already running a company in NSEZ in the name of M/s. Aryan International for manufacturing of Spices. He further informed that he started manufacturing business in 1998 and have been involved in Contract farming, Processing, Private labelling and export of organic ingredients from India. He further stated that export turnover of DTA unit is approx. Rs. 25 Crores.

15.3 Shri Garg further informed that the proposed NSEZ unit shall manufacture food supplements and Nutraceuticals which are totally different from Spices which requires high R&D/specialization and the products are normally proprietary items. Hence, activities of both the units need to be segregated. He further stated that they are in talks with a US company for being their back end supply chain partners for their range of Organic Vitamins & Minerals. He further stated that they will be importing various ingredients from various parts of the world for the formulation of their range of Organic Food Supplements. All these products will be covered under FSSAI Licence and there won't be any ingredients and products which will require Drug Licence.

15.4 It was informed to the Approval Committee that few shortcomings have been observed in the application which needs rectification.

15.5 The Approval Committee, after due deliberations, approved the proposal of M/s. Aryan Food Ingredients Ltd. for setting up a new unit in NSEZ for manufacturing of proposed items subject to the condition that no import & export of any item which is restricted/ prohibited either by State Government or Central Government shall be done. Further, the unit shall obtain Licence from Drug Controller and any other clearance from State/Central Government, wherever required. The approval will be further subject to rectification of deficiencies observed in their application.



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15 पेनहैलिंग्स लंदन अत्तर इंक. - नौएडा विशेष आर्थिक क्षेत्र में नई इकाई लगाने हेतु प्रस्ताव।

No one from the unit appeared for the meeting. It was informed to the Approval Committee that applicant vide its email dated 05/02/2020 has requested to defer their proposal as the proprietor was travelling abroad. The Approval Committee deferred the proposal for its next meeting.

16 केडेन्स डिजाईन सिस्टम्स (इंडिया) प्राइवेट लिमिटेड - प्रोजेक्ट के विस्तार हेतु प्रस्ताव।

It was informed that M/s. Cadence Design Systems (India) Pvt. Ltd. has been issued an LOA dated 19/02/1987 for Software Development. The unit has commenced its export activities w.e.f. 15/12/1987 and its LOA is valid till 31/03/2023.

17.2 It was further informed that the unit has submitted a proposal for expansion of project and revised its projections for current block of five years as under:

	Rs. in Lakhs	
	Existing	Revised
FOB Value of Export	354000	404455
Forex Outgo	75050	98408
NFE Earnings	278950	306047
Imported Capital goods	10600	14665
Indigenous Capital goods	5000	6500
Imported raw material/ consumables	300	250
Indigenous raw material/ consumables	1000	1500

17.3 Shri Pravin Singh, authorized representative of the unit, appeared for the meeting. Shri Singh informed that they have been allotted Plot No.10, NSEZ which is now amalgamated with Plot No. 57-A,B,C &11, NSEZ. He further stated that they have submitted the required documents with Noida Authority related to Building Sanction Plan on 23/10/2019 and obtained a conditional approval.

17.4 The Approval Committee, after due deliberations, approved the proposal of M/s. Cadence Design Systems (India) Pvt. Ltd. for expansion of project including revised projections for current block of five years.

(Signature)

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स्टेका बर्गन सोलर प्रोडक्ट्स प्राइवेट लिमिटेड - SEZ स्कीम से निकासी, LOA की वैधता में विस्तार, इकाई के नाम में बदलाव एवं LOA की समीक्षा हेतु प्रस्ताव।

It was informed to the Approval Committee that M/s. Steca Bergen Solar products Pvt. Ltd. was issued an LOA dated 02/05/2008 for manufacturing as well as Trading activities. The unit commenced its export production w.e.f. 20/01/2009 and its LOA was valid upto 19/01/2019. Further, extension upto 31/12/2019 was granted for completing exit formalities.

18.2 It was further informed that unit has been issued In-Principle exit from SEZ scheme on 14/07/2014. However, unit has till date not completed exit formalities. It was further informed that unit had also informed about change in name of the company from "M/s. Steca Bergen Solar Products Pvt. Ltd." to "M/s. Bergen LED and Solar Products Pvt. Ltd." and change in directors.

18.3 It was further informed that LOA of the unit was renewed from 20/01/2014 to 19/01/2019 vide this office letter dated 14/03/2014. However, the unit has neither submitted the acceptance of LOA renewal letter nor did it execute revised/fresh Bond-cum-LUT. Further, the APRs submitted by the unit are also deficient.

18.4 Shri Jaspreet Dhingra and Shri Ishwar Sharma, representative of the company appeared before the Approval Committee. Shri Dhingra informed that they are in process to complete all the exit formalities and will submit all the documents required for exit at the earliest. Shri Dhingra further requested to take the change of name of company and addition of director on records and extend the validity of LOA so as to enable them to update the BLUT details at SEZonline system for obtaining Customs NOC.

18.5 The Approval Committee, after due deliberations, decided to take the change of name of company and change in directors on records. The Approval Committee further extended the validity of LOA of the unit upto

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	<p>31/03/2020 exclusively to complete exit formalities. The Approval Committee further directed to place the matter for monitoring on receipt of updated & corrected APRs before grant of final exit.</p>
18	<p>अमिगा इन्फार्मेटिक्स प्राइवेट लिमिटेड - LOA में अधिकृत परिचालनों में संशोधन, कार्य-सेक्टर में बदलाव एवं LOA की वैधता के विस्तार हेतु प्रस्ताव।</p> <p>It was informed to the Approval Committee that M/s. Amiga Informatics Pvt. Ltd. has been issued an LOA dated 20/02/2018 for IT Enabled Services and BPO. The unit is yet to commence its export activities. LOA of the unit was valid till 19/02/2019.</p> <p>19.2 It was further informed that unit has applied for extension in the validity of LOA, revision in its authorized operations and change in sector of business from 'IT Enabled Services & BPO' to "Manufacturing & Export of readymade garments" which was placed in the meeting of Approval Committee 03.12.2019 & 09.01.2020 and the proposal was deferred with a direction to the unit to submit some documents along with other information including certified copy of Amended MOA along with approval from MCA as asked vide this office earlier letters.</p> <p>19.3 Shri Sachin Singh, director of the company appeared before the Approval Committee Sh. Singh informed that they have completed all necessary formalities and also submitted certified copy of Amended MOA after incorporating proposed business related to garments. Shri Singh requested the Committee for permission.</p> <p>19.4 Shri Singh further informed that they came across eShakti.com Pvt. Ltd. who visited their premises and found it suitable for manufacturing garments. He further stated that M/s. Amiga Informatics Pvt. Ltd. agreed to the investment proposed for setting up infrastructure for garments manufacturing as per the requirement of eShakti.</p> <p>19.5 The Approval Committee observed that Rule 41(1) of SEZ Rules, 2006</p>

A. Gupta

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provides as follows:

"A Unit may sub-contract a part of its production or any production process, to a unit(s) in the Domestic Tariff Area or in a Special Economic Zone or Export Oriented Unit or a unit in Electronic Hardware Technology Park unit or Software Technology Park unit or Bio-technology Park unit with prior permission of the Specified Officer to be given on an annual basis and subject to conditions mentioned therein".

19.6 The Approval Committee further observed that Rule 41(1)(f) of SEZ Rules, 2006 provides as under:

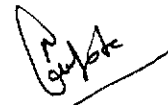
"In any financial year, the consolidated value of sub-contracted part of production of a unit and of the sub-contracted production process of a unit shall not exceed the total value of goods cleared by the unit either for exports or for sale in Domestic Tariff Area in the immediately preceding financial year:

Provided that a Unit, sub-contracting part of the production or production process to other Unit in the same Special Economic Zone shall not require the permission of the Specified Officer provided that both the supplying and receiving Units shall maintain proper account of the goods involved in the subcontracting."

19.7 The Approval Committee further observed that a unit may render services within SEZ against payment in free foreign exchange in terms of Rule 53(A)(h) of SEZ Rules, 2006 which states as under:

"export of services by services units including services rendered within Special Economic Zone or services rendered in the Domestic Tariff Area and paid for in free foreign exchange or such services rendered in Indian Rupees which are otherwise considered as having been paid for in free foreign exchange by the Reserve Bank of India,"

19.8 The Approval Committee also observed that as per Section 2(z) of SEZ



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Act 2005, "services" means such tradable services which,-

(i) are covered under the General Agreement on Trade in Services annexed as IB to the Agreement establishing the World Trade Organisation concluded at Marrakes on the 15th day of April, 1994;

(ii) may be prescribed by the Central Government for the purposes of this Act; and

(iii) earn foreign exchange;

19.9 The Approval Committee observed that Job-work activity is a service activity hence, payment against job-work provided by a SEZ unit to other SEZ unit should be in Foreign Exchange in terms of Section 2(z) of SEZ Act, 2005 and Rule 53(A)(h) of SEZ Rules, 2006.

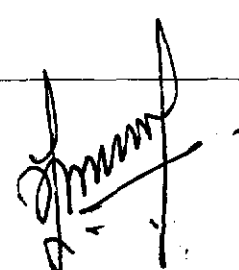
19.10 The Approval Committee, after due deliberations, approved the proposal of M/s. Amiga Informatics Pvt. Ltd. for revision in its authorized operations and change in sector of business from 'IT Enabled Services & BPO' to "(i) Manufacturing of readymade garments and (ii) Job-work activity under Rule 41(1) on behalf of M/s. eShakti.com Pvt. Ltd." subject to condition that all the payments against job-work activity shall be realized in Free Foreign Exchange in terms of Section 2(z) of SEZ Act, 2005 and Rule 53(A)(h) of SEZ Rules, 2006.

19.11 The Approval Committee, also extended validity of LOA of M/s. Amiga Informatics Pvt. Ltd. upto 19/02/2021 in terms of Rule 19(4) of SEZ Rules, 2006.

Meeting ended with a vote of thanks to the Chair.


(S. S. Shukla)

Jt. Development Commissioner


(Dr. L. B. Singhal)

Development Commissioner