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)

फा०सं०.10/173/2007-सेज/ दिनांक: 14/09/2018

सेवा मे ,

1. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उधोग मंत्रालय, भारत सरकार, उधोग भवन, नई दिल्ली -110001 ।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उधोग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली – 110002 ।
3. आयुक्त, सीमा शुल्क, नॉएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुध नगर, उत्तर प्रदेश-201306.
4. आयुक्त, सेन्ट्रलजीएसटी (नोएडा- प्रथम), सी - 56/42, सेक्टर - 62, नोएडा, जिला- गौतम बुद्ध नगर, (उत्तर प्रदेश)।
5. आयुक्त, सेन्ट्रलजीएसटी (नोएडा- द्वितिय), फॉर्मूला- वन होटल, वेग्मँस बिजनेस पार्क, प्लॉट नं. 3, नॉलेज पार्क -3, ग्रेटर नोएडा, जिला- गौतम बुद्ध नगर, (उत्तर प्रदेश) ।
6. आयुक्त, आयकर, ए 2 डी, आयकर भवन, सेक्टर 24, नोएडा ।
7. उपसचिव (आई एफ - 1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
8. मुख्य कार्यकारी अधिकारी, न्यू ओखला औधोगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नोएडा।
9. मुख्य कार्यकारी अधिकारी, ग्रेटर नोएडा औधोगिक विकास प्राधिकरण, प्लाट नं 01, नॉलेज पार्क- 4, ग्रेटर नोएडा, गौतम बुद्ध नगर, (उत्तर प्रदेश) ।
10. महाप्रबंधक, जिला उधोग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नोएडा ।
11. उपाध्यक्ष, बुलन्दशहर खुर्जा विकास प्राधिकरण, ओल्ड जी टी रोड, श्री आनंद वाटिका कॉलोनी, खुर्जा - 203131 (उत्तर प्रदेश)।
12. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता ।

विषय: <u>दिनांक 07/09/2018 को पूर्वाह्न 11.00 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित नोएडा, ग्रेटर नोएडा एवं खुर्जा (उत्तर प्रदेश) में स्थित निजी विशेष आर्थिक क्षेत्रो की अनुमोदन समिति बैठक का कार्यवृत्त - एतद संबंधी।</u>

महोदय,

उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता मे दिनांक 07/09/2018 को पूर्वाह्न 11.00 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा मे आयोजित आयोजित नोएडा, ग्रेटर नोएडा एवं खुर्जा (उत्तर प्रदेश) में स्थित निजी विशेष आर्थिक क्षेत्रो की अनुमोदन समिति बैठक का कार्यवृत्त संलग्न है ।

भवदीय,

राजेश 14/9/18

(राजेश कुमार)
उप विकास आयुक्त

संलग्नक : उपरोक्त

Tel. Zone Office : 0120 - 3021444 -446 (4 Lines), Fax : 2562314, 2567276
City Office : State Trading Corporation of India Ltd.4th Floor, Jawahar Vyapar Bhawan, Tolstoy Marg, New Delhi-110001
E-mail : < dc@nsez.gov.in > : Website: < www.nsez.gov.in >

NOIDA SPECIAL ECONOMIC ZONE

Minutes of meeting of the Approval Committee of Private SEZs located in Noida, Greater Noida & Khurja (Uttar Pradesh) held under the Chairmanship of Dr. L.B. Singhal, Development Commissioner, Noida SEZ at 11:00 AM on 07.09.2018 in the Conference Hall of NSEZ.

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

(i) Shri S. S. Shukla, Joint Development Commissioner, NSEZ.
(ii) Shri Nitesh Srivastava, Addl. Commissioner, Customs, Noida
(iii) Shri Rakesh Bhadadiya, Dy. Commissioner, CGST, Noida-II.
(iv) Ms. Kokil Pandey, Asstt. Commissioner, CGST, Noida-I.
(v) Shri R.L. Meena, Asstt. DGFT, New Delhi.
(vi) Shri Sachin Jain, Asstt. Commissioner, DIC, G.B. Nagar
(vii) Shri Ram Avtar, Income Tax Officer, Noida
(viii) Shri Brijesh Kr. Kashyap, In-Charge IT/Industries, GNIDA
(ix) Representative of SEZ Developers concerned, Special Invitee.

❖ Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii) Md. Salik Parwaiz, Specified Officer, iii). Shri Mohan Veer Ruhella, ADC & iv), Shri Prakash Chand Upadhyay were also present to assist the Approval Committee.

❖ At the outset, the Chairman welcomed the participants. After brief introduction, each 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 developers / units, the following decisions were taken:-

01. Ratification of Minutes of last meeting of the Approval Committee held on 03.08.2018:-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 03.08.2018 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 03.08.2018 were ratified.

02. Proposal of M/s. Huawei Telecommunications (India) Company Pvt. Ltd. for setting up a unit in the Free Trade Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. at Village- Ibrahimpur, Junaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.).

It was brought to the notice of the Approval Committee that M/s. Huawei Telecommunications (India) Company Pvt. Ltd. had submitted a proposal for setting up a unit over an area of 300 Sqmt. in the Free Trade & Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. located at Village Ibrahimpur, Junaidpur urf Maujpur, Distt- Bulandshahr (U.P.) to undertake "*Warehousing, Trading with or without labeling, packing or re-packing without any processing, assembly of Completely Knocked Down or Semi Knocked Down kits, Segregation, mixing, Sorting, Quality Checking, Testing and other value added services for the items as per item list attached at*

Annexure-I except prohibited & restricted items". It was informed that the applicant had enclosed list of 08 Nos. of Exim Code and their items description.

It was informed to the Approval Committee that the unit had projected exports of Rs. 562000 Lakhs and the cumulative NFE of Rs.88803 Lakhs over a period of five years. It was also informed that the cost of Rs.472540 Lakhs towards imported goods/material etc. and other cost of project shall be met from the finance by parent company and internal accruals. It was further informed that the SEZ developer, as required under Rule 18(2) of SEZ Rules, 2006, has given provisional offer for allotment of proposed space to the applicant.

It was also informed that the following discrepancies were observed in the application in the first instance:-

(i) Bio-data / Personal profile of Directors namely Mr. Jinge Li & Mr. Qiuen Peng not submitted.

(ii) Various spelling mistakes have been found in the list of items submitted by the applicant hence corrected list required.

(iii) Requirement of power of 01 KVA may be rechecked.

(iv) Direct labour cost of Rs.200 lakhs also shown in P&L statement which may be clarified.

(v) Copies of Form 32 regarding cessation of first directors of company may be given.

(vi) Breakup of proposed forex outgo required to be given.

It was further informed that the applicant had enclosed list of 08 Nos. of Exim Code and their items description and on going through the list it has been observed that as per ITC(HS) 2017 Schedule 1 (Import Policy), the items proposed under Exim Code 8517 is subject to following policy conditions:-

(i) Import of 'Mobile Handsets' (classified under ITC (HS) Code '8517') without International Mobile Equipment Identity (IMEI) No. or with all Zeroes IMEI is 'Prohibited'.

(ii) Import of 'CDMA mobile phones' (classified under ITC (HS) Code '8517') without Electronic Serial Number (ESN) / Mobile Equipment Identifier (MEID) or with all Zeroes as ESN / MEID is 'Prohibited'.

It was further informed that considering the space requirement of 300 Sqmt. only, export projection of Rs.5620 Crore with NFE earnings of Rs.888.03 Crore given by the applicant, appears to be on higher side.

Mr. Tan Hong, Mr. Shen Hongliang & Mr. Lang Renfeng appeared before the Approval Committee on behalf of the applicant and given presentation about company profile, present operations and future plans also explained the proposal. Besides, Mr. Pramod Raghavan, AVP &

Mr. Ashish Mishra, Sr. G.M. also appeared before the Approval Committee on behalf of FTWZ Developer, M/s. Arshiya Northern FTWZ Ltd.. The representatives of the applicant clarified that the proposed export projections have been given considering the future expansion plan of the proposed unit. They further informed that they have already units in FTWZ at Panvel and Chennai where they have been working for 2 and 4 years respectively. They have also submitted copies of LOAs issued by SEEPZ and MEPZ in this regard.

The Approval Committee observed that proposed activities are covered under the activities mentioned in MoA of the company. However, some of the proposed activities i.e. Segregation, Mixing, *Sorting, Quality Checking, Testing and other value added services* are not in accordance with Rule 18(5) of SEZ Rules, 2006 read with Instruction No. 49 dated 10.03.2010.

After due deliberations, the Approval Committee approved the proposal to undertake authorized activities strictly in accordance with Rule 18(5) of SEZ Rules, 2006 read with Instruction No. 49 dated 10.03.2010, as follows, subject to submission of pending documents :-

> *"Warehousing, Trading with or without labeling, packing or re-packing without any processing, Assembly of Completely Knocked Down or Semi Knocked Down kits for the items as per the list attached except 'Restricted' & 'Prohibited' items.*

The Approval Committee further directed that the list of proposed items may be attached with LOA after necessary rectification keeping in view observations made and approval granted by the Committee.

The Approval Committee further decided that this approval is subject to the following terms & conditions:-

(i). The scope of authorized operations of the unit will be strictly as per Rule 18(5) of SEZ Rules, 2006 read with Instruction No. 49 dated 10.03.2010.

(ii). No export / import of any items will be allowed, which comes under Prohibited/Restricted items under prevalent Import policy given in ITC(HS) Classification or any other law and/or covered under SCOMET list as per DGFT Notifications / Public Notice / Instructions issued from time-to-time.

(iii). Unit shall obtain necessary NOC from the concerned departments, whenever required as per Import Policy of DGFT.

(iv). Unit shall follow Policy Conditions of import, if any, attached with any item in ITC(HS) Classification in respect of freely importable items including in respect of ITC(HS) Code 8517 mentioned above.

(v). All transactions shall only be in convertible foreign currency in terms of proviso to Rule 18(5) of SEZ Rules, 2006.

(vi). Unit shall submit copy of Registered Lease Deed executed with FTWZ Developer within six months of issue of Letter of Approval in terms of Rule 18(2)(ii) of SEZ Rules, 2006.

03. Proposal of M/s. Draphant Infotech Pvt. Ltd. for setting up a unit in the Free Trade Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. at Village- Ibrahimpur, Junaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.).

It was brought to the notice of the Approval Committee that M/s. Draphant Infotech Pvt. Ltd. had submitted a proposal for setting up a unit over an area of 100 Sqmt. in the Free Trade & Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. located at Village Ibrahimpur, Junaidpur urf Maujpur, Distt- Bulandshahr (U.P.) to undertake *"Warehousing, Trading with or without labeling, packing or re-packing without any processing, assembly of Completely Knocked Down or Semi Knocked Down kits, Segregation, mixing, Sorting, Quality Checking, Testing, re-export & re-invoicing, re-export of imported goods and other value added services for the items as per item list attached at Annexure-I except prohibited & restricted items"*. It was informed that the applicant had enclosed list of 42 Nos. of Exim Code and their items description.

It was informed to the Approval Committee that the unit had projected exports of Rs. 454 Lakhs and the cumulative NFE of Rs.112.35 Lakhs over a period of five years. It was also informed that the cost of project shall be met from the finance by parent company, M/s. Draphant Consultants Pvt. Ltd. and internal accruals. It was further informed that the SEZ developer, as required under Rule 18(2) of SEZ Rules, 2006, has given provisional offer for allotment of 1000 Sqft. space to the applicant.

It was also informed that the following discrepancies were observed in the application in the first instance:-

(i) The list of items is having many spelling errors missing words and incomplete descriptions and hence corrected list of items needs to be re-submitted by the applicant.
(ii) Material Projections have not been given.
(iii) Requirement of area has been mentioned as 100 Sq.mt. in para VIII (2) of Form F, whereas developer has given provisional offer of space for 1000 sq. ft. (92.9 sq.mt) to the applicant.
(iv) Complete copy of Audited Balance Sheet for F.Y 2014-15 & 2016-17 of M/s Draphant Consultants Pvt. Ltd. is required to be submitted.
(v) Reply in r/o Para XII of Form F should be given in 'Yes or No', with details, if any.
(vi) Para X (1) (ii) reg. paid-up capital not filled in.
(vii) Rentals expenses/ other expenses should not be included in the value given in Para VII (b) of Form F. Besides, the value in this para has been given wrongly on much higher side.
(viii) Forex outgo details of Rs.341.65 lakh may be given.

It was further informed that the applicant had enclosed list of 42 Nos. of Exim Code and their items description and on going through the list it has been observed as under:-

(i) As per ITC(HS) 2017 Schedule 1 (Import Policy) available at DGFT's website, the items proposed under Exim Code 8517 is subject to following policy conditions:-

a) *Import of 'Mobile Handsets' (classified under ITC (HS) Code '8517') without International Mobile Equipment Identity (IMEI) No. or with all Zeroes IMEI is 'Prohibited'.*

b) *Import of 'CDMA mobile phones' (classified under ITC (HS) Code '8517') without Electronic Serial Number (ESN) / Mobile Equipment Identifier (MEID) or with all Zeroes as ESN / MEID is 'Prohibited'.*

(ii) Various items against Exim code No.8536, 8504, 8481, 8471 are freely importable subject to prescribed Policy conditions.

Further, it was informed that copy of Completion/ Occupancy Certificate of said FTWZ of M/s. Arshiya Norther FTWZ Ltd. is not available in concerned file of SEZ developer. It was further informed that that the issue of obtaining of completion certificate & deposit of land use charges was discussed in UAC meeting held on 02.12.2016, as raised by representative of Khurja Development Authority (KDA). The developer was accordingly advised by the Approval Committee to sort out these issues with the KDA. The decision of UAC was conveyed to Developer vide letter dt.16.12.2016. Again on receipt of reminder from KDA, this office vide letter dt.10.02.2017 had requested the developer to submit status report regarding these issues. However, no reply has been received from the developer. Further, it was informed that meanwhile the KDA has issued another reminder dt.21.11.2017 to the developer (with copy to DC, NSEZ) requesting to deposit Rs.389.14 lakhs as CLU charges and obtain completion certificate.

Mr. Li Jian, Director appeared before the Approval Committee on behalf of the applicant and gave his presentation on the proposal. Besides, Mr. Pramod Raghavan, AVP & Mr. Ashish Mishra, Sr. G.M. also appeared before the Approval Committee on behalf of FTWZ Developer, M/s. Arshiya Northern FTWZ Ltd..

On being asked about the Occupancy Certificate in respect of FTWZ, the representative of FTWZ Developer informed that the same is not traceable in its office and assured to submit as & when it is found.

The Approval Committee observed that proposed activities are covered under the activities mentioned in MoA of the company however, some of the proposed activities i.e. *Segregation, mixing, Sorting, Quality Checking, Testing and value added services*, are not in accordance with Rule 18(5) of SEZ Rules, 2006 read with Instruction No. 49 dated 10.03.2010.

After due deliberations, the Approval Committee approved the proposal to undertake authorized activities strictly in accordance with Rule 18(5) of SEZ Rules, 2006 read with Instruction No. 49 dated 10.03.2010, as follows :-

"Warehousing, Trading with or without labeling, packing or re-packing without any processing, Assembly of Completely Knocked Down or Semi Knocked Down kits for the items as per the list attached except 'Restricted' & 'Prohibited' items.

The Approval Committee further directed that the list of proposed items may be attached with LOA after necessary rectification keeping in view observations made and approval granted by the Committee.

The Approval Committee further decided that this approval is subject to the following terms & conditions:-

(i). The scope of authorized operations of the unit will be strictly as per Rule 18(5) of SEZ Rules, 2006 read with Instruction No. 49 dated 10.03.2010.

(ii). No export / import of any items will be allowed, which comes under Prohibited/Restricted items under prevalent Import policy given in latest ITC(HS) Classification or any other law and/or covered under SCOMET list as per DGFT Notifications / Public Notice / Instructions issued from time-to-time.

(iii). Unit shall obtain necessary NOC from the concerned departments, whenever required as per Import Policy of DGFT.

(iv). Unit shall follow Policy Conditions of import, if any attached with any item in ITC(HS) Classification in respect of freely importable items including in respect of ITC(HS) Code 8517 mentioned above.

(v). All transactions shall only be in convertible foreign currency in terms of proviso to Rule 18(5) of SEZ Rules, 2006.

(vi). Unit shall submit copy of Registered Lease Deed executed with FTWZ Developer within six months of issue of Letter of Approval in terms of Rule 18(2)(ii) of SEZ Rules, 2006.

04. Proposal of M/s. HCL Technologies Ltd., developer for approval of list of materials to carry on authorized operations in their IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector- 126, Noida.

It was brought to the notice of the Approval Committee that M/s. HCL Technologies Ltd., Developer of IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector- 126, Noida (U.P) had submitted proposal for approval of list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)

(i)	Construction of all types of building in Processing area as approved by UAC	22	143.12
(ii)	Power (including power backup facilities) for captive use only.	23	55.44
(iii)	Air Conditioning of Processing area.	21	134.29
(iv)	Access Control and Monitoring System.	24	156.82
(v)	Telecom and other communication facilities including internet connectivity.	05	6.45
(vi)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains, and water channels of appropriate capacity.	02	337.12
(vii)	Fire protection system with sprinklers, fire and smoke detectors.	07	2.28
		Total:	**835.52**

Mr. Rohit Aneja, Director- Project, Mr. D.K. Sharma, General Manager & Mr. Subhash Chandra, Dy. Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

After due deliberations, Approval Committee approved the proposed list of materials.

05. Proposal of M/s. NIIT Technologies Ltd., developer for approval of list of materials to carry on authorized operations of their IT/ITES SEZ at Plot No. TZ02 & 2A, TechZone, Gr. Noida.

It was brought to the notice of the Approval Committee that M/s. NIIT Technologies Limited, Developer of IT/ITES SEZ at Plot No. TZ-2 & 2A, Sector-Techzone, Greater Noida (U.P) had submitted proposal for approval of a list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Name of Authorized Operations	Sl.No at default Auth. Opr. as per Inst. No.50 & 54	Estimated Cost (Rs. In Lakhs)
(i).	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	124.08
(ii).	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	255.20
(iii).	Air Conditioning of processing area.	21	130.00
(iv).	Access Control and Monitoring System	24	72.30
(v).	Fire protection system with sprinklers, fire and smoke detectors.	07	30.00
(vi).	Telecom and other communication facilities including internet connectivity.	05	76.24
		Total:	687.82

Shri Mukesh Chauhan, Group Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed materials.

After due deliberations, the Committee approved the proposed list of materials.

06. Proposal of M/s. Steria India Ltd. (formerly known as Sopra India Pvt. Ltd.) for expansion of area & revision in projections of the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida.

It was brought to the notice of Approval Committee that M/s. Steria India Ltd. (formerly known as Sopra India Pvt. Ltd.) had applied for expansion of area & revision in projections of the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.). It was informed to the Committee that presently unit has been operating over an area of 29983 Sqft. at 7th floor, Building No.4 & 29983 Sqft. at 5th floor, Building No.4. It was informed that the unit has requested for addition of 30584 Sqft. at 11th floor, Building No.9 of SEZ. It was informed that the proposed additional area is presently in possession of another SEZ unit namely M/s. Capgemini Technology Services India Ltd.. It was informed that M/s. Capgemini Technology Services India Ltd. had submitted proposal for exit from SEZ. Accordingly, this office had requested to M/s. Capgemini Technology Services India Ltd.to submit requisite NOC & other requisite documents. It was informed that M/s. Capgemini Technology Services India Ltd. has submitted some documents which are being examined.

It was also informed that the unit has submitted revised projections, as given below, on account of proposed expansion of unit:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	47489.19	65325.20
Foreign Exchange Outgo	1193.60	6295.53
NFE	46295.59	59029.67
Imported Capital Goods	1035.00	1800.00
Indigenous Capital Goods	957.00	1000.00

Ms. Vandana Arun, Director-Legal & Mr. Deepak Rawat, AGM appeared before the Approval Committee on behalf of the unit and explained the proposal.

After due deliberations, the Approval Committee approved the expansion of area and revised projections of the unit.

07. Proposal of M/s. Xavient Software Solutions India Pvt Ltd. (Unit-II) for expansion of area & revision in projections of its unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.).

It was brought to the notice of Approval Committee that M/s. Xavient Software Solutions India Pvt Ltd. (Unit-II) had applied for expansion of area & revision in projections of the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.). It was informed to the Committee that presently unit has been occupying an area of 18910 Sqft. at 5th floor, Building No.5 and unit has requested for addition of 27966 Sqft. at 5th floor, Building No.6 of SEZ.

It was also informed that the unit has submitted revised projections, as given below, on account of proposed expansion of unit:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	6650.28	20905.70
Foreign Exchange Outgo	800.00	1600.00
NFE	5850.28	19305.70
Imported Capital Goods	400.00	800.00
Indigenous Capital Goods	400.00	400.00

It was informed that the unit is required to submit correct details of existing & revised projections of Imported / Indigenous Capital goods in prescribed format.

Mr. Ashish Jain, Director appeared before the Approval Committee on behalf of the unit and explained the proposal.

After due deliberations, the Approval Committee approved the expansion of area and revised projections of the unit subject to submission of correct details of existing & revised projections of Imported / Indigenous Capital goods in prescribed format.

08. Proposal of M/s. NEC Technologies India Pvt. Ltd. (Unit-I) for partial deletion of area of the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd., Plot No. 20 & 21, Sector-135, Noida (U.P.).

It was brought to the notice of Approval Committee that M/s. NEC Technologies India Pvt. Ltd. (Unit-I) had applied for partial deletion of area from the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.). It was informed to the Committee that presently unit has been operating over an area of 13884 Sqft at 5th floor, Building No. 9 and 30584 Sqft at 6th floor, Building No.9 and requested for deletion of 13884 Sqft at 5th floor, Building No. 9.

It was informed that SEZ Developer has given its 'NOC' for deletion of proposed area. However, 'NOC' from the SEZ Customs for partial deletion of area required to be submitted. It was also informed that no information about impact on Export / NFE projection consequent to deletion of premises has been given. Further, it was informed that M/s. NEC Technologies India Pvt. Ltd. (Unit-II), another unit in same SEZ has simultaneously submitted a separate proposal for addition of aforesaid area i.e. 13884 Sqft at 5th floor, Building No. 9 proposed to be deleted from M/s. NEC Technologies India Pvt. Ltd. (Unit-I).

Further, it was informed that as per APRs submitted by the unit, the unit has made DTA sale of Rs.58.03 lakhs during the year 2014-15. Hence, breakup details of DTA Sales viz i). Services rendered in DTA and payment realized in free foreign exchange & ii). Services rendered in DTA against payment in INR required to be submitted.

Mr. Vinaya Kumar, DGM-Finance & Mr. Prashant Jain, Manager appeared before the Approval Committee on behalf of the unit and explained the proposal.

After due deliberations, the Approval Committee approved the proposal for partial deletion of area subject to submission of 'NOC' from Specified Officer. The Approval Committee directed to the representative of the unit to submit breakup details of services rendered in DTA by the unit.

09. Proposal of M/s. NEC Technologies India Pvt. Ltd. (Unit-II), for expansion of area & revision in projections of the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida.

It was brought to the notice of Approval Committee that M/s. NEC Technologies India Pvt. Ltd. (Unit-II) had applied for expansion of area & revision in projections of the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.). It was informed to the Committee that presently unit has been operating over an area of 30584 Sqft at 4th floor & 13837 Sqft at 5th floor, Building No. 9. It was informed that the unit has requested for addition of 13884 Sqft. at 5th floor, Building No.9 of SEZ. It was informed that the proposed additional area is presently in possession of another SEZ unit namely M/s. NEC Technologies India Pvt. Ltd. (Unit-I). It was informed that the SEZ developer has given provisional offer of space subject to the condition that M/s. NEC Technologies India Pvt. Ltd. (Unit-I)shall obtain necessary approval for surrender of aforesaid premises.

It was also informed that the unit has submitted revised projections, as given below, on account of proposed expansion of unit:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	34826.92	48354.65

Foreign Exchange Outgo	6975.48	4132.55
NFE	27851.44	44222.10
Imported Capital Goods	1396.57	1396.57
Indigenous Capital Goods	1124.97	1124.97

Mr. Vinaya Kumar, DGM-Finance & Mr. Prashant Jain, Manager appeared before the Approval Committee on behalf of the unit and explained the proposal.

After due deliberations, the Approval Committee approved the expansion of area and revised projections of the unit.

10. M/s GlobalLogic India Ltd. (Unit-I), a unit in the IT/ITES SEZ of M/s. Oxygen Business Park Pvt. Ltd. at Plot No. 07, Sector- 144, Noida (U.P) - Clarification regarding merger of M/s. GlobalLogic India Ltd. and changes in shareholding.

It was informed that while considering the proposal for expansion of area/change of location & revision in the projections of the unit, the Approval Committee in its meeting held on 01.06.2018 had directed the unit to submit status of pending forex realization of Rs.5233.50 lakhs duly certified by CA. Approval Committee had also directed the unit to send clarification as sought vide this office email dated 09.03.2017 regarding merger of M/s. GlobalLogic India Ltd. and changes in shareholding, if any, which once received may be placed before the Approval Committee with full facts. It was informed that the unit vide its letter dated 29.08.2016 had submitted a CA Certificate dt. 24.08.2016 wherein it was mentioned that "*5869 additional number of equity shares allotted on 3rd. September, 2015 due to merger Globallogic India Ltd. with GL Software Limited and IP Unity Communications Ltd.*". This CA certificate language had created confusion as to whether M/s. GlobalLogic India Ltd. had been merged with other two companies.

It was informed that the unit vide its letter dated 09.07.2018 had submitted a letter from a Chartered Accountant vide which CA has given his opinion based on his examination of reports and mentioned that "this is to certify that GlobalLogic India Ltd. had issued 5869 shares to GlobalLogic Inc, which was the shareholder of transferor companies i.e. IP Unity communications Ltd. (Transferor) and GL Software Ltd. (Transferor) due to merger with GlobalLogic India Ltd. (Transferee) approved by order dated May 25, 2015 of the Hon'ble High Court of Delhi, effective from appointed date i.e., April 1 2014". It was informed that the CA certificate submitted by unit now makes it clear that M/s. IP Unity Communications Ltd. (Transferor) and M/s. GL Software Ltd. (Transferor) had been merged with M/s. Global Logic India Ltd. (Transferee) by way of order dt. 25.05.2015 of the Hon'ble High Court of Delhi and thus allays the confusion created by earlier CA Certificate dt. 24.08.2016. Further, it was informed that as per letter dated 31.05.2018, the unit intimated that there is no change in shareholding pattern of company as on 31.03.2018, except one nominee person (from Mr. Mandeed Mehta to Ms. A Nandini) holding 1 No. of shares as nominee of major shareholder M/s. GlobalLogic Inc.

It was further informed that the unit had also submitted a CA Certificate as per which all export proceeds pertaining to the year 2016-17 have been realised and no amount is pending.

Mr. Anshul Anand Srivastava, Manager & Mr. Arpit Mittal, Dy. Manager appeared before the Approval Committee on behalf of the unit. The representative of the unit informed that there is no change in shareholding pattern of the company and all export proceeds pertaining to the year 2016-17 have been realised and no amount is pending.

After due deliberations, the Approval Committee took note of the aforesaid information provided by the unit.

11. Proposal of M/s. Arshiya 3PL Services Pvt. Ltd. for setting up a unit in the Free Trade Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. at Village- Ibrahimpur, Junaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.).

It was brought to the notice of the Approval Committee that M/s. Arshiya 3PL Services Pvt. Ltd. had submitted a proposal for setting up a unit over an area of 3000 Sqft. in the Free Trade & Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. located at Village Ibrahimpur, Junaidpur urf Maujpur, Distt- Bulandshahr (U.P.) to undertake *"Warehousing, Trading with or without labeling, packing or re-packing without any processing, assembly of Completely Knocked Down or Semi Knocked Down kits for the list of items attached at Annexure-I except prohibited & restricted items"*. It was informed that the applicant had enclosed list of 181 Nos. of Exim Code and their items description.

It was informed to the Approval Committee that the unit had projected exports of Rs. 6227.20 Lakhs and the cumulative NFE of Rs.1068.39 Lakhs over a period of five years. It was also informed that the cost of project shall be met from the funding by its Group Companies. It was further informed that the SEZ developer, as required under Rule 18(2) of SEZ Rules, 2006, has given provisional offer for allotment of 300 Sqmt. space to the applicant.

It was also informed that the following discrepancies were observed in the application in the first instance:-

(i) Copy of M&AOA of the company not submitted.

(ii) Requirement of area has been mentioned as 3000 Sqmt. in para VIII (2) of Form F, whereas developer has given provisional offer of space for 300 Sqmt. to the applicant.

(iii) Proposed source of fund of the project required to be elaborated with documentary evidence.

(iv) Para X (1) (ii) reg. paid-up capital not filled in. In project report paid up capital shown Rs.50 lakhs which needs to be clarified.

(v) Rental expenses / Other operating expenses should not be included in the value given in Para VII (b) of Form F. Besides, the value of rental expenses of Rs.4273.57 lakhs mentioned in P&L Statement is on much higher side.

(vi) Breakup of proposed forex outgo of Rs.5158.81 lakhs required to be given.

(vii) Variation in the name of Mr. Navnit Choudhary in his Passport / PAN Card vis-à-vis Form-F has been found.

(viii) CA Certified details of shareholding pattern of the company required to be submitted.

(ix) Duly Signed printout of revised / rectified Form-F required.

(x) Copy of IEC may be submitted, if already obtained.

(xi) Projected value of materials / components required to be given in relevant Column in Form-F.

It was further informed that the applicant had enclosed list of 181 Nos. of Exim Code and their items description and on going through the list it has been observed as under:-

(i) As per ITC(HS) 2017 Schedule 1 (Import Policy) available at DGFT's website, the items proposed under Exim Code 9004 – ITC(HS) Code 90049010 (Passive night vision goggles) is restricted.

(ii) The items proposed under Exim Code 8517 is subject to following policy conditions:-

a) *Import of 'Mobile Handsets' (classified under ITC (HS) Code '8517') without International Mobile Equipment Identity (IMEI) No. or with all Zeroes IMEI is 'Prohibited'.*

b) *Import of 'CDMA mobile phones' (classified under ITC (HS) Code '8517') without Electronic Serial Number (ESN) / Mobile Equipment Identifier (MEID) or with all Zeroes as ESN / MEID is 'Prohibited'.*

(iii) The items proposed under Exim Code 29141200 (Butanone) and 29242300 [Acetamidobenzoic acid (N-Acetylanthranilic acid) and its salts], are subject to NOC from Narcotics Commissioner of India, Gwalior.

(iv) The items proposed under Exim Codes, various items against proposed Exim code No.0802, 3004, 7210, 7211, 7212, 7312, 7609, 8408, 8471, 8481, 8504, 8516, 8536, 8544,9022, 9102, 9404, 9503 & 9504 are freely importable subject to prescribed policy conditions.

(v) Applicant has repeated the Exim Code 7326 (Sl. No. 97 & 98), 9003 (Sl. No. 157 & 158), 9102 (Sl. No. 165 & 166).

(vi) Description of items proposed under Exim Code 85299090 (Sl. No. 180) & 96200000 (Sl. No. 181) do not match with the ITC(HS) 2017 Schedule 1 (Import Policy) available at DGFT's website.

Further, it was informed that considering the space requirement of 300 Sqmt. only, the value of rental expenses of Rs.4273.57 lakhs mentioned in P&L Statement appears to be on higher side.

Mr. Pramod Raghavan, AVP & Mr. Ashish Mishra, Sr. G.M. appeared before the Approval Committee on behalf of the applicant and explained the proposal. The representatives of the applicant clarified that the rental expanses projections have been given considering to the future expansion plan of the proposed unit.

After due deliberations, the Approval Committee approved the proposal to undertake authorized activities strictly in accordance with Rule 18(5) of SEZ Rules, 2006 read with Instruction No. 49 dated 10.03.2010, as follows, subject to submission of pending documents :-

"Warehousing, Trading with or without labeling, packing or re-packing without any processing, Assembly of Completely Knocked Down or Semi Knocked Down kits for the items as per the list attached except 'Restricted' & 'Prohibited' items.

Further following items were also disallowed:-

(i) ITC(HS) Code 90049010 (Passive night vision goggles) falling under restricted items.
(ii) ITC(HS) Code 29141200 (Butanone) and 29242300 [Acetamidobenzoic acid (N-Acetylanthranilic acid) and its salts] as import is subject to NOC from Narcotics Commissioner.
(iii) ITC (HS) Code 85299090 & 96200000 proposed at Sl. No. 180 & Sl. No. 181 of list of items enclosed by them. The Approval Committee directed the representative of the applicant unit to re-check the classification and description of items proposed under Exim code 85299090 & 96200000 in consultation with DC(Customs) and re-submit with correct description of items for consideration by the Approval Committee.

The Approval Committee further directed that the list of proposed items may be attached with LOA after necessary rectification keeping the view observations made and approval granted by the Committee.

The Approval Committee further decided that this approval is subject to the following terms & conditions:-

(i). The scope of authorized operations of the unit will be strictly as per Rule 18(5) of SEZ Rules, 2006 read with Instruction No. 49 dated 10.03.2010.
(ii). No export / import of any items will be allowed, which comes under Prohibited/Restricted items under Import policy given in ITC(HS) Classification or any other law and/or

covered under SCOMET list as per DGFT Notifications / Public Notice / Instructions issued from time-to-time.

(iii). Unit shall obtain necessary NOC from the concerned departments, whenever required as per Import Policy of DGFT.

(iv). Unit shall follow Policy Conditions of import, if any attached with any item in ITC(HS) Classification in respect of freely importable items including in respect of ITC(HS) Code 8517 mentioned above.

(v). If the goods held by FTWZ unit in warehouse in SEZ on behalf of foreign supplier & buyer and DTA supplier & buyer and thus rendering warehousing services, the value of goods kept in warehouse in SEZ will not be part of NFE calculations.

(vi). All transactions shall only be in convertible foreign currency in terms of proviso to Rule 18(5) of SEZ Rules, 2006.

(vii). Unit shall submit copy of Registered Lease Deed executed with FTWZ Developer within six months of issue of Letter of Approval in terms of Rule 18(2)(ii) of SEZ Rules, 2006.

The Approval Committee directed the representative of the applicant unit to submit its calculation details as to how the rental projections of Rs.4273.57 lakhs arrive and also give details of rentals charged by the FTWZ Developer to the units of its group companies and other units located in FTWZ. The Approval Committee further directed that on receipt of rental details from the unit the same may be placed before the Approval Committee.

12. M/s. Moser Baer Solar Ltd.(Unit-II), a unit in Non-Conventional Energy sector specific SEZ of M/s. Moser Baer India Ltd. at 66B, Udyog Vihar, Greater Noida (U.P.) – Monitoring of performance.

It was brought to the notice of the Approval Committee that the Board of Approval in its meeting held on 18.09.2017 had approved the request of the unit for extension of first block of five years effective from 09.09.2011 for two year beyond 08.09.2016 i.e. up to 08.09.2018 in terms of Rule 72 of SEZ Rules, 2006.

It was informed that as per APRs filed, year-wise performance of unit is as under:-

(Rs. In lakhs)

Year	FOB Value of Export	Net foreign exchange earnings	DTA Sale	Pending Foreign Exchange
2011-12	8956.75	(-)6315.77	1496.27	0.00
2012-13	13932.06	1149.54	2117.09	0.00
2013-14	9500.12	(-)1359.77	1792.00	0.00
2014-15	8451.43	(-)2559.52	638.45	0.00
2015-16	5415.58	(-)533.52	9.46	812.86

2016-17	6575.76	1645.72	1.12	0.00
Total:	**52831.70**	**(-)7973.32**	**6054.39**	

It was informed that the unit vide its letter dated 24.08.2018 had submitted request for extension of 1st block period for further period of three years under Rule 72 of SEZ Rules, 2006. It was informed that the unit had stated that now they hope to turn around because of following two developments:-

a) **Proceedings under Insolvency and Bankruptcy Code (IBC):** Unit has mentioned that they have got admitted into National Company Law Tribunal under Section 7 of Insolvency & Bankruptcy Code, 2016 on 14.11.2017. Unit has enclosed copy of Order dated 14.11.2017 passed by Hon'ble NCLT. The unit has stated that even while they are going through the IBC Proceedings, they have been able to get reasonable business – despite adverse conditions in the Solar industry because of continued onslaught with dumping by the Chinese and keep their factory running.

   Further the unit has informed that Hon'ble NCLT has granted time till 03.10.2018 for completing the Resolution process. Post Resolution, with cash infusion in the business, the operations will surely bounce back.

b) **Safeguard duty:** Unit has informed that on 30.07.2018, Government of India was issued Notification No. 1/2018-Customs dated 30.07.2018 announcing a modest 25% Safeguard duty in the first year. However, immediately after the issuance of this notification, the developers have approached the Courts resulting that this notification has been stayed by the Hon'ble High Court of Orissa. Absence of any tariff barrier continues to plague the entire solar industry in India. The unit has stated that they are very positive to its turned round to post positive NFE soon by 2019 fiscal.

It was also informed that unit had further informed that as of now foreign exchange realization amounting to EURO 5030 and USD 4244 is pending for which the company has already initiated the write off process with the concerned AD in terms of provision of RBI Circular No. 88 and write off certificate is yet to be received by the company. It was further informed that against the earlier decision given by the UAC on 02.12.2016 the unit had informed to have deposited Rs. 30762/- as applicable duty on input corresponding to non-realized amount vide Challan No. 04/2017-18 deposited on 12.01.2018.

Mr. Ganesh B, Sr. VP- Business Development appeared before the Approval Committee on behalf of the unit and explained the proposal in detail.

The Approval Committee observed that during last block of five years i.e. from 09.09.2011 to 08.09.2016 the unit achieved negative NFE. The unit had made request for extension in 1st block of 5 years which was forwarded to the BoA for consideration. The Board of Approval in its meeting held on 18.09.2017 had approved the request of the unit for extension of 1st block of five years effective from 09.09.2011 for two years beyond 08.09.2016 i.e. up to 08.09.2018. The unit has submitted request for extension in 1st block of 5 years for three more year i.e. up to 08.09.2021 under Rule 72 of the SEZ Rule, 2006.

The Approval Committee further observed that Rule 72(1) of SEZ Rules, 2006 *says "A unit which has been declared sick by the appropriate authority shall submit a revival package through Development Commissioner to Board for consideration and the Board shall consider the extension in the period for fulfillment of Positive Net Foreign Exchange for a further period up to a maximum of five years at the prevalent norms*". The unit submitted that National Company Law Tribunal have admitted the company under Section 7 of Insolvency & Bankruptcy Code, 2016 on 14.11.2017..

After due deliberations, the Approval Committee decided as follows:

(i) Extension of first block period for NFE calculation under Rule 72:- Since NFE of the unit was (-)ve during last block of five years. Keeping in view the conditions of this sector, BoA granted two year extension in the block till 08.09.2018 in its meeting held on 18.09.2017 for monitoring of NFE. The unit explained that they have got admitted into NCLT under Section 7 of Insolvency and Bankruptcy Code (IBC), 2016. Keeping in view the circumstances of the unit, problem faced by the unit and admission of the unit into IBC, Approval Committee decided to recommend the request of the unit for further extension of the last block year by two more year i.e. upto 08.09.2020 for monitoring of NFE, to BoA for their consideration in terms of Rule 72 of SEZ Rules, 2006.

(ii) Extension of LOA of the unit:- The Approval Committee decided to extend the LOA of the unit for the period up to 08.09.2021.

The Approval Committee also directed the representative of the unit to submit a brief write-up on the matter.

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

(S. S. Shukla)
Joint Development Commissioner

(Dr. L.B. Singhal)
Development Commissioner

Annexure-I

HUAWEI

List of goods to be Traded and warehoused (Except restricted and prohibited items).

Sr. No.	CTH Code	Description of Goods	DGFT Policy
1	8517	Telephone Sets including:Telephones for cellular Network or for other Wireless Netwok, other apparatus for the transmission or reception of voice, Images or other data including apparatus for communication in wired and wireless network (such as a local or wide area network, other than transmission or reception apparatus of heading 8443, 8525,8527 or 8528. Telephone sets, including telephone for cellular network or for other wireless network:	Free
2	8518	Microphnes and stands their for, Loud speakers, whether or not mounted in their inclosures, Head phones and Earphones whether or not combined with a microphone, and sets consisting of a Microphones and one or more Loudspeakers, Audio- Frequesncy Electric Amplifiers, Electric Sound Amplifier Sets.	Free
3	8504	Electrical Transformer, Static Converters (for Example, Rectifiers) and Inductors	Free
4	8423	Weighing Machinery (Excluding Balances of a sensitivit of 5 Centigrams or Better), Including weight operated counting of checking machine, weighing machine weight of all kinds.	Free
5	8471	Automatic Data processing Machines and units their of, Magnetic or Opticals readers, Machine for Transcribing data on to data media in coded form and machines for Processing such data not else-where specified or included.	Free
6	8523	Discs, Tapes, Solid-State Non volatiles storages Devices, Smart Cards, and other Media for the Recording or sound or of other Phenomena, whether or not recorded including matrics and masters for the production of discs, But Excluding products of chapter 37	Free
7	9506	Articles and Equipmentsent for General physical Exercise, Gymnastics, Atheletics, Other Sports (Including Table - Tennis) or Out Door Games not specified or included Elsewhere in this Chapter, Swimming Pool and paddling Pools.	Free
8	3926	Other Articals of Plastics and Articles of Other materials of Heading 3901 to 3914	Free

Eric Hong
SCM Director

HUAWEI
TELECOMMUNICATIONS (INDIA) CO. PVT LTD
Registered Office
7th Floor, Tower-A, Spaze I-Tech Park,
Sohna Road, Sector-49 Gurgaon-122001,
Haryana, India
Tel : 91-124-4774700
Fax: 91-124-4774863
Email: India@huawei.com
CIN : U64202HR2002PTC034937

List of Goods

(Except restricted and prohibited item)

Sl. No.	HSN Code No.	Name of Commodity	DGFT Policy
1.	9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLETENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLINGPOOLS	FREE
2.	3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS	FREE
3.	3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS_	FREE
4.	3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS	FREE
5.	4006	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER	FREE
6.	4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES) _	FREE
7.	4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS) FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER_	FREE
8	4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	FREE
9	4017	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	FREE
10	9403	OTHER FURNITURE AND PARTS THEREOF	FREE
11	9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED	FREE
12	4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLL	FREE

		S OF A WIDTH NOT EXCEEDING 36CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIE FS, CLEANSING TISSUES, TOWELS, TABLE CLOTHS, SERVIETTES, NAPKINS FOR BA BIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARYOR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	
13	7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRO N OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHI NG PADS, GLOVES AND THE LIKE, OFIRON OR STEEL	FREE
14	9015	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRU MENTS AND APPLIANCES,EXCLUDING COMPASSES; RANGEFINDERS	FREE
15	8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MA CHINERY AND APPARATUS, FOR LIQUIDS OR GASES	FREE
16	9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HANDOPERATED MECHANICAL FLOOR SWEEPERS, N OT MOTORISED, MOPS ANDFEATHER DUSTERS; PREPARED KNOTS AND TUFTS F OR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)	FREE
17	9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECO RDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATC H MOVEMENT OR WITHSYNCHRONOUS MOTOR (FOR EXAMPLE, TIMEREGISTERS , TIME-RECORDERS)	FREE
18	9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	FREE
19	9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SP ECIFIED OR INCLUDED ELSEWHERE IN THIS	FREE
20	9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPAR ATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING MET ERS OF HEADING 9028;INSTRUMENTS AND APPARATUS FOR MEASURING OR DE TECTING ALPHA, BETA, GAMMA, X- RAY, COSMIC OR OTHER IONISING RADIATIONS	FREE
21	9017	DRAWING, MARKING- OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTIN G MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DIS CCALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HA	FREE

		ND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDEDELSEWHERE IN THIS CHAPTER	
22	8537	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 8535 OR 8536, FOR ELECTRIC CO NTROL OR THE DISTRIBUTION OFELECTRICITY, INCLUDING THOSE INCORPORATI NG INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 8517	FREE
23	8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES,SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMPHOLDE RS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDI NG 1,000 VOLTS CONNECTORS FOR OPTICAL FIBRES, OPTICALFIBER BUNDLES OR CABLES.	FREE
24	8531	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIR ENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF H EADING 8512 OR 8530	FREE
25	8513	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE O F ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHE R THAN LIGHTING EQUIPMENT OFHEADING 8512	FREE
26	8504	LECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) A ND INDUCTORS	FREE
27	8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE REDUCING VALVES AND THE RMOSTATICALLY CONTROLLED VALVES	FREE
28	8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS	FREE
29	8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF- C ONTAINED ELECTRIC OR NON-ELECTRIC MOTOR	FREE
30	8465	MACHINE TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE,HARD RUBBER, HARD PLASTICS OR SIMILAR HARDMATERIALS	FREE
31	8459	MACHINETOOLS (INCLUDING WAYTYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, TREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNINGCENTRES) OF HEADING 8458	FREE
32	8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL	FREE

33	8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRIC ALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEAD ING 8514), FOR THE TREATMENT OFMATERIALS BY A PROCESS INVOLVING A CH ANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, R ECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING,EVAPORATING, VAP ORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER H EATERS, NON-ELECTRIC	FREE
34	8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPME NT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHI NES OF HEADING 8415	FREE
35	8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTIL ATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTE D WITH FILTERS	FREE
36	8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVELGOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METALS	FREE
37	8306	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE ME TAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS O FBASE METAL	FREE
38	8517	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS OTHER APPARATUS FOR THE TRANSMISSION OR R ECEPTION OF VICE, IMAGES OROTHER DATA, INCLUDING APPARATUS FOR COM MUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTIONAPPARATUS OF H EADING 8443, 8525, 8527 OR 8528	FREE
39	8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FUR NITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TR UNKS, CHESTS, CASKETS OR THELIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL	FREE

DRAPHANT INFOTECH PRIVATE LIMITED
Corporate Add: 5th Floor, Masterpiece, DLF Phase 5, Golf Course Road, Gurgaon 122009

40	8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF B ASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BA SE METAL; KEYS FOR ANY OF THEFOREGOING ARTICLES, OF BASE METAL	FREE
41	8213	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	FREE
42	8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVE S), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR	FREE

For Draphant infotech Pvt Ltd.

Director

Annexure-III

Arshiya 3PL Services Pvt Ltd

Arshiya

Details for List of Goods

Sr. No.	Exim Code	Item Description	DGFT Policy
1	0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	Free
2	1107	MALT, WHETHER OR NOT ROASTED	Free
3	1302	VEGITABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS [Except 13021100 (opium)] - Restricted	Free
4	1805	Cocoa powder, not containing added sugar or other sweetening matter	Free
5	2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID	Free
6	2005	OTHER VEGITABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006	Free
7	2103	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD	Free
8	2106	FOOD PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED	Free
9	2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009	Free
10	2203	Beer made from malt	Free
11	2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 2009	Free
12	2208	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRIT, LIQUEURS AND OTHER SPIRITNOUS BEVERAGES	Free
13	2209	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	Free
14	2507	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	Free
15	2714	BITUMEN AND ASPHALT, NATURAL BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITIES AND ASPHALTIC ROCKS	Free
16	2715	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT BACKS)	Free
17	2807	SULPHURIC ACID; OLEUM	Free
18	2808	NITRIC ACID; SULPHONITRIC ACIDS	Free
19	2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM	Free
20	2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS FE2O3	Free
21	2822	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	Free
22	2823	TITANIUM OXIDES	Free
23	2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS	Free
24	2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES [Except ITC 29141200] - Restricted	Free
25	2924	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID	Free
26	2942	OTHER ORGANIC COMPOUNDS	Free
27	3004	MEDICAMENTS(EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE	Free

Arshiya 3PL Services Private Limited
Regd. Off.: 302, Level 3, Ceejay House, Shiv Sagar Estate, F-Block, Dr. Annie Besant Road, Worli, Mumbai – 400 018. India.
T: +91 22 42305500/502 | F: +91 22 4230 5555 | info@arshiyalimited.com | www.arshiyalimited.com
CIN: U74999MH2018PTC313041

Arshiya 3PL Services Pvt Ltd Mumbai

Sr. No	Item Code	Item Description	DGFT Policy
28	3204	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED. SYNTHETIC ORGANIC COLOURING MATTER AND PREPARATIONS BASED THEREON AS SPECIFIED IN NOTE 3 TO THIS CHAPTER:	Free
29	3206	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADINGS 3203, 3204 OR 3205; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED	Free
30	3208	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER	Free
31	3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM	Free
32	3210	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	Free
33	3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID	Free
34	3813	Preparations and charges for fire - extinguishers; charged fire - extinguishing grenades	Free
35	3814	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVER S	Free
36	3815	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED	Free
37	3818	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE F ORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	Free
38	3819	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERAL S	Free
39	3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS	Free
40	3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS	Free
41	3903	POLYMERS OF STYRENE, IN PRIMARY FORMS	Free
42	3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS	Free
43	3905	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS	Free
44	3906	ACRYLIC POLYMERS IN PRIMARY FORMS	Free
45	3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS	Free
46	3908	POLYAMID ES IN PRIMARY FORMS	Free
47	3909	AMINO - RESINS,PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS	Free
48	3910	SILICONES IN PRIMARY FORMS	Free
49	3911	PETROLEUM RESINS, COUMARONE - INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	Free
50	3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS	Free
51	3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF -ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER	Free

Arshiya 3PL Services Pvt. Ltd. Mumbai

Sr. No.	Prim Code	Item Description	EXIM Policy
52	3919	SELF - ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS , WHETHER OR NOT IN ROLLS	Free
53	3921	OTHER PLATES, SHEETS FILM , FOIL AND STRIP, OF PLASTICS	Free
54	3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS	Free
55	3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS	Free
56	3925	BUILDERS WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED	Free
57	3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS3901 TO 3914	Free
58	4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPE S, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	Free
59	4011	NEW PNEUMATIC TYRES, OF RUBBER	Free
60	4013	INNER TUBES, OF RUBBER	Free
61	4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER	Free
62	4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCOPOUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER	Free
63	4421	OTHER ARTICLES OF WOOD	Free
64	4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLU ED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803	Free
65	4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE - COLOURED, SURFACE- DECORATED OR PR INTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE	Free
66	4811	PAPER, PAPERBOARD, CELLULOSE WADING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE - COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HE ADING 4803, 4809 OR 4810	Free
67	4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE	Free
68	4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSELEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTER LEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD	Free
69	4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED	Free
70	4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS	Free
71	5201	COTTON, NOT CARDED OR COMBED	Free

Arshiya 3PL Services Pvt. Ltd. Mumbai

4/8

Sr. No.	Tariff Code	Item Description	DOFT Policy
72	5203	Cotton, carded or combed	Free
73	5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE	Free
74	5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE	Free
75	5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	Free
76	5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	Free
77	5210	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	Free
78	5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	Free
79	5306	FLAX YARN	Free
80	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	Free
81	5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5405	Free
82	6207	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES	Free
83	6208	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES	Free
84	6302	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN	Free
85	6405	(FOOTWEAR... ARTICLES) OTHER FOOTWEAR	Free
86	6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND	Free
87	6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	Free
88	7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER BUT NOT OTHERWISE WORKED	Free
89	7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED	Free
90	7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED	Free
91	7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM,	Free
92	7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM	Free
93	7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THANCOMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	Free
94	7312	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED	Free
95	7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL	Free
96	7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL	Free
97	7326	OTHER ARTICLES OF IRON OR STEEL	Free
98	7326	OTHER ARTICLES OF IRON OR STEEL	Free
99	7407	COPPER BARS, RODS AND PROFILES	Free

double

Arshiya JPL Services Pvt Ltd Mumbai

Sr. No.	Tariff Code	Item Description	Duty Policy
100	7408	COPPER WIRE	Free
101	7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM	Free
102	7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM	Free
103	7411	COPPER TUBES AND PIPES	Free
104	7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	Free
105	7413	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated	Free
106	7502	UNWROUGHT NICKEL	Free
107	7505	NICKEL BARS, RODS, PROFILES AND WIRE	Free
108	7506	NICKEL PLATES, SHEETS, STRIP AND FOIL	Free
109	7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	Free
110	7601	UNWROUGHT ALUMINIUM	Free
111	7604	ALUMINIUM BARS, RODS AND PROFILES	Free
112	7605	ALUMINIUM WIRE	Free
113	7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM	Free
114	7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2MM	Free
115	7608	ALUMINIUM TUBES AND PIPES	Free
116	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Free
117	7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM	Free
118	7901	UNWROUGHT ZINC	Free
119	7904	ZINC BARS, RODS, PROFILES AND WIRE	Free
120	7905	ZINC PLATES, SHEETS, STRIP AND FOIL	Free
121	8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSURES OF BASE METAL	Free
122	8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	Free
123	8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS	Free
124	8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 8415	Free
125	8422	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANES, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES	Free
126	8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT	Free
127	8428	Other lifting, handling, loading or unloading Machinery (for example Lift, Escalators, Conveyors, Teleferics)	Free

Arshiya 3PL Services Pvt. Ltd. Mumbai

Sr. No	Chapter Code	Item Description	DGFT Policy
128	8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	Free
129	8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED	Free
130	8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 8470 TO 8472	Free
131	8479	Machines and Mechaical Appliances having individual functions not specified or included elsewhere in this chapter.	Free
132	8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES	Free
133	8482	BALL OR ROLLER BEARINGS	Free
134	8501	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)	Free
135	8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS	Free
136	8503	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 8501 OR 8502	Free
137	8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS	Free
138	8509	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF HEADING 8508	Free
139	8514	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS	Free
140	8516	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS, ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 8545	Free
141	8517	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528.	Free
142	8518	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS	Free
143	8521	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER	Free
144	8522	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 OR 8521	Free

Ashiya 3PL Services Pvt. Ltd. Mumbai

Sr. No.	Prim Code	Item Description	DGFT Policy
145	8523	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37	Free
146	8528	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS, RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS	Free
147	8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS: CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES	Free
148	8537	BOARDS, PANELS, CONSOLES DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 8517	Free
149	8543	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER [Except ITC 85437091]	Free
150	8544	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS	Free
151	8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705	Free
152	8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705	Free
153	8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS	Free
154	8712	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED	Free
155	8805	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES	Free
156	9001	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING NO 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	Free
157	9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF	Free
158	9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF	Free
159	9004	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER	Free
160	9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING 8539	Free
161	9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS	Free

Arshiya 3PL Services Pvt. Ltd. Mumbai

Sr. No.	Chapter	Item Description	DGFT Policy
162	9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIO-THERAPY APPRATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE;	Free
163	9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS	Free
164	9032	AUTOMATIC REGULATING OR CONTROLLIING INSTRUMENTS AND APPARATUS	Free
165	9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING 9101	Free
166	9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING 9101	Free
167	9105	OTHER CLOCKS	Free
168	9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF	Free
169	9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED	Free
170	9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED	Free
171	9503	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS. **(Subject to policy condition 2 of this chapter)**	Free
172	9504	VIDEO GAME CONSOLES AND MACHINES, ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT	Free
173	9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND	Free
174	9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS	Free
175	9617	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER	Free
176	9701	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE	Free
177	9802	Laboratory Chemicals	Free
178	852580	Television cameras, digital cameras and video camera recorders:	Free
179	83040000	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	Free
180	85299090	Mobile Flip Cover, Mobile Screen Guard	Free
181	96200000	Selfie Stick	Free

Parshiya 3PL Services Pvt. Ltd. Mumbai