

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

फा. सं. 12/01/2018-प्रोज/

दिनांक: 09/04/2019

सेवा मे,

1. मुख्य कार्यपालक अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नौएडा।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली।
3. आयुक्त, आयकर, ए 2 डी, आयकर भवन, सेक्टर 24, नौएडा।
4. आयुक्त, सीमा शुल्क, नौएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुद्ध नगर, उत्तर प्रदेश - २०१३०६.
5. उप सचिव, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली - 110001।
6. उप सचिव (आई एफ-1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
7. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नौएडा।


विषय: दिनांक 03/04/2019 को पूर्वाह्न 11:30 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की यूनिट अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और डॉ. एल बी सिंघल, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता मे दिनांक 03/04/2019 को पूर्वाह्न 11:30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नौएडा विशेष आर्थिक क्षेत्र, नौएडा मे आयोजित नौएडा विशेष आर्थिक क्षेत्र की यूनिट अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

भवदीय,

संलग्नक: उपरोक्त


(नितिन गुप्ता)
उप विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त के सूचनार्थ।
2. वैयक्तिक सहायक - संयुक्त विकास आयुक्त के सूचनार्थ।
3. निर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
4. सचिव, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण- सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
5. सहायक विकास आयुक्त (एडमिन) - सूचनार्थ एवं कार्यवृत्त के हिंदी अनुवाद के लिए।

उप विकास आयुक्त

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Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Dr. L.B. Singhal, Development Commissioner (DC), Noida SEZ at 11:30 AM on 03/04/2019 in the Conference Hall of NSEZ.

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

- 1) Shri S.S. Shukla, Jt. Development Commissioner, NSEZ.
- 2) Shri Rajesh Sharma, Asstt. Commissioner, Customs, Noida Commissionerate.
- 3) Shri R.L. Meena, Asstt. DGFT, O/o Addl. DGFT, CLA, New Delhi.
- 4) Shri Rucheer, Income Tax Officer, Income Tax Deptt., Noida.

2. Besides, during the meeting S/Shri (i) Md. Salik Parwaiz, Specified Officer, NSEZ, (ii) Nitin Gupta, Dy. Development Commissioner, NSEZ, (iii) Rajendra Mohan Kashyap, PA to JDC, NSEZ, (iv) Javir Ali, Steno, NSEZ and (v) Vijay Kumar, SDO, UPPCL, Noida, were also present to assist the Approval Committee.

3. At the outset, DC, NSEZ welcomed the participants. After brief introduction, each items included in the agenda were taken up for deliberation one by one. After detailed deliberations as well as interaction with the applicants / representatives of the units, the following decisions were taken:-

- (i) **Ratification of Minutes of last meeting of the Approval Committee held on 13/03/2019.**

It was informed that no reference against the decisions of the Approval Committee held on 13/03/2019 was received and, therefore, Minutes of the meeting held on 13/03/2019 were ratified.



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Item wise decisions on proposals included in agenda:

1. कम्पलीट सर्वेयिंग टेक्नोलॉजीज प्राइवेट लिमिटेड - नौएडा विशेष आर्थिक क्षेत्र में नयी इकाई लगाने हेतु प्रस्ताव |
- It was informed to the Approval Committee that the M/s. Complete Surveying Technologies Pvt. Ltd. has submitted a proposal to set up a unit in NSEZ for Manufacturing & Export of Metal Saw Horses with projected exports of Rs. 832 Lakhs and NFE earnings worth Rs. 832 Lakhs over a period of five years.
- 1.2 Shri Vishwani Puri, director of the company, appeared before the Approval Committee to explain the project. Shri Puri informed that he already has 3 units in NSEZ and one in EOU. Besides, he also has one DTA unit. He further informed that currently there are 45-50 employees working NSEZ units whereas there are approx. 400 employees in EOU. It was further informed that they are original equipment manufacturer (OEM) to M/s. Robert Bosch GmbH, Germany and M/s. Stanley Black & Decker Ltd., Belgium.
- 1.3 It was informed to the Approval Committee that all the existing units in NSEZ are working from Plot No. 129G/45, NSEZ on sharing basis. Further, applicant in its instant application has mentioned that the company owned plot with building at Plot No. 129G/45, NSEZ, Noida.
- 1.4 It was informed to the representatives that that DOC vide its letter dated 07/03/2017 has informed that "only fresh allotments are allowed and no sharing of space by sister concern with the original allottee can be allowed". Hence, they need to apply for fresh allotment of space in NSEZ for instant project.
- 1.5 Shri Puri informed that they are planning to close their existing NSEZ units as the export orders for those respective products are very low. He further stated that the assets & building of existing unit at Plot No. 129-G/45, NSEZ shall be taken over by the proposed unit after getting the new LOA under Rule 74A of SEZ Rules, 2006.
- 1.6 The Approval Committee advised Shri Puri to submit their complete proposal, which will be examined and considered separately.
- 1.7 It was informed that there were few discrepancies observed in the application as well as Form-F which were conveyed to the applicant vide this office letter & email

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dated 29/03/2019 for necessary rectification. However, the reply is still awaited. Shri Puri informed that there were clerical mistake while filing application and ensured to submit the reply and correct Form-F including correct projections at the earliest.

1.8 The Approval Committee, after due deliberations, approved in-principle the proposal of M/s. Complete Surveying Technologies Pvt. Ltd. for setting up a unit in NSEZ for Manufacturing & export of Metal Saw Horses subject to furnishing of satisfactory reply to this office letter dated 29/03/2018 including revised Form-F and projections.

2. **डॉ. फ्रेश एसेट्स लिमिटेड – LOA के नवीनीकरण, अधिकृत कार्यों में संशोधन एवं दो LOAs के आमेलन हेतु प्रस्ताव**

It was informed to the Approval Committee that M/s. Dr. Fresh Assets Ltd. has been issued two LOAs in NSEZ. Brief details of Dr. Fresh Assets Ltd. are as under:

Name & Factory Address of the Unit	: M/s. Dr. Fresh Assets Ltd. (Unit-I) Plot No. 155-157	M/s. Dr. Fresh Assets Ltd. (Unit-II) Plot No. 155-157 (on sharing).
LOA Date DCP Date of expiry of LOA	: 19/12/1995 15/06/1996 12/04/2019	24/08/2004 01/04/2005 31/03/2020
Main Authorized operations	: 1. Manufacturing & Export of Tooth Brushes, Oral Hygiene products like Toothpick, Tongue Cleaner, Dental Floss and Travel Kit. 2. Trading of: i) Fashion Jewellery sets such as Necklace, Bracelet, Earring, Pendants, Bangles, Jhumki other than gold, silver & precious metals. ii) Clothing such as Ladies suits, Slips, Kurti, Skirts, Sleepwear, Night Gowns, Costumes and Men's Clothing. iii) Handicraft items such as Table mats, Wooden Stool, Trays, Chowki, Statue, Bouquet and Painting. iv) Essential Oils such as Lemon Grass, Lavender, Rosemary, Rose Geranium and Peppermint oil etc. 3. Trading of Turmeric Powder, Ginger Powder, Peppercorns Powder & Dry Extract, Cow Ghee, Honey, Dates and Nuts bars, Ashwagandha Powder, Triphala Tablets, Guduchi Powder, Amaranth Muesli, Oats Granola, Other related products.	(1) Oral Care Products like inter Dental Brushes, Floss Picks and Dental Floss (2) Plastic Hangers and related Accessories



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	<p>4.Trading of (i) Organic Ragi Flour, (ii) Himalayan Rock Dark Pink Salt, (iii) Paper Bags (printed craft), (iv) Arimedadi Oil and (v) Neelibhrigandi Oil.</p> <p>[Trading conditton -No DTA sale and 100% physical export shall be carried out by the unit]</p>							
Yearwise performance of the unit during current five years block	Values in Rs. Lakhs			Values in Rs. Lakhs				
	Year	FOB Value of Export	Forex Outgo	NFE Earning	Year	FOB Value of Export	Forex outgo	NFE Earning
	2013-14	0.00	0.00	0.00	2013-14	8.14	22.94	-14.80
	2014-15	0.00	0.00	0.00	2014-15	0.00	20.05	-20.05
	2015-16	0.00	0.00	0.00	2015-16	0.00	0.62	-0.62
	2016-17	3.30	0.00	3.30	2016-17	91.67	0.00	91.67
	2017-18	32.98	0.00	32.98	2017-18	0.00	0.00	0.00
	Total	39.28	0.00	9.60	Total	132.14	179.53	-47.39

2.2 It was informed that keeping in view the submission of the unit that it will submit projection for manufacturing unit within one month and dismal performance of the unit during previous block of five years, low export projections for next five years, the Approval Committee in its meeting held on 07/01/2019 had decided to renew the LOA for a period of three months i.e. upto 12/04/2019 in terms of Rule 19(6A)(3) of SEZ (Amendment) Rules, 2018. The Approval Committee directed the unit to submit projections for manufacturing activities within one month as promised by Shri Pathak in Approval Committee meeting. The committee further clarified that the unit has been allotted 3 plots having an area of 1815 sqm. Exports done by both the units in the last several years are very small for a plot size of 1815 sqm. Even current projections of exports amounting to Rs.470 lakhs and employment projections of 5 persons only in next 5 years block against trading activity is also not proportionate to the size of plot. The committee clarified that once projections for manufacturing activities are received, the same would be placed before the Approval Committee for appropriate decision/consideration on the request of the unit for further extension, keeping in view the projections of exports/employment and size of plot of 1815 sqm.

2.3 Shri Sumit Nanda and Shri Vijay Prakash Pathak, directors appeared before the Approval Committee. Shri Nanda informed that their immediate future plan is to procure organic and ayurvedic products in bulk, repack them into smaller packs and export it from the unit. He further stated that their major customer i.e. 'Reverse Age



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Health Services Pte Ltd.', has opened 5 retail stores in Singapore in the name of Ega Juice Clinic and the company has plan to open 100 similar retail stores in other countries like USA, HongKong and UK in next five years. Shri Nanda also informed that they are also planning to expand their online business and to use their space in NSEZ as a warehouse from where they can supply the material directly to the customers to all over world. They have similar orders coming from USA, Australia, France, Germany and Switzerland. Shri Nanda stated that for this purpose, they would require additional storage area to stock all the raw materials, packing materials and finished goods.

2.4 Shri Nanda further informed that they have two LOAs i.e. (i) Unit-I – LOA No. 13/02/95-Proj dated 19/12/1995 (valid till 12/04/2019) for manufacturing & trading activity and (ii) Unit-II- LOA No. 04/02/2004-Proj/6523 dated 24/08/2004 (valid till 31/03/2020) for manufacturing activity. In view of their future plans from the said premises at Plot No. 155-157, NSEZ, he requested to grant them approval for merger of Unit-2 in Unit-1 in terms of Rule 19(2) proviso 4 of SEZ Rules, 2006.

2.5 Shri Nanda also requested to include additional trading items viz Amukkura Choornam (12119049), Meera Herbal Hair Wash Powder (30049011), Cinnamon Powder (09062000), Dhanwantaram Tab (30039011), Green Cardamom Seeds Powder/Mixed Spices (09109100), Chukku Kappi (09109020), Vata, Pitta, Kapha & Turmeric Soap(34011190), Glass Bottles (70109000), Cardboard Box (48191010), Stickers (49089000), Plastic bottles for packaging(39241090), Printed Labels (58071020), Curcuma Longa Jelly (30049079) in their LOA.

2.6 Shri Nanda further stated that they were under impression that such an activity of repacking from bulk to smaller packs would amount to manufacture and that was the reason, they intimated UAC that they would submit project plan for manufacturing from the unit. On re-examination of definition of manufacture in Section 2(r) of the SEZ Act, 2005, it came to their knowledge that this activity is not a manufacturing activity but is only a trading activity. Shri Nanda regretted for their misunderstanding and requested to allow only trading activities.

2.7 Shri Nanda further informed that for the purpose of trading and warehousing, they are planning to utilize their 3 plots in NSEZ in the following manner:

(i) Plot No. 155:- they are planning to use most of the area for storage of raw material, packaging material and finished stock, a quality control room and the rest

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of the area for office and admin work.

(ii) Plot No. 156:- that they are planning to use this area by installing packaging machines (i.e. granule packing machines and powder packing machines) worth Rs. 2.5 Crores for customized packing of the products from bulk to smaller packs as per customer's demand order.

(iii) Plot No. 157:- this area will be used by setting up 2 cold storage rooms with a capacity of 250MT each; material receiving dock; grading, sorting and packing hall and a packing material store room.

2.8 The Approval Committee, after due deliberations, agreed with the request of representatives and renewed the validity of LOA for remaining period of current block of five years i.e. upto 14/06/2021 for trading activities. The Approval Committee also concluded that as on date both the units have achieved positive NFE. Thereafter, Approval Committee approved the proposal of M/s. Dr. Fresh Assets Ltd. for merger of Unit-II (LOA No. 04/02/2004-Proj/6523 dated 24/08/2004) with Unit-I (LOA No. 13/02/95-Proj dated 19/12/1995) in terms of Rule 19(2) proviso 4 of SEZ Amendment Rules, 2018 subject to the following conditions:

- (i). After merger, block period for calculation of Net Foreign Exchange shall be from the date of commencement of production of the Unit which commenced operation first i.e. from 15/06/1996;
- (ii). No Income tax exemption will be available as Income tax exemption period has already been over for the first Unit.
- (iii). 100% physical export shall be done and no DTA sale shall be carried out by the unit.

2.9 Revised authorized operations of merged unit shall be as under:

“Trading, sorting, grading and packaging of:

- i) Essential Oils such as Lemon Gross, Lavender, Rosemary, Rose Geranium and Peppermint oil etc.
- ii) Turmeric Powder, Ginger Powder, Peppercorns Powder & Dry Extract, Cow Ghee, Honey, Dates and Nuts bars, Ashwagandha Powder, Triphla Tablets, Guduchi Powder, Amaranth Muesli, Oats Granola, Other related products.

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iii) Organic Ragi Flour, Himalayan Rock Dark Pink Salt, Paper Bags (printed craft), Arimedadi Oil and Neelibhrigandi Oil.

iv) Amukkura Choornam (12119049), Meera Herbal Hair Wash Powder (30049011), Cinnamon Powder (09062000), Dhanwantaram Tab (30039011), Green Cardamom Seeds Powder/Mixed Spices (09109100), Chukku Kappi (09109020), Vata, Pitta, Kapha & Turmeric Soap(34011190), Glass Bottles (70109000), Cardboard Box (48191010), Stickers (49089000), Plastic bottles for packaging(39241090), Printed Labels (58071020), Curcuma Longa Jelly (30049079)”

3. वर्चुअल एम्प्लोयी प्राइवेट लिमिटेड - LOA के नवीनीकरण हेतु प्रस्ताव।

It was informed to the Approval Committee that M/s. Virtual Employee Pvt. Ltd. has been issued LOA dated 06/09/2011 for IT Enabled Services (BPO Services). The unit commenced its export activities w.e.f. 30/04/2013 and LOA is valid till 29/03/2019.

3.2 It was informed to the Approval Committee that unit has made exports worth Rs. 19452.58 Lakhs and achieved NFE earnings worth Rs. 18957.43 Lakhs during previous block of five years as per APRs for the year from 2013-14 to 2017-18. The Approval Committee monitored the performance of the unit and noted achievement of positive NFE by the unit.

3.3 It was also informed that the unit has not been submitting softex forms for attestation. It was also informed that the said proposal was also considered by the Approval Committee in its meeting held on 07/01/2019 wherein it had directed to send a detailed letter along with full facts of the case and unit's submissions to the RBI for clarification on the requirement of softex filing on the services being provided by the unit. The Approval Committee meanwhile also decided to renew the LOA for a period of 3 months i.e. upto 29/03/2019 subject to the condition that unit shall comply with Section 2(z)(iii) of SEZ Act, 2005.

3.4 It was informed that as per decision of Approval Committee held on 07/01/2019, LOA of the unit was renewed upto 29/03/2019. A letter dated 21/01/2019 was also sent to RBI for clarification on the requirement of softex filing on the services being provided by the unit. However, reply of RBI is still awaited.

3.5 Shri Narinder Singh Mahil, director of the company appeared before the

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Approval Committee. He stated that their LOA was renewed for a shorter period by the Approval Committee held on 07/01/2019. Further, they noted the deliberations made in the Approval Committee meeting wherein clarification from RBI was sought. However, they have till date not received any clarification or opinion of RBI in the matter of softex filing. Shri Mahil further stated that it was third renewal and every time they need to fulfill statutory compliance and various correspondence on account of renewal of LOA, and due to the same they are facing hindrance in smooth running of business. Shri Mahil requested to renew their LOA for 5 years and stated that they will comply with whatsoever direction is received from RBI.

3.6 The Approval Committee observed that the LOA has been issued for IT Enabled Services (BPO Services). The Approval Committee advised Shri Mahil to file softex forms for the exports done by the unit as clarification from RBI is awaited and as per current guidelines they are required to file softex forms. Shri Mahil agreed to file softex forms now onwards.

3.7 The Approval Committee, after due deliberations, decided to renew the validity of LOA of M/s. Virtual Employee Pvt. Ltd. for remaining period of current block of five years i.e. upto 29/04/2023 subject to condition that unit shall file softex forms and comply with Section 2(z)(iii) of SEZ Act, 2005. The Approval Committee further directed that issue related to filing of Softex Forms for past period in respect of export of services rendered by the unit shall be taken up in line with clarification received from RBI.

4. एम.एम. निटवेअर्स - LOA में अतिरिक्त अधिकृत परिचालनों को शामिल करने के प्रस्ताव

It was informed to the Approval Committee that M/s. M.M. Knitwears has been issued LOA dated 18/11/2003 for Manufacturing & Export of Readymade Garments. The unit commenced its export production w.e.f. 14/03/2005 and LOA is valid till 13/03/2020.

4.2 It was informed to the Approval Committee that unit has submitted a proposal for inclusion of trading of following items in its authorized operations:

"1. Garments and Textiles

Garments Shirts (61059090), T-Shirts (61099090), Trousers (61019090), Shorts (61033300), Carpet & other floor covering of cotton other than durries

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(57025031), Ties (62151000), Pocket Squares (62151000), Socks (61152990), Gloves (6116990), Jackets (62033990), Coats (62033300), Luggage (86050000), Traditional Ladies Suit (62114210), Gents Leather Belt (42033000), Gents Leather Wallet (42023120), Moulded ABS Suitcase (All Alloy)(42023120), Ladies Casual Wear (62041919), Sweater (61109000), Men Pants (62034200), Men Shirts (62059090), Men Half Pants (62034990), Men T-Shirts (61091000), Ladies T-Shirts (61091000), Kids Pants (62029000)

2. Footwear

Other footwear (64051000), Other with upper of leather of composition leather (64052000), Other with upper of textile material (64059000) , Sleepers (64031990), Shoe (64031200)

3. Perfumes & Cosmetics

Deodorant Spray (33072000), Perfumes (33030050), Shaving Creams (34013012), Shampoo (33021090), Soaps (34011110), Bleach (28289011), Facial Creams (33049910), Men Deodorant (33072000), Room Freshner (33019090), Toilet seat sanitizer (48189000), Apparel Perfume (33030040), Perfumery Compound (33029011)”

4.3 Shri Muraleedharan Pillai, authorized representative of the unit appeared before the Approval Committee. He informed that they have got queries from their overseas buyers for these products. He further stated that they have a very small unit in NSEZ and hence they could not manufacture all these products due to which they have requested for inclusion of these products in their LOA.

4.4 Shri Pillai further informed that they will procure all these products from domestic market and export these to USA, UK, Germany, Middle East etc.

4.5 It was informed to the representatives that in terms of Instruction No. 4 dated 24/05/2006 issued by Deptt. of Commerce sourcing from domestic area are permitted to units in the SEZs which are allowed to do trading, subject to production of an undertaking by the concerned unit that no income tax benefits will be availed by the unit for trading, except in the nature of re-export of imported goods. Shri Pillai ensured to comply with the same.

4.6 The Approval Committee further observed that along with trading of garments,

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applicant has also proposed for trading of footwear, perfumes & cosmetics, which belongs to altogether a different product/sector than garments sector. In terms of Instruction No. 69 issued by DOC, permission for unrelated items cannot be given. Shri Pillai agreed with the observation and gave his consent to include trading of related items only.

4.7 The Approval Committee, after due deliberations, agreed to the proposal of M/s. M.M. Knitwears for inclusion of additional authorized operations subject to submission of undertaking in terms of Instruction No. 4 and revised foreign exchange balance sheet. Revised authorized operations of the unit shall be as under:

“1. Manufacturing of Readymade Garments”

2. Trading of Garments & Textiles namely: Garments Shirts (61059090), T-Shirts (61099090), Trousers (61019090), Shorts (61033300), Ties (62151000), Pocket Squares (62151000), Socks (61152990), Gloves (6116990), Jackets (62033990), Coats (62033300), Traditional Ladies Suit (62114210), Ladies Casual Wear (62041919), Sweater (61109000), Men Pants (62034200), Men Shirts (62059090), Men Half Pants (62034990), Men T-Shirts (61091000), Ladies T-Shirts (61091000), Kids Pants (62029000).”

4.8 The Approval Committee further directed that the permission shall be further subject to following conditions:-

- (i) No DTA sale of trading goods shall be allowed.
- (ii) Trading will be allowed only for physical export to any other country, for supply to other units and Developers in the same or other SEZ or EOUs, against freely convertible currency in terms of Section 2(z) of SEZ Act, 2005.
- (iii) Unit will maintain separate area earmarked for manufacturing and trading activities and maintain separate records/accounts of NFE for manufacturing and trading activities.
- (iv) NFE status for manufacturing activity and trading activity will be seen separately.

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(v) No Income Tax benefits will be availed by the unit on trading of the domestically procured items in terms of Instruction No. 4 dated 24/05/2006.

5. गुजेस्वरी अप्पारेल्स - इकाई के साझेदारों एवं शेयरहोल्डिंग में बदलाव हेतु प्रस्ताव।

It was informed to the Approval Committee that M/s. Gujeswori Apparels has been issued LOA dated 17/04/2003 for Manufacturing & Export of Readymade Garments. The unit commenced its export production w.e.f. 26/09/2005 and LOA is valid till 25/09/2020.

5.2. It was informed that the unit has intimated about change in partners and shareholding of the firm w.e.f. 25/02/2019 and submitted revised partnership deed. It was further informed that as per revised partnership deed Mrs. Mala Kumar has resigned from the firm and Kumari Rashi Goil has joined as new partner.

5.3 Shri Rachit Goil, partner in the firm and Shri Anup Nayak, representative of Mrs. Mala Kumar appeared before the Approval Committee. Shri Goil informed that they are manufacturing readymade garments and currently there are approx. 25 employees in the unit. Shri Goil also informed that pursuant to change in partners, change in shareholding pattern of the firm is as under:

Name of shareholder	Shareholding percentage before change	Shareholding percentage after change (as intimated by the unit)
i) Mrs. Mala Kumar	51%	--
ii) Shri Rachit Goil	49%	75%
iii) Kumari Rashi Goil	--	25%

5.4 It was informed that unit has not submitted APRs since 2013-14. It was also informed that unit vide this office letter dated 27/03/2019 has been asked to submit documents related to incoming partner i.e. Kumari Rashi Goil and APRs for the period 2013-14 to 2017-18, which are still awaited.

5.5 Shri Goil apologized for non-submission of APRs and ensured that they will submit all the APRs very soon.

5.6 It was further informed that the DOC vide Instruction No. 89 dated 17/05/2018 has issued revised guidelines regarding change in shareholding pattern, name change of SEZ Developer and SEZ Units which inter alia states as under:

"5(ii) Re-organisation including Change of name, change in shareholding

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pattern, business transfer arrangements, court approved mergers and demergers, change in constitution of Units located in SEZs may be undertaken with the prior approval of Approval Committee in respect of Units subject to the condition that the unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the unit will remain unchanged on such reorganization.

6. Such reorganization shall be subject to the following safeguards:

- i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity;*
- ii) Fulfilment of all eligibility criteria applicable, including security clearances etc., by the altered entity and its constituents;*
- iii) Applicability of and compliance with all Revenue / Company Affairs / SEBI etc. Acts/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.*
- iv) Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.*
- v) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.*
- vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.*
- vii) The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.”*

5.7 It was informed that Department of Commerce vide Instruction No. 90 dated 03/08/2018 has also clarified that “it may not be interpreted that prior approval of

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BOA/UAC is to be taken before approaching the Registrar of Companies or the National Company Law Tribunal as is being some in some cases came to the notice of this department”.

5.8 The Approval Committee observed that current change in shareholding pattern is out of 51% held by Mrs. Mala Kumar. It was informed that earlier the unit was proprietary firm of Mrs. Mala Kumar. Approval Committee in its meeting held on 03/08/2016 had approved change of constitution of the firm from proprietorship to partnership as Shri Rachit Goil had joined the firm with 49% shareholding. Hence, total change in shareholding pattern in this case is 100%.

5.9 The Approval Committee, after due deliberations, approved the intimation of unit for change in partners and shareholding in terms of Instruction No. 89 dated 17/05/2018 & Instruction No. 90 dated 03/08/2018 subject to payment of applicable transfer charges. The approval was subject to condition that unit shall submit APRs and other documents as asked vide this office letter dated 27/03/2019.

6. **नौएडा प्लास्ट प्राइवेट लिमिटेड - SEZ से Exit से पहले इकाई के प्रदर्शन की निगरानी हेतु प्रस्ताव**

It was informed to the Approval Committee that M/s. Noida Plast Pvt. Ltd. has been issued an LOA dated 07/02/2006 for Manufacturing & Export of Hand Pump, their Spares and Pipes. The unit commenced its export production w.e.f. 05/06/2008 and LOA is valid till 04/06/2023.

6.2 It was further informed that the unit has made exports worth Rs. 512.11 Lakhs and earned positive NFE earnings worth Rs. 512.11 Lakhs during current block of five years.

6.3 It was informed that the Approval Committee in its meeting held on 05/12/2018 had approved the proposal of M/s. Noida Plast Pvt. Ltd. for exit from SEZ scheme and transfer of its assets & liabilities including building at Plot No. 69, NSEZ to M/s. AOV International LLP under Rule 74A of SEZ Rules, 2006 subject to fulfilment of exit formalities by transferor and payment of applicable transfer charges. Accordingly, unit vide this office letter dated 19/12/2018 and subsequent letter dated 22/02/2019 was requested to submit requisite documents/ information in