



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

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दिनांक:...../10/2023

सेवा मे,

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, गेट नौएडा।

विषय: दिनांक 03/10/2023 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की 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 03/10/2023 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

भवदीय,

संलग्नक: उपरोक्त

(किरण मोहन मोहाडीकर)

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 प्रदुषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा।

: सूचनार्थ

उप विकास आयुक्त

नौएडा विशेष आर्थिक क्षेत्र
(दिनांक 03/10/2023 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 03/10/2023 through hybrid mode.

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

- (1) Shri Surender Malik, Joint Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
- (2) Shri S. K. Rao, Assistant Commissioner, Customs, Noida Commissionerate.
- (3) Smt. Garima Mishra, Assistant Manager, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).
- (4) Shri Chaman Lal, Assistant DGFT, O/o Additional DGFT, CLA, New Delhi.
- (5) Shri Amit Kumar Verma, Income Tax Officer, Income Tax Department, Noida.
- (6) Smt. Sumit Grover, Manager, New Okhla Industrial Development Authority, Noida.

B. Besides, during the meeting S/Shri (i) Kiran Mohan Mohadikar, Dy. Development Commissioner, NSEZ, (ii) Amit Gupta, Specified Officer, NSEZ, (iii) Prakash Chand Upadhyay, Asstt. Development Commissioner, NSEZ, (iv) Bharat Bhushan, Assistant, Project Section, NSEZ, (v) P.P. Singh, AEE, UPPCB and (vi) Rajeev Kumar, JE, UPPCL, Noida were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting was available and the meeting could proceed.

C. At the outset, the Chairman welcomed the participants. After a brief introduction, items included in the agenda were taken up for deliberation one by one. 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 unanimously taken:-

D. Item wise decisions on proposals included in agenda:

(1) Ratification of Minutes of last meeting of the Approval Committee held on 19/09/2023.

There were neither any references nor objections against the decisions of the Approval Committee held on 19/09/2023. Hence, the Approval Committee took note of the same and accordingly, the Minutes of the meeting held on 19/09/2023 were unanimously ratified by the Approval Committee.

(2) MEC Global – Renewal of LOA and monitoring of performance.

2.1 Shri Dhanpat Oswal and Shri K. Pandey, authorized representatives of the unit appeared before the Approval Committee and explained the proposal. Shri Oswal informed that they have submitted details of realization/outstanding export proceeds as directed by the Approval Committee in its meeting held on 03/04/2023.

2.2 The Approval Committee observed that year-wise details of exports, realized amount, current outstanding amount and written-off forex for the respective year, are as under:

Year	Export made during the year (A)	Realization as on date (against export made during respective year) (B)	Unrealized Export Proceeds as on date (C= A-B)	Amount Written-off (D)*	Values in INR
					Unrealized amount as on date after deducting written-off amount (C-D)
2011-12	3,88,63,777.00	3,81,35,913.00	7,27,864.00	7,27,864.00	-
2012-13	14,41,33,458.00	14,22,86,481.00	18,46,977.00	18,46,977.00	-
2013-14	8,39,01,377.04	80,4,46,632.40	34,54,745.00	34,14,231.00	40,514.00
2014-15	7,76,93,720.50	7,34,18,482.94	42,75,237.56	42,75,237.56	-
2015-16	6,69,97,281.50	5,39,63,022.70	1,30,34,258.80	50,72,441.54	7,96,18,171.26
2016-17	27,22,955.56	24,17,822.56	3,05,133.00	-	3,05,133.00
2017-18	5,34,34,659.76	5,27,15,708.75	7,18,951.00	7,18,951.00	-
2018-19	4,37,45,707.00	4,37,45,707.00	-	-	-
2019-20	5,02,50,768.00	5,02,50,768.00	-	-	-
2020-21	3,56,77,255.00	3,56,87,255.00	-	-	-
2021-22	1,13,08,490.00	1,13,08,490.00	-	-	-
2022-23	2,70,49,345.00	2,70,49,345.00	-	-	-
Total	63,57,78,794.71	61,14,15,628.35	2,43,63,166.36	1,60,55,702.10*	83,07,464.26

- *Unit has stated that the bad debts of Rs. 43,06,419.00/- has been self-written-off in 2018-19 and remaining Rs. 1,17,49,283.10/- in 2019-20.

2.3 The Approval Committee further observed as under:

(i) As per RBI Circular No. 88 dated 12/03/2013, an exporter (Other than the Status Holder Exporter) can Self "Write-off" 5%. Self-write-off by Status Holder exporter - 10% and Write-off by Authorized dealer Bank - 10% of the total export proceeds realized during the previous calendar year.

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- (ii) In the instant case, Unit has commenced its export activities w.e.f. 10/11/2011. Unit had written-off export proceeds of Rs. 7,27,864.00/- pertaining to FY 2011-12 which was the first year of export.
- (iii) As per letter dated 28/07/2022 issued by Bank of Baroda to unit, AD bank has shown its inability to handle the documents as they pertain to IRAN.
- (iv) As on date export proceeds worth Rs. 8307464.26/- were still outstanding for realization (*after removing realized amount and written off amount*).
- (iv) Although it is not permitted to write-off export proceeds more than the prescribed limit, the unit has done the same.
- (v) The unit has achieved positive NFE Earnings during previous blocks even after ignoring the unrealized / written-off export proceeds.
- (vi) As per information received from NSEZ Customs, unit has not availed any incentives on export consignments since inception.

2.4 The Approval Committee, discussed the agenda in detail and after due deliberations, decided to renew the validity of LOA for a period upto 31/03/2024. The Approval Committee also directed to examine the exact details of write-off amount of export proceeds & unrealized amount and obtain a clarification/guidance from RBI and their authorised dealer along with further course of action in the matter of self-write-off of export proceeds more than permissible limit by the unit. The Approval Committee directed the unit to submit future business plan along with copy of orders. The Approval Committee further directed to place the matter before it for consideration after receipt of clarification/guidance from RBI and authorised dealer.

(3) Royal Exports – Renewal of LOA and Matter related to procurement made by M/s. Royal Exports from M/s. Global Diamonds Pvt. Ltd.

3.1 Shri Manoj Soni, Partner of the unit appeared before the Approval Committee and explained the proposal. Shri Soni informed that they have good export orders and requested to renew their LOA so that they can continue their export activities.

3.2 It was informed that as per information received from NSEZ Customs, M/s. Royal Exports had procured Gold/Silver/Platinum/ Diamonds from M/s. Global Diamonds Pvt. Ltd. in July 2016 amounting to Rs.12.15 Cr. whereas LOA of M/s GDPL had expired in 2012 & subsequently cancelled on 28.09.2015 and the total payment made by Royal Exports to GDPL from 2016 to 2022 has only been Rs. 1.81 Crores. The four (4) invoices vide which the goods have been supposedly

been transferred to M/s. Royal Exports, NSEZ:

SN	Invoice	Description of item	Amount (INR)
1.	GDPL/2016/001 dtd 21.07.2016	Platinum (Purity 94%) & Platinum Heads & Clips (Purity 94%)	49,59,350/-
2.	GDPL/2016/002 dtd 21.07.2016	Gold(24K), Gold Heads 14K, Gold Clips 14K, Diamonds, Silver, Mixed Alloy, Gold Mounting 10 k	Total 12,15,53,644/- (including diamonds 9418.92 Cts amounting to 11,92,34,108/-)
3.	GDPL/2016/003 dtd 25.07.2016	Platinum	18,00,000/-
4.	GDPL/2016/004 dtd 26.07.2016	Platinum	18,00,000/-
	Total		13,01,12,994/-

3.3 It was also informed that the above transactions were undertaken by M/s GDPL after expiry/cancellation of its LOA by UAC and UAC decision being upheld by BOA. Further, M/s. Royal Exports had procured goods inter-alia platinum, silver, diamonds from M/s GDPL, NSEZ in July 2016 whereas the platinum/silver jewellery was not a part of the authorized operation because the manufacturing of "Silver/Platinum Jewellery plain & studded with diamonds & colour stones" was incorporated in LOA issued on 30.09.2016. _

3.4 The Approval Committee observed that it needs to be examined whether the said transactions were undertaken as per due process prescribed under SEZ Act/ Rules and whether GDPL was required to remit the exemption, benefits, deductions etc. availed on inputs/ capital goods in terms of Section 16 of SEZ Act read with Rule 77 of the SEZ Rules.

3.5 The Approval Committee observed that a legal opinion was sought from the nominated legal firm in the matter of procurement made by Royal Exports from M/s. Global Diamonds Pvt. Ltd. The legal firm has provided its opinion as under:

(i) **Royal Exports:** At the date of procurement of diamonds by M/s. Royal Exports from Global Diamonds vide Invoice No. GDPL/2016/002 dated 21.07.2016, Royal Export's Authorised Operations did not include the procurement/import/export of diamonds. The penalties and actions available to NSEZ for a unit violating the terms and conditions of the LOA by a unit are enumerated within Section 10 of the SEZ Act.

(ii) **Global Diamonds Pvt. Ltd.:** The transactions undertaken by Global Diamonds if determined to be procured from the Domestic Tariff Area, Global Diamonds shall have to remit the additional duty equivalent of the export entitlements availed. Furthermore, the transaction undertaken by Global Diamonds may attract further penalties under Section 11 of the Foreign Trade (Development and Regulation) Act, 1992.

3.6 The Approval Committee discussed the agenda in detail and after due deliberations, empowered the office of DC, NSEZ to adjudicate the matter related to procurement made by M/s. Royal Exports from M/s. Global Diamonds Pvt. Ltd. Further, Approval Committee directed that clear legal opinion on the specific course of action in the matter may be sought again.

(4) Pertech Exports Pvt. Ltd. – Renewal of LOA, inclusion of additional authorized operations, change in directors/shareholding pattern, 15 days' time extension for one time permission for DTA sale and monitoring of performance.

4.1 Shri Vishal Mohan Khullar, Director and Shri P.V. Khullar, authorized representative appeared before the Approval Committee and explained the proposal. It was informed that the Approval Committee in its meeting held on 16/08/2023 had granted permission for DTA sale of mobile phones and data cable, for which the unit has taken advance payment from Shri Rajpal Saini only. This DTA sale would be effected based on payment of applicable duties subject to condition that the payment against such DTA sale shall be realized in foreign exchange. The Approval Committee also extended the validity of LOA upto 15/09/2023 exclusively for above DTA sale only.

4.2 Shri Khullar informed that they were not able to file any DTA Bill of Entry as their SEZonline was not active and their Bond-cum-LUT has also been expired on 31.03.2023. He requested to extend the validity of LOA as well as Bond-cum-LUT for some more time so that they can file the BOE for DTA and then will be able to take out the shipment from their unit.

4.3 The Approval Committee observed that unit is still required to submit the following:

- (i) Revised Form-F1 mentioning therein correct ITC(HS) Code of all the proposed products.
- (ii) Revised APRs have been given, however, the same have not been certified by the Chartered Accountant. Hence, revised & correct APRs duly certified by Chartered Accountant on each page needs to be given.
- (iii) Copy of approval of AD Bank/RBI for time extension to realize the pending forex in terms of RBI's circular.
- (iv) Copy of DIR-12 of appointment of Mr. Shaurya Sharma as director.

(v) Manufacturing process flow chart, list of required raw material/capital goods in respect of proposed additional items needs to be given.

(vi) Details of shareholding pattern along with changes need to be given duly certified by the CA.

(vii) Unit had mentioned the ITC(HS) Code of Laptop as 84719000 & Cabinet as 84733099 whereas as per CBIC the same are shown as other which seems unrelated to the Laptop & cabinet which needs to be clarified by the unit.

(viii) While perusal of APRs it was observed that the unit had not attached the annexures of pending foreign exchange as stated in the APRs.

(ix) It was observed that each page of the APRs have not been certified by the CA.

(x) Future business plan.

(xi) Plan for clearance of outstanding lease rent.

4.4 The Approval Committee discussed the agenda in detail and after due deliberations, decided to grant one time permission for DTA sale of mobile phones and data cable, for which the unit has taken advance payment from Shri Rajpal Saini only. This DTA sale would be effected based on payment of applicable duties subject to condition that the payment against such DTA sale shall be realized in foreign exchange. The Approval Committee also decided to extend the validity of LOA as well as Bond-cum-LUT upto 31/10/2023 exclusively for above DTA sale only. The Approval Committee further deferred the proposal for renewal of LOA, inclusion of additional authorized operations, change in directors/shareholding pattern and directed the unit to submit the documents/information as observed at Para 4.3 above.

(5) Maharishi Ayurveda Products Pvt. Ltd. – Amendment in authorized operations.

5.1 It was informed that the unit was issued an LOA for undertaking authorized operations namely: "(A) Manufacture of (1) Herbal Preparations (30039011); Cosmetics and Toiletries: (i) Soaps (34011110), (ii) Toothpaste (33061020), (iii) Shampoo & Shower Gel (33051090) and Hair Oil (33059019) (1500M.Tons/annum); (2) *Copper Cups (74199990) (15000pcs/annum), Silver Tongue Scraper (74199990) (50000pcs/annum), Stainless Steel Tongue Scraper (73269099) (50000pcs/annum), Catalogues (49111020) (20000 pcs/annum), Tips of Ayurveda Book (49011010) (10000 Nos/annum), Books on Ayurveda (49011010) (5000Nos/ annum), Paper Bags (48191090) (30000pcs/annum),*

Printed Leaflets (49011020) (20000pcs/annum); (B) Trading of (i) Printed Labels (48211020); (ii) Printed Boxes (48191010); (iii) Caps/Lids (39235010); (C) Trading of Mineral Water (22011010); (D) Trading of (i) Gharsan Gloves (Cotton Gloves) (61169200) and (ii) Brass Bowls (74181021)".

5.2 It was informed that the unit had submitted request for change of activity from *Manufacturing* to *Trading* i.r.o. "*(2) Copper Cups (74199990) (15000pcs/ annum), Silver Tongue Scraper (74199990) (50000pcs/ annum), Stainless Steel Tongue Scraper (73269099) (50000pcs/annum), Catalogues (49111020) (20000 pcs/ annum), Tips of Ayurveda Book (49011010) (10000 Nos/annum), Books on Ayurveda (49011010) (5000Nos/ annum), Paper Bags (48191090) (30000pcs/annum), Printed Leaflets (49011020) (20000pcs/ annum)*". It was further brought to notice of the Committee that NSEZ Customs had raised an objection that the above products are to be separately mentioned under the category of "Trading Goods" as the same are not being manufactured by them. Further, the unit was also requested to update the ITC(HS) Code of (i) Copper Cups as 74198090 and (ii) Silver Tongue Scrapers as 74198020. It was pointed out that HS Code i.e. 74199990 did not exist in the current nomenclature.

5.3 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for amendment in authorized operations viz. change of activity from 'Manufacturing' to 'Trading' in respect of "*Copper Cups, Silver Tongue Scraper, Stainless Steel Tongue Scraper, Catalogues, Tips of Ayurveda Book, Book on Ayurveda, paper bags, printed leaflets*". The Approval Committee also took note of updated ITC(HS) Code of (i) Copper Cups as 74198090 and (ii) Silver Tongue Scrapers as 74198020.

(6) Infinity Global – Inclusion of additional authorized operations in LOA.

6.1 It was informed that the unit had submitted an application for inclusion of additional authorized operations viz. "*Manufacturing of (1) Taps, cocks and similar Appliances of Iron or steel (84818010) (30000 Nos./annum); (2) Parts (other) (84819090) (20000 Nos./annum); (3) Sanitary ware and parts (73249000) (10000 Nos./annum); (4) Sanitary ware made of zinc (79070010) (5000 Nos./annum); (5) Parts (79070090) (10000 Nos./annum); (6) Sanitary ware & parts of plastic (39229000) (10000 Nos./annum); (7) Other article of plastic (392490) (20000 Nos./annum)*" in its LOA.

6.2 Shri Pankaj Gupta, Proprietor appeared before the Approval Committee and explained the proposal.

6.3 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal subject to submission of the list of imported/indigenous plant & machinery/capital goods and raw-material required for proposed additional items.

(7) Shinpak Overseas Exports - Inclusion of additional authorized operations in LOA and revision in projections.

7.1 It was informed that the unit had submitted an application for inclusion of additional authorized operations viz. “*Manufacturing of (i) Men’s/ Boys Shirt Cotton (62052090) (10000 pcs/annum); (ii) Cotton Garments (62113200) (10000 pcs/annum); (iii) Other Garments (62044390) (6000 pcs/annum); (iv) Cotton Gown (62079110) (6000 pcs/annum); (v) Men’s Vest (62072110) (8000 pcs/annum); (vi) Men’s Cap/ Coat Polyester (62011390) (5000 pcs/annum); (vii) Men’s Coat Mix Fabric (62011990) (8000 pcs/annum); (viii) Men’s Cap/ Coat Cotton (62011290) (4000 pcs/annum); (ix) Other Fabric Cap/Hat (65040000) (4000 pcs/annum); (x) Men’s Shirt Mix Fabric (62053000) (10000 pcs/annum); (xi) Men’s Pant/ Sash/ Tunic/Mask (62113300) (10000 pcs/annum); (xii) Men’s Jacket Mix Fabric (62033990) (6000 pcs/annum); (xiii) Pant/ Sash/ Tunic/Doublet/ Chemise (62114300) (6000 pcs/annum); (xiv) Men’s Cotton Jacket (62044220)(8000 pcs/annum); (xv) Ladies Gown Polyester/ Mix Fabric (62089210) (7000 pcs/annum); (xvi) Ladies Shirt/ Blouse (62064000) (9000 pcs/annum); (xvii) Pillow cases and Pillow Slips of Handloom (63049231) (5000 pcs/annum); (xviii) Hats and Headgear (Other) (65050090) (5000 pcs/annum); (xix) Women’s Vests, Slips, Peti coats, Panties (Other) (62089990) (5000 pcs/annum)*” in its LOA.

7.2 No one from the unit appeared for the meeting.

7.3 The Approval Committee observed the following:

(i) ITC (HS) Codes 62011390, 62011990, 62011290, 62053000 and 62114300 does not exist in the latest nomenclature .

(ii) ITC (HS) Code 62072110 exists as part of latest HS nomenclature. However the said HS code does not exist on as part of the Export Import policy on the website of DGFT.

(iii) ITC(HS) Code 62044220 given against ‘Men’s Cotton Jacket’ is not correct as the same is for *Women’s or Girls Dresses: of Cotton: Handloom*. Hence, the correct ITC(HS) Code of Men’s cotton Jacket needs to be given.

(iv) Manufacturing process flow chart, list of imported & indigenous plant &

machinery/ capital goods & raw material have not been given.

(v) Based on perusal of projections, it is observed that there is a calculation mistake in the total value of import of raw-materials and components which is shown as Rs.11821.50 lakhs instead of Rs.11823.00 lakhs which needs to be corrected & resubmitted.

(vi) Year-wise details of supplies made under Rule 53(A) during previous block of five years as requested vide this office letter dt. 14.07.2022 has not been given by the unit till date.

7.4 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for inclusion of additional authorized operations in LOA subject to submission of correct ITC(HS) Code and other information mentioned at Para 7.2 above. The Approval Committee also approved the proposal for revision in projections as per following details:

	Rs. in Lakhs	
	Existing	Revised
FOB Value of Export	16600.00	16650.00
Forex Outgo	11786.00	11823.00
NFE Earnings	4814.00	4828.00
Imported Capital goods	0.00	0.00
Indigenous Capital goods	0.00	0.00
Imported raw material	11786.00	11823.00
Indigenous raw material	664.00	689.00
Imported input Services	0.00	0.00
Indigenous Input Services	0.00	0.00
Employment	23	40

(8) Vintage Linen - Inclusion of additional authorized operations in LOA.

8.1 It was informed that the unit had submitted an application for inclusion of additional authorized operations viz. Manufacturing of (i) Scarves/ Scarf and Stoles (6214); (ii) Pareo (6211); and (iii) Coasters (6911)" in its LOA.

8.2 No one from the unit appeared before the Approval Committee .

8.3 The Approval Committee observed the following:

(i) Unit has not submitted manufacturing process flow chart, production capacity, list of raw material/capital goods etc. required for each proposed additional items. Hence, the same needs to be given.

(ii) Unit also needs to submit 8 digit HS Codes w.r.t. 'Pareo' & 'Coasters' as the given HS Codes 6211 & 6911 respectively are very vast and also includes

garments of Men's or Boys' and Toilet Articles/Water Filters etc. respectively.

8.4 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for inclusion of additional authorized operations in LOA viz. "Manufacturing of (i) Scarves/ Scarf and Stoles (6214); (ii) Pareo (6211); and (iii) Coasters (6911) in LOA subject to submission of information mentioned at Para 8.3 above.

(9) Deepak Care Limited - Inclusion of additional authorized operations in LOA.

9.1 Shri Dhoop Singh, authorized representative of unit appeared before the Approval Committee and explained the proposal. He informed that they have received an urgent order from WHO for the Product i.e. Psychological Assessment Apparatus (90191090).

9.2 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for inclusion of additional trading item viz. Psychological Assessment Apparatus (HS 90191090) in the LOA

(10) Indo Dan Lampshades Pvt. Ltd. – Revision in projections.

10.1 No one attended the meeting. The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal for revision in projections as per following details:

	Rs. in Lakhs	
	Existing	Revised
FOB Value of Export	9625.00	3775.00
Forex Outgo	650.00	650.00
NFE Earnings	8975.00	3125.00
Imported Capital goods	50.00	50.00
Indigenous Capital goods	100.00	100.00
Imported raw material	100.00	100.00
Indigenous raw material	2460.00	2460.00
Imported input Services	500.00	500.00
Indigenous Input Services	250.00	250.00

(11) PC Universal Pvt. Ltd. – Change in director.

11.1 No one from the unit appeared before the Approval Committee for the meeting.

11.2 The Approval Committee discussed the agenda in detail and after due deliberations, took note of following changes in directors of unit w.e.f. 07/09/2023

in terms of Instruction No. 109 dated 18/10/2021 subject to submission of shareholding pattern of the company prior to and after change in directors duly certified by the Chartered Accountant:

Previous Directors	Present Directors
1. Shri Balram Garg 2. Smt. Rashmi Anand 3. Shri Chander Prakash	1. Smt. Rashmi Anand 2. Shri Chander Prakash

(12) Shass Information and Quality Engineering Services – Monitoring of performance and final approval for transfer of assets & liabilities including SDF under Rule 74A of SEZ.

12.1 It was informed that unit vide its letter dated 24/03/2023 had submitted a request for exit and transfer of assets & liabilities at SDF No. K-10, NSEZ to M/s. Atomic North Pvt. Ltd. The Approval Committee in its meeting held on 03/05/2023 had considered above proposal and approved in-principle the proposal subject to (i) fulfillment of exit formalities by M/s Shass Information & Quality Engineering Services; (ii) Payment of applicable transfer charges and (iii) Submission of an undertaking by transferee regarding taking over the assets & liabilities of transferor. The Unit vide its letter dated 25/09/2023 has submitted documents/ NOCs for exit purposes which are being examined separately.

12.2 The Approval Committee observed the performance of unit are as under:

Values in Rs. Lakhs					
Year	Export	Forex Outgo	NFE Earnings	DTA Sales	Pending Foreign Exchange
First Block (2012-13 to 2016-17)					
2012-13	369.47	1.09	368.38	0.00	0.00
2013-14	435.33	11.42	423.91	0.00	0.00
2014-15	462.24	2.05	460.19	0.00	0.00
2015-16	377.62	0.22	377.40	0.00	0.00
2016-17	690.24	0.00	690.24	0.00	0.00
Total	2334.90	14.78	2320.12	0.00	0.00
Second Block (2017-18 to 2021-22)					
2017-18	387.79	0.00	387.79	0.00	0.00
2018-19	386.37	0.00	386.37	0.00	0.00
2019-20	338.75	0.00	338.75	0.00	0.00
2020-21	200.46	0.00	200.46	0.00	0.00
2021-22	69.53	0.00	69.53	0.00	0.00
Total	1382.90	0.00	1382.90	0.00	0.00
Current Block (2022-23 to 2023-24)					
2022-23	0.00	0.00	0.00	0.00	0.00
2023-24 (01.04.2023 to 30.06.2023)	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

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12.3 The Approval Committee monitored the performance of unit for block period i.e. (i) First block (2012-13 to 2016-17); (ii) Second Block (2017-18 to 2021-22) and (iii) third block (2022-23 to 2023-24 (upto 30.06.2023)) on the basis of APRs submitted and noted achievement of positive NFE Earnings by the unit during the said period. The Approval Committee also noted that no export proceeds have been shown pending for realization as on 30/06/2023.

12.4 The Committee further decided to grant final approval to M/sShass Information and Quality Engineering Services for exit & transfer of assets & liabilities at SDF No. K-10, NSEZ to M/s. Atomic North Pvt. Ltd. under Rule 74A of SEZ Rules, 2006. The Approval Committee further directed the Project Section, NSEZ to examine the matter of issuance of final exit on file.

(13) Capgemini Technology Services India Limited – Merger of two LOAs.

13.1 It was informed that M/s. Capgemini Technology Services India Ltd. has submitted a request for merger of their two existing LOAs at NSEZ in terms of provisions of Rule 19(2) of SEZ Rules, 2006. Details of units and its request are as under:

Particulars	Unit-I			Unit-III		
LOA No.	03/02/2006-Proj/5709			05/01/2017-Proj/1927		
Date of LOA	17/02/2006			15/02/2017		
DCP	19/06/2008			20/11/2018		
LOA Valid upto	18/06/2028			19/11/2023		
Authorized operations	IT/ITES (CPC: 842)			Development of Software and Information Technology and Information Technology Enabled Services.		
Factory Address	Plot No. 139, 140, 142-E&F, NSEZ			SDF No. 134 & 135, NSEZ		
Yearwise performance of the units during last five years	Values in Rs. Lakhs			Values in Rs. Lakhs		
	Year	FOB Value of Export	NFE Earning	Year	FOB Value of Export	NFE Earning
	2018-19 (19.06.18-31.03.19)	18516.28	18019.83	2018-19	3349.66	3280.61
	2019-20	24040.67	23510.47	2019-20	5649.97	5606.08
	2020-21	26350.16	2524.17	2020-21	3564.98	3508.50
	2021-22	33243.89	32709.54	2021-22	12536.94	12493.04
	Total	102331.00	99964.01	Total	25101.55	24888.23
As per NSDL Data, unit has made exports (softex) worth Rs. 58359.41 Lakhs during 2022-23.			As per NSDL Data, unit has made exports (softex) worth Rs. 17826.70 Lakhs during 2022-23.			

13.2 Shri Chandrapal Singh Bisth, authorized representative of the company appeared before the Approval Committee and explained the proposal. He informed that the main intent of the management is to consolidate their operations under one unit only instead of maintaining two separate units with separate books of accounts and records keeping, so that compliance, operations, administration etc. can be

handled effectively with common team.

13.3 The Approval Committee also observed that unit has submitted following revision in their authorized operations and projections after proposed merger:

Particular	Proposed details after merger for five years (values in Rs. Lakhs)
Authorized operations	IT/ITES
Export	418423.11
Forex Outgo	6963.73
NFE Earnings	411459.38
Imported Capital Goods	6272.55
Indigenous Capital Goods	3652.19
Imported Input Services	691.17
Indigenous Input Services	75000.00
Employment	Men - 4822 Women - 3002

13.4 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of M/s. Capgemini Technology Services India Limited for merger of Unit-III (LOA No. 05/01/2017-Proj/1927 dated 15/02/2017) into Unit-I (LOA No. 03/02/2006-Proj/5709 dated 17/02/2006) in terms of Proviso 4 to Rule 19(2) of SEZ Rules, 2006 subject to following conditions:

- (i) After merger, the block period for calculation of Net Foreign Exchange shall be from the date of commencement of production of the Unit which commenced operation first i.e. LOA No. 03/02/2006-Proj/5709 dated 17/02/2006 (Unit-I).
- (ii) No Income tax exemption will be available under Section 10AA of the Income Tax Act, 1961 in respect of the income from this merged unit as Income tax exemption period has already been over for the first Unit.

13.5 The Approval Committee also took note of revision in the authorized operations and projections after merger as proposed by the unit.

(14) Gold Craft International – Renewal of LOA and Monitoring of performance.

14.1 Shri S.K. Mittal, Proprietor of the unit appeared before the Approval Committee and explained the proposal. The Approval Committee observed that details of value addition achievement by the unit during previous block of five years in USD are as under:-

Year	Particular	FOB value in USD as per SB	Total value of input cost on actual basis as per corres. BOE, Alloys used, stones etc. (in USD)	Value addition (%) as per unit's declaration on SB	Value addition as per actual input cost on the (%) basis of corresponding BOE, alloy used, stones etc.
2017-18	Plain	6369749.02	6027994.517	3.60	5.67
	Studded	83587	79092.21132	6.00	5.68
2018-19	Plain	4415607.57	4351331.906	4.14	1.48
	Studded	594130.98	591296.4403	6.00	0.48
	Repaired Jew.	76356.223	75871.492	3.60	0.64
2019-20	Plain	3688450.87	3599858.322	3.50	2.46
	Studded	498886	479581.79	6.00	4.03
	Repaired Jew.	401588.542	401145.573	0.00	0.11
2020-21	Plain	576580.39	489811.5131	3.50	17.71
	Studded	52279	40448.490	6.00	29.25
2021-22	Plain	2633095.654	2473552.3	3.50	6.45
	Studded	63615	42896.26452	4.92	48.30
	Repaired Jew.	136031.363	139239.0359	0.00	-2.30

14.2 The Approval Committee observed the following:

- (i) In respect of plain gold jewellery, during the year 2018-19 & 2019-20 unit has not achieved prescribed value addition of 3.5%.
- (ii) In respect of studded gold jewellery, during the year 2017-18, 2018-19 & 2019-20 unit has not achieved prescribed value addition of 6%.
- (iii) Unit has not achieved prescribed value addition during the year 2018-19, 2019-20 & 2021-22 in r/o repaired jewellery.

14.3 The Approval Committee discussed the agenda in detail and after due deliberations, decided to renew the validity of LOA for a period upto 31/03/2024. The Approval Committee further empowered the office of DC, NSEZ to take decision on shortfall in value addition achievement in terms of Rule 80 of SEZ Rules, 2006 and further renewal of LOA for remaining period of current block period on file. In this context, the shortfall in value addition would be computed and put up for necessary action.

Meeting ended with a vote of thanks to the Chair.


(Surender Malik)
Joint Development Commissioner


(A. Bipin Menon)
Development Commissioner