भारत सरकार, वाणिज्य एवं उद्योग संबंधित, वाणिज्यिक विभाग
विषय: आयुक्त का कार्यालय
नौएडा विशेष आर्थिक क्षेत्र
नौएडा दिवारी रोड, फेस-III, नौएडा-201305, निला - नौएडा नगर
government of India, Min. of Commerce & Industry, Dep. of Commerce,
Office of the Development Commissioner
NOIDA SPECIAL ECONOMIC ZONE

नौडाया ढाड़ी रोड, फेस-III, NOIDA-201305, Distt. Gautam Budh Nagar (UP)

फा. सं. 12/01/2019-पीज/ 16142-10/19

दिनांक: 12/02/2019

लेख में,

1. मुख्य कार्यालय अधिकारी, नौएडा विभाग संबंधित, वाणिज्यिक विभाग, डी.एम. - 6, नौएडा।
2. बालिका महाशिवरात्री विशेष यात्रा, वाणिज्यिक एवं उद्योग संबंधित, प्रथम विषय, इलेक्ट्रॉनिक विभाग, भारत सरकार, इलेक्ट्रॉनिक विभाग, नई दिल्ली।
3. आयुक्त, वैश्विक, ए 2 डी.एम. विभाग, संक्षेप में 24, नौएडा।
4. आयुक्त, धीरा शुभ, नौएडा धीरा शुभ आयुक्तालय, इलेक्ट्रॉनिक कंप्यूटर डिप्लोमा, नौएडा, नई दिल्ली, उत्तर प्रदेश - 201306।
5. उप संचालक, वाणिज्यिक विभाग, नौएडा विभाग एवं उद्योग संबंधित, भारत सरकार, उद्योग विभाग, नई दिल्ली-110001।
6. उप संचालक (अर्जित एम.ए-1), वाणिज्यिक विभाग, नौएडा विभाग एवं उद्योग संबंधित, भारत सरकार, फौजी मंत्री, जीवन धीरा विभाग संबंधित, नई दिल्ली।
7. महाकाव्य, जिन्होंने नौएडा कंप्यूटर कंट्रोल के पास, बुधपुर, बैंक नौएडा।

विषय: विशेष 06/02/2019 को पुरातन 11:30 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की यूनिट अनुसन्धान समिति की बैठक का कार्यान्वयन - एडिट संबंधी।

महोदय,

मुख्य संचालक विषय का संबंध लेने और दृष्टि, एन.एम.ए. संचालक, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में डिनांक 06/02/2019 को पुरातन 11:30 बजे स्पष्टता होने, वाणिज्यिक विभाग, नौएडा विशेष आर्थिक क्षेत्र, नौएडा में आयोजित नौएडा विशेष आर्थिक क्षेत्र की यूनिट अनुसन्धान समिति की बैठक का कार्यान्वयन अपूर्णता करने का निर्देश हुआ है।

(संचालक प्रमुख)
(निदेशक, ीनिति)
उप विशेष आयुक्त

संलग्न: उपरोक्त

प्रतिष्ठिति:--

1. विशेष वाणिज्यिक - विभाग आयुक्त के सूचनार्थ।
2. सैंपल विभाग - सूचकांक विभाग आयुक्त के सूचनार्थ।
3. निम्नलिखित अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आयुक्त कार्यावली के लिए।
4. संचालक, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण - सूचनार्थ एवं आयुक्त कार्यावली के लिए।
5. सहायक विभाग आयुक्त (एडिटिंग) - सूचनार्थ एवं कार्यक्षेत्र के हिंदी अनुवाद के लिए।
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 06/02/2019 in the Conference Hall of NSEZ.

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

1) Shri S.S. Shukla, Jr. Development Commissioner, NSEZ.
2) Shri Rajesh Sharma, Asstt. Commissioner, Customs, Noida Commissionerate.
3) Shri Sachin Jain, Asstt. Commissioner, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).
4) Shri R.L. Meena, Asstt. DGFT, O/o Addl. DGFT, CLA, New Delhi.
6) Shri Mukesh Goyal, Manager, (Rep. of Noida Authority).

2. Besides, during the meeting S/Shri (i) Md. Salik Parwaiz, Specified Officer, NSEZ, (ii) Nitin Gupta, Dy. Development Commissioner, NSEZ, (iii) M.V. Ruhella, ADC, NSEZ, (iv) Rajendra Mohan Kashyap, PA to JDC, NSEZ, and (v) Kapil Muni, JE, UPPCL 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 07/01/2019.

It was informed that no reference against the decisions of the Approval Committee held on 07/01/2019 was received. It was informed that in the last meeting of the approval committee held on 07.01.2019, the proposal of M/s. French Arabian Aroma for addition of items in authorized operations was considered. The representative of the unit had informed that during Nov-Dec, 2018 unit has done export of almost Rs.20 crores. The matter was deferred inter-alia with the direction to NSEZ custom to get physical verification done. Joint Commissioner (Customs), NSEZ informed that in verification everything has been found proper. It was further informed that M/s. French Arabian Aroma has submitted a request for withdrawal of its request for inclusion of additional
items in LOA, which was deferred in the last meeting. The Approval Committee took note of the same. The Approval Committee also ratified Minutes of the meeting held on 07/01/2019.

Item wise decisions on proposals included in agenda:

1. हेटवी ट्रेडिंग एल.एल.पी - नौएडा विशेष आर्थिक क्षेत्र में नयी इकाई लगाने हेतु प्रस्ताव

It was informed to the Approval Committee that the M/s. Hetvi Trading LLP, vide its letter dated 10.12.2018 received in this office on 17.12.2018 had proposed to set up a unit in NSEZ for the following authorized operations:

   i) “Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured (71010000);

   ii) Trading of polished diamonds (71023910);

   iii) Trading in precious and semi-precious stones (71031029);

   iv) Lab Grown Diamonds (71040000)

   v) Gold Jewellery studded with Diamonds, Precious and Semi-Precious Stones(71131930).

1.2 However, the applicant vide its letter dated has revised its proposal for (a) Manufacturing of Gold & Silver Studded Jewellery (ITC HS-71131930); and (b) Manufacturing & Export of Polished Diamonds (ITC HS-71023910) with projected exports of Rs. 20000 Lakhs and NFE earnings worth Rs.1400 Lakhs over a period of five years.

1.3 This proposal was placed before the Approval Committee held on 07.01.2019. However, no one on behalf of applicant has attended the meeting and requested for deferment. Accordingly, the applicant was informed to appear in the next meeting i.e. 06.02.2019.

1.4 Shri Sukhbir Singh, appeared on behalf of the applicant stating that he has been authorized by the firm to represent the case in the Approval Committee dated 06.02.2019. He produced a letter dated 2.1.2019 addressed to him and signed by Shri Pranshu
Kanaujiya, Designated Partner on the letter head of the firm, in support of his claim. Extract of the letter is as under:-

“As discussed here we authorise you to submit application for setting up a unit at Noida SEZ for manufacturing and export of gold and silver studded jewellery as per norms of SEZ.

It is also agreed that the Company appoint you for complete management of the project at NSEZ upon its approval.”

1.5 The committee observed that Shri Sukhbir Singh has not been authorized for the purpose of representing the case of applicant before the Approval Committee. The said authorization is for above purpose. Shri Sukhbir Singh mentioned that he could convey about the meeting of Approval Committee to promoters very late. In the circumstances, it has not been possible for them to attend the meeting. He also mentioned that promoters have requested for deferment.

1.6 The Committee after detailed deliberations decided as under:-

(i) As per the project report, the firm has suffered financial loss of Rs. 1,75,01,595/- and Rs.23,81,215.23 for the year 2016-17 and 2017-18 respectively. The Approval Committee directed that the applicant may be asked to clarify as to what activities they have been doing for which they have suffered loss of Rs. 2 crores approximately in the year 2016-17 and 2017-18.

(ii) The committee observed that the applicant has given a letter dated 17.01.2019 from M/s. Real Heart Pte Limited, Hong Kong stating that they would invest $500,000.00 in M/s. Hetvi Trading LLP once it is set up in Noida SEZ. They will partner with M/s. Hetvi Trading LLP and take care of export for far East Countries and use their marketing network. However, it is not clear who has signed the letter and what will be nature of investment. It is also not clear as to what will be the responsibility of promoters and investor in case of default. Further no agreement between LLP firm and investor has been given. The committee directed that
clarification on these issues may be sought from the applicant firm.

(iii) The committee observed that the applicant has mentioned that the company has a small capital at present. However, it has proposed investment of over Rs.10.00 crores in its firm from associates and family friends for undertaking the present activity. The committee observed that applicant firm has not provided documents/proof towards the said investment of Rs.10.00 crores. The committee directed that documentary proof regarding proposed investment may be sought from the applicant.

(iv) The committee observed that in terms of Rule 18 (2) (v) of the SEZ Rules, 2006, the applicant is required to submit the Income-tax returns, along with annexures, of the Proprietor or Partners, or in the case of a company, audited balance sheet for the last three years. The committee observed that the same has not been submitted in respect of Shri Ajay Kumar. In respect of Shri Pranshu Kanaujiya, the ITR has been submitted only for FY 2017-18. The committee directed to ask for the Income-tax returns, along with annexures, of both the Partners for the last three years, as required under the said Rule.

(v) The committee observed that these partners joined the firm only on 15.09.2018. Prior to this, what they were doing has not been given. What the earlier partners/promoters were doing and who were earlier partners their details have also not been given. The same may be asked for from applicant.

(vi) The committee directed that in addition to the above information, reminder may be issued to the applicant to submit following documents/information as called for from them vide letter dated 29/01/2019:

(a) Detailed bio-data of promoters (incorporating their background, professional qualification and experience etc.).

(b) Separate manufacturing process flow chart of each proposed manufacturing items.

(c) Separate projections of export, import, NFE earnings along with value addition calculation needs to be given in respect of each proposed items.

(d) Copy of passport of both partners.
(e) ITRs of both the partners for three years along with Annexures i.e. computation sheet.

(f) Correct list of raw materials/finished goods w.r.t. each proposed items needs to be given.

(g) It has further been observed that against meager capital of just Rs. 7.07 Lakhs in FY 2016-17, the LLP has substantial amount of unsecured loans to the tune of Rs. 8.35 crores along with sundry creditors of Rs. 15.54 Crores. Similarly, in FY 2017-18, the amount of unsecured loan is Rs. 10.03 Crores and sundry creditors of Rs. 20.60 crores against a capital of Rs. 6.49 Lakhs. The same needs to be clarified by the applicant firm.

(h) On the Import Export Code of the LLP, the Designation of the signatory applicant is Mr. Sourabh Mahaveer Prasad Sethi (Retired Designated Partner).

1.7 Accordingly, the Approval Committee deferred the matter for its next meeting. The committee decided that the communication to this effect be sent to partners of the firm well in time to ensure their presence in the next meeting of the approval committee. They should also be directed to ensure that all the requisite documents/information/clarification are furnished well in time for examination by this office.

2. औरिमा रिफाइनरी एल.एल.पी - नौएस्क विशेष आर्थिक क्षेत्र में नयी इकाई लगाने हेतु प्रस्ताव

It was informed to the Approval Committee that the M/s. Aurima Refinery LLP, vide its letter dated 14.12.2018 received in this office on 17.12.2018 had proposed to set up a jewellery unit in NSEZ.

2.2 It has been observed that in Form-F, applicant has mentioned proposed items as “Manufacturing of Jewellery of Gold/Silver”. However, in project report, proposed items have been mentioned as “Manufacturing of Gold Jewellery (71131910) at one place while “Gold/Platinum/Palladium Coins & Pendants, Plain Gold/Platinum/Palladium Jewellery & Articles, Jewellery of Gold (71131910), Other Articles of Jewellery (71131130)” at another place. Further, in list of raw materials, “Gold bars/Unfinished or incomplete articles of gold” has been mentioned. Accordingly, shortcomings observed in the application were
communicated to the applicant firm, for rectification, for which their reply is still awaited:

i)  At S.No. VII of Form-F, values of indigenous capital goods has not been mentioned. Besides, values of raw material, component, consumables etc. have been mentioned in incorrect denomination.

ii) Applicant has not signed at proper place on the page 5 of Form F.

iii) Correct proposed items of manufacture along with its ITC HS code and list of respective raw materials needs to be given as the proposed items have been mentioned differently in Form F and project report.

iv) Details of proposed value addition calculation need to be given in respect of proposed items.

v) Copy of passport of Shri Shyam Sunder Biyani has expired on 31/08/2018. Hence, copy of valid passport needs to be given.

vi) Copies of ITRs of promoters have been given without Annexures i.e. computation sheet of ITRs. Hence, ITRs of all promoters for last three years along with computation sheet needs to be given.

vii) Affidavit has been given. However, the same is not notarized. Hence, duly notarized affidavit needs to be given.

viii) Complete/detailed project report giving therein feasibility report, including details on which basis export projections have been worked out, has not been given.

ix) Balance sheet of other companies/firms of promoters for last three years needs to be given in support of their claim that they belong to Biyani Group and has sufficient fund for finance of the proposed NSEZ unit w.r.t. investment & raw material procurement.

x) Undertaking to fulfil the applicable environmental and pollution control norms has not been given.

xi) Whether any exemption from Income Tax Deptt. is being claimed, the details under which section and whether Income Tax Deptt. has disallowed exemption at any time?

xii) Whether any penalty imposed by the Income Tax Deptt. If yes, complete details are to be furnished.

xiii) Details of transaction with sister concerns raising issue of transfer pricing, if any.

2.3 Further, comments were also obtained from nominated CA firm of NSEZ in this case and their observations are as under:

(i)  In the documents provided, the experience of the Partners in manufacturing of gold and jewellery products has not been documented.
(ii) Value Addition Chart in connection with manufacturing of Gems and Jewellery products has not been provided.

(iii) No Financial Statements on a Provisional or Projected basis has been provided and therefore, no comment can be made regarding the Financial Feasibility of the Project.

2.4 It was informed to the Approval Committee that applicant has requested for deferment of proposal. Accordingly, Approval Committee deferred the matter for its next meeting. The committee decided that the communication to this effect be sent to partners of the firm well in time with a request to ensure their presence in the next meeting of the approval committee. They should also be directed to ensure that all the requisite documents/information/clarification are furnished well in time for examination by this office. Meanwhile, a request may be sent to DC and DC (Customs), SEEPZ SEZ Mumbai to get physical verification of the premises of promoters at Mumbai done to ascertain as to whether the said firm is working at the address given in the application or not.

3. **Impetus Infotech (India) Private Limited - नौएडा विशेष आर्थिक क्षेत्र में नयी इकाई लगाने हेतु प्रस्ताव**

It was informed to the Approval Committee that the M/s. Impetus Infotech (India) Pvt. Ltd. has proposed to set up its third unit in NSEZ to undertake Information Technology Services such as Software Development, Test Engineering and R&D Consulting with projected exports of Rs. 25750 Lakhs and NFE earnings worth Rs. 24850 Lakhs over a period of five years.

3.2 Shri Sanjeev Aggarwal, authorized representative of the company, appeared before the Approval Committee to explain the project. Shri Aggarwal informed that M/s. Impetus Infotech (India) Pvt. Ltd. has 5 units in different SEZs employing 1200 persons at Noida, Indore, Gurugram and Bengaluru. He further stated that they are mainly into development of software product and big data analytics on Time & Material (T&M) basis for US clients. They have 100% clients in USA.

3.3 Shri Aggarwal informed that they expect to deploy up to 750 employees over a period of five years. The applicant has also stated that based on their previous experience of execution of T&M project, they expect to generate projected revenue and employment
3.4 The Approval Committee, after due deliberations, approved the proposal of M/s. Impetus Infotech (India) Pvt. Ltd. for setting up a unit in NSEZ for Information Technology Services such as Software Development, Test Engineering and R&D Consulting.

4. It was informed to the Approval Committee that M/s. Citixsys Tech Solutions Pvt. Ltd. has been issued an LOA dated 24/04/2012 for Software Development and Consultancy (consultancy services include software development, software delivery, integration services, software support, website development). The unit commenced its export production w.e.f. 10/02/2014 and LOA is valid till 09/02/2019.

4.2 It was informed to the Approval Committee that the unit has made exports worth Rs.5255.27 Lakhs and earned positive NFE earnings worth Rs. 5147.38 Lakhs during previous block of five years between 2013-14 to 2018-19 (upto 31/03/2018). Further, no foreign exchange has been shown pending for realization. The Approval Committee took note of the same.

4.3 Shri Manish, director of the company appeared before the Approval Committee. Shri Manish informed that they have their headquarter in New York, USA. He further stated that due to adverse market conditions, their export turnover decreased during previous years. However, they are now planning to expand their business and they hope to increase their export in coming years.

4.4 It was informed to him that as per Rule 19(6A)(1) of SEZ (Amendment) Rules, 2018 dated 19/09/2018, the units which intend to renew the validity of Letter of Approval, are required to submit completed application in form F1 along with requisite document before two months from the date of expiry of the Letter of Approval. Provided that in case an application is not submitted before the said period of two months, such application shall be placed before the Approval Committee and the said Committee, if it is satisfied that there was sufficient cause for not filling the same before the said period, may
4.5 Shri Manish regretted for the delay in filing application for renewal of LOA and requested to condone the delay. He further ensured that such delay will never occur in future.

4.6 The Approval Committee, after due deliberations, condoned the delay and decided to renew the validity of LOA for next block of five years i.e. upto 09/02/2024.

5. संग्रामस पैलेस प्राइवेट लिमिटेड - LOA के नवीनीकरण एवं प्रदर्शन की निगरानी हेतु प्रस्ताव

It was informed to the Approval Committee that M/s. Sunglass Palace Pvt. Ltd. has been issued an LOA dated 28/09/2012 for Trading of Imported Watches, Bags, all Crockery items, Apparel Garments and Footwears. The unit commenced its export production w.e.f. 27/09/2012 and LOA was valid till 26/11/2018.

5.2 It was informed to the Approval Committee that the unit has made exports worth Rs. 3216.37 Lakhs and earned positive NFE earnings worth Rs. 301.25 Lakhs during previous block of five years between 2013-14 to 2018-19 (upto 31/03/2018). Further, no foreign exchange has been shown pending for realization. The Approval Committee took note of the same.

5.3 Shri Arun Malhotra, director of the company appeared before the Approval Committee. Shri Malhotra informed that they are procuring imported goods from Switzerland, Hong Kong and exporting the same to Dubai, USA etc.

5.4 It was informed that NSEZ Customs has informed that during examination of imported consignment of the unit (from M/s. ENICAR Brand wrist watches made in Switzerland), it was found that M/s. Sunglass palace Pvt. Ltd., Plot No. 129G/64, NSEZ has been shown as sole service centre in India by M/s. ENICAR. However, as per the LOA, it is not clear whether the unit can act as service centre or not.

5.5 Shri Malhotra informed that they are not using their SEZ space for the purpose of Enicar Service Centre. They are purely engaged in Trading Business from NSEZ location. He further stated that it was fault on the side of M/s. Enicar and now they have removed
5.6 The Approval Committee, after due deliberations, decided to renew the validity of LOA for next block of five years i.e. upto 26/09/2023 subject to submission of ITC HS Code of items being traded by them.

6. Market Movers Exports (India) Pvt. Ltd. has been issued an LOA dated 24/09/2007 for Manufacturing of Hangers & Hangers Cube, Cable Tie/Nylon Tie, All Kind of Stationery items & Products. The unit commenced its export production w.e.f. 31/01/2009 and LOA is valid till 30/01/2019.

6.2 It was informed to the Approval Committee that the unit has made exports worth Rs. 826.56 Lakhs and earned positive NFE earnings worth Rs. 757.61 Lakhs during previous block of five years between 2013-14 to 2018-19 (upto 31/03/2018). Further, no foreign exchange has been shown pending for realization. The Approval Committee took note of the same.

6.3 Shri Vivek Chandra, authorized representative of the company appeared before the Approval Committee. He informed that they mainly manufacture plastic stationery items & products and export the same. Shri Chandra informed that by mistake they have submitted application for renewal of LOA only for manufacturing of All kinds of stationery items & products. He requested to continue manufacturing of Hangers & Hanger Cubes along with All kind of stationery items & products for next block of five years. The Approval Committee directed him to submit revised Form-F1 for proposed authorized operations.

6.4 It was informed to him that as per Rule 19(6A)(1) of SEZ (Amendment) Rules, 2018 dated 19/09/2018, the units which intend to renew the validity of Letter of Approval, are required to submit completed application in form F1 along with requisite document before two months from the date of expiry of the Letter of Approval. Provided that in case an application is not submitted before the said period of two months, such application shall be placed before the Approval Committee and the said Committee, if it is satisfied that there was sufficient cause for not filling the same before the said period, may
Chandra ensured that such delay will never occur in future.

6.5 The Approval Committee, after due deliberations, approved the request of unit and decided to renew the validity of LOA for next block of five years i.e. upto 30/01/2024 for manufacturing of (i) Hangers & Hanger Cubes and (ii) All kind of stationery items & products subject to submission of revised Form-F1 by the unit indicating ITC HS code of these items.

7. अर्द्धि इंडिया लिमिटेड - LOA के नवीनीकरण, अधिकृत कार्यों में संशोधन एवं प्रदर्शन की निगरानी हेतु प्रस्ताव

It was informed to the Approval Committee that M/s. Arditi India Pvt. Ltd. has been issued an LOA dated 28/02/2013 for 1. Manufacture of Electrical and electronic components for lighting and components for lighting and parts thereof including LED Modules & Fixture. 2. Trading of parts (Electrical and electronic components for lighting and components for lighting and parts thereof including LED Modules & Fixture). The unit commenced its export production w.e.f. 10/12/2013 and LOA is valid till 09/02/2019.

7.2 It was informed to the Approval Committee that the unit has made exports worth Rs. 2558.91 Lakhs and earned positive NFE earnings worth Rs. 965.11 Lakhs during previous block of five years between 2013-14 to 2018-19 (upto 31/03/2018). Further, no foreign exchange has been shown pending for realization. The Approval Committee took note of the same.

7.3 Shri Rohit Kapoor and Shri Dinesh Sharma, directors of the company appeared before the Approval Committee. Shri Kapoor informed that they have started manufacturing activities from 2016-17. He further informed that earlier they were allowed for manufacturing as well as trading activities. But, now with amendment in SEZ Rules, the trading activities are no more relevant. Therefore, they have proposed to renew LOA for manufacturing activity only.

7.4 It was informed to him that as per Rule 19(6A)(1) of SEZ (Amendment) Rules, 2018 dated 19/09/2018, the units which intend to renew the validity of Letter of Approval, are required to submit completed application in form F1 along with requisite
document before two months from the date of expiry of the Letter of Approval. Provided that in case an application is not submitted before the said period of two months, such application shall be placed before the Approval Committee and the said Committee, if it is satisfied that there was sufficient cause for not filing the same before the said period, may direct for entertainment of such application. Shri Kapoor ensured that such delay will never occur in future.

7.5 The Approval Committee, after due deliberations, approved the request of unit and decided to renew the validity of LOA for next block of five years i.e. upto 09/12/2023 for manufacturing and exports of Electrical and electronic components for lighting and parts thereof including LED Modules & Fixture subject to submission of ITC HS Code of these items. The approval committee also decided to delete Trading Activities from the LOA as requested by the unit.

8. आर.ए. इंटरनेशनल - इकाई के साझेदारी के विघटन एवं शेयरहोलिंग में बदलाव हेतु प्रस्ताव |

It was informed to the Approval Committee that M/s. RA International has been issued an LOA dated 29/01/2010 for Manufacturing & Export of Plain & Studded Gold Jewellery. The unit commenced its export production w.e.f. 18/06/2010 and LOA is valid till 17/06/2020.

8.2 It was informed to the Approval Committee that the unit has informed that they have dissolved their partnership business on mutual consent from 03/11/2018 and all the existing business, assets and liabilities of the said partnership firm will be taken over by Shri Dinesh Verma.

8.3 It was further informed that the said matter was also considered by the Approval Committee in its meeting held on 05/12/2018 & 07/01/2019. However, as no one from the unit appeared for the meeting, the Approval Committee had deferred the matter for its next meeting and directed to write a letter to the unit to submit APR for the year 2017-18 and registered dissolution deed of partnership.

8.4 Shri Dinesh Verma, partner in the firm appeared before the Approval Committee. He informed that he and his father Shri Ram Avtar Sharma have mutually decided to
dissolve their partnership business. He further informed that they have also decided to close M/s. R.A. International as they already have another unit in NSEZ namely M/s. Shree Shyam Exports which will continue working in the zone.

8.5 The Approval Committee took note of submission of Shri Dinesh Verma and directed him to submit their written submission w.r.t. their decision of exit from SEZ Scheme subject to compliance of relevant exit formalities.

9. सिसकॉम कॉरपोरेशन प्राइवेट लिमिटेड - इकाई के नाम में परिवर्तन हेतु प्रस्ताव

It was informed to the Approval Committee that M/s. Syscom Corporation Pvt. Ltd. has been issued an LOA dated 13/07/2006 for Manufacturing & Trading activities. The unit commenced its export production w.e.f. 01/11/2006 and LOA is valid till 31/10/2021.

9.2 It was further informed that the unit has informed that name of their company has been changed from “Syscom Corporation Pvt. Ltd.” to “Idemia Syscom India Private Limited” w.e.f. 06/12/2018 and submitted copy of certificate of incorporation pursuant to change of name.

9.3 Shri Nand Kishore Prusty, authorized representative of the unit appeared before the Approval Committee. He informed that there is no change in shareholding pattern of the company. He further informed that there is no addition of any new director. However, one existing director namely Mr. Pascal Alain Joseph has resigned from the board w.e.f. 30/11/2017.

9.4 It was informed that the DOC vide Instruction No. 89 dated 17/05/2018 has issued guidelines regarding change in shareholding pattern, name change of SEZ Developer and SEZ Units which inter alia states as under:

"5(ii) Re-organisation including Change of name, change in shareholding pattern, business transfer arrangements, court approved mergers and demergers, change in constitution of Units located in SEZs may be undertaken with the prior approval of Approval Committee in respect of Units subject to the condition that the unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the unit will remain unchanged on
such reorganization.

6. Such reorganization shall be subject to the following safeguards:

i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity;

ii) Fulfilment of all eligibility criteria applicable, including security clearances etc., by the altered entity and its constituents;

iii) Applicability of and compliance with all Revenue / Company Affairs /SEBI etc. Acts/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.

iv) Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.

v) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.

vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.

vii) The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.”

9.5 It was further informed that DOC vide Instruction No. 90 dated 03/08/2018 has also clarified that “it may not be interpreted that prior approval of BOA/UAC is to be taken before approaching the Registrar of Companies or the National Company Law Tribunal as is being done in some cases came to the notice of this department”. 
9.6 The Approval Committee, after due deliberations, approved the proposal of unit for change of name of company from “M/s. Syscom Corporation Pvt. Ltd.” to ‘M/s. Idemia Syscom India Private Limited’ in terms of Instruction No. 89 dated 17/05/2018 read with Instruction No. 90 dated 03/08/2018.

10. एस.आई. ओवरसीज ज्वेलर्स - LOA में अतिरिक्त अर्थिक परिशदाओं को शामिल करने के प्रस्ताव

It was informed to the Approval Committee that M/s. S.I. Overseas Jewellers has been issued LOA dated 31/03/2015 for Manufacturing & Export of Handcrafted Plain Gold Jewellery. The unit commenced its export production w.e.f. 25/03/2018 and LOA is valid till 24/03/2023.

10.2 It was informed to the Approval Committee that unit has submitted a proposal for inclusion of Manufacturing & export of (i) Handmade/machine made Studded Gold Jewellery - All purity and (ii) Silver jewellery in its authorized operations.

10.3 Shri Shamsuddin Molla, partner in the firm appeared before the Approval Committee. He informed that currently there are 40-45 employees in the unit. He further informed that they have got queries from their overseas buyers for studded gold jewellery and silver jewellery due to which they have submitted proposal for inclusion of the same in their authorized operations.

10.4 It was informed that in terms of this office circular dated 31/08/2017 read with Instruction No. 88 dated 16/08/2017 and DGFT Notification No. 21/2015-2010 dated 14/08/2017, “there is Restriction of Gold content from 8 carats and above up to a maximum limit of 22 carats for export of Gold jewellery, including partly processed jewellery, whether plain or studded and articles”.

10.5 Shri Molla informed that they have orders of Gold Jewellery with gold content of 14 carats and 22 carats. He further stated that they will comply with all the instructions in this regard.

10.6 The Approval Committee, after due deliberations, approved the proposal of M/s. S.I. Overseas Jewellers for inclusion of Manufacturing & export of (i) Handmade/machine
made Studded Gold Jewellery of 14 Carats and 22 Carats and (ii) Silver jewellery in its authorized operations, subject to submission of ITC HS Code of these items and also that unit shall achieve value addition not less than as prescribed by Deptt. of Commerce.

| 11. कृति मेटफॉर्म लिमिटेड - LOA में अतिरिक्त अधिकृत परिचालनों को शामिल करने के प्रस्ताव | It was informed to the Approval Committee that M/s. Kriti Metform Ltd. has submitted a request to allow them 'Rebuild of Machines' as one of the authorized operations.

11.2 S/Shri J.P. Singh and Ram Kumar, authorized representatives of the company attended the meeting. They requested that the proposed activity shall entail import and local procurement of old machines and then export and DTA sale of these old machines after repair/reconditioning.

11.3 The approval committee pointed out that in terms of 2nd proviso to rule 18 (4) (d) of the SEZ Rules, 2005, reconditioning, repair, and re-engineering may be permitted subject to the condition that exports shall have one to one correlation with imports and all the reconditioned or repaired or reengineered products and scrap or remnants or waste shall be exported and none of these goods shall be allowed to be sold in the Domestic Tariff Area or destroyed.

After due deliberations, the approval committee deferred the proposal as the same entail import and local procurement of old machines and then export and DTA sale of these old machines after repair/reconditioning as the same do not come under the purview of 2nd proviso to rule 18 (4) (d) of the SEZ Rules, 2005. The unit was advised to submit a detailed write up on the proposed activity along with a written undertaking that exports shall have one to one correlation with imports and all the reconditioned or repaired or reengineered products and scrap or remnants or waste shall be exported and none of these goods shall be allowed to be sold in the Domestic Tariff Area or destroyed.

| 12. नियोक्राफ्ट ग्लोबल प्राइवेट लिमिटेड - LOA में अतिरिक्त अधिकृत परिचालनों को शामिल करने के प्रस्ताव | It was informed to the Approval Committee that M/s. Neokraft Global Pvt. Ltd. has been

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issued LOA dated 29/03/2011 for following activities:

**Manufacturing:**

1) Homelights & Home lights systems & parts (wall mounted lamps, table lamps, selling lamps, spot lights, up lighter, pendant lamps & floor lamps, LED based lights and any other home furnishing Products)

2) Home furniture & kitchen ware (sheet metals & piped products)- such as chair, tables, table legs, curtain rods, flower pots, towel rail, storages, bathroom fixture & fittings, decorative items & handicraft item.

3) Electricals lightning & signaling equipment for automotive, work lamps, RCI Lamps, LED based lamps etc.

4) Commercial Lightings.

5) Miscellaneous metal (Plated & coated such as nickel, chrome, brass, copper, zinc & other antics finish, powder coated etc.) products, such as Garden tools, hardware.

6) Miscellaneous types of lamps shades

**Trading:**

1. Trading activity related to home lights, home lights systems & home lights parts, components and home furnishing products.

2. Commercial Lightings.

3. Electrical Lightings & signaling equipment, for automotive, work lamps, RCL Lamps, LED based lamps etc.

4. Miscellaneous types of Lamp Shades.

5. Bathroom Fixture & fitting (subject to 100% physical export).

12.2 The unit commenced its export production w.e.f. 11/05/2011 and LOA is valid till 10/05/2021.

12.3 It was informed to the Approval Committee that unit has submitted a proposal for inclusion of manufacturing of Hardware such as (i) Other articles of Aluminum (7616), (ii) Base metal mounting fitting and similar articles suitable for furniture, door, doors, staircases, windows etc. (Door/Furniture Knobs, Hooks Handles etc. of Zinc/Aluminum
12.4 S/Shri Deepak Shara and Rajeev Ranjan, authorized representatives of the company appeared before the Approval Committee. He informed that although they have been given trading permission in their LOA, they have not done any trading activities till date. He further informed that the turnover from these new range of articles is expected to be approx. Rs. 10 Cr in FY 2019-20 and Rs. 30 Cr in FY 2020-21 with further increase in subsequent years.

12.5 The Approval Committee, after due deliberations, approved the proposal of M/s. Neokraft Global Pvt. Ltd. for inclusion of manufacturing of Hardware such as (i) Other articles of Aluminum (7616), (ii) Base metal mounting fitting and similar articles suitable for furniture, door, doors, staircases, windows etc. (Door/Furniture Knobs, Hooks Handles etc. of Zinc/Aluminum /Iron (8302), (iii) Seats (garden chairs etc.) (9401), (iv) Other furniture parts thereof, (v) Table, Kitchen or other household article and parts thereof (7323) (vi) Builders ware of plastic (3925) in its authorized operations subject to the following additional conditions for existing and instant approved authorized operations:

(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.

12.6 Shri Rajeev Ranjan, authorized representative also requested for urgent permission to allow them additional capital goods amounting to Rs.1.5 crores and Rs.4.5 crores for import and indigenous respectively. The approval committee agreed to his request, in-principle, subject to submission of revised foreign exchange balance sheet.
projecting the NFE in the current block.

13. जीएचसीएस सर्विसेज इंक. - SEZ से Exit से पहले इकाई के प्रदर्शन की निगरानी हेतु प्रस्ताव| It was informed to the approval committee that the unit has opted for exit from SEZ scheme.

13.2 S/Shri Anurag Ohlyan and Yatin Dhingra, authorised representatives appeared before the approval committee and requested to allow the unit exit from SEZ scheme.

During the discussions, it was observed that M/s. CHCS has stated that they have taken services from M/s. Capgemini. However, no reflection of such activity was noticed. The representatives requested to allow them some time to furnish the exact position.

13.3 After due deliberations, the approval committee deferred the matter with the directions to ascertain whether M/s. CHCS has taken any services from M/s. Capgemini or otherwise and place the case before the approval committee with complete facts.

14. नायाब एक्सपोर्ट्स - SEZ नियम, 2006 के नियम 54 के अंतर्गत इकाई के पूर्व प्रदर्शन की निगरानी हेतु प्रस्ताव| No one from the unit appeared for the meeting. The Approval Committee directed to examine the case in detail and deferred the matter to its next meeting.

15. ए वी फेयर्शेंज - LOA की समीक्षा हेतु प्रस्ताव| It was informed to the approval committee that M/s. R.V. Fashions, was granted LOA dated 09.02.2009 to carry out authorised operations namely textile and garments. The unit commenced its operations on 23.04.2014. The cases of mis-declaration of starch which was actually found synthetic diamond powder were observed by the customs wing, NSEZ. The said cases were decided by the Commissioner of Customs, ACE, NCH, New Delhi vide Order in Original No. RT/ACE/158/2011 dated 15.12.2011, confirming duty demand of Rs. 39,83,541/- and imposing personal penalty of Rs. 1 Crore on the Proprietor and Rs. 75 Lacs on the Authorized Signatory of the firm. Subsequently, This office issued a SCN no. 01/01/2009-Proj/853 dated 23.01.2012 for imposing penalties under section 11(2) of FTDR Act, 1992 and cancelation of IEC, LOA and space allotted to
the unit under section 16(1) of SEZ Act, 2005.

15.2 Unit submitted their interim reply dated 13.02.2012 against the SCN issued on 23.01.2012 and request for the PH to be granted. Accordingly this office fixed a PH on 16.04.2012 in the matter.

15.3 After due deliberation of the facts of the case, evidence on records and submission made by the unit, this office issued an Interim Order no. 01/01/2009-Proj/3649 dated 21.05.2012 stating that the Order in Original issued by the Customs is being appealed against by the unit before CESTAT, hence it would not be appropriate to cancel LOA or take any penal action till the original order of the Customs reach finality. The SCN issued by this office may accordingly be adjudicated at later stage.

15.4 This office vide letter dated 24.09.2013 asked for the status of Appeal before CESTAT & submission of pending APRs for the year 2010-11, 2011-12 & 2012-13. The unit has not responded on the above letter till date.

15.5 The unit vide letter dated 24.04.2015 requested to the surrender the LOA, which was already lapsed on 23.04.2014. An amount of Rs. 73,79,520/- as on 10/01/2019 towards lease rent is also lying unpaid against the unit.

15.6 It may be noted that the LOA of the unit has already been expired on 23.04.2014 and the lease rights would cease to exist as per the provision of Rule 11(5) of SEZ Rules, 2006, which provides as under, :-

"the land or built up space in the processing area of Free Trade and Warehousing Zone shall be given on lease only to the entrepreneurs holding a valid Letter of Approval issued under Rule 19 and the lease period shall not be less than five years but notwithstanding any other conditions in the lease deed, the lease rights would cease to exist in case of the expiry of cancellation of the Letter of Approval."

15.7 The Approval Committee observed that LOA of the unit has already expired in April 2014. No request for extension has been submitted although the unit vide its letter dated 24.04.2015 requested to the surrender the LOA. The Approval Committee, after due deliberations, decided to treat the LOA cancelled as already lapsed. The Approval
Committee further directed Estate Management Division, NSEZ to initiate necessary action under PP Act for recovery of outstanding lease rent against the unit & its promoters and pursue the matter vigorously. Customs wing was also directed to initiate recovery of duty demand of Rs. 39,83,541/- and personal penalty of Rs. 1 Crore on the Proprietor and Rs. 75 Lacs on the Authorized Signatory of the firm.

16. जे एस डिजाइनर लिमिटेड - LOA की समीक्षा हेतु प्रस्ताव |

No one from the unit appeared for the meeting. The Approval Committee directed to examine the case in detail and deferred the matter to its next meeting.

17. अजित एक्सपोर्ट्स - दादरी सीमा शुल्क द्वारा जारी order-in-original के चलते LOA की समीक्षा|

It was informed that M/s. Ajit Export had been issued an LOA dated 16/05/2001 for manufacturing of (i) Plain Gold Jewellery; (ii) import of old/idle/outdated gold jewellery for melting and remaking into finished product for export; (iii) Studded gold jewellery and plain & studded silver jewellery; (iv) Import of mountings, semi-finished/outdated jewellery for studding, assembling, Rhodium plating, refinishing, into finished product for export. The unit commenced its operations w.e.f. 01.01.2004 and its LOA was valid till 31.12.2013.

17.2 As per submitted APRs, performance of unit is as under:-

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Previous Block</th>
<th>(1) Exports</th>
<th>(2) Import</th>
<th>(3) NFE Earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003-04</td>
<td>472.00</td>
<td>458.00</td>
<td>14.00</td>
</tr>
<tr>
<td>2004-05</td>
<td>1360.00</td>
<td>1322.00</td>
<td>38.00</td>
</tr>
<tr>
<td>2005-06</td>
<td>4796.00</td>
<td>4578.00</td>
<td>218.00</td>
</tr>
<tr>
<td>2006-07</td>
<td>5713.00</td>
<td>5431.00</td>
<td>282.00</td>
</tr>
<tr>
<td>2007-08</td>
<td>12602.00</td>
<td>12130.00</td>
<td>472.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>24943.00</strong></td>
<td><strong>23919.00</strong></td>
<td><strong>1024.00</strong></td>
</tr>
</tbody>
</table>

17.3 It may be noted that the unit was issued SCN dated 30/04/2009 for non-fulfillment
of Terms & Condition of LOA & contravening the provisions of FTP/SEZ Rules' 06. LOA of
the unit has been suspended till adjudication of SCN vide this office letter dated
01/12/2009. The above SCN is yet to be adjudicated.

17.4  Further, a SCN dated 02/02/2010 was issued by the DRI, New Delhi to the unit and
others in case of mis-declaration of items of import/export and clandestine removal by
M/s. Ajit Exports. The DRI and the unit both were vide this office letter dated 21/05/2014,
was requested to provide the current status of the SCN dated 02/02/2010 issued by the
DRI, New Delhi to the unit and others in case of mis-declaration of items of import/export
and clandestine removal by M/s. Ajit Exports.

17.5  The DRI vide their letter dated 28/05/2014 had intimated that a final SCN has been
issued on 12/11/2013 demanding total duty to the tune of Rs. 94.75 Crore from M/s. Ajit
Exports and M/s. Vee Ess Jewellers Pvt. Ltd.

17.6  The unit had vide their letter dated 17/06/2014 intimated that the said SCN dated
02/02/2010 is pending and yet not been adjudicated. The unit had further stated that
neither the DRI nor the adjudicating authority had imposed any kind of restriction on
them. The unit had requested to renew the LOA stating that the adjudication of the SCN
dated 02/02/2010 might take a long time and they will suffer irreparable losses in case
the LOA is not renewed.

17.7  Accordingly, proposal of the unit for renewal of LOA was placed before Approval
Committee meeting held on 29/01/2015. The Approval Committee deliberated on the
matter and perused the contents of the legal opinion obtained. The Committee decided not
to renew the LOA of M/s. Ajit Exports till adjudication of the SCNs by the DRI and NSEZ.
The same was conveyed to the unit vide this office letter dated 13/02/2015.

17.8  NSEZ Customs vide their letter dated 12/11/2018 has informed about performance
of unit from 2008-09 to till date, as under:

<table>
<thead>
<tr>
<th>Year</th>
<th>Value in Rs. Lakhs</th>
</tr>
</thead>
</table>
2008-09 to till date | 69575.18 | 49282.58 | 0 | 0

17.9 The said proposal was also considered by the Approval Committee in its meeting held on 12/11/2018. The Approval Committee, after due deliberations, directed to issue reminder to ADG, DRI/ DRI HQ along with complete facts of the case and for seeking current status of SCN dated 02/02/2010.

17.10 As per copy of the Order in Original (OIO) No. 28-30/Commr./Noida-Cus/2018 dated 18.10.2018, which has been received in this office dated on 30.11.2018 from Commissionerate of Customs, Noida, issued against (i) SCN dated 02/02/2010 issued to M/s. Ajit Exports & ors; (ii) SCN dated 03/02/2010 issued to M/s. Vee Ess Jewellers Pvt. Ltd. & Ors; and SCN dated 12/11/2013 issued to M/s. Vee Ess Jewellers Pvt. Ltd. and thirty four others (including M/s. Ajit Exports).

17.11 As per the above order passed by Commissioner Customs, Noida against M/s Ajit Exports and M/s Vee Ess Jewellers Pvt. Ltd., it may be seen that a sum of Rs.1,44,15,25,780/- against M/s. Ajit Exports and Rs.50,00,00,000/- on the promoters of M/s. Ajit Exports have been imposed.

17.12 Further, a sum of Rs. 1,51,94,31,653/- against M/s. Vee Ess Jewellers Pvt. Ltd.; Rs.1,16,80,00,000/- against the promoters of M/s. Vee Ess Jewellers Pvt. Ltd. and Rs.18,00,63,200/- against other noticees have been imposed.

17.13 In view of above, the said proposal was placed before the Approval Committee in its meeting held on 07/01/2019. However, as no one from the unit appeared for the meeting, the Approval Committee decided that the last opportunity may be provided to the unit for appearing in its next meeting failing which the matter shall be decided on merit on the basis of available records. Accordingly, vide this office letter dated 18/01/2019, decision of Approval Committee was communicated to unit & its promoters through registered/speed post on the official/residential addresses to ensure their presence in the next meeting of Approval Committee.
17.14 In view of above, factual position of the case related to M/s. Ajit Exports was placed before Approval Committee for monitoring of performance and decision on renewal of LOA in the wake of SCN dated 02/02/2010 issued by DRI and consequently Order-in-Order dated 18/10/2018 issued by Commissioner Customs, Noida against the unit.

17.15 Shri Ajit Singh, proprietor of the firm appeared before the approval committee. He informed that he is aware about the Order-in-Original dated 18/10/2018 issued by Commissioner Customs, Noida against the unit. He informed that the unit had challenged this order in the Hon'ble Delhi High Court and Hon'ble Delhi High Court has quashed the custom orders against which Customs Deptt. has filed SLP before Hon'ble Supreme Court. He has deposited Rs.7 crores in the department. On being asked about the copy of orders of Hon'ble Delhi High Court, he requested to submit the same within one month time. During the discussions, it was also pointed out that letters being sent through email are getting bounced back from the available email address of the unit. Shri Singh was advised to furnished latest address, telephone/mobile no., email etc. to this office.

17.16 After due deliberations, the Approval Committee agreed to the request of Shri Ajit Singh to submit the copy of orders of hon'ble Delhi High Court within one month time and deferred the matter to its next meeting.

18. महालक्ष्मी ज्वेल एक्स्पोर्ट्स - DRI द्वारा उठाये गए मुद्दों के सन्दर्भ में इकाई को NSEZ कार्यालय द्वारा जारी नोटिस दिनांक 30.10.2018 के अधिनियमन हेतु प्रस्ताव

It was informed that M/s. Mahalaxmi Jewel Export had been issued an LOA dated 07/04/2008 for manufacturing of Plain Gold Jewellery inter-alia, subject to the following conditions:

"(i) Condition No. (i) of Letter of Approval dated 07/04/2008 "You shall export the goods manufactured as per Provisions of the Special Economic Zones Act, 2005 and Rules made there-under for a period of five years from the date of commencement of production. For this purpose, you shall execute the Bond-cum-Legal Undertaking as prescribed under the Special Economic Zone Rules, 2006".

(ii) Condition No. (x) of Letter of Approval dated 07/04/2008 "You shall abide by the provisions of Special Economic Zones Act, 2005 and the Rules and orders made there-
(iii) Condition No. (xiii) of Letter of Approval dated 07/04/2008 “if you fail to comply with the conditions stipulated above, this Letter of Approval shall be cancelled as per the provisions of the Special Economic Zones Act, 2005 and the rules and orders made there-under”.

18.2. The unit had executed Bond-cum-LUT on 05/11/2008, which was jointly accepted by the Specified Officer and the Development Commissioner, NSEZ and acceptance of the same was conveyed to the unit vide this office letter dated 18/11/2008. The unit commenced its export activities w.e.f. 09/06/2010. As per extension granted on 23/06/2015, LOA is valid up to 08/06/2020. The unit has been allotted Plot No. 186, NSEZ for carrying out its authorized operations.

18.3. As per submitted APRs, performance of unit since inception is as under:

### Values in Rs. Crores

<table>
<thead>
<tr>
<th>Year</th>
<th>FOB Value of Export</th>
<th>Forex Outgo</th>
<th>NFE Earning</th>
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<tr>
<td>2010-11</td>
<td>17.74</td>
<td>16.63</td>
<td>1.11</td>
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<tr>
<td>2011-12</td>
<td>0.00</td>
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<td>2012-13</td>
<td>0.00</td>
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</tr>
<tr>
<td>2013-14</td>
<td>42.38</td>
<td>41.18</td>
<td>1.20</td>
</tr>
<tr>
<td>2014-15</td>
<td>23.67</td>
<td>23.12</td>
<td>0.55</td>
</tr>
<tr>
<td>2015-16</td>
<td>82.11</td>
<td>79.66</td>
<td>2.45</td>
</tr>
<tr>
<td>Total</td>
<td>165.90</td>
<td>160.59</td>
<td>5.31</td>
</tr>
</tbody>
</table>

18.4. As per details received from NSDL, following imports and exports have been made by the unit during 2013-14 to 2017-18:

### Value in Rs. Crores

<table>
<thead>
<tr>
<th>Year</th>
<th>Export</th>
<th>Import</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013-14</td>
<td>41.67</td>
<td>42.05</td>
</tr>
<tr>
<td>2014-15</td>
<td>18.28</td>
<td>23.06</td>
</tr>
</tbody>
</table>
18.5. Dy. Commissioner (Customs) vide Internal Memo dated 27/09/2018 has informed that M/s. Mahalaxmi Jewel Exports has not been issued any job-work permission since inception. Details of export, import and duty on imported items are as under:

<table>
<thead>
<tr>
<th>Year</th>
<th>Export</th>
<th>Import</th>
<th>Duty on import</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-11</td>
<td>17.77</td>
<td>13.50</td>
<td>0.23</td>
</tr>
<tr>
<td>2011-12</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2012-13</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2013-14</td>
<td>41.66</td>
<td>42.77</td>
<td>3.98</td>
</tr>
<tr>
<td>2014-15</td>
<td>18.27</td>
<td>23.66</td>
<td>2.83</td>
</tr>
<tr>
<td>2015-16</td>
<td>73.05</td>
<td>80.83</td>
<td>8.92</td>
</tr>
<tr>
<td>2016-17</td>
<td>137.88</td>
<td>145.28</td>
<td>15.09</td>
</tr>
<tr>
<td>(upto Nov’2016)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>288.63</td>
<td>306.04</td>
<td>31.05</td>
</tr>
</tbody>
</table>

18.6. It was informed to the Approval Committee that a show cause notice dated 09/06/2017 issued to M/s. Mahalaxmi Jewel Exports by the DRI in case of Mis-declaration in export of articles from SEZ, Noida declared as gold jewellery and diversion of imported gold from SEZ, Noida, was received in this office. It has been stated in the SCN that on the basis of specific intelligence gathered in the DRI, Delhi that M/s. Mahalaxmi Jewel Exports was mis-declaring their export goods and besides mis-declaring the export goods, the gold bullion imported duty free in the name of said unit was being diverted in the domestic market, instead of making gold jewellery out of the said import, thereby misusing the SEZ scheme.

18.7. It was further stated in the SCN dated 09/06/2017 that based on intelligence and consequent enquiry, search operations were conducted on 16/17.12.2016 by the officers of DRI at different premises/office/factory/residence of the unit and its promoters and their statements were recorded.
18.8. Based on the investigations conducted in the case, various statements tendered by the concerned persons under the Act ibid, the evidences brought on record and discussed, the DRI has inter alia observed following:

“18.8.1. That M/s. Mahalaxmi Jewel Exports, SEZ, Noida, misused the provisions of various laws of SEZ Act and Rules, the Exim (Foreign Trade) Policy, the Customs Act, 1962 etc.

18.8.2. That M/s Mahalaxmi Jewel Exports, SEZ, Noida, hatched a conspiracy to misuse the facilities provided under Special Economic Zone (SEZ) scheme and were exporting jewellery made of metals other than gold, to fulfil the export obligation of SEZ Unit by mis-declaring the said copper and copper mixed jewellery as gold jewellery, while the duty free gold imported by the SEZ unit as raw material for manufacture of gold jewellery for export, was clandestinely diverted to local/domestic market in violation of the provisions of SEZ Act and Rules. From the evidences brought on record and discussed, it also appears that M/s Mahalaxmi Jewel Exports, SEZ, Noida had made arrangements with his Dubai based trading partners and procured duty free primary gold from companies at Dubai for manufacture of gold jewellery, whereas the said duty free gold was clandestinely removed from the SEZ units as such without carrying out any process, and then delivered/sold the same in the local market. It also appears that a part of jewellery manufactured at the premises M/s. Mahalaxmi Jewel Export was clandestinely diverted to the firm, M/s. Mine O Gold and the said jewellery was further exported by M/s. Mine O Gold to his Dubai based client.

18.8.3. M/s. Mahalaxmi Jewel Exports, SEZ, Noida, appears to have contravened the following provisions of law also as under:-

(i) Rule 27(10) and 75 of SEZ Rules 2006, and Section 46 of the Customs Act 1962-
As much as the unit misused the benefit of assessment of imported goods on the basis of ’self-declaration’ without examination, as the subsequent seizures of imported goods from their factory premises and investigations revealed that the units have shown/declared the imported duty free gold consumed for manufacturing and export of gold jewellery. However, the said gold was lying in their factory premises. The gold imported as raw material for the purpose of
manufacture and export of gold jewellery, was also not as per the permission
granted under the LOA issued to the SEZ unit, as the same was imported by M/s
Mahalaxmi Jewel Exports with ulterior motive for removing the same from SEZ
units clandestinely with an intent to divert and sale the same in the local market.

(ii) Section 26 of the SEZ Act 2005, Rule 25, 27(1) and 34 of SEZ Rules 2006 - as
much as the unit have failed to utilize the duty free gold imported from Dubai, UAE
for carrying out the authorized operations. The SEZ unit secreted the said duty free
imported gold clandestinely as such without carrying out any process, for further
diversion in the local market and fulfilled the export obligation by resorting to mis-
declaration of export articles, leading to fraudulent import and export.

(iii) Rule 45(i) of the SEZ Rules 2006 - as much as the unit have not complied the
terms and conditions as laid down in LOA with regard to export of goods. The unit
also misused the facilities and exemption granted under the provisions of Exim
Policy, SEZ Acts and Rules and does not follows the procedures prescribed in the
various provisions of Handbook of Procedures. The export obligations were fulfilled
by the SEZ unit by resorting to mis-declaration of exported jewellery as gold
jewellery, leading to fraudulent export.

(iv) Rule 46(1), 46(2)(i), 46(6) and 75 of SEZ Rules 2006 and Section 50 of the
Customs Act 1962- as much as the unit availed the undue benefit on the basis of
fraudulent ‘self-certification’, whereas on examination the contents of the seized
export consignment and from the evidences discussed above, it appears that the
jewellery made of metals (copper mixed jewellery) other than gold, were exported
in the guise of mis-declaration i.e. export of the gold jewellery. However, the unit is
required to mandate that the gold being imported was redirected to be exported in
gold jewellery form, after carrying out authorization processes.

(v) M/s. Mahalaxmi Jewel Exports, SEZ, Noida was authorized to carry out the
operations of ‘Manufacturing of jewellery made from duty free imported gold’, as
per the authorization given by the office of Development Commissioner, SEZ, Noida,
under the provisions of SEZ Act, 2005. M/s. Mahalaxmi Jewel Exports, SEZ, Noida,
misused the facilities provided under Special Economic Zone (SEZ) scheme and
were exporting jewellery made of metals other than gold, to fulfil the export
obligation of SEZ Unit by mis-declaring the said copper and copper mixed jewellery as gold jewellery. In terms of Section 30 of the SEZ Act, 2005, Rule 25 and 34 of the SEZ Rules, 2006, customs duty leviable on duty free imported gold bars (21 kg) procured from Dubai, which was clandestinely kept in the firm premises of SEZ unit as such without carrying out any process for further diversion in the local market, are liable to recoverable/demandable."

18.9. In view of the above observations, DRI has issued an SCN under Section 28 read with Section 124 of the Customs Act, 1962 to M/s. Mahalaxmi Jewel Exports, NSEZ; M/s. Mine O Gold (DTA unit of the promoter), 2645, Poonam Chamber, Bank Street, Karol Bagh, New Delhi-05; Shri Prem Sagar Arora, promoter of above two firms; and others as to why the goods seized should not be confiscated; Penalty should not be imposed and Customs Duties and interest should not be demanded/recovered from them. It has further been stated that investigation with regard to imports and exports made by the firms, M/s. Mahalaxmi Jewel Exports and M/s. Mine O Gold is in progress and a show cause notice in this regard shall be issued by the Directorate in due course.

18.10. It was further informed that DRI vide its letter dated 20/07/2017 had informed about brief facts of the case as under:

(i) On the basis of specific information that articles other than gold were being attempted to export from SEZ by mis-declaring the export consignment as gold jewellery by M/s Mahalaxmi Jewel Exports, Plot No. 186, NSEZ, Noida Dadri Road, Phase-II, Noida, DRI on 16.12.2016, intercepted the said consignment at Air Cargo (Export), IGI Airport, New Delhi. The consignment was covered under Master Air Way Bill No. 514 0326 3072, Invoice No. MJE/26/2016-17 dated 14.12.2016 having declared value of Rs. 5,61,74,496/- and declared to contain gold jewellery. On examination of the said package, the jewellery articles other than gold articles (copper or alloy) were found in 10 cardboard boxes out of total 16 boxes in the said export consignment. Out of the declared quantity of 23.55 kg. gold jewellery, only 3.164 kg. gold was found on appraisal. Rest of the quantity was copper and other alloys weighing 20.386 kg. The said package was seized under the provisions of the Customs Act, 1962.

(ii) Subsequently, search was conducted by Directorate at the factory/firm premises.
of the said firm and one self-sealed box of the said firm, said to contain jewellery articles collectively weighing 16.242 Kg. was recovered. On examination of the resumed articles by the Jewellery Appraiser, the gold contained in the articles of gold was found weighing approx. 3180.60 grams while the remaining quantity weighing approx. 13 Kg. was found of yellow colour jewellery made of copper & alloy. The gold bars/gold cut piece resumed from the above premises were found to be the gold bars against which export was already declared to have been made by the said firms, M/s Mahalaxmi Jewel Exports, SEZ, Noida and the said bars were stored in the factory premises apparently for diversion of the same. On a reasonable belief that the goods were liable to confiscation under the provisions of the Customs Act, 1962, the same was seized under the seizure Memo dated 18.12.2016.

(iii) Further, Searches were also conducted at the residential and office premises of Sh. Prem Sagar Arora, Prop. of M/s Mahalaxmi Jewel Exports, SEZ, Noida and gold, other jewellery articles, Indian currency of Rs. 20 lakh and certain documents were seized under the provisions of the Customs Act, 1962. In all, gold in various forms weighing approx. 40 Kg. valued approx. Rs. 12 crores (approx.) was seized.

(iv) Shri Prem Sagar Arora, in his voluntary statement dated 17/18.12.2016 tendered under Section 108 of the Customs Act, 1962 inter alia admitted that he had mis declared copper jewellery articles as gold jewellery articles in the consignment seized by the DRI; that he had mis declared the package of the said consignment as gold jewellery articles; that he used to divert the imported gold; that sometimes he also manufactured gold articles from imported gold and diverted the same to his other firm, M/s Mine O Gold; that he has also admitted other incriminating facts regarding the practice for mis declaring the export articles other than gold to gold jewellery articles and illegal diversion of imported gold for sale in market; that he stated doing such mal practices since December, 2015.

18.11. Approval Committee was informed that DRI had also informed that the duty evasion for the past consignment of gold imported by M/s. Mahalaxmi Jewel Exports is being investigated and another show cause notice for this part would be finalised on completion of investigation.

18.12. It was further informed to the Approval Committee that as per condition No. 7 of
Bond-cum-Legal Undertaking executed by the unit, it had undertaken as under:

“We, the obligors shall, after the commencement of production or service activities, submit to the Development Commissioner and the Specified Officer, Annual Performance Return within a period of ninety days following the close of financial year, in the form prescribed under the Special Economic Zone Rules, 2006, certified by a Chartered Accountant. In case of wrong submission of such information or failure to submit such information within the stipulated time, the permission granted to us for carrying out the authorized operations may be withdrawn and/or the permission for further imports and sales in the Domestic Tariff Area may be stopped.”

However, the unit has not submitted APR for the year 2016-17 & 2017-18 till date, which is a violation of the said condition of Bond-cum-LUT executed by the unit.

18.13. In this case, on the basis of documents/information placed before it, the Approval Committee observed as under:

i) The unit seems to have persistently violated the provisions of SEZ Act/SEZ Rules and terms & conditions of LOA/Bond-cum-LUT as explained by its activities/statements in para 18.10 above.

ii) The unit has consistently failed to submit APRs within stipulated time as explained in Para 18.12 above.

iii) The unit seems to have grossly misused the provisions of SEZ Act, 2005 and SEZ Rules, 2006 & other exemption granted to the NSEZ units as explained by the DRI mentioned in the para 8 above.

18.14. The Approval Committee further observed that Section 16(1) of the SEZ Act, 2005 provides that Approval Committee may, at any time, if it has any reason or cause to believe that the entrepreneur has persistently contravened any of the terms & conditions subject to which LOA was granted to the entrepreneur, cancel the LOA but such cancellation will not be done unless the entrepreneur has been afforded a reasonable opportunity of being heard.
18.15. In the light of above observations, the Approval Committee in its meeting held on 28/12/2018 had decided as under:

i) In view of the gravity of violations mentioned above, a notice under Section 16(1) of the SEZ Act, 2005 may be issued calling upon the unit to explain within 21 days of issuance of notice as to why LOA issued to them should not be cancelled for persistently contravening the provisions of SEZ Act/SEZ Rules and terms & conditions of LOA/ Bond-cum-LUT.

ii) The above actions would be without prejudice to any other action under any other law.

iii) This action would be independent of any action by DRI and will not effect proceeding/action of DRI in any manner.

18.16. Approval Committee further directed that notice for cancellation of LOA be issued to the unit and its promoters by email as well as registered post at official/residential address. The case may be placed in the meeting of Approval Committee and unit may also be provided an opportunity of personal hearing in the meeting of Approval Committee.

18.17. Accordingly, vide this office notice dated 30/10/2018, M/s. Mahalaxmi Jewel Exports was requested to show cause within 21 days from the date of issue of the notice as to why LOA issued to them should not be cancelled under the provisions of Section 16 of SEZ Act, 2005 and Rules made thereunder for persistently contravening the provisions of SEZ Act, 2005 & Rules made thereunder and terms & conditions of LOA/ Bond-cum-LUT.

18.18. No reply of unit or its promoters have been received in this office till date in respect of said notice dated 30/10/2018.

18.19. The said proposal was also considered by the Approval Committee in its meeting held on 07/01/2019. However, as no one from the unit appeared for the meeting, the Approval Committee decided that the last opportunity may be provided to the unit for appearing in its next meeting failing which the matter shall be decided on merit on the basis of available records. Accordingly, vide this office letter dated 23/01/2019, decision of the Approval Committee was conveyed to the unit & its promoters through registered/speed post on the official/residential addresses to ensure their presence in the
The Approval committee on the basis of the above facts came to the following conclusion:

(i) In respect of issues being examined by the DRI and the investigations being carried out by DRI, view will be taken by DRI, as considered appropriate. The decision of the Approval Committee under Section 16(1) of SEZ Act will not come in the way of DRI proceedings in any manner.

(ii) This action of the Approval committee under Section 16 (1) of SEZ Act shall be independent of any action which may be taken by any other authority under any Act, Rules, Regulations etc.

(iii) Shri Prem Sagar Arora proprietor of M/s. Mahalaxmi Jewel Exports, in his voluntary statement dated 17/18.12.2016 tendered under Section 108 of the Customs Act, 1962 inter alia admitted that he had mis-declared copper jewellery articles as gold jewellery articles in the consignment seized by the DRI; that he had mis-declared the package of the said consignment as gold jewellery articles; that he used to divert the imported gold; that sometimes he also manufactured gold articles from imported gold and diverted the same to his other firm, M/s Mine O Gold; that he has also admitted other incriminating facts regarding the practice for mis-declaring the export articles other than gold to gold jewellery articles and illegal diversion of imported gold for sale in market; that he stated doing such mal practices since December, 2015.

(iv) The unit has consistently failed to submit APRs within stipulated time as explained in Para 18.12 above.

(v) The unit has grossly misused the provisions of SEZ Act, 2005 and SEZ Rules, 2006 & other exemption granted to the NSEZ units, persistently as explained by the DRI mentioned in the para 18.8 above.

(vi) The unit has persistently violated the provisions of SEZ Act/SEZ Rules and terms & conditions of LOA/Bond-cum-LUT as explained by its activities/statements in para 18.10 above.
Therefore the Approval Committee observed that there are persistent violations (more than one occasion) by the unit.

18.21. In the light of above observations/conclusions, the Approval Committee decided as under:

i) To cancel the LOA dated 07/04/2008 issued to M/s Mahalaxmi Jewel Exports, forthwith, under Section 16 (1) of SEZ Act 2005 and in terms of condition No. (xiii) of LOA dated 07/04/2008 which reads as under:-

“If you fail to comply with the conditions stipulated above, this letter of Approval shall be cancelled as per the provisions of the Special Economic Zones Act, 2005 and the rules and order made there under.”

ii) No further import & export will be allowed to the unit.

iii) NFE/achievement and value addition will be calculated as per SEZ Rules/FTP and in case unit has failed to achieve positive NFE/prescribed value addition, suitable action in terms of Rule 54 of SEZ Rules, 2006 and Foreign Trade (Development & Regulation) Act, 1992 may be taken.

iv) The unit shall complete exit formalities under Rule 74 of SEZ Rules, 2006.

v) In respect of issues being examined by the DRI and the investigations being carried out by DRI, view will be taken by DRI, as considered appropriate, and the decision of the Approval Committee under Section 16(1) of SEZ Act 2005 will not come in the way of DRI proceedings, in any manner.

vi) This action of the Approval committee under Section 16 (1) of SEZ Act shall be independent of any action which may be taken by any other authority under any Act, Rules, Regulations etc.

18.22. If aggrieved by this order of Approval Committee, the unit may prefer an appeal, against the decision of the Approval Committee, under Rule 55 read with Rule 56 of the SEZ Rules, 2006, to the Appropriate Appellate Authority i.e. Board of Approval, Ministry of Commerce & Industry, Department of Commerce, Udyog Bhawan, New Delhi, in accordance with the procedures given in Chapter VII of the SEZ Rules, 2006.
19. **सॉफ्टलाइन सर्विसेज इंडिया प्राइवेट लिमिटेड - नौएडा विशेष आर्थिक क्षेत्र में नयी इकाइयाँ लगाने हेतु प्रस्ताव**

It was informed to the Approval Committee that the M/s. Softline Services India Pvt. Ltd. has proposed to set up its third unit in NSEZ to undertake IT/ITES i.e. Cloud Software and Services, IT Services and Solutions, Technology Consulting, Licensing and Software Delivery with projected exports of Rs. 2520 Lakhs and NFE earnings worth Rs.2489 Lakhs over a period of five years.

19.2 Shri Vinod Nair, director of the company, appeared before the Approval Committee to explain the project. Shri Nair informed that M/s. Softline Services India Pvt. Ltd. is a direct subsidiary of Softline group which offers comprehensive information technology solutions including Technology Consulting, Licensing and Software delivery, Cloud Services and Hardware Solutions.

19.3 Shri Nair informed that they have highest level of partnership with multiple OEMs to ensure best in class solutions and services to its clients. It was also informed that Softline group has a direct presence in over 30 countries around the world.

19.4 The Approval Committee, after due deliberations, approved the proposal of M/s. Softline Services India Pvt. Ltd. for setting up a unit in NSEZ for IT/ITES i.e. Cloud Software and Services, IT Services and Solutions, Technology Consulting, Licensing and Software Delivery.

20. **जीएच टेक - नौएडा विशेष आर्थिक क्षेत्र में नयी इकाइयाँ लगाने हेतु प्रस्ताव**

It was informed that applicant has requested for deferment of proposal. Accordingly, Approval Committee deferred the matter for its next meeting. A communication to this effect be sent to partners of the firm well in time to ensure their presence in the next meeting of the approval committee.

21. **आर सी एक्सिजम - नौएडा विशेष आर्थिक क्षेत्र में नयी इकाइयाँ लगाने हेतु प्रस्ताव**

It was informed to the Approval Committee that the M/s. R C Exim has proposed to set up a unit in NSEZ for “(i) manufacturing & export of Gold Jewellery (71131930); and (ii)
manufacturing & export of Diamond, Stone (71023910)" with projected exports of Rs. 3000 Lakhs and NFE earnings worth Rs.150 Lakhs over a period of five years (on taking indigenous inputs into account, NFE earnings projection comes to Rs. 145 Lakhs).

21.2 Shri Ram Chander Soni, proprietor of the firm, appeared before the Approval Committee to explain the project. He mentioned that their unit namely RC Jewellers was pioneer in the jewellery field at Noida SEZ. They had been functioning as a partnership firm with family members for over thirty years. With the induction of younger brothers and later second generation family members, the firm was renamed as Royal Exports, at Plot No.2, NSEZ.

21.3 The approval committee was informed the details of M/s. Royal Exports, as under:

<table>
<thead>
<tr>
<th>Name of Unit</th>
<th>Details of LOA</th>
<th>Authorized operations</th>
<th>Yearwise performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Royal Exports</td>
<td>LOA No. NEPZ/Proj/7/6/2000-NEPZ/1677</td>
<td>Manufacturi &amp; Export of Plain &amp; Studded Gold, Silver, Platinum Jewellery</td>
<td><strong>Year</strong></td>
</tr>
<tr>
<td>Plot No. 2, NSEZ</td>
<td>LOA date: 15/03/2000</td>
<td></td>
<td>2013-14</td>
</tr>
<tr>
<td></td>
<td>DCP: 29/03/2000</td>
<td></td>
<td>2014-15</td>
</tr>
<tr>
<td></td>
<td>LOA valid upto: 31/08/2019</td>
<td></td>
<td>2015-16</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2016-17</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

APR for the year 2017-18 has not been given by the unit. As per details received from NSDL, unit has made exports worth
21.4 In view of dismal performance of M/s. Royal Exports, the approval committee requested Shri Soni to describe his other businesses. Shri Soni informed that he is running his two showrooms at Karol Bagh and Noida and his total turnover during the current year has been Rs.114 crores. However, the details of this business was not reflected by him in the instant project application.

21.5 In view of above, the Approval Committee, after due deliberations, deferred the proposal with the direction to the applicant to submit his personal background, details of domestic business and its turnover and other related details for further consideration of his instant application. Shri Soni assured to submit the same soon.

22. Datamatrix - SEZ से Exit से पहले इकाई के प्रदर्शन की निगरानी हेतु प्रस्ताव

It was informed to the Approval Committee that M/s. Datamatrix has been issued an LOA dated 07/05/2010 for Software Development Services, Information Technology Services, Information Technology Enabled Services. The unit commenced its export activities w.e.f. 26/07/2010 and LOA is valid till 25/07/2020.

22.2 It was further informed that the unit has made exports worth Rs. 929.92 Lakhs and earned positive NFE earnings worth Rs. 929.92 Lakhs during current block of five years block of five years i.e. from 2015-16 to 2018-19.

22.3 It was further informed that unit vide this office letter dated 17/04/2018 and subsequent letters dated 30/11/2018 & 24/01/2019 was advised to submit requisite documents for compliance with exit formalities. Unit vide its letter dated 24/12/2018 & subsequent letter dated 28/01/2019 has submitted NOCs/ other documents related to exit from SEZ scheme as asked vide this office letter dated 17/04/2018.

22.4 It was also informed that unit has not submitted copy of amended IEC after
removal of NSEZ address, original RCMC and online application for final exit. Unit vide this office letter dated 04/02/2019 has again been asked to submit above documents. Reply is awaited.

22.5 It was further informed 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.

22.6 No one from the unit appeared for the meeting.

22.7 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 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 further directed to examine rest of the formalities related to issuance of final exit on file.

Meeting ended with a vote of thanks to the Chair.

(S. S. Shukla)                   (Dr. L. B. Singhal)
Jt. Development Commissioner    Development Commissioner