



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



दिनांक:...../11/2023

सेवा में,

1. मुख्य कार्यपालक अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नौएडा।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली।
3. प्रधान आयकर आयुक्त, आयकर भवन, प्लाट 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।

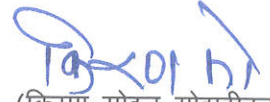
विषय: दिनांक 07/11/2023 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और श्री ए. बिपिन मेनन, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 07/11/2023 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 पावर कारपोरेशन लिमिटेड, इ.यु.डी.डी.-II, सेक्टर - 18, नौएडा।
7. उप आयुक्त, व्यापार कर, खण्ड-14, सेक्टर -18, नौएडा।
8. क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदूषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा।

: सूचनार्थ


उप विकास आयुक्त

नौएडा विशेष आर्थिक क्षेत्र
(दिनांक 07/11/2023 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 02:30 PM on 07/11/2023 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) Shri Mayank, Assistant Manager, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).
- (4) Shri Chaman Lal, Assistant DGFT, O/o Addl. DGFT, CLA, New Delhi.
- (5) Shri Durgesh, Income Tax Officer, Income Tax Deptt., 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, Assistant Development Commissioner, NSEZ, and (iv) Bharat Bhushan, Assistant, Project Section, NSEZ 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.

C. At the outset, the Chairman welcomed the participants. After a brief introduction, the. After detailed deliberations amongst the members of the Approval agenda was taken up sequentially. The Committee based on the 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 17/10/2023.

There were neither any references nor objections against the decision of the Approval Committee held on 17/10/2023. Hence, the Approval Committee took note of the same and accordingly, the Minutes of the meeting held on 17/10/2023 were unanimously ratified.



(2) PJS Overseas Limited – Setting up a new manufacturing unit in NSEZ.

2.1 It was informed that M/s PJS Overseas Limited has submitted a proposal for setting up a new unit in NSEZ for “Manufacturing of Plain Gold Jewellery (71131911)(24865 Kgs/annum)”.

2.2 Shri Prashant Garg, director appeared before the Approval Committee and explained the proposal. Shri Garg informed that the company is currently engaged in rice manufacturing with a DTA unit in Sonapat, Haryana. Now they have decided to venture into business of manufacturing & export of Gold Jewellery. He further stated that they will either import the gold or procure it from Indian Banks and will export the jewellery mainly to Dubai & Hong Kong. The Approval Committee observed that the promoters had no experience in the jewellery business.

2.3 It was informed that the above proposal was also considered by the Approval Committee in its meeting held on 05/09/2023. As per directions, of Approval Committee, verification of export orders was done. In this context, inputs have been received from the buyer and the CGI, Dubai.

2.4 The Approval Committee discussed the agenda in detail and after due deliberations, directed to carry out an internal examination and empowered office of DC, NSEZ to take final decision on file.

(3) Aarshi Overseas Pvt. Ltd. - Inclusion of additional warehousing goods under Chapter 22 in LOA.

3.1 It was informed that M/s. M/s. Aarshi Overseas Pvt. Ltd. has submitted a proposal for inclusion of additional warehousing goods including Liquor under chapter 22 viz. 2201 (22011010, 22011020, 22019010, 22019090); 2202 (22021010, 22021020, 22021090, 22029100, 22029910, 22029920, 22029930, 22029990); 22030000, 2204 (22041000, 22042110, 22042120, 22042190, 22042210, 22042220, 22042290, 22042910, 22042920, 22042990, 22043000); 2205 (22051000, 22059000); 22060000; 2207 (22071011, 22071019, 22071090, 22072000); 2208 (22082011, 22082019, 22082091, 22082099, 22083011, 22083012, 22083013, 22083019, 22083091, 22083092, 22083093, 22083099, 22084011, 22084012, 22084091, 22084092, 22085011, 22085012, 22085091, 22085092, 22086000, 22087011, 22087012, 22087091, 22087092, 22089011, 22089012, 22089019, 22089091, 22089092, 22089099); 2209 (22090010, 22090020, 22090090).

3.2 Shri Raghav Jhunjunwala, Director appeared before the Approval Committee



and explained the proposal. [REDACTED]

The said firms are authorized for Distribution, Marketing and Sales etc. of original Manufacturer or Brand Owners. He further stated that they will only be providing the warehousing services without any processes like bottling packing or repacking etc. However, there shall be labelling of MRP and other information which is mandatory as per the state Excise laws and FSSAI rules before clearance into DTA.

3.3 The Approval Committee observed that Import Policy as well as Export Policy of 22072000 (Ethyl Alcohol and other spirits, denatured, of any strength) is RESTRICTED.

3.4 The Approval Committee discussed the agenda in detail and after due deliberations, directed to carry out an internal examination and also to check in other SEZs regarding warehousing of liquor. Further, Approval committee empowered office of DC, NSEZ to take final decision on file.

(4) Amiga Informatics Pvt. Ltd. - Extension in the validity of LOA, Revision in the authorized operations & change in sector of business; change in directors/shareholding pattern of the company and Review of commencement of business without having valid LOA and authorized operations.

4.1 It was informed that M/s. Amiga Informatics Pvt. Ltd. was issued an LOA dated 20/02/2018. It was informed that the unit has submitted a proposal for extension of validity of LOA beyond 19/02/2021 along with amendment of authorized operations from "Manufacturing of ready made garments (ITC HS Code 6210) (Production Capacity: 1,50,000 pieces/annum); (ii) Job-work activity under Rule 41(1) on behalf of M/s. eShakti.com Pvt. Ltd." to "IT Enabled Services and BPO". Further, there is change in directors and shareholding pattern of the company as per the following details:

(A) Change in Directors:

Previous Director	Present Director
1. Mr. Dhananjay Pratap Singh	1. Mr. Dhananjay Pratap Singh
2. Mrs. Ragini Singh	2. Mrs. Ragini Singh
3. Mr. Vipin Singh	3. Mr. Vipin Singh
	4. Mr. Narendra Pratap Singh (appointed w.e.f. 10/07/2019)

(B) Details of change in shareholding pattern of the company (as per letter dated 31/01/2020) is as under:

Name of share	% Shareholding (before change/	%Shareholding

holder	as per this office record)	(after change)
1. Mr. Dhananjay Pratap Singh	50%	39%
2. Mr. Vipin Singh	50%	46%
3. Mrs. Ragini Singh	-	10%
4. Mr. Sachin Singh	-	5%
Total	100%	100%
Change in shareholding	15%	

4.2 No one from the unit appeared before the Approval Committee for meeting. The Approval Committee observed that the instant proposal is for extension in the validity of LOA, beyond 19/02/2021 to 19.02.2024 and now the matter does not fall within the ambit of DC, NSEZ under Rule 19(4) of SEZ Rules, 2006. Hence, the Competent Authority for consideration of any further extension in this case is Board of Approval.

4.3 It was further informed that as per copies of invoice submitted by the unit, it has been observed that unit has raised invoice for 'IT Enabled Services' in the name of NSEZ premise in April 2023 whereas its LOA was valid till 19/02/2021 only and currently approved authorized operations are for Manufacturing of Readymade garments and Job-work for M/s. eShakti. Unit has clarified that they had already applied LOA since a long back before April-2023 and it was under process. They are paying monthly compliances (Rent/Electricity etc.) continuously on time. Unit has further informed that they are working with NSEZ only, at present time their (Amiga Informatics Pvt. Ltd.) all staff are doing job WFH.

4.4 The Approval Committee observed that the unit has contravened with the SEZ Act 2005 and Rules made thereunder by doing business without having valid LOA and authorized operations. The Approval Committee took a serious view on the violations of conditions of LOA as well as SEZ Rules/Act. The Approval Committee further observed that the instant proposal is for extension in the validity of LOA beyond 19/02/2021 and now the request does not fall within the ambit of DC, NSEZ under Rule 19(4) of SEZ Rules, 2006. Hence, the Competent Authority for consideration of any further extension in this case is Board of Approval.

4.5 The Approval Committee discussed the agenda in detail and after due deliberations has taken a serious view and decided to issue a Show Cause Notice to the unit as to why action should not be taken against them under SEZ Act and Rules and Foreign Trade (Development & Regulations) Act, 1992 for contravention of conditions of LOA and violations of SEZ Act & Rules by doing business an raising invoice without having valid LOA and authorized operations included in the LOA. The Approval Committee further directed to forward the proposal for extension in the validity of LOA to Department of Commerce along with facts of the

case (like the adjudication action decided by the Approval Committee) for information & necessary action at their end.

(5) Advance Ispat (India) Limited – Renewal of LOA.

5.1 It was informed that M/s. Advance Ispat (India) Limited was issued an LOA dated 01/06/2004 for Manufacturing of Scaffolding (73089090)(5000 MT/annum). LOA of the unit was valid till 31/10/2022. Now, the unit has applied for further renewal of LOA for remaining period of current block of five years i.e. upto 23/11/2026.

5.2 It was further informed that the Approval Committee in its meeting held on 05/12/2018 had decided to treat LOA of M/s. Advance Ispat (India) Ltd. as cancelled with effect from expiry of its validity from 23/11/2016 keeping in view that the unit had not made any exports since 2010-11. The unit filed an appeal before the BOA against the said decision. The BOA in its meeting held on 25/02/2019 remanded the case to UAC, NSEZ for reconsideration on the basis that unit was not provided sufficient opportunity to be heard before cancellation and the unit has done Job-work for other SEZ units when exports were not effected. In pursuance of above directions of BOA, the Approval Committee in its meeting held on 07/08/2019 keeping in view the decision of BOA and having regard to the job-work amounting to approx. Rs. 32 Lakhs annually done by the unit which was duly verified by NSEZ Customs, decided to renew the LOA for a period upto 31/03/2021 and directed the unit to commence their export activities within the renewed period.

5.3 It was further informed that the Approval Committee in its meeting held on 05/07/2022 considered the proposal of unit for renewal of LOA and expressed its displeasure on the performance of the unit in the last block of operations. However, based on indication of export orders from US, the Committee decided to extend the LOA of the unit up to 31.10.2022 and directed the unit to start billing for its job-work activities in Foreign Exchange and ensure entry of all transactions in the sezone system.

5.4 The matter was considered by the Approval Committee in its meeting held on 06/12/2022, however as no one from the company appeared for the meeting, accordingly, the matter was deferred. The matter was again placed before the Approval Committee in its meeting held on 03/01/2023 wherein no one from the unit appeared for the meeting before the Approval Committee. The Approval Committee observed that despite giving several opportunities, no one from the unit appeared for the meeting. The Approval Committee took a serious view of absence of the unit representative. The Approval Committee further observed that unit has

not commenced export activities even after its assurance. The Approval Committee discussed the agenda in detail and after due deliberations, directed to issue an SCN to the unit to explain as to why their LOA should not be cancelled in view of their nil export performance and non-appearance of the representatives for the meeting. The Approval Committee directed the NSEZ Customs to undertake a physical inspection of the unit and submit its report on the activities/performance of the unit. Subsequent to the report, DC, NSEZ would provide a Personal Hearing to the unit and take suitable action. However, the SCN could not be issued for want of few information related to goods that has been taken in by the unit from and what has been sent back to the other SEZ unit with the HS code and description of the products.

5.5 NSEZ Customs vide its letter dated 13/01/2023 had informed that the AO and Unit PO had visited the premises of unit on 03/01/2023 and provided their report as under:

“(a) Even though LOA of the unit had expired on 31.10.2022, the unit was found to be functional with more than 20 workers performing various functions on different machines.

(b) It was informed by Shri Ashish Aggarwal, Director, Advance Ispat during a telephonic conversation that there is no formal/ written agreement between M/s. Advance Ispat and M/s. Cliff Scaffolding regarding job-work. Shri Gaurav Sharma, who claimed to be the unit representative of M/s. Advance Ispat, was not able to produce a single worker on their payroll at the time of unit visit. Further, he also informed that he himself is not an employee of M/s. Advance Ispat but an employee of their group of companies and oversees the management of the unit,

(c) None of the workers were able to produce NSEZ Entry Cards on request but all of the them stated to be employed with M/s. Cliff Scaffolding,

(d) All the documents inspected during unit visit were maintained by M/s. Cliff Scaffolding, NSEZ Noida including dispatch challans of M/s. Advance Ispat,

(e) It was also informed by the aforementioned persons that some of the capital goods available in the unit pertained to M/s. Advance Ispat whereas rest of the Capital Goods and all raw materials pertained to M/s. Cliff Scaffolding.”

5.6 Shri Aashish Agarwal, Director appeared before the Approval Committee and explained the proposal. He informed that currently they are doing job-work for M/s. Cliff Scaffoldings Pvt. Ltd. The raw materials are supplied by Cliff Scaffoldings Pvt.



Ltd. and their scope of work is only Job-work. He informed that as they had submitted application for LOA renewal, they were of view that they can continue the manufacturing activity/ job-work from their premises.

5.7 Shri Agarwal further informed that the workers have been hired through their Contractor for which they are paying the salary to the contractor. He further stated that they have received the payments against Job-work in foreign exchange as well as in INR.

5.8 The Approval Committee observed that there is a variation narrated by the representative of the unit before the Approval Committee and as mentioned in their letter dated 25/08/2023 & report submitted by the NSEZ Customs.

5.9 The Approval Committee discussed the agenda in detail and after due deliberations, directed the unit to submit the following:

(i) Reasons as to how they have made supplies to other SEZ units when the LOA of the unit had expired on 31.10.2022.

(ii) After 31/10/2022, how much supplies have been made to other SEZ units along with break-up of payments received in INR and foreign currency against each supply.

(iii) Break-up of payments received in INR and foreign currency against supplies made to other units amounting to Rs.10.81 lakhs & Rs.21.69 lakhs made during FY 2020-21 & 2021-2022 respectively.

(iv) Corrected APRs after rectification of deficiencies observed by the CA.

5.9 The Approval Committee also directed to obtain a clarification from M/s. Cliff Scaffoldings Pvt. Ltd. as to how they have supplied raw material to and procured finished goods from M/s. Advance Ispat (India) Limited when the latter's LOA had expired on 31/10/2022. The Approval Committee further directed NSEZ Customs to carry out due investigation and subsequently office of DC, NSEZ may take due action in the matter.

(6) Proteam Computer – Renewal of LOA, updation of authorized operations/ ITC(HS) Codes and monitoring of performance.

6.1 It was informed that M/s. Proteam Computer has been issued an LOA dated 08/07/2005 for “*Manufacturing of Mother Boards, Add On Card, Bare Bone PC, Skype Phone, O.D.D., Memory (DDR 1 & 2) and Accessories of PC. (8471) (852000 pieces/annum); (2) Manufacture of Software and Re-Engineering, Re-Conditioning,*

Refurbishing, Upgrading, Retrieving of Components, Repacking, Remaking of Computer Peripherals (8473)". LOA of the unit was valid till 31/12/2022.

6.2 It was further informed that the Approval Committee in its meeting held on 03/03/2023 considered the proposal for renewal of LOA and directed the unit to submit details of finished products along with 8 digit ITC(HS) Codes and the manufacturing process flow chart. The Approval Committee further directed to examine the documents/ information on file and empowered office of DC, NSEZ to take appropriate decision for renewal of the LOA on file.

6.3 It was further informed that unit has submitted revised Form-F1 mentioning 112 items along with their items for manufacturing activity and Re-Engineering/Re-Conditioning/Refurbishing/Remaking activity.

6.4 No one from the unit appeared for the meeting. The Committee took a serious view on the same.

6.5 The Approval Committee discussed the agenda in detail and after due deliberations deferred the proposal with a direction to the unit to submit the specific/separate list of items for manufacturing activity and those for Re-Engineering/Re-Conditioning/Refurbishing/Remaking activity.

(7) Pertech Exports Pvt. Ltd. - (i) Renewal of LOA, (ii) inclusion of additional authorized operations, (ii) change in directors/ shareholding pattern and (iv) Monitoring of Performance.

7.1 It was informed that M/s. Pertech Exports Pvt. Ltd. has been issued an LOA dated 10/05/2006 for manufacturing and trading activity. The previous block of five years was valid till 05/08/2022 which was renewed for shorter period upto 31/03/2023. Further, LOA of the unit was last extended upto 31/10/2023 exclusively for DTA sale of mobile phones and data cable, for which the unit has taken advance payment from Shri Rajpal Saini only.

7.2 It was further informed that NSEZ Customs vide its letter dated 01/08/2023 has informed as under:

"In continuation to this office letter dt. 17.03.2023, it is informed that post receipt of denial report regarding clearance of goods from LCS, Raxaul in respect of SB Nos. 4008180 dt. 03.03.2023, 4048407 dt. 29.12.2022 and 4046965 dt. 16.12.2022, the unit was requested to furnish their clarification on the subject matter vide letters dt. 28.04.2023 and 12.05.2023. While the unit vide letter dt. 15.05.2023 furnished a copy of Proof of Exports in respect of SB No. 4008180 dt. 03.03.2023 bearing seal of LCS, Sonauli and informed that they are yet to receive original EP copy from their Nepal party and accordingly requested for time towards submission of same upon receipt. However, the unit failed to

provide any clarification regarding submission of EP copies in respect of SB Nos 4048407 dt.29.12.2022 and 4046965 dt.16.12.2022 bearing seal of LCS, Raxaul or non- clearance of exports from the said port as claimed vide their letter dt.27.02.2023. The unit was again requested to furnish their clarification vide this office letter dt 22.05.2023 and 02.06.2023.

3. In view of receipt of EP copy bearing seal of LCS, Sonauli as mentioned above, this office requested the concerned port authorities ie. LCS, Sonauli for verification of genuineness of said EP copy vide letter dt 22.05.2023

4. The unit vide letter dt.06.06.2023 furnished EP copy in respect of remaining SBS ie. 4048407 dt.29.12.2022 and 4046965 dt.16.12.2022 bearing seal of LCS, Sonauli and informed that their Nepal party had some dispute at LCS, Raxaul whereby they got the consignments cleared from LCS, Sonauli. However, the unit again failed to provide any proper clarification regarding submission of documents bearing seal of LCS, Raxaul and extra-ordinary delay in clearance of consignments.

5 In view of the submission of EP copies in respect of remaining SBS i.e. 4048407 dt.29.12.2022 and 4046965 dt.16.12.2022, this office forwarded them to LCS, Sonauli vide letter dt. 15.06.2023 for verification.

6. LCS, Sonauli vide letter dt.24.06.2023 informed that the goods in respect of the said SB Nos. 4008180 dt.03.03.2023, 4048407 dt 29.12.2022 and 4046965 dt.16.12.2022 were cleared from LCS, Sonauli. However, they did not provide the details sought vide this office letter dt 15.06.2023 and also some discrepancies were noticed in the report provided by LCS, Sonauli. Accordingly, a clarification has been sought on the said discrepancies vide this office letter dt.17.07.2023 and reply to the same is yet to be received by this office.

7. It may be noted that the matter is under investigation and there appears delay in clearance of goods from LCS, Sonauli which has not yet been justified by the unit.

S.No.	SB No./Date	Date of removal from NSEZ	Date of clearance from LCS as mentioned on SB overleaf	No. of days
1	4046965 dt. 16.12.2022	23.12.2022	07.05.2023	135
2	4048407 dt. 29.12.2022	02.01.2023	07.05.2023	125
3	4008180 dt. 03.03.2023	07.03.2023	06.05.2023	61

Here, it is also brought to your kind notice that the distance between NSEZ, Noida and LCS, Sonauli appears to be 841 Km whereas the time taken for clearance of the export consignment, as detailed above, appears to be extra-ordinarily long.

Also, submission of the unit that their Nepal party did not get the goods cleared from LCS, Raxaul or held up goods does not hold water. The unit was handed over the sealed vehicle/goods from NSEZ, Noida for export outside India at the

earliest and handing over the export consignment to any other person(s) enroute is unwarranted and in violation of the procedure.

8. In view of the above, it is submitted that the matter of the exports covered under SB Nos.4008180 dt.03.03.2023, 4048407 dt. 29.12.2022 and 4046965 dt.16.12.2022 by the unit is under investigation and in view of the discrepancies in the documents noticed by this office, the same warrants thorough verification before any conclusion can be arrived at.

9. Further, in respect of the renewal of LOA or DTA sale of Mobile Phones, it is submitted that decision may kindly be taken, on the basis of the antecedents of the unit, as approved by the competent authority."

7.3 It was further informed that while examination of proposal, following have been observed:

(i) Unit vide its letter dated 18/10/2023 has stated that their future business plan is to import mobile phone and laptop and smart watch and export the same to UAE.

(ii) Further, the Lease rent Recovery Committee in its meeting held on 12/10/2023 has approved following schedule for payment of outstanding lease rent:

S.No.	Date	Amount to be deposited in Rs. by the unit
1	31.10.2023	5,00,000/-
2	30.11.2023	7,00,000/-
3	31.12.2023	Rest of all due amount.

As per information received from EM Section, Unit has deposited Rs.4,00,000/- on 03/11/2023. After deduction of above amount, currently, lease rent amounting to Rs.15,10,215/- is outstanding (*upto 31.12.2023*).

(iii) Pending forex of Rs. 8137.22 Lakhs has been shown in the APR for the year 2019-20. However, the unit has not submitted any proof of realization OR approval for extension of time regarding the same. Besides, unit has not submitted a copy of acknowledgement submitted to RBI/AD bank for permission of extension of time for realization of pending foreign exchange i.e. Rs.8137.22 lakhs which is pending more than 9 months.

(iv) Unit also needs to submit correct yearwise details of export & realization thereof.

(v) APRs have still been given without annexures.

(vi) Unit has requested to consider ITC(HS) Code of Laptop as 84733099. However, it is observed that the said ITC(HS) Code is still incorrect as HS 8473 is

for parts & accessories.

(vii) Online application is lying deficient at unit's end which needs to be submitted mentioning therein correct ITC(HS) Code in HS 2023 nomenclature & Production capacity of each proposed products.

(viii) Copy of DIR-12 of appointment of Mr. Shaurya Sharma as director has not been given.

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

7.4 Shri Vishal Khullar, Director appeared before the Approval Committee and explained the proposal. Shri Khullar informed that currently they are planning to import electronics goods like Laptop, Mobile phones, smart watch and their accessories etc. and export the same to UAE. He further informed that they have deposited Rs.4,00,000/- against outstanding lease rent and remaining Rs.1 Lakh shall be paid at the earliest. He further stated that they are trying to stick to the approved lease rent payment schedule.

7.5 The Approval Committee observed that the unit has not given clear business plan for future. Further, they are also not following the lease rent schedule and the documents submitted by the unit are still incomplete and deficient.

7.6 The Approval Committee discussed the agenda in detail and after due deliberations & keeping in view the serious nature of case as informed by the NSEZ Customs, unclear plan for deposition of lease rent and future business plan by the unit, decided to defer the proposal. The Approval Committee further directed the unit to first deposit the lease rent and submit the proper business plan & complete documents. The Approval Committee observed that in view of serious nature of issues, NSEZ Customs may further refer the matter to Noida Customs for investigation & on receipt of the report along with complete documents & clearance of lease rent, matter may be placed before the Approval committee.

8. La Moda Eleganza – Renewal of LOA and monitoring of performance.

8.1 It was informed that M/s. La Moda Eleganza has been issued an LOA dated 03/02/1997 for manufacturing of garments. The previous block of five years was valid till 01/12/2022 which was extended for shorter period upto 24/08/2023.

8.2 It was further informed that the performance of unit during previous block of five years are as under:

	Values in Rs. Lakhs
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Year	Export	Forex Outgo	NFE Earning	DTA Sale	Pending FE
2017-18	2.79	0.00	2.79	0.00	0.00
2018-19	0.00	0.00	0.00	0.00	0.00
2019-20	3.76	0.00	3.76	0.00	0.00
2020-21	30.96	0.00	30.96	0.00	0.00
2021-22	6.25	0.00	6.25	0.00	0.00
2022-23 (upto 01.12.22)	0.00	0.00	0.00	0.00	0.00
Total	43.76	0.00	43.76	0.00	0.00

8.3 It was also informed that part from unsubstantiated complaints, it has also come to notice that Enforcement Directorate has also carried out searches in the company. Besides, as per APRs, there are only 1-2 employees in the company. The Approval Committee also observed that lease rent of 2 qtrs are also outstanding against the unit.

8.4 Shri Sharad Gupta, Partner in the unit appeared before the Approval Committee and explained the proposal. Shri Gupta informed that there has been dispute within their family and due to which there have been false allegations against him by their family members. He further informed that although their performance during previous years are low, they have planned to enhance the export performance and have good orders.

8.5 The Approval Committee discussed the agenda in detail and after due deliberations, deferred the proposal with a direction to the unit to submit fresh business plan for its project in NSEZ duly supported with copy of export orders and clear entire outstanding lease rent. The Approval Committee also directed to send a letter to Directorate of Enforcement for obtaining present status of the case. The Approval Committee also directed that a letter may be written to the Canara Bank, Hauz Khas Branch, New Delhi regarding NPA of the unit. In the light of information sought by Department of Commerce about the unit, the Approval Committee further directed to forward the minutes of meeting to the Department Of Commerce.

The Meeting ended with a vote of thanks to the Chair.



(Surender Malik)
Jt. Development Commissioner



(A. Bipin Menon)
Development Commissioner