



भारत सरकार  
वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग  
विकास आयुक्त का कार्यालय  
नौएडा विशेष आर्थिक क्षेत्र  
नौएडा दादरी रोड, फेज-II, नौएडा - 201305  
टेलीफोन: 0120-2567268/69/70 ईमेल: [dc@nsez.gov.in](mailto:dc@nsez.gov.in)  
वेबसाइट: [www.nsez.gov.in](http://www.nsez.gov.in)

दिनांक: 10/01/2023

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. निदेशक, 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 03/01/2023 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की यूनिट अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।**

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और श्री ए. बिपिन मेनन, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 03/01/2023 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की 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, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ।
2. वैयक्तिक सहायक - संयुक्त विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ
3. विनिर्दिष्ट 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. उप विकास आयुक्त (एडमिन) - सूचनार्थ एवं कार्यवृत्त के हिंदी अनुवाद के लिए।
6. कार्यपालक अभियंता, उत्तर प्रदेश पॉवर कारपोरेशन लिमिटेड, इ.यु.डी.डी.-II, सेक्टर - 18, नौएडा।
7. उप आयुक्त, व्यापार कर, खण्ड-14, सेक्टर -18, नौएडा।
8. क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदूषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा।

: सूचनार्थ

उप विकास आयुक्त

**नौएडा विशेष आर्थिक क्षेत्र**

(दिनांक 03/01/2023 को आयोजित अनुमोदन समिति की बैठक का कार्यवृत्त)

**Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner (DC), Noida SEZ at 11:00 AM on 03/01/2023 through hybrid mode.**

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

1. Shri Surender Malik, Jt. Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
2. Shri Sunil Kumar, Superintendent, Customs, Noida Commissionerate.
3. Smt. Pompei Das, ACI, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).
4. Shri Chaman Lal, Asstt. DGFT, O/o Addl. DGFT, CLA, New Delhi.
5. Shri Vikas Kumar, Income Tax Officer, Income Tax Deptt., Noida.

B. Besides, during the meeting S/Shri (i) Nitin Gupta, Dy. Development Commissioner, NSEZ, (ii) Amit Gupta, Specified Officer, NSEZ, (iii) Pramod Kumar, Asstt. Development Commissioner, NSEZ, (iv) Arun Singh Parihar, Stenographer, Project Section, NSEZ, (v) Satya Vijay Verma, AEE, UPPCB, Noida and (vi) Rajeev Kumar, JE, UPPCL, Noida were also present to assist the Approval Committee. The meeting proceeded since there was the requisite quorum.

C. At the outset, the Chairman welcomed the participants. After a brief introduction, the agenda was taken up sequentially. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the units, the following decisions were taken unanimously:-

D. Item wise decisions on proposals included in agenda:

**(1) Ratification of Minutes of last meeting of the Approval Committee held on 06/12/2022.**

There were neither any references nor objections against the decisions of the



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Approval Committee held on 06/12/2022. Hence, the Approval Committee took note of the same and accordingly, the Minutes of the meeting held on 06/12/2022 were unanimously ratified by the Approval Committee.

**(2) Modern Insecticides Limited - Setting up a new unit in NSEZ.**

2.1 No one from the applicant company appeared for the meeting before the Approval Committee. The Approval Committee observed that it is not clear whether the proposed project is for manufacturing activity or for trading of miscellaneous chemicals including insecticides. Besides, some of the ITC(HS) Codes given for products do not exist in the HS 2022 nomenclature.

2.2 The Approval Committee discussed the agenda in detail and after due deliberations, deferred the proposal with the direction to the applicant to submit the following:

(i) Proper clarification whether the proposed project is for manufacturing activity or for Trading activity.

(ii) Process flow diagram in proper format also giving therein ITC(HS) Codes of input materials, capital goods & finished products in the format already shared with the applicant.

(iii) Copy of registration with Central Insecticide Board and Registration Committee (CIB&RC) and/or other respectice Authorities.

(iv) Correct ITC(HS) Codes/nomenclature of finished products as per ITC (HS) Policy 2022.

**(3) Nuttish Exim India Pvt. Ltd. - Setting up a new unit in NSEZ.**

3.1 Shri Yogesh, Director and Mr. Akash Malik, representative appeared before the Approval Committee to explain the proposal. The Approval Committee observed that submitted manufacturing process flow chart & fund flow statement are not in order. Further, the representatives could not explain the source of funds for the proposed project in NSEZ.

3.2 The Approval Committee, discussed the agenda in detail and after due





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deliberations, deferred the matter with a direction to the applicant to submit manufacturing Process flow chart in proper format as already shared with the applicant, clearly giving the HS code (in HS 2022 nomenclature) of input materials, capital goods & finished products. Moreover, they are also required to submit the Fund flow statement for the proposed project in NSEZ duly supported with documentary evidence. The Approval Committee further directed the applicant to ensure that the promoters should be present in the next meeting to explain their proposal.

**(4) Advance Ispat (India) Ltd. - Renewal of LOA and monitoring of performance.**

4.1 No one from the unit appeared for the meeting before the Approval Committee. The Approval Committee observed that despite giving several opportunities, no one from the unit appeared for the meeting. The Approval Committee took a serious view of absence of the unit representative. The Approval Committee further observed that unit has not commenced export activities even after its assurance.

4.2 The Approval Committee discussed the agenda in detail and after due deliberations, directed to issue an SCN to the unit to explain as to why their LOA should not be cancelled in view of their nil export performance and non-appearance of the representatives for the meeting. The Approval Committee directed the NSEZ Customs to undertake a physical inspection of the unit and submit its report on the activities/performance of the unit. Subsequent to the report, DC, NSEZ would provide a Personal Hearing to the unit and take suitable action.

**(5) GKB Opticals Limited - Renewal of LOA and monitoring of performance.**

5.1 Shri Sonu Kumar, authorized representative of the company appeared before the Approval Committee. The Approval Committee observed that unit has made DTA sales of traded goods and also received payment in INR which were not allowed under the LOA. Shri Kumar informed that the DTA sales are no longer being made. However he could not explain the reasons for making DTA sales of trade goods. The Committee expressed its displeasure on the unit's representative coming unprepared/without unit's data to attend the meeting.



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5.2. Specified Officer informed that as per Customs records, the goods cleared in DTA have been indicated as 'manufactured' goods in the Bill of Entries by the unit whereas unit has now clarified that they have made DTA sales against traded goods.

5.3 The Approval Committee discussed the agenda in detail and took a serious view on the fact that unit representative failed to explain the reasons for making DTA sales of trading goods. The Approval Committee directed the unit to submit details of DTA sales of trading goods and details of payment received in INR during last five years' block along with an explanation as to why the DTA Sales of traded goods have been made when the same were not allowed. The Approval Committee after due deliberations, directed to take suitable action under FT(D&R) Act against the unit. The Approval Committee also empowered the Development Commissioner, NSEZ to take action under FT(D&R) Act and take the requisite decision for renewal of the LOA on file.

**(6) Heuer International (A Division of G.S.T. Corporation Ltd.) - renewal of LOA, enhancement in production capacity, change in directors/ shareholding and monitoring of performance.**

6.1 Shri Manu Grover, director appeared before the Approval Committee and explained the proposal. The Approval Committee observed that unit has made DTA Sales of trading goods worth Rs. 18,36,272/- during previous block of five years and received payments against such sales in INR whereas condition of no DTA Sales of trading goods has been imposed in the LOA.

6.2 Shri Grover informed that the Approval Committee had earlier granted them permission in 2018 to sell trading goods of Rs. 20 Lakhs in DTA. They have not done any DTA sale of trading goods after that.

6.3 The Approval Committee discussed the agenda in detail and after due deliberations, decided to renew the LOA for remaining period of five years block i.e. upto 26/07/2027 along with proposed enhancement in production capacity. The Approval Committee also took note of change in directors & shareholding of the company in terms of Instruction No. 109 dated 18/10/2021 and warned the unit to be





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careful in timely compliance under SEZ Act/Rules in future. The Approval Committee further deferred the matter for monitoring of performance of the unit and directed the Project Section to review the DTA sale figures of trading goods and seek clarification from unit, if required.

(7) Magnum Aviation Pvt. Ltd. - Amendment in authorized operations allowed under LOA.

7.1 Shri D.V. Khera, Shri Suresh Kumar Tewari and Shri Manish Kumar, authorized representatives of the company appeared before the Approval Committee and explained their proposal. They informed the Committee that their company is registered with DGAQA.

7.2 The Approval Committee discussed the agenda in detail and after due deliberations, directed the unit to submit copy of certificate issued by DGAQA and took following decisions:

(i) Authorized operations of the unit shall be as currently existing, as under:

(1) Manufacturing of Aircraft parts & MRO Services for civil aircrafts only (ITC HS 88071000, 88072000, 88073000, 88079000);

(2) Trading of aircraft & helicopter spare parts/ tools & test equipment/ tyres for civilian aircrafts only (ITC HS 88071000, 88072000, 88073000, 88079000)

(ii) The Authorized operations are subject to condition that unit shall obtain License from DGFT for export of SCOMET items, wherever required.

(iii) The Approval Committee further directed that on receipt of copy of DGAQA certificate from the unit, a letter may be sent to Ministry of Commerce with copy to Mod, MHA, DPIIT & MOCA for clarification on the proposed authorised operations i.e. "(1) Manufacturing of Aircraft parts & MRO Services for all type of Aircraft owned by Defence & Para Military forces of Government of India (ITC HS 88071000, 88072000, 88073000, 88079000); (2) Trading of aircraft & helicopter spare parts/ tools & test equipment/ tyres for all type of Aircraft owned by Defence & Para Military forces of Government of India (ITC HS 88071000, 88072000, 88073000, 88079000). A copy of said letter to DOC may also be endorsed to unit for its information.

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(iv) The Committee also directed the unit to submit its pending APRs immediately.

**(8) Sunglass palace Pvt. Ltd. - Withdrawal of Exit & Transfer of assets under Rule 74A and monitoring of performance.**

8.1 Shri Arun Malhotra, Director appeared before the Approval Committee and explained the proposal. Shri Malhotra informed that they have started renovation of the building and expect to send the first consignment by March 2023. The Approval Committee observed that some of the HS codes in the LOA do not exist in HS 2022 nomenclature.

8.2 The Approval Committee discussed the agenda in detail and after due deliberations, took note of the request of unit for withdrawal of in-principle approval for exit & transfer of assets & liabilities issued under Rule 74A of SEZ Rules, 2006. The Committee further directed the unit to submit updated 8 digit ITC HS Codes in HS 2022 nomenclature of the products allowed under LOA. The Approval Committee further decided to monitor the performance of the unit in its meeting to be held in the month of June 2023.

**(9) Synapse India Outsourcing Pvt. Ltd. - Change in Directors.**

9.1 The Approval Committee took note of change in directors of the company in terms of Instruction No. 109 dated 18/10/2021 and warned the unit to be careful in timely compliance under SEZ Act/Rules in future.

**(10) Kassia Couture LLP - One time permission to import shoes in their unit and to export the same after doing manufacturing & Review of LOA.**

10.1 Shri P.V. Khullar, partner appeared before the Approval Committee. However, he could not explain the proposal properly nor did he give any assurance regarding clearance of accumulated lease rent dues of Rs. 15,80,639/- as on 31/12/2022. The Approval Committee further observed that the LOA of the unit was valid upto 15.10.2022 and unit did not commence its production within the validity of its LOA. The unit also did not make any request for its further extension of LOA.

10.2 The Approval Committee discussed the agenda in detail and after due





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deliberations, **rejected** the proposal of unit for one time permission to import & export of Shoes. The Approval Committee further noted that LOA had lapsed w.e.f. 15.10.2022 in terms of SEZ Rule 19(5) and directed the Estate Management Division, NSEZ to initiate action under the P.P. Act .

**(11) Braahmam Net Solutions Pvt. Ltd. - Exit & transfer of assets at SDF No. L-7(A), NSEZ to M/s. Knoldus Software LLP and Monitoring of performance.**

11.1 The Approval Committee monitored the performance of the unit and noted achievement of positive NFE earnings by the unit during previous block of five years i.e. from 2017-18 to 2022-23. The Approval Committee also noted that no export proceeds have been shown pending for realization as per APRs.

11.2 The Approval Committee, discussed the agenda in detail and after due deliberations, granted final approval to the unit for exit & transfer of assets & liabilities including SDF No. L-7(A), NSEZ to M/s Knoldus Software LLP in terms of Rule 74A of SEZ Rules, 2006. The Committee also directed to obtain pending exit related documents from the unit. The Approval Committee further directed the Project Section, NSEZ to examine the matter of final exit on file on receipt of said documents from the unit.

**(12) Proposal related to ratification of permission granted for updation of ITC(HS) Codes of the authorized operations allowed under LOA.**

12.1 The Approval Committee, discussed the agenda in detail and after due deliberations, ratified the following permission granted for updation of ITC(HS) Codes of the authorized operations allowed under LOA:

S.No.	Unit Name	Issued letter date
1.	Sage Exports	22/12/2022
2.	Deepak Care Limited	28/12/2022

**(13) Royal Exports - Renewal of LOA and amendment in authorized operations.**

13.1 Shri Manoj Soni, partner of the firm, appeared before the Approval Committee and explained the proposal. He informed that colour stones would be used along with diamonds in the studded jewellery.



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13.2 The Approval Committee observed that export proceeds worth Rs. 153.36 Lakhs have been shown to be pending for realization.

13.3 The Approval Committee discussed the agenda in detail and after due deliberations, decided to renew the LOA upto 30/06/2023 for the proposed authorized operations. The Committee further directed the unit to realize the outstanding export proceeds in terms of prevailing provisions of RBI and submit requisite update/time extension proof immediately to this office. The Approval Committee further decided to monitor the performance of unit in its meeting to be held in month of April' 2023. The Committee also directed to seek clarification on the specific type of colour stones along with their HS codes (in HS2022 nomenclature) proposed for studded jewellery. These details would need to be put up while issuing the LOA renewal letter to the unit.

**(14) Lakshman Overseas - Amendment in LOA.**

14.1 Shri Vipul Agarwal, proprietor appeared before the Approval Committee and explained their proposal. He informed that, they are getting business opportunity of repair/reconditioning of second hand electronic goods like Mobile, TV, Laptop etc. for the purpose of re-export. Hence, they have applied for the amendment in authorized operations. He further informed that approx. 10-20 thousand defective goods will be imported every month from USA, Canada, Australia, UK, Dubai, UAE etc. and after repair/reconditioning of these defective goods, the same shall be 100% re-exported to countries like South Africa, UAE, USA, UK and Canada and nothing shall be sold in India.

14.2 The Approval Committee observed that in its application, unit has mentioned the authorized operations as "*Manufacturing, repair/refurbishing, reconditioning or re-engineering of second hand electronic goods for the purpose of 100 percent re-export & Export of Consumer electronics items such as Electronic Office Equipment, Calculators, Communicators, Palm Top & Computers, Electronic Time Piece/Electronic Wrist Watch/Electronic Movement & Modules (parts of Electronic Wrist Watch)*".



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14.3 The Approval Committee further observed that DOC vide its letter dated 22/12/2022 has clarified that as per Rule 27(1), SEZ units may import restricted items. Further, as per proviso of Rule 18(4)(d), a unit in SEZ may be allowed to import Second Hand Electronic & IT Goods for repair, reconditioning or re-engineering subject to conditions mentioned in proviso of Rule 18(4)(d).

14.4 The Approval Committee, discussed the agenda in detail and after due deliberations, approved the proposal for *reconditioning, repair and re-engineering of second hand electronic goods for the purpose of 100 percent re-export in terms of Proviso and conditions of Rule 18(4)(d) of SEZ Rules, 2006. These conditions for exports are that it shall have one to one correlation with imports and all the reconditioned or repaired or re-engineered 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.* The approval is further subject to submission of 8 digit ITC(HS) Codes of all proposed products in HS 2022 nomenclature and examination thereof on file. Approval letter regarding inclusion of above activities in LOA of unit shall be issued with the approval of DC on file after receipt of specific list of electronic goods along with their ITC HS codes from the unit.

(15) Prabhat Zarda Factory Overseas - Renewal of LOA and monitoring of performance.

15.1 No one from the unit appeared for the meeting. The Approval Committee observed that imported input services worth Rs. 49.50 Lakhs ( Rent of Rs. 36 Lakhs and Promotional Gift items as Rs. 13.50 Lakhs) during previous block of five years have been shown in Form-F1 and location of such services is shown as NSEZ. It is also not clear how forex outgo has been shown against such expenses. Further, compliance with the Committee's earlier directions regarding clearance of outstanding lease rent of M/s Ameks Techfab Private Limited and submission of application for its LOA renewal/exit has not been made by the promoters till date.

15.2 The Approval Committee, discussed the agenda in detail and after due



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deliberations, directed to send a communication to the unit asking them to respond on the above queries and empowered DC, NSEZ to take a decision on file accordingly.

Meeting ended with a vote of thanks to the Chair.



(Surender Malik)  
Jt. Development Commissioner



(A. Bipin Menon)  
Development Commissioner