



भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग

विकास आयुक्त का कार्यालय

नौएडा विशेष आर्थिक क्षेत्र

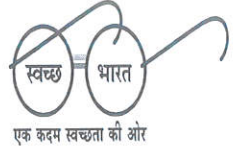
नौएडा दादरी रोड, फेस-II, नौएडा-201305, जिला गौतम बुद्ध नगर

Government of India, Min. of Commerce & Industry, Deptt. of Commerce,

Office of the Development Commissioner

NOIDA SPECIAL ECONOMIC ZONE

Noida Dadri Road, Phase-II, NOIDA-201305, Distt. Gautam Budh Nagar (UP)



फा. सं. 12/01/2019-प्रोज/ 5731

दिनांक: 15/07/2021

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 06/07/2021 को पूर्वाह्न 11:30 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 06/07/2021 को पूर्वाह्न 11:30 बजे विडियो कॉन्फ्रेंसिंग द्वारा आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

भवदीय,

संलग्नक: उपरोक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त के सूचनार्थ।
2. निर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
3. सचिव, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण- सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
4. उप विकास आयुक्त (एडमिन) - सूचनार्थ एवं कार्यवृत्त के हिंदी अनुवाद के लिए।
5. कार्यपालक अभियंता, उत्तर प्रदेश पावर कारपोरेशन लिमिटेड, इ.यु.डी.डी.-II, सेक्टर - 18, नौएडा।
6. उप आयुक्त, व्यापार कर, खण्ड-14, सेक्टर -18, नौएडा।
7. क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदूषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा।

(नितिन गुप्ता)
उप विकास आयुक्त

उप विकास आयुक्त

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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 11:30 AM on 06/07/2021 through video conferencing.

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

- 1) Shri Nitin Gupta, Dy. Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
- 2) Shri Rakesh Kumar, FTDO, O/o Addl. DGFT, CLA, New Delhi.
- 3) Shri Manish Kumar, Income Tax Officer, Income Tax Deptt., Noida.
- 4) Shri Mukesh Goyal, Manager, New Okhla Industrial Development Authority, Noida.
- 5) Shri Garima Mishra, Asstt. Manager, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).

2. Besides, during the meeting S/Shri (i) Amit Gupta, Specified Officer, NSEZ, (ii) Pramod Kumar, Asstt. Development Commissioner, NSEZ, (iii) Arun Singh Parihar, Stenographer, Project Section, NSEZ, (iv) KM Srivastava, AEE, UPPCB, Noida and (v) S.K. Bharti, JE, UPPCL, Noida were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting is available and meeting can proceed.

3. At the outset, the Chairman welcomed the participants. After 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:-

(i) Ratification of Minutes of last meeting of the Approval Committee held on 07/06/2021.

It was informed that no reference against the decisions of the Approval Committee held on 07/06/2021 was received. The Approval Committee took note of the same and accordingly, Minutes of the meeting held on 07/06/2021 were unanimously ratified by the Approval Committee.



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

1. Northern Petroleum Company - Proposal for change of name of the firm

1.1 It was informed that M/s. Northern Petroleum Company has been issued an LOA dated 23/11/2005 for (1) Manufacturing & export of (i) PCB Assembly (84733030 & 85177010)[capacity-200000Nos/annum], (ii) Electrical, Electronic-Box, Cable Assembly (85444292)[capacity-100000Nos/annum], (iii) USB Flash Solid State-Mini, Micro Storage Device (85235100)[capacity-300000Nos/ annum], (iv) Energy Meters with & without enclosures (90283090)[capacity-5000Nos/annum] (2) Manufacturing of LED Lights (Panel Light, Street Light, Down Light, Flash Light, MR-16, Tail Light) (85414019); LED Electronic Lighting Assembly, Components/ parts with & Without Metal/ Plastic Fixtures, Drivers (94054090)(100000 Nos/ annum). The unit commenced its export production w.e.f. 14/04/2009 and its LOA is currently valid till 13/10/2021.

1.2 It was further informed that the unit has informed that earlier since they were in business of petroleum product, the firm was named as "Northern Petroleum Company". Currently they are manufacturing electronic products but the name of firm is same which creates unnecessary query by their potential customers, vendors and other agencies. The unit has further stated that keeping in view the above they have proposed to change the name of firm from "Northern Petroleum Company" to "**Sahasra Electronic Solutions**" and requested this office to approve the same. Unit has further stated that there is no change in constitution, proprietor/ownership, nature of business, location and items of manufacture.

1.3 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



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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."

1.4 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".

1.5 It was also informed that the unit is required to submit following



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documents in relation to change of name:

- (i) Copy of amended PAN in the new name of firm.
- (ii) Copy of amended IEC in the new name of firm.
- (iii) Duly notarized legal undertaking on Rs.100/- non-judicial stamp paper stating that all the assets and liabilities in the name of Northern Petroleum Company' shall continue to be valid in the new name of company i.e. Sahasra Electronic Solutions".
- (iv) Phone No., Valid email-id, website address etc. in respect of new name of firm.

1.6 The Approval Committee, after due deliberations, unanimously took note of the change of name of the unit from 'Northern Petroleum Company' to 'Sahasra Electronic Solutions' in terms of Instruction No. 89 dated 17/05/2018 read with Instruction No. 90 dated 03/08/2018 subject to submission of documents mentioned above.

2. Bridal Jewellery Manufacturing Co. – Ratification of permission granted for inclusion of studded gold jewellery.

2.1 It was informed that M/s. Bridal Jewellery Manufacturing Co. was issued an LOA dated 15/03/2000 for Manufacturing of Plain Gold Jewellery (71131910). The unit commenced its export production w.e.f. 29/03/2000 and LOA of the unit has been renewed upto 31/12/2021.

2.2 It was further informed that while applying for renewal of LOA, the unit has also sought permission to include manufacturing of studded gold jewellery (71131940)(50 Kgs/annum) in its authorized operations. Keeping in view the request & urgency by the unit and as the LOA of the unit was earlier valid only till 30/06/2021, vide this office letter dated 24/06/2021, the validity of LOA has been renewed upto 30/12/2021 for proposed authorized operations i.e. manufacturing of plain gold jewellery (71131910) & Studded Gold Jewellery (71131940) subject to ratification by UAC, so that working of

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| | <p>the unit does not suffer.</p> <p>2.3 It was further informed that earlier unit was allowed manufacturing of plain gold jewellery only. However, unit has made export of studded jewellery earlier. Unit has stated that they had exported plain gold jewellery but on a few occasions they strung synthetic stones with the Gold Jewellery on a specific requirement of buyer for design purpose. The said stones were purchased from local market and value of these are nominal i.e. Rs. 0.31 Lakh against export value of Rs. 9642.49 Lakhs in 2019-20.</p> <p>2.4 Shri Priank Gupta, representative of the unit appeared before the Approval Committee through video conferencing. Shri Gupta informed that they had exported the jewellery i.e. MangalSutra and used beads/ non-precious stones in the same. He further stated that the accountant who makes the invoice inadvertently considers this as studded jewellery and by mistake it was mentioned as studded jewellery in invoice though it was plain jewellery.</p> <p>2.5 The Approval Committee, after due deliberations, ratified the permission dated 24/06/2021 granted for renewal of LOA upto 30/12/2021 for proposed authorized operations i.e. manufacturing of plain gold jewellery (71131910) & Gold Jewellery Studded with synthetic/semi precious stones (71131940). The Approval Committee also directed to examine the performance including achievement of value addition on file and place the same before it for monitoring in terms of Rule 54 of SEZ Rules, 2006. The Approval Committee further directed the Specified Officer to examine the issue of export of studded jewellery by the unit in the past as discussed in para 2.4 above and submit its report to DC.</p> |
| 3. | <p>Sterling Ornaments Pvt. Ltd. – Ratification of decision for removing trading activities from authorized operations.</p> <p>3.1 It was informed that M/s. Sterling Ornaments Pvt. Ltd. was issued an</p> |



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LOA dated 16/09/2005 for (1) Manufacturing of Plain and studded silver and gold jewellery (2) Trading in jewellery accessories (like display pads), jewellery making tools, (3) Manufacturing of Jewellery made out of gold filled wire, (4) Manufacturing of imitation jewellery including brass, gold filled and steel, (5) Remaking, re-melting, repairing of used/unused, new or broken gold/silver jewellery. The unit commenced its export production w.e.f. 05/04/2006 and the previous block was valid till 04/04/2021.

3.2 It was further informed that keeping in view the information received from the unit that no trading activity (as allowed to the unit) has been done during last five years and no projections for trading activity for next five years, LOA of the unit was renewed for remaining period of current five years block i.e. upto 04/04/2026 as per proposed items/production capacity for manufacturing activities only i.e. for "(1) Manufacturing of Studded silver jewellery (71131120) (40 M.Tons/annum); (2) Manufacturing of Plain Silver Jewellery (71131130) (40 M.Tons/annum); (3) Manufacturing of Gold Jewellery (71131990)(40kgs/annum); (4) Remaking, re-melting, repairing of used/unused, new or broken gold/silver jewellery. (71131130)(500 kgs/annum); (5) Manufacturing of Jewellery made out of gold filled wire (71131910) (1000Kgs/annum); (6) Manufacturing of imitation jewellery including brass, gold filled and steel (71179090)(8 Kgs/annum)". Trading was removed from the authorized operations subject to ratification by Approval Committee.

3.3 The Approval Committee observed that in the proposed authorized operations, unit has given production capacity of Plain & studded Silver Jewellery as 40 M.Tons/annum each. It was further observed that unit had projected exports worth Rs. 232.50 Crores in five years which is quite low as compared with the projected capacity.

3.4 Shri Deepak Sharma, representative of the company appeared before the Approval Committee through video conferencing. Shri Sharma informed that the production capacity of 40 M.Tons is for five years period. He further



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| | <p>stated that they will submit revised production capacity and revised projections for next five years inline with the production capacity.</p> <p>3.5 The Approval Committee, after due deliberations, ratified the permission granted for renewal of LOA after removal of trading activity and directed the unit to submit revised production capacity and empowered Development Commissioner, NSEZ to examine/approve revised projections for next five years on file.</p> |
| 4. | <p>Trade Perfections – Addition of ITC(HS) Codes in existing authorized operations allowed under LOA.</p> <p>4.1 It was informed that M/s. Trade Perfections has been issued an LOA dated 24/05/2006 for “(1) Manufacturing of Wire and Rod of Copper (74071010) [2000 Tons/annum], Aluminium (76011040) [1000Tons/annum] and Tin (80030020) [100 Tons/annum]; (2) Manufacturing of Stainless Steel Utensils (73239920) [100Tons/ annum]; (3) Manufacturing of Pure Bricketed Brass (74040022) [100Tons/annum], CRGO Electrical Steel Lamination Core (85049010) [6000Tons/ annum] (4) Manufacturing of Electrical Transformer (85042100) [5000Tons/ annum]. The unit commenced its export production w.e.f. 24/05/2004 and its LOA is valid till 23/05/2024.</p> <p>4.2 It was further informed that the unit has submitted an application to include some more ITC(HS) Codes in their existing authorized operations.</p> <p>4.3 No one from the applicant unit appeared for the meeting. It was informed to the Approval Committee that the unit has informed over the phone that the proprietor could not attend the meeting due to death of a family member and requested to defer the proposal for next meeting. It was further informed that the Approval Committee in its meeting held on 07/06/2021 had considered and deferred the said proposal on the request of unit.</p> <p>4.4 The Approval Committee, after due deliberations, directed to examine the request of unit on project file and empowered the Development</p> |

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Commissioner, NSEZ to decide inclusion of ITC(HS) codes/additional items in its LoA after giving personal hearing to the representative of the unit.

5. R.A. International – Renewal of LOA and Monitoring of performance.

5.1 It was informed that M/s. R.A. International has been issued an LOA dated 29/01/2010 for Manufacturing of plain Gold Jewellery (71131910) (capacity: 250kgs/annum). Unit commenced its export production w.e.f. 18/06/2010 and its LOA is valid till 31/12/2021. The unit has been allotted Plot No. 129G/31, NSEZ to carry out its export activities. The performance of unit during previous block of five years are as under:

| Values in Rs. Lakhs | | | |
|---------------------|---------------------|----------------|---------------|
| Year | FOB Value of Export | Forex Outgo | NFE Earning |
| 2015-16 | 2294.38 | 2215.08 | 79.30 |
| 2016-17 | 1252.09 | 1219.12 | 32.97 |
| 2017-18 | 0.00 | 0.00 | 0.00 |
| 2018-19 | 0.00 | 0.00 | 0.00 |
| 2019-20 | 0.00 | 0.00 | 0.00 |
| Total | 3546.47 | 3434.20 | 112.27 |

5.2 It was further informed that the Approval Committee in its meeting held on 06/04/2021 had considered proposal of M/s. R.A. International for Renewal of LOA and amendment in authorized operations. The Approval Committee observed that unit has not made any export since 2017-18. Shri Dinesh Verma, partner informed that due to some family business dispute, they were not performing their business since 2017. Now, all the disputes have been settled down. Besides, they have also got some query for orders from foreign buyer and trying to execute their plan. The Approval Committee keeping in view non-performance by the unit since 2017-18 did not agree for renewal of LOA for five years in one go and decided to renew the validity of LOA for one year from expiry of its validity i.e. from 18/06/2020 to 17/06/2021 subject to condition that raw materials shall be obtained on outright purchase or on loan from Nominated Agencies in terms of provisions of SEZ Rules, 2006. The Approval Committee also directed the unit to submit copies of orders for further renewal and deferred the matter for its next

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meeting.

5.3 It was also informed that the unit in reply to the decision of Approval Committee vide its letter dated 07/05/2021 has submitted copy of order from M/s. Roopam Jewellers LLC, Dubai for 22 KT jewellery set. Besides, the unit has also informed about recommencement of production and submitted copy of invoice & Shipping bill dated 14/06/2021 in support of export of Plain Gold Jewellery worth Rs. 22917700/-.

5.4 It was further informed that as the unit has re-started its export activities, the validity of LOA has been further renewed on file upto 31/12/2021, so that working of the unit does not suffer. Meanwhile, NSEZ Customs has been requested to reconcile the export data of the unit and provide a report on the performance of unit which is awaited.

5.5 The Approval Committee, after due deliberations, unanimously decided to defer the proposal and directed to place the same before it on receipt of reconciliation report from NSEZ Customs alongwith details of value addition.

6. Inetest Technologies India Pvt. Ltd. – Inclusion of ITC(HS) Code in existing authorized operations.

6.1 It was informed that M/s Inetest Technologies India Pvt. Ltd. has been granted LOA Dated 09.06.2016 for “Trading of Test and Measurement equipment for the Electronic Manufacturing Industry and Manufacturing equipment for the solar industry along with spares and Engineering services thereof”. The unit commenced its export activities w.e.f. 29/11/2016 and its LOA is valid till 28/11/2021.

6.2 It was further informed that Unit vide its letter dt. 12.03.2021 has requested to add ITC(HS) Code in their existing authorized operations allowed under LOA as per following details:-

| S.No. | Items mentioned by the Unit | Corresponding ITC(HS) Codes mentioned by unit | Description as per CBIC |
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| 1 | X-ray Inspection System | 90221900 | For other uses, Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus : |
| 2 | Stencil cleaning machine | 84862000 | Machines and apparatus for the manufacture of semi-conductor devices or of electronic integrated circuits |
| 3 | Automated Optical Inspection System | 84799090 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter-Parts - Other |
| 4 | Rework Station | 85151900 | Other - Machines and apparatus for resistance welding of metal : |
| 5 | Reflow Oven | 84178090 | Other |
| 6 | Router Machine | 84659600 | Splitting, slicing or paring machines |
| 7 | Dry Cabinets | 84199090 | Other |
| 8 | Parts for stinger Machines | 84869000 | Parts and accessories |

6.3 The Approval Committee observed that the above items are not specifically mentioned in the authorized operations of the unit allowed under LOA. Besides, the items mentioned now also do not seem to be related with existing authorized operations.

6.4 Shri Soni Saran Singh, director appeared before the Approval Committee through video conferencing. He informed that X-ray inspection machine is used to detect any air bubble in the solder paste on the PCBs. He further stated that all the above items are related to their existing authorized operations only and these are not anyway related with Medical industry.

6.5 Shri Singh further informed that they import these machines and do the calibration and software optimization in India before export of these machines. The Approval Committee observed that calibration or software optimization is not a part of approved authorized operations of unit.

6.6 The Approval Committee directed Shri Singh to submit the proposal related to amendment in authorized operations along with complete process



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flow chart which will be then examined and considered separately.

6.7 The Approval Committee, after due deliberations, unanimously decided to take on records the items & ITC(HS) Code given by the unit under existing authorized operations.

7. G. Metals Company - Amendment in authorized operations/ITC(HS) Codes allowed under LOA.

7.1 It was informed that M/s. G. Metals Company has been issued an LOA dated 28/10/2010 for 'manufacturing of Precious Metals including non-ferrous alloys, chains, Jewellery, finding components' etc. The unit commenced its export production w.e.f. 03/05/2017 and its LOA is valid till 02/05/2022.

7.2 It was also informed that the nomenclature of authorized operations needs to be corrected for sake of clarity and accordingly, unit was requested to submit list of manufacturing items giving exact & correct nomenclature of manufacturing items which they want to carry out as authorized operations along with their separate corresponding ITC(HS) code, for further consideration of the matter.

7.3 Now, the unit has submitted list of authorized operations and ITC(HS) Code as under:-

| Authorized Operations | Corresponding ITC (HS) Codes mention by unit |
|--|--|
| Made in precious metals and non-ferrous alloys including chains, findings, components, cladded / non-cladded jewellery (plain & studded), articles and parts of jewellery in any form. | 71131110, 71131120, 71131130, 71131190, 71131910, 71131920, 71131930, 71131940, 71131950, 71131960, 71131990, 71132000, 71069210, 71069290, 71101900, 71103900, 71141120, 71141920, 71142020, 71142030, 71171100, 71171910, 71171920, 71171990, 71179010, 71179090, 71049090 |

7.4 It was further informed that the nomenclature of manufacturing items has still not been given correctly along with their ITC(HS) Code.



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7.5 The ITC(HS) Codes given by the unit have been examined as under:

| S.No. | ITC(HS) Codes | Description as per CBIC | Remarks |
|-------|---------------|--|--|
| 1 | 71131110 | Jewellery with filigree work | Silver Jewellery |
| 2 | 71131120 | Jewellery studded with gems | |
| 3 | 71131130 | Other articles of Jewellery | |
| 4 | 71131190 | Parts | |
| 5 | 71131910 | Of gold, unstudded | Gold Jewellery |
| 6 | 71131920 | Of gold, set with pearls | |
| 7 | 71131930 | Of gold, set with diamonds | |
| 8 | 71131940 | Of gold, set with other precious and semi-precious stones | |
| 9 | 71131950 | Of platinum, unstudded | Jewellery & parts |
| 10 | 71131960 | Parts | |
| 11 | 71131990 | Other | |
| 12 | 71132000 | Of base metal clad with precious metal | |
| 13 | 71069210 | Sheets, plates, strips, tubes and pipes | Silver (including silver plated with gold or Platinum), unwrought or in semi-manufactured Forms, or in powder form |
| 14 | 71069290 | Other | |
| 15 | 71101900 | Platinum - Other | Platinum, unwrought or in semi-manufactured Form, or in powder form |
| 16 | 71103900 | Rhodium - Other | |
| 17 | 71141120 | Parts | Articles Of Goldsmiths' Or Silversmiths' Wares And Parts Thereof |
| 18 | 71141920 | Articles of platinum | |
| 19 | 71142020 | Other articles | |
| 20 | 71142030 | Parts | |
| 21 | 71171100 | Cuff-links and studs | IMITATION JEWELLERY |
| 22 | 71171910 | Bangles | |
| 23 | 71171920 | German silver jewellery | |
| 24 | 71171990 | Other | |
| 25 | 71179010 | Jewellery studded with imitation pearls or kg. 20% - imitation or synthetic stones | |
| 26 | 71179090 | Other | |
| 27 | 71049090 | Other | Synthetic or reconstructed precious or semiprecious stones |

7.6 It was informed that as per DOC letter dated 19.07.2013, only following two activities with minimum value addition by SEZ units engaged in manufacture and export of gold jewellery are allowed:-

| Sl. No. | Item of Export | Minimum Value Addition |
|---------|----------------|------------------------|
|---------|----------------|------------------------|

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| | | |
|----|--|----|
| a. | Plain gold jewellery and articles and ornaments like Mangalsutra containing gold and black beads/imitation stones, except in studded form of jewellery | 3% |
| b. | All types of studded gold jewellery and articles thereof | 5% |

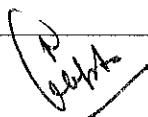
7.7 It was also informed that earlier another jewellery unit viz. M/s. M.D. Overseas had submitted a proposal to allow for manufacture and export of all permissible Gem & Jewellery items under Para 4.61 of HBOP, 2015-20 as under:-

| Sl No | Items of export | Minimum Value Addition |
|-------|---|---|
| a) | Plain gold jewellery, Articles, and ornaments like Mangalsutra containing gold and black beads / imitation stones, except in studded form of jewellery. | 3.5 % |
| b) | All types of Studded gold | 6.0% (for those studded with coloured Gem stones) and 7.0% (for those studded with diamonds). |
| c) | Any jewellery / articles manufactured by fully mechanised process | 2.0 % |
| d) | Gold medallions & coins (excluding coins of nature of legal tender) | 1.5 % |
| e) | Gold / silver / platinum findings / mountings manufactured by mechanised process | 2.5 % |

This request of M/s. M.D. Overseas was referred by NSEZ to DOC vide letter dated 25.05.2015. In response to the aforesaid reference, DOC vide letter dated 11.08.2015 has clarified that in view of the instructions issued vide letters dated 25.04.2013 and 19.07.2013, the request of M/s. M.D. Overseas Ltd. for manufacturing and exporting all permissible Gem & Jewellery items under FTP 2015-2020 may not be accepted.

7.8 Further, DOC has issued an Instruction No. 100 dated 25/10/2019 on the subject "Single LOA for all categories under Chapter 71 of ITC(HS)" which inter alia states as under:

- (i) Single LOA for the items under Chapter 71 of ITC(HS) may be issued for eligible plain and/or studded jewellery based on application received by the unit.



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(ii) Besides, all the extant instructions regulating activities like manufacturing of gold coins, blanks, medallions, other articles of gold etc. and trading activity for gold, silver, platinum, other precious metals, diamonds and other precious and semi-precious stones, inter-unit transfer between G&J units within the same SEZ will continue to be applicable.

(iii) DGFT Notification No. 43/2015-20 dated 05.11.2018 shall be applicable in respect of findings (containing gold of 3 carats and above up to a maximum limit of 22 carats), like posts, push backs, locks which help in collating the jewellery pieces together.

7.9 Shri Rohit Gupta, representative of the unit appeared before the Approval Committee through video conferencing. Shri Gupta informed that they are manufacturing jewellery made of precious metals and non-ferrous alloys. He further stated that ITC(HS) Codes 71069210 & 71069290 "silver wire, strip, sheet etc. which lies under chapter and part of the components" in their LOA stating that the components and findings are the part of their LOA

7.10 The Approval Committee observed from the ITC(HS) Codes given by the unit that only chapter heading 7113 relates to precious metal jewellery and 7117 relates to imitation jewellery.

7.11 The Approval Committee, after due deliberations, unanimously decided to amend the authorized operations of unit as under:

"Manufacturing of (i) Gold Jewellery (71131910, 71131920, 71131930, 71131940, 71131960, 71131990), (ii) Silver Jewellery (71131110, 71131120, 71131130, 71131190), (iii) Platinum Jewellery (71131950), (iv) Jewellery of base metal clad with precious metal (71132000), (v) Imitation Jewellery (71171100, 71171910, 71171920, 71171990, 71179010, 71179090)"

The Approval Committee further directed to examine the issue of ITC(HS)



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| | |
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| | Codes other than 7113 & 7117 on file and empowered Development Commissioner to take a decision in the matter. |
| 8. | <p>AIR IT – Monitoring of performance and review of LOA.</p> <p>8.1 It was informed to the Approval Committee that M/s. AIR IT has been issued an LOA dated 15/11/2016 for Software Development Solutions & Mobile App Development. The unit commenced its export activities w.e.f. 31/10/2018 and its LOA is valid till 30/10/2023.</p> <p>8.2 It was further informed that the said proposal was also considered by the Approval Committee in its meeting held on 10/03/2021 wherein the Committee deferred the proposal with a direction to the applicant to deposit 50% of outstanding lease rent latest by 31st March 2021. Decision of UAC was conveyed to the unit on 23.03.2021 to comply with the direction and also submit APR for the year 2019-20. However, till date no reply from the unit has been received.</p> <p>8.3 It was also informed that as per APR submitted for the year 2018-19, unit has made exports worth Rs. 11.01 Lakhs and earned positive NFE of Rs. 9.43 Lakhs during the year. However, it has been observed that unit has not filed any softex in any form (either physical/hard copy or through SEZonline). As per data received from NSDL, no export, import, softex, SERF has been shown to be made by the unit since inception till date.</p> <p>8.4 Shri Harpreet Singh, representative of unit appeared before the Approval Committee. He informed that they have deposited Rs. 1 Lakhs towards outstanding lease rent. He further requested to grant them permission to deposit the outstanding lease rent in 6 Instalments from July to October 2021. He also informed that they are</p> <p>8.5 The Approval Committee asked the representative about the operations being carried out by the unit. Shri Singh stated that the firm is in Software business however he could not inform about the operations being carried out by the unit, its revenue during previous three years and details of future</p> |

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| | <p>business plan.</p> <p>8.6 The Approval Committee, after due deliberations, unanimously directed the Estate Management Division, NSEZ to take necessary action under P.P. Act 1971. The Approval Committee also directed the unit to submit pending APRs and balance sheet of the unit for the year 2019-2020 within 21 days of the receipt of the communication from Noida SEZ, failing which the matter would be decided on merits based on available facts.</p> |
| 9. | <p>Royalux Exports – inclusion of additional authorized operations in LOA</p> <p>9.1 It was informed that M/s. Royalux Exports has been issued an LOA dated 14/12/2018 for Manufacturing of LED Lighting (LED Light, Fixture & Parts thereof (94054090, 85122010, 85122020, 85122090, 85129000, 85131010, 85131020, 85139000, 85312000, 85319000, 85395000, 85399090). The unit commenced its export production w.e.f. 09/04/2019 and its LOA is valid till 08/04/2024.</p> <p>9.2 It was further informed that unit has submitted a proposal for inclusion of Trading of LED lighting fixture & parts thereof in its authorized operations.</p> <p>9.3 Shri Amit Gupta, representative of the unit appeared before the Approval Committee through video conferencing. He informed that these additional products are light fittings and parts of the LED Lighting which are required by their buyers. He further stated that these fittings/parts are not manufactured by them.</p> <p>9.4 Shri Gupta also informed that the ITC(HS) Codes of these products are 94054090, 85122090, 85129000, 85131020, 85340000, 85414020, 85399090. The Approval Committee observed that 85122090, 85131020 etc. are not parts and hence cannot be allowed.</p> <p>9.5 The Approval Committee, after due deliberations, unanimously decided to include Trading of Light Fittings (94054090) and Parts (85129000, 85139000, 85340000, 85414020, 85399090) in the authorized operations of</p> |



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|-----|---|
| | <p>the unit subject to following conditions:</p> <ul style="list-style-type: none">(i) No DTA sale of trading goods outside Rule 53(A) of SEZ Rules, 2006 shall be allowed.(ii) All the payment against Sale of trading goods shall be received in Free Foreign exchange.(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 monitored separately. |
| 10. | <p>Para Jewels – Exit from SEZ scheme</p> <p>10.1 It was informed that M/s. Para Jewels was issued an LOA dated 27/03/2019 for Manufacturing & Export of Gold and Silver Jewellery Studded with precious and semi-precious stones under ITC HS 7113, 71131930, 71131940, 7117, 71179090. The unit did not commence its export production. LOA of the unit was valid till 30/06/2020.</p> <p>10.2 It was also informed that Mr. Rajesh Sachdeva, one of the partners of M/s. Para Jewels has stated that few months back the other partner of the firm i.e. Mr. Sarvjeet Singh cheated on him for huge sum of money for which an FIR has been registered against him on basis of his complaint and presently Mr. Sarvjeet Singh is confined in Tihar Jail since September 2020. That ever since one of the partners of the firm has been arrested and is in custody, the partnership firm has become non-operative and as such the factory registered with the firm is also non-functional.</p> <p>10.3 It was further informed that as per information received from Estate Management Division, NSEZ, unit is not paying lease rent. Hence, possession of SDF No. F-01(B) was taken over under proper Panchanama on 15.03.2021.</p> |



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Currently, lease rent Rs. 5,51,191/- is outstanding against the unit.

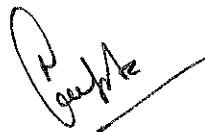
10.4 No one from the unit appeared before the Approval Committee.

10.5 The Approval Committee, after due deliberations, unanimously decided to obtain legal opinion in the matter. The Approval Committee further directed to obtain information related to FIR and the chargesheet filed against Mr. Sarvjeet Singh from respective Police Station/ Court. After receiving the complete information, the matter may again be submitted to the Approval Committee for consideration.

11. J & S Exports - Change in partners/constitution

11.1 It was informed that M/s. J & S Exports has been issued an LOA dated 28/02/2007 for (1) Manufacturing of all kinds of Ladies Garments (top, skirt, dress hand-embroidered); (2) Manufacturing of Scarves, pants, blouse, Capri, home-furnishing, embroidered fabric panels, garments accessories; (3) Relabeling/ Repackaging/ Trading Activities of: (i) All kinds of ladies/Men's Garments, (ii) All kind of kids/Child Garments, (iii) All kind of Boys/Girls Garments, (iv) All kind of artificial jewellery. The unit commenced its export production w.e.f. 11/10/2007 and its LOA was valid till 30/06/2020. The unit has been allotted Plot No. 1, NSEZ to carry out its authorized operations.

11.2 It was informed that as per records available with this office, there are four partners in firm namely Mr. Krishan Jalan, Mrs. Amber Devi Jalan, Mr. Dhruv Jalan and Mrs. Meeta Jalan. Letters dated 07/09/2020, 08/09/2020, 10/09/2020 & 29/09/2020 have been received in this office from Mr. Aman Goel informing about change in partnership deed of the firm and subsequently change in constitution of the firm from partnership to proprietorship concern of Mr. Aman Goel. It was also informed that all the letters have been signed in the name of Mr. Aman Goel. However, signature of Mr. Aman Goel on the letters dated 08/09/2020 & 10/09/2020 are different than the same mentioned in partnership deed/power of attorney & letters



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dated 07/09/2020 & 29/09/2020.

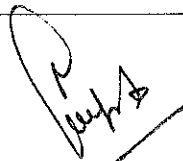
11.3 It was further informed that unit has not been filing APRs. Besides, lease rent amounting to Rs. 8,63,395/- is outstanding upto 30.06.2021.

11.4 Shri Dhruv Jalan, existing partner in the firm appeared before the Approval Committee through video conferencing. He informed that no dissolution deed of partners of M/s J & S Export has taken place and Mr. Krishan Jalan, Mrs. Amber Devi Jalan, Mr. Dhruv Jalan and Mrs. Meeta Jalan are still partners in the firm.

11.5 Shri Jalan further informed that there was some financial transaction with Mr. Aman Goel for some of their projects in Delhi. However, he has not been inducted as proprietor or partner in the firm. He further informed that proper legal action is being initiated against miscreants. He requested not to allow any unauthorized person entering in their unit.

11.6 Shri Jalan further informed that their LOA was last renewed in 2019. However, due to Covid pandemic, they could not commence the export activities. He further stated that they are acquiring funds to clear the outstanding lease rent and once the lease rent is cleared they will file application for renewal of LOA.

11.7 The Approval Committee, after due deliberations, took on records the submission made by Shri Dhruv Jalan and directed him to clear the entire outstanding lease rent by 31/07/2021, submit details of legal case with Mr. Aman Goel alongwith documentary evidences and submit application for renewal of LOA along with complete documents viz. future business plan, APRs for the period 2014-15 onwards. The Approval Committee further deferred the proposal for its next meeting.



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12. Interactivity Broadband Telecommunications Pvt. Ltd. – Reconsideration of proposal for LOA Renewal in view of BOA decision.

12.1 It was informed to the Approval Committee that M/s. Interactivity Broadband Telecommunications Pvt. Ltd. was initially issued an LOA dated 23/11/2005 for (i) Data Processing and Management and other IT Enabled Services and (ii) Movie Merchandising. Unit commenced its export activities w.e.f. 25/03/2008 and its LOA was valid till 24/03/2018.

12.2 It was further informed that the Approval Committee in its meeting held on 05.12.2018 took following decision:

- (i). *In-principle approval for renewal of LOA for one year subject to deposition of entire lease rent by 31.03.2019.*
- (ii). *Formal LOA renewal letter will be issued only after payment of entire lease rent.*
- (iii). *Full facts of the case alongwith updated status will be put up before Approval Committee in its meeting to be held in April, 2019.*
- (iv). *The authorized operations of the company have been revised as under, which would be adjusted as per ITC(HS):*
 - a) *Data Broadcast.*
 - b) *Movie merchandising*
 - c) *Assembly of Speciality vehicles having fuel cells and solid state batteries.*
- (v). *Change of name of company from M/s. Interactivity Broadband Telecommunications Ltd. to "M/s. Ionique Technologies Ltd." was approved in terms of Instruction No. 89 dated 17/05/2018 and Instruction No. 90 dated 03/08/2018 and subject to submission of required documents for change of name.*



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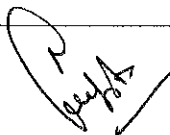
12.3 The unit in reply to the letter dated 21/12/2018 vide its letter dated 04/04/2019 had informed that subsequent to approval received from this office they took immediate steps to implement change of name / objects with ROC and to induct a PE fund as partner in the company. Unit stated that they have a 70 day delay in approvals form MCA because of over loading at the MCA Office in Mumbai.

12.4 The Approval Committee in its meeting held on 21/09/2020 the Approval Committee in its meeting held on 21/09/2020 had decided to treat the LOA of the unit ceased to exist w.e.f. its date of expiry i.e. 24.03.2018 and directed the unit to complete Exit formalities. The Approval Committee also directed Estate Management Division to initiate action for recovery of lease rent and taking over the possession of Plot No. 8, NSEZ in terms of provisions of SEZ Rules, 2006/ P.P. Act, 1971. The decision of the Approval Committee held on 21/09/2020 was conveyed to the unit vide this office letter dated 19/10/2020.

12.5 It was further informed that the unit filed an appeal against the said decision of Approval Committee which was considered by the BOA in its meeting held on 27/11/2020. The minutes of the said BOA meeting (as downloaded from SEZindia website) is reproduced as under:

“The Board heard the appellant. The appellant informed the Board that a significant investment has been made by the unit including land and machinery amounting to approx. Rs.100 crore. The unit has undertaken a major change in their business plan in December, 2018 after RBI had found their earlier business plan as not permissible. Further, they have also undertaken to pay the outstanding lease rental dues in a time bound manner.

The Board, after deliberations, decided to remand the case back to UAC for re-consideration after examining the credibility of the new business plan of the unit.”



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12.6 Approval Committee in its meeting held on 04.02.2021 had expressed its serious concern that unit did not do anything since 2013-14 and thus kept the large area of SEZ unutilized. The Approval Committee also observed that name of unit has also been changed from M/s. Interactivity Broadband Telecommunications Ltd. to "M/s. Ionique Research Ltd." w.e.f. 01/04/2019. The Approval Committee, after due deliberations, unanimously decided to defer the matter for its next meeting with a direction to the unit to submit following:

- (i) Firm plan of unit for deposition of outstanding lease rent amounting to Rs. 58,62,655/- against Plot No. 8, NSEZ.
- (ii) Details of investment made in the zone till date along with list of plant & machinery/capital goods installed in the unit's premises at Plot No. 8, NSEZ along with documentary proof in support of procurement of the said goods.
- (iii) Step-by-step implementation schedule of project at Plot No. 8, NSEZ duly mentioning the time for start of activities.
- (iv) Details of confirm orders, if any.

The Approval Committee also directed to carry out physical inspection of unit and also place performance of unit regarding FOB/NFE since inception before it.

12.7 As per the direction of Approval Committee physical inspection was carried out by the ADC(Project). Details of inspection report is as under:-

"As directed, the undersigned, along with Dealing hand Sh. Arun Singh Parihar visited plot No. 8 (M/s Interactivity Broadband Telecommunication Pvt. Ltd) on 18/02/2021.

2. On our entry to the premises, we met Mr. K. Sarkar, authorised person and Ms. Mrinali Gupta, consultant hired by company for this project (as introduced by both of them). She accompanied us and



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showed the whole building of the unit. She told that she has been hired by company mainly for this project since last 6-8 month and she arrived in NSEZ to get the site inspected.

3. The building is in two parts. First and front part is complete whereas the second part behind the first one is incomplete and some flooring work in halted condition was seen.

4. Whole portion of first part of factory building was inspected. On first and second floors very old and obsolete electronic equipments/machines/instruments (not in working condition) and servers like equipments were found to be placed at various locations in the building apart from old and obsolete computer/monitors/printers/furniture besides items of personal consumption like tea/utensils, some small containers and sealed boxes. The factory is lying disused since long. Various broken items/chairs etc are kept at various places in the premises. The basement has been found dumped with old scrap. Condition of the building is good and has sufficient built up area to accommodate a unit.

5. Unit does not have any electricity connection since around last 15 years as ascertained in previous visit on 04/02/2021 and around two persons are posted in the premises just to look after the premises.

6. Area of the space allotted to unit is 5098 sq.m. as per records."

12.8 Shri Satish Mehta, director appeared before the Approval Committee through video conferencing. Shri Mehta informed that the unit has undertaken a major change in the business plan in December, 2018 after RBI had found their earlier business plan as not permissible. He further informed that subsequently the focus of company was shifted from movie merchandising to "the development of non-polluting, fuel cell powered systems for the media industry". He further stated that they will procure the



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vans from other manufacturers and assemble all the parts like fuel cells, solid state batteries into the van and then will export the same.

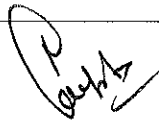
12.9 The Approval Committee observed that currently lease rent amounting to Rs. 64,18,922/- against Plot No. 8, NSEZ is outstanding against the unit. Shri Satish Mehta they are organising funds from private equity firm namely "Digital India Funds" and "Make in India Fund" which are SEBI approved equity firm. ON enquiry, he informed that he is one of the promoter in these firms.

12.10 The Approval Committee observed that commitments made by Sh. Satish Mehta, Director before the Approval Committee viz. clearance of outstanding lease rent and submission of pending documents have not been fulfilled even after repeated reminders and availing various opportunities.

12.11 The Approval Committee, after due deliberations, directed the unit to clear entire outstanding lease rent immediately and submit the following:\

- (i) Detailed report on source (s) of funds/ financial agreement(s).
- (ii) Copies of KYC documents of both equity firm i.e. "Digital India Funds" and "Make in India Funds" as claimed by the Unit's representative during the meeting in connection with funding of the project in Noida SEZ.
- (iii) Separate list of imported and indigenous plant & machinery and raw materials with complete ITC (HS) Code proposed to be procured for the project in NSEZ.
- (iv) Step-by-step timeline schedule for implementation of project in NSEZ.

The Approval Committee further directed to place the matter with inputs of unit on above points in its next meeting.



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13. **Tech Mahindra Ltd. (Unit-IV) - Request for withdrawal of SCN dated 30/07/2018 and extension of time upto 31.03.2022 for completion of project.**

13.1 It was informed that M/s. Tech Mahindra Ltd. (Unit-IV) has been issued an LOA dated 23/09/2011 for Software Development. Unit is operating from Plot No. 131-133 (24300 sq. mtr.). The unit commenced its export activities w.e.f. 28/09/2018 and its LOA is valid till 27/09/2023.

13.2 It was informed that brief facts of the case are as under:

(A) on the directions of BOA held on 19/06/2018, Unit was issued an SCN dated 30/07/2018 for non-utilization of almost 2/3rd of the land available with the unit. Unit submitted its reply to the said SCN on 09/08/2018. The unit was also given personal hearing by the then DC, NSEZ on 13/08/2018, 18/09/2018, 12/11/2018 & 17/01/2019. The unit during the person hearing on 17/01/2019 made their submission in respect of setting up of the new IT Development Centre of 2.40 Lac sq.ft. builtup area at an investment of Rs. 125.65 Cr., completion of the construction of 15000 sq.ft area, already commenced operations of one unit in the campus and also requested to withdraw the Show Cause Notice (SCN) dated 30/07/2018.

(B) In view of the submission made by the unit representative in the personal hearings granted by the then DC, NSEZ and documents submitted during personal hearing dated 17/01/2019, it was decided to regularly monitor the progress of completion of the project and also to forward the same to DOC for information in respect of BOA decision. Accordingly, vide this office letter dated 29/01/2019, the submission made by the unit along with request for withdrawal of SCN dated 30/07/2018 was forwarded to DOC with regard to decision of BOA held on 19/06/2018.

(C) Now, unit has informed this office about delay in the completion of

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construction work due to NGT Ban and COVID-19 lockdown, resulting in rescheduling the completion of project by deferring the timelines by minimum one year period till March 31, 2022. Regarding present status of NGT ban, unit has stated that said ban was imposed on October, 25, 2019 and lifted on December 10, 2019 and by the time construction works resumed post re-mobilization of Manpower, lock downs imposed due to COVID - 19 pandemic had completely disturbed the construction activities till July 31,2020. These unprecedented events had resulted major impact on their Project plans.

(D) There were some deficiencies observed in the APRs of unit. Unit has been suggested to submit correct APRs accordingly and provide rectified CA certified APRs for aforementioned period as unit has shown investment in building as 'Nil / Zero'. The same is awaited.

(E) As per details submitted unit has completed 50.80% construction activities. Unit has requested to grant time extension upto 31.03.2022 for completion of project and withdraw SCN dt. 30.07.2018.

(F) Clause 2(C) of Sub-lease deed executed between this office and unit states as under:-

"To utilize fully the floor space index of 1:1 within a period of one year from the date of commencement of the lease provided always that in the event, the Sub-Lease for causes beyond the control of the Sub-Lessee, is/are unable to utilize fully the floor space as aforesaid, the Chairperson and Chief Executive Officer, Noida SEZ Authority, (hereinafter referred to as the Chairperson and Chief Executive Officer) shall at his discretion extend such period for a further period as he considers necessary, within which extended period the sub-lessee shall complete the work so as to fully utilize the floor space subject nevertheless that the Sub-lessee was/were not prevented from any cause beyond his/ their control to utilize fully the floor

*P
K*

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space as aforesaid, within the period as originally stipulated or within the extended period as allowed by him as aforesaid, the sub-lessee shall liable to pay the lease rent at five times the normal lease rent as provided herein in respect of the area remaining unutilized."

(G)Unit has obtained Building Plan Approval from Noida Authority on 29.08.2019 which is valid for five year period.

13.3 The Approval Committee, after due deliberations, empowered the DC, NSEZ to adjudicate the SCN dated 30.07.2018. The Approval Committee also decided to grant extension of time upto 31.03.2022 for completion of project subject to payment of lease rent at five times the normal lease rent in respect of the area remaining unutilized as per the terms and conditions of lease deed till the date of project completion.

14. K.K. Exports – Renewal of LOA and Monitoring of performance.

14.1 It was informed that M/s. K.K. Exports has been issued an LOA dated 16/09/2014 for (1) Manufacturing of Hair Dye (33059040)(2Tonnes/annum); Henna Hair Colour (33059040)(16 Tonnes/annum); (2) Trading of Kohl (33079090), Gulab Jal (33030020), Herbal Handmade Soap (33030020). Unit commenced its export production w.e.f. 19/02/2016 and its LOA was valid till 30/06/2021.

14.2 The performance of unit during previous block of five years are as under:

| Values in Rs. Lakhs | | | | |
|---------------------|---------------|-------------|---------------|-------------|
| Year | Export | Forex Outgo | NFE Earning | DTA Sale |
| 2015-16 | 35.07 | 0.00 | 35.07 | 0.00 |
| 2016-17 | 91.72 | 0.00 | 91.72 | 0.00 |
| 2017-18 | 280.35 | 0.00 | 280.35 | 0.00 |
| 2018-19 | 195.46 | 0.00 | 195.46 | 3.83 |
| 2019-20 | 217.75 | 0.00 | 217.75 | 0.00 |
| Total | 820.35 | 0.0 | 820.35 | 3.83 |

14.3 Shri Arvind Kumar Aggarwal, proprietor of the firm appeared before the

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Approval Committee through video conferencing. Shri Aggarwal informed that made exports against manufacturing activities only. No trading has been done during previous five years. Further all the raw materials have been procured domestically and no imports have been done. He further stated that although they have not done any trading till date but they want to retain it as they are getting business enquiries for the same.

14.4 The Approval Committee, after due deliberations, unanimously decided to renew the validity of LOA of M/s. K.K. Exports for remaining period of 2nd block of five years i.e. upto 18/02/2026. The Approval Committee also monitored the performance of the unit in terms of Rule 54 of SEZ Rules, 2006 on the basis of APRs submitted upto 2019-20 and noted achievement of positive NFE Earnings by the unit.

15. Taurus Englobe Limited – Ratification of permission granted for Change of constitution and proposal for change in shareholding.

15.1 It was informed that M/s. Taurus Englobe Limited has been issued an LOA dated 14/08/2007 for Manufacturing of (1)Welding Machine Tools & Accessories Electrode Holder, Earth Clamp & cable connector. (2)Bulk Moulding Compound, Dough Moulding Compound, Sheet Moulding Compound and Moulded Components and (3)Holders, Connectors, Junction Box etc. (8544 and 8536). Unit commenced its export production w.e.f. 23/05/2008 and its LOA is valid till 22/05/2023.

15.2 It was further informed that Unit has intimated this office about change in constitution of the company from Public Limited to Private Limited w.e.f. 11/03/2021. Unit has also informed that there is no change in directors due to above change in name/constitution of the company.

15.3 It was also informed that following change in shareholding pattern of the company has been observed:

| Name of shareholder | Shareholding before change of name | | Shareholding after change of name | |
|---------------------|------------------------------------|---------|-----------------------------------|---------|
| | No. of | % Share | No. of | % Share |

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| | shares | holding | shares | holding |
|---------------------------|---------------|-------------|----------------|-------------|
| Mr. Vilas Gupta | 85000 | 32.69% | 656000 | 42.43% |
| Mr. Kishan Gupta | 85000 | 32.69% | 85000 | 5.49% |
| Mrs. Sunita Gupta | 10000 | 3.85% | 42500 | 2.75% |
| Mrs. Manju Gupta | 10000 | 3.85% | 10000 | 0.65% |
| Mrs. Akshit Gupta | 10000 | 3.85% | 160500 | 10.38% |
| Ms. Karnika Gupta | 10000 | 3.85% | 10000 | 0.65% |
| Taurus Polymers Pvt. Ltd. | 50000 | 19.23% | 50000 | 3.23% |
| Mrs. Mansi Gupta | - | - | 332000 | 21.48% |
| Mr. Davinder Singh Kohli | - | - | 100000 | 6.47% |
| Mr. J.K. Gupta | - | - | 100000 | 6.47% |
| Total | 260000 | 100% | 1546000 | 100% |

15.4 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-organization 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,

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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."

15.5 It was also 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".

15.6 It was further informed that the unit vide its email dated 25/06/2021 had stated that they have changed status of Company from Taurus Englobe Limited to Taurus Englobe Private Limited and they have also got the new GST Number and PAN Number. Unit had stated that all their purchase and export is held up as the Eway bill is being generated in their new status of the company due to the change in GST Number and requested to consider their request for change of constitution on urgent basis.

15.7 In view of above and keeping in view the urgency shown by the unit, this office vide letter dated 29/06/2021 took on records the intimation of M/s. Taurus Englobe Limited for change of constitution of company from Public Limited to Private Limited in terms of Instruction No. 89 dated 17/05/2018 read with Instruction No. 90 dated 03/08/2018 subject to ratification by Approval Committee.

15.8 The Approval Committee, after due deliberations, ratified the intimation

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of taking note of change in constitution of the unit from Public Limited to Private Limited granted as communicated to the unit vide letter dated 29/06/2021. The Approval Committee further directed to examine the matter of change in shareholding pattern on file and empowered DC to take further action in the matter.

16. Blazekraft India LLP – Ratification of permission granted for amendment in ITC(HS) Code.

16.1 M/s. Blazekraft India LLP has been issued an LOA dated 23/10/2020 for “Manufacturing of Lamp Holders of plastic, phenolic, ceramic, brass other (8536) (500000 pcs/ annum); Switches, Connectors, Plugs and Sockets (8536) (200000 pcs/annum); Power Chord Set (8544) (200000pcs/ annum); Wire Lengths, wire roll, cable, copper wire (8544) (300000 Meters/annum). Trading of (i) CFL Bulbs (85393110), (ii) Normal/Filament Bulbs (85392200), (iii) Miniature Bulbs (85392930), (iv) LED String Light (94052090), (v) LED Bulbs and other fittings, Lamps etc (94054090), (vi) Accessories for lighting (85366190), (vii) Power Outlet of Socket with connector for lighting (85366990), (viii) Analog Clock Movement (91101100)”. The unit commenced its export production w.e.f. 19/02/2021 and its LOA is valid till 18/02/2026.

16.2 It was further informed that the unit vide its letter dt. 01.06.2021 had informed that they have wrongly mentioned HSN Code of LED String Light as 94052090 instead of 85394900. The correct HSN Code is 85394900. Unit had requested to make necessary changes. The above information has been taken on records vide this office letter dated 28/06/2021 subject to ratification by Approval Committee.

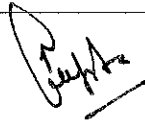
16.3 The Approval Committee observed that as per CBIC website Description is as under:-

| ITC HS Code/ Item description given by the unit | Description as CBIC website |
|---|---|
| 85394900 LED String Light | Electric filament or discharge lamps including sealed beam lamp units and ultraviolet or infra-red lamps, arc-lamps; light emitting diode (led) lamps : other |

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| | |
|-----|--|
| | <p>The Approval Committee further observed that the said ITC(HS) Code does not appear to be correct against LED String Light which should have been under the LED Lamps category.</p> <p>16.4 The Approval Committee, after due deliberations, directed to re-examine the ITC(HS) Code of LED String Light on file in consultation with unit and empowered Development Commissioner, NSEZ to take a decision in the matter.</p> |
| 17. | <p>Dolphin Apparels - Amendment in LOA</p> <p>17.1 It was informed to the Approval Committee that M/s. Dolphin Apparels has been issued an LOA dated 17/05/2019 for Manufacturing of (i) Leather bags (4202 & 4203) such as laptop bags, ladies handbags and purses, wallets and passport holders etc., (ii) Men's and ladies leather garments such as jackets, coats, trousers, skirts, shorts dresses etc. (ITC HS Code 4203). The unit commenced its export production w.e.f. 29/05/2020 and its LOA is valid till 28/05/2025.</p> <p>17.2 It was further informed that unit has submitted an application for inclusion of manufacturing of (i) Ladies Jackets and Coats in Poly Urethane(PU) (62043990, 62043300, 62021990); (ii) Men's Jackets and coats in woollen fabric mixed with leather (62033990) in its authorized operations. Unit has also informed that there is no change in existing projections due to addition of proposed products.</p> <p>17.3 The Approval Committee, after due deliberations, approved the proposal of M/s. Dolphin Apparels for inclusion of manufacturing of (i) Ladies Jackets and Coats in Poly Urethane(PU) (62043990, 62043300, 62021990); (ii) Men's Jackets and coats in woollen fabric mixed with leather (62033990) in its authorized operations.</p> |



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18. Pana Exports – Monitoring of performance in terms of Rule 54 of SEZ Rules, 2006.

18.1 It was informed that M/s. Pana Exports has been issued an LOA dated 09/09/2003 for Manufacturing of Digital Laminator, Temp. Sensor, Photo Sensor, E-Cable & Wires, Corona Wires, Ceramic Heaters and Plastic Components. Rollers, Toners & Ink, Grids, Sync Motors, Print Heads Cleaning Blades, Photoreceptive Drums and Rubber Products and Electronic Boards (84735000). The unit commenced its export production w.e.f. 25/09/2004 and its LOA is valid till 24/09/2024.

18.2 It was further informed that performance of the unit are as under:

| Values in Rs. Lakhs | | | |
|---------------------|---------------|--------------|---------------|
| Year | Export | Forex Outgo | NFE Earning |
| 2014-15 | 100.14 | 10.89 | 89.25 |
| 2015-16 | 127.47 | 0.00 | 127.47 |
| 2016-17 | 82.97 | 18.60 | 64.37 |
| 2017-18 | 50.63 | 0.00 | 50.63 |
| 2018-19 | 36.39 | 0.00 | 36.39 |
| Total | 402.60 | 29.49 | 373.11 |
| 2019-20 | 49.79 | 0.00 | 49.79 |

18.3 The Approval Committee observed that unit has given only one ITC(HS) Code i.e. 84735000 against all the items which does not appear to be correct.

18.4 Shri Anil Aggarwal, proprietor of the firm appeared before the Approval Committee through video conferencing. Shri Aggarwal informed that earlier they have good orders from China for Temperature sensors which are used in Laser Printers. However, now China has stopped procuring these products from India and hence, the firm is looking for other products like AC synchronous Motors.

18.5 The Approval Committee, after due deliberations, monitored the performance of unit in terms of Rule 54 of SEZ Rules, 2006 and noted achievement of positive NFE earnings by the unit during previous block of five

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years. The Approval Committee also directed Shri Aggarwal to submit ITC(HS) Code of each items of authorized operations allowed under LOA for updation.

19. Virtual Employee Pvt. Ltd. – Change in directors and shareholding pattern of the company.

19.1 It was informed that M/s. Virtual Employee Pvt. Ltd. has been issued an LOA dated 06/09/2011 for IT Enabled Services (BPO Services). The unit commenced its export activities w.e.f. 30/04/2013 and its LOA is valid till 29/04/2023.

19.2 It was further informed that unit has informed about change in directors/ shareholding pattern and registered office of the company as under:

(i) Change in directors:

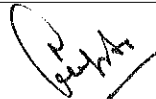
| Directors before Change | Directors after change |
|------------------------------|------------------------------|
| (i) Shri Narinder Sing Mahil | 1. Shri Narinder Singh Mahil |
| (ii) Shri Prem Sagar | 2. Mr. Joga Singh |
| | 3. Shri Dinesh Chandra Gaur |
| | 4. Shri Kumar Harsh Vardhan |

(ii) Change in shareholding pattern since inception of SEZ unit is as under:

| Name of shareholder | 2013 | 2016 | 2017/ 2018 | 2019 onwards |
|----------------------|--------|--------|---------------|---------------|
| Narinder Singh Mahil | 99.50% | 54.71% | 19% | 2% |
| Prem Sagar | 0.05% | 0.05% | 0.05% | 0.05% |
| Shaunvir Mahil | - | 45.24% | 80.95% | -- |
| Jasbinder Mahil | - | - | - | 97.95% |

(iii) Change in registered office address:

Unit vide its letter dated 26/10/2020 has submitted Form INC-22 for change of its registered office address from SDF K-4, NSEZ Noida Dadri Road Phase-II to I-15, NSEZ Noida w.e.f. 01/03/2020. However, unit has never informed this office about change of its registered office from



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“C-25, Sector-4, Noida” to “SDF No. K-4, NSEZ”.

19.3 The Approval Committee observed that unit has not intimated timely about change in shareholding pattern and registered office address of the company.

19.4 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.*



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- 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."*

19.5 It was also 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".

19.6 Shri Dinesh Gaur and Shri Kumar Harshvardhan, representatives of unit appeared before the Approval Committee through video conferencing. Shri Harshvardhan informed that they are providing Manpower services with Good Infrastructure facilities from their premises as the best service provider of human resource. He further requested to amend their authorized operations.

19.7 It was informed to him that unit needs to submit all the information related to change in directors/ shareholding pattern/ address etc. to this office in terms of SEZ Rules, 2006. The Approval Committee advised him to ensure timely compliances of SEZ Rules in future.

19.8 It was further informed that some documents are still awaited from the unit related to change in directors and registered office address. Further, unit has not updated all address of the unit in their IEC.

19.9 The Approval Committee, after due deliberations, unanimously decided

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to take on records change in directors/ shareholding pattern/registered office address of the company subject to submission of all the pending required documents. The Approval Committee further directed to examine the matter of change in shareholding and levy of transfer charges, as applicable as per the decision of Noida SEZ Authority.

20. Proposals related to ratification of permission granted for updation of ITC HS Codes of the authorized operations allowed under LOA of different units.

20.1 It was informed that as per amendment of SEZ Rules, 2006 as published in Gazette Notification dated 19/09/2018, Rule 19(2) of the SEZ Rules, 2006 have been amended as under:

“The Letter of Approval shall specify the items of manufacture [along with the corresponding Indian Trade Classification (Harmonised System) of Export and Import Items, 2017] or particulars of service activity, including trading or warehousing, projected annual export and Net Foreign Exchange Earning for the first five years of operations, limitations, if any on Domestic Tariff Area sale of finished goods, by-products and rejects and other terms and conditions, if any, stipulated by the Board or Approval Committee”

20.2 In view of above, NSEZ units were directed to submit ITC HS Codes of each items mentioned in the approved authorized operations in their LOA, if not already mentioned. In the case of service units, units were requested to provide the CPC Code of services provided by them.

20.3 It was further informed that based on the intimation of following units, ITC(HS) codes of their authorized operations have been updated in this office records as well as at SEZonline system subject to ratification by Approval Committee:

| S.No. | Unit Name |
|-------|---------------------|
| 1. | Jayashree Jewellers |

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| | |
|-----|---|
| 2. | Corep Lighting India Pvt. Ltd. |
| 3. | Global Dent Aids Pvt. Ltd. (Trading Unit) |
| 4. | PS Autotech International LLP |
| 5. | Aap Ki Pasand |
| 6. | Heuer International |
| 7. | Navarun Components Pvt. Ltd. |
| 8. | Excalibur india Pvt. Ltd. |
| 9. | Water Next Solutions LLP |
| 10. | Matchless Technology |
| 11. | Reliance Precitone Jewellers Pvt. Ltd |
| 12. | Excalibur India Pvt. Ltd. |
| 13. | Smart Chip Pvt. Ltd. |
| 14. | Sage Exports |
| 15. | Advance Nanomeds |
| 16. | Avisor India Pvt. Ltd. |

20.4 The Approval Committee, after due deliberations, ratified the permissions as granted above.

21. **M/s. Cooper Pharma Limited - Request for permission to export 10 shipping bills which are pending for assessment since 26.03.2021.**

21.1 It was informed that M/s. Cooper Pharma Limited has been issued an LOA dated 25/09/2017 for manufacturing of Pharmaceuticals products like Tablets, Capsules, Syrup, Ointment, Liquid Injectable and Dry Injections. The unit has commenced its export production w.e.f. 02/11/2018 and its LOA is valid till 01/11/2023.

21.2 The unit vide its letter dated 17/05/2021 and subsequent letter dated 04/06/2021 & 21/06/2021 & email dated 23/06/2021 has stated that 10 Shipping Bills were submitted on 26/03/2021 for export of items, for which raw materials were sent to DTA for job work in terms of the permission granted by the Specified Officer and brought back to our Unit after detailed examination/ an inspection conducted by Customs officers at NSEZ Gate. However, the items could not be exported for more than last 2 months as the NSEZ Customs repeatedly refused to assess the shipping bills on some out-of-context/ irrelevant grounds like "Export not allowed pending clearance from UAC" and "you don't have active Registration-cum-Membership Certificate

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(RCMC) for this entity which is mandatory compliance as per Gazette Notification G.S.R. (771-E) dated 05.08.2016. Please comply and report. Further, the query raised earlier has not been responded properly”.

21.3 Shri Rakesh Bhargava, authorized representative of the unit appeared before the Approval Committee through video conferencing. Shri Bhargava informed that the same items were allowed for export last year on several occasions under Shipping Bill No. 4011261 dated 29.05.2020, 4011262 dated 29.05.2020, 4011263 dated 29.05.2020, 4027476 dated 30.09.2020, 4028482 dated 08.10.2020, 4028483 dated 08.10.2020 and 4028484 dated 08.10.2020 and these are the remaining quantity of the items of the same lots (from which earlier exports were allowed).

21.4 Shri Bhargava further stated that they are on the verge of losing all their long-standing reputation and business with the buyers because of failure to adhere to the delivery schedule. Further, since the shelf-life of the items is approaching fast and the overseas buyer requires some reasonable time to sell it in the market, they must have to sail the shipment without any further loss of time. If the shelf-life of the items gets expired, the same will become valueless and the entire goods worth Rs. 2.7 crore (approximately) will turn into waste.

21.5 Shri Bhargava further stated that the concerned Appraisers (Authorised Officer) did not allow export on the ground of “pending clearance from UAC” and “non- active RCMC” which is incorrect and misleading because no such instruction has ever been communicated in the form of minutes of UAC meeting or otherwise. The matter of RCMC, which was thoroughly irrelevant in the present context, was also answered to promptly. However, their submissions were neither contradicted nor the Shipping Bills assessed/ export allowed for the last 3 by NSEZ Customs. He also stated that allowing/ disallowing export is within the domain and charter of duties of the appropriate Customs authority (here for NSEZ, it is the concerned Authorised Officers/ Specified Officer). He also stated that they feel that keeping the



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issue of export undecided for an indefinite period is unsound, unreasonable, unjustified, bad in law and in blatant disregard to the intention and policy of the Government envisaged under para 1.23 of the FTP 2015-20.

21.6 Shri Bhargava also stated that they had valid EPCES membership certificate upto 31/03/2021 and they have applied for its renewal & deposited the renewal fee. However, the renewed membership certificate is still awaited. Further, DOC has extended the validity of membership upto 30/09/2021 due to COVID situation.

21.7 On enquiry, Shri Bhargava informed that they have taken Income Tax benefits under section 10AA of Income Tax Act for their SEZ unit. The Approval Committee observed that no production process has been carried out by the unit in its NSEZ premises and only packaging was done in NSEZ.

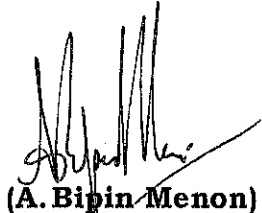
21.8 The Approval Committee, after due deliberations, decided that unit may clear these products lying in the unit as Third Party Export or in DTA on payment of duty foregone on the inputs used. The Approval Committee further directed the NSEZ Customs to re-examine the previous exports made by the unit and recover the duty foregone in respect of inputs used in these exports. The Approval Committee also directed the unit to submit an undertaking that they will carry out manufacturing process in NSEZ premises, have the drug licence for the specific product and not sub-contract the entire production or production process.

Meeting ended with a vote of thanks to the Chair.



(Nitin Gupta)

Dy. Development Commissioner



(A. Bipin Menon)

Development Commissioner



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



No. 12/01/2019-Proj/5804

Dated: 16/07/2021

To,

1. The Chief Executive Officer, New Okhla Industrial Development Authority, Main Administrative Building, Sector-6, Noida.
2. The Zonal Addl. Director General of Foreign Trade, C.L.A., "A" Wing, I.P. Bhavan, I.P. Estate, New Delhi.
3. The Commissioner of Income Tax, A-2D, Aaykar Bhawan, Sector-24, Noida.
4. The Commissioner of Customs, Noida Custom Commissionerate, Inland Container Depot, Tilpata, Dadri, Gautam Budh Nagar (U.P.) 201306.
5. The Director, Department of Commerce (SEZ Section), Udyog Bhavan, New Delhi.
6. Deputy Secretary (IF-I), Ministry of Finance, Department of Financial Services, Jeevan Deep Building, Parliament Street, New Delhi- 110 001.
7. The General Manager, District Industry Centre, Sector-20, Noida, Dist: G.B. Nagar (Representative of Principal Secretary, Industries, Govt. of U.P. Lucknow).

Sub: Corrigendum to Minutes of Meeting of the Approval Committee of Noida SEZ held on 06/07/2021 – reg.

Sir,

I am directed to refer to this office letter of even number dated 15/07/2021 on the subject cited above and to say that in the minutes of meeting of Approval Committee of NSEZ held on 06/07/2021 under Agenda item No. 21 of M/s. Cooper Pharma Limited, Para No. 21.8 at Page No. 40 is substituted as under:

“21.8 The Approval Committee, after due deliberations, decided that unit may clear these products lying in the unit as Third Party Export on payment of duty foregone on the inputs used OR in DTA on payment of applicable duties and taxes. The Approval Committee further directed the NSEZ Customs to re-examine the previous exports made by the unit. The Approval Committee empowered DC, NSEZ to adjudicate on the issue. The Approval Committee also directed the unit to submit an undertaking that they will carry out manufacturing process in NSEZ premises.”

2. This issues with the approval of Development Commissioner, NSEZ.

Yours faithfully,

(Nitin Gupta)

Dy. Development Commissioner

Copy to:

1. P.S. to Development Commissioner – for information.
2. The Specified Officer, NSEZ –for information & necessary action.
3. DDC(Admin) – for information & Hindi translation of Minutes.
4. Secretary, NSEZ Authority – for information & necessary action.
5. The Executive Engineer, UPPCL, EUDD-II, Sector-18, Noida.
6. The Dy. Commissioner, Trade Tax, Sector- 18, Noida
7. The Regional Officer, U.P. Pollution Control Board, E-12/1, Sector-1, Noida

Dy. Development Commissioner