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विकास आयुक्त कार्यालय  
नौएडा विशेष आर्थिक क्षेत्र  
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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)

## NOIDA SPECIAL ECONOMIC ZONE

### Minutes of 4<sup>th</sup> Meeting (2017 Series) of Unit Approval Committee for EOU Scheme held under the Chairmanship of Dr. L.B. Singhal, Development Commissioner, NSEZ, Noida on 13.09.2017 at 11.30 AM at NSEZ, Noida.

4<sup>th</sup> meeting (2017 Series) of Unit Approval Committee for EOU scheme (UAC) was held on 03.09.2017 under the Chairmanship of Dr. L.B. Singhal, Development Commissioner, Noida SEZ.

The following members of the Unit Approval Committee were present in the meeting:

1. Shri S.S. Shukla, Joint Development Commissioner, NSEZ, Noida.
2. Shri V.K.G Pillai, Assistant Commissioner, CGST, Alwar.
3. Shri Manish Kr. Yadav, Assistant Commissioner, CGST, Faridabad.
4. Shri Sudhir Tiwari, Superintendent, CGST, Alwar.
5. Shri Sita Ram Meena, Superintendent, CGST, Jaipur.
6. Shri Gobinda Banerjee, FTDO, CLA, New Delhi.

Besides during the meeting of UAC, Smt. Mala Rangarajan, DDC, Shri Ram Baboo, ADC & Shri Subodh Kumar Jha, ADC were also present to assist the UAC.

2. The Chairman welcomed all participants of the UAC and thereafter agenda was taken up for discussion.

#### **4.0(17) Confirmation of minutes of 3<sup>rd</sup> meeting (2017 series) of the UAC held on 11.04.2017.**

The Committee ratified the Minutes of the 3<sup>rd</sup> UAC meeting (2017 Series).

#### **4.1(17) Proposal for revision of projections of M/s Greenscape Eco Management (P) Ltd.**

The Unit Approval Committee (UAC) noted that the unit has sought permission for revision of projection of cumulative exports for the current block (23.04.2016 to 22.04.2021) from Rs. 1310.00 lakh to Rs. 2310.00 lakh and foreign exchange outgo from Rs. 968.00 lakh to Rs. 1969.00 lakh. The Committee observed that the unit has obtained necessary authorization from Ministry of Environment Forest and Climate Change (MOEF & CC) and



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DGFT. The Committee noted that the MOEF & CC has approved import of 550 MT of used electric and electronics equipment for repair purpose under the provisions of hazardous waste (management, handling and transboundary movement) Rules, 2008 and the approval is valid for 18 months from 04.04.2016. The Committee also observed that the unit has obtained authorization dated 01.05.2017 from DGFT for import of 82.50 MT of used electrical and electronic equipment. Further it was noted that DGFT's authorization is valid for 18 months from 01.05.2017

2. Dr. Ashok Kumar, Director of the company appeared before the Committee to explain the proposal. While giving a brief outline of their project, Dr. Ashok Kumar made following submissions:

- I. The unit has achieved positive NFE to the tune of Rs. 276.22 lakh during the block period of 5 years ended on March'2016. Exports based on actual realization is of Rs. 976.23 lakh against input of Rs. 687.45 lakh.
- II. The unit has been audited for environmental, health and safety management by Parry Johnson Registrars, INC, USA and has been issued certificate of responsible recycling (R2) by the company.
- III. Further the unit has been approved by National Association for Information destruction (NAID) which is an International Trade Association for companies providing information destruction services. NAID verifies the qualifications of certified information destruction service providers through a comprehensive schedule and audit program.
- IV. The unit has been providing information destruction services to several Multinational companies, Nationalized banks, RBI etc. These organizations have high standards of compliances for disposition of electronic waste. Further RBI has given a letter of appreciation for the service rendered by the unit.
- V. As far as the validity of MOEF & CC is concerned, representative of the unit submitted that they have applied to MoEF for extension and also submitted that



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as per new MOEF policy after April'2016 approval of MoEF is not required only import license from DGFT is required.

3. The Committee, after due deliberations noted that since the unit has authorization for import of 82.50 MT of used electricals and electronic equipment from DGFT they can import upto 82.50 MT. However, the committee observed that the permission of MOEF & CC is valid only upto 03.10.2017. Therefore, the unit can either import the entire used electricals and electronic equipment worth 82.50 MT by 03.10.2017 or get requisite extension of validity from MOEF beyond 03.10.2017.

4. Further, the Committee discussed the issue of NFE status of unit. It was informed to the committee that the jurisdictional Central Excise had submitted in the UAC meeting held on 07.03.2017 that the unit had misled NSEZ regarding their NFE position by suppressing information regarding import of services undertaken by the unit. The Committee was informed that the Jurisdictional Central Excise was asked by NSEZ office vide its letter F. No 01-01/2009-100%EOU/4414 dated 20.04.2017 to furnish details and methodology of NFE calculation adopted by Central Excise. It was informed that response from jurisdictional Central Excise is still awaited. Assistant Commissioner CGST submitted that they had not received any letter in this regard may be because of changes in the department. The Committee directed NSEZ to make available a copy of the letter. Accordingly a copy of this letter was handed over to the Assistant Commissioner CGST after the meeting. Further, the Jurisdictional CGST submitted that the unit had made an agreement with their buyer for providing services of refining the e-waste and purchase of metal extracted from the process of refining by the service provider. The unit had paid service charges for the service rendered. The services charges paid by the unit had not been accounted for in the NFE calculation. It was explained that formula for calculation of NFE is given in para 6.10 of Hand book of procedures 2015-20 and NFE is to be calculated based on the information furnished in APR duly certified by the chartered accountant. As per the APRs submitted by the unit (duly certified by CA) the NFE of the unit is positive for the last block period of five years i.e. 2011-2016. In this regard representative of the unit submitted that the services

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would not be included for NFE calculation. They further contended that they had given detailed clarification in this regard to jurisdictional Central Excise.

The Committee requested Assistant Commissioner CGST to furnish response to NSEZ's letter at the earliest so as to enable NSEZ authorities to examine the issue in detail.

#### 4.2(17) Proposal for addition of new items in LOP by M/s R.S.G. Stone (P) Ltd.

It was informed that the proposal is for broad banding by including polished and unpolished marble slabs, Feldspar slabs and Quartz slabs. Shri Niranjn Bhati, who appeared on behalf of the company to explain the proposal was asked by the Committee regarding the present status of implementation of the project and future plans. The Committee specifically wanted to know as to why the unit has sought inclusion of Marble Slabs, Feldspar & Quartz Slabs, at this stage when it has yet to commence operation. Further, the Committee sought justification for enhancement of cumulative export for five years from Rs. 9213.75 lakh to Rs. 22713.75 lakh without any change in import of machinery. The representative was not able to explain. Further the representative stated that he is not aware of any details regarding the project and that he was directed to only submit the authority letter. The Committee noted that in the meeting intimation letter No. 12-38/2012-100%EOU dated 06.09.2017 it has been specifically indicated that "Directors/Promoters of the company/firm may appear before the Unit Approval Committee on 13.09.2017 at 11.30 AM in the office of the Development Commissioner, NSEZ, for briefing through personal interview about your project". The Committee noted with displeasure that despite specific request for the presence of Directors/Promoters of the company, no senior person, who is well versed with the project, appeared before the Committee. The committee directed to convey its observations to promoters of the unit. Further the committee deferred the proposal with the direction that presence of senior person who is well versed with the project should be ensured in the next approval Committee.



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**4.3(17) Proposal for merger of two EOUs namely, M/s EGLO India Production (P) Ltd. and M/s EGLO India Production (P) Ltd. (Unit-II) by M/s EGLO India Production Ltd.**

It was informed that M/s Eglo India Production (P) Ltd. (Unit-I) which is engaged in manufacture and export of Luminaire (Lamps) & parts thereof and LED Bulbs and Parts thereof (located at Plot No. 349-350, Sector-2, Phase-I, IMT Bawal, Distt. Rewari, Haryana) has sought permission for merger of M/s Eglo India Production (P) Ltd. (Unit-I) (LOP No. 01-10/2015-100%EOU dated 17.08.2015) and M/s Eglo India Production (P) Ltd. (Unit-II) (LOP No. 12-64/2016-100%EOU/3712 dated 19.08.2016) which is engaged in manufacture and export of Luminaire (Lamps) & Parts thereof, Lighting Fixtures & Parts thereof, Home Decorative Items and accessories and Kitchen or Household Articles for Decoration & Parts thereof.

It was informed that the date of commencement of production of Unit-I (LOP dated 17.08.2015) is 15.09.2015 and DCP of Unit -II is 01.12.2016. It was also informed that directors as well as registered office of both the units is same. Further, it was informed that although para 6.34 (10) of HBOP permits merger of two units, no procedure/checklist has been prescribed in Hand Book of Procedures for the same. Therefore, a checklist prepared in consultation with Chartered Accountant was also placed before UAC for consideration Committee. The Committee after due deliberation approved the proposal of the unit subject to the condition that the block period of merged unit for the purpose of achieving NFE criteria would be effective from DCP date of Unit-I i.e. 15.09.2015. Further, Approval Committee also suggested certain revisions in the checklist. Accordingly revised checklist is attached as Annexure-I.



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**4.4(17) Proposal for setting up of 100%EOU by M/s Nakoda Marble Industries.**

It was informed that the proposal is for setting up of new 100%EOU for manufacture and export of semi-precious stone slabs/tiles and stone articles, wall claddings of natural stones, marble/granite/natural stone, dressed marble/granite/natural stone blocks and electric stone heater elements and other articles of marble/granite/natural stone. Shri Mahendra Surana, Partner of the firm appeared before the Approval Committee to explain the proposal. He submitted that the partnership firm was set up in 1985 for manufacturing, mining of Granite Slabs/tiles, marble Slabs/tiles and various Articles of Marble/Granite and other natural stones like Sand Stone etc. He further submitted that the existing DTA unit of the firm is situated at H-1710-171, Udyog Vihar, Sukher, Udaipur, Rajasthan. The export made by the DTA unit during last three years are Rs. 5.67 crore, Rs. 5.45 core and Rs. 5.00 crore in 2014-15, 2015-16 & 2016-17 respectively. He further explained that the EOU is being set up for 100% export.

The Committee noted that the site inspection report and antecedent verification report from jurisdictional CGST and Zonal authorities have not been received as yet. Since no representative from jurisdictional CGST was present in the meeting, the Committee decided to defer the proposal. The committee also directed to get inspection report and antecedent central excise.

(Dr. L.B. Singhal)  
Development Commissioner

**Check-list for merger of units**

1)	Whether separate Board Resolutions for each unit in respect of merger of both EOUs is enclosed?	
2)	Whether Business Transfer Agreement between the units is enclosed?	
3)	Whether combined projections for further period of operation in prescribed format of foreign exchange balance sheet has been submitted?	
4)	Whether all pending approvals such as import approvals etc. in respect of both units have been cleared off before obtaining the NOC?	
5)	Whether any service charge dues in respect of both units is required to be cleared off before obtaining the NOC?	
6)	Whether an undertaking on Rs.100/- non-judicial stamp paper that all assets and liabilities owned by transferee will be taken over by Transferor has been submitted?	
7)	Whether copy of Court Order for merger, if any submitted?	
8)	Whether the applicant has submitted all original documents issued to transferee unit like LOP, Green Card, RCMC, IEC etc?	
9)	Date of Commencement of production of first unit	
10)	Date of Commencement of production of second unit	
11)	Proposed Block period of the merged unit	
12)	Whether both the unit comes under the same jurisdiction of Development Commissioner (SEZ) and same Central Excise jurisdiction?	