



भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नौएडा विशेष आर्थिक क्षेत्र
नौएडा दादरी रोड, फेज-II, नौएडा - 201305
टेलीफोन: 0120-2567268/69/70



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फा.सं. 12/01/2019-Proj/

5111
10/06/26

दिनांक: 10/06/2026

सेवा में,

1. मुख्य कार्यपालक अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नौएडा।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली।
3. प्रधान आयकर आयुक्त, आयकर भवन, प्लॉट सं.- ए-2डी, सेक्टर 24, नौएडा।
4. आयुक्त, सीमा शुल्क, नौएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुद्ध नगर, उत्तर प्रदेश - 201306.
5. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली -110001
6. उप सचिव (आई एफ-1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
7. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नौएडा।

विषय: दिनांक 09/06/2026 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और श्री गोपाल मीणा, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 09/06/2026 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

भवदीय,

संलग्नक: उपरोक्त

(आमिर इकबाल)

सहायक विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ।
2. वैयक्तिक सहायक - संयुक्त विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ
3. विनिर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
4. सम्पदा अधिकारी, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
5. कार्यपालक अभियंता, उत्तर प्रदेश पावर कारपोरेशन लिमिटेड, इ.यु.डी.डी.-II, सेक्टर - 18, नौएडा।
6. उप आयुक्त, व्यापार कर, खण्ड-14, सेक्टर -18, नौएडा - सूचनार्थ।
7. क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदूषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा - सूचनार्थ।
8. कंप्यूटर सेक्शन, नौ.वि.आ.क्षे. - बैठक के कार्यवृत्त को एनएसईजेड वेबसाइट पर अपलोड करने हेतु।

सहायक विकास आयुक्त

NOIDA SPECIAL ECONOMIC ZONE

Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Shri Gopal Meena, IAS, Development Commissioner (DC), Noida SEZ at 11:00 AM on 09/06/2026 through hybrid mode.

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

- (1) Shri Paras Mani Tripathi, Jt. Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
- (2) Smt. Aashima Chawla, Dy. DGFT, CLA, New Delhi (Nominee of Zonal Joint Director General of Foreign Trade, Delhi)
- (3) Shri Saibal Roy, Asstt. Commissioner, Customs, Noida Commissionerate (Nominee of the Commissioner of Customs, Noida Customs Commissionerate, Gautam Budh Nagar)
- (4) Shri Girish Kumar, Income Tax Officer, Income Tax Deptt., Noida (Nominee of the Principal Commissioner of Income Tax, Noida.
- (5) Shri Vivek Kumar, Manager, Noida Authority ((Nominee of the Chief Executive Officer, New Okhla Industrial Development Authority).

Special Invitee-

Shri Ravikesh Tripathy, Specified Officer, NSEZ .

B. Besides, during the meeting S/Shri (i) Sh. Gya Prasad, Dy. Development Commissioner, NSEZ, (ii) Sh. Amir Eqbal, ADC and (iii) Sh. Bharat Bhushan, Assistant, Project Section were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting was available and meeting could proceed.

C. At the outset, the Chairman welcomed the participants. After a brief introduction, the agenda was taken up sequentially. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the units, following decisions were unanimously taken:-

D. **New initiatives / reforms in view of good governance for Viksit Bharat 2047 :-**

- Approvals shall be issued during the meeting itself, immediately after the approval of the Approval Committee.
- Approvals at NSDL portal shall also be given on same day.
- Calendar for conducting the Approval Committee meeting has been issued.

- Details of vacant plots / SDFs shall be displayed at NSEZ Website with complete description, condition & photos.
- Vacant plots / SDFs shall be allotted on first come and first serve basis.
- Applicant may contact Shri Pramod Kumar, OSD(Telephone No. 0120-2562315, Email ID:ea@nsez.gov.in) & Shri Arun Singh Parihar, Steno-II (Telephone No. 0120-2567268 Ext.: 14 & Email ID: steno4@nsez.gov.in), for information regarding availability of plots / SDFs in NSEZ.
- Estate Management section shall ensure the visit of applicant at vacant plots / SDFs.
- After identification/ selection of vacant plot / SDF by applicant, Estate Management section shall issue provisional offer for allotment of space to the applicant.
- In case of non-cooperation from Estate Management section, the applicant may contact Shri Paras Mani Tripathi, Joint Development Commissioner (Telephone No. 0120-2567274 & Email ID: jdc@nsez.gov.in).
- The scheduled date of next meeting of Approval Committee is 23/06/2026.
- Only those proposal which are received before five working days of the next scheduled date of the Approval Committee, shall be placed before the Approval Committee.
- Whatever documents/ITR etc. are submitted online or details filled in online form will be considered evidence as per IT Act, 2000.

E. The following references were taken into the account by the Approval Committee while considering the proposals:-

- (i) Decision of the Approval Committee meeting held on 09/06/2026 regarding separate LOA for manufacturing & trading activity.
- (ii) DoC's letter dated 16/02/2026 regarding single LOA for manufacturing & trading activity.
- (iii) DoC's letter dated 09/04/2026 with direction that the matter of manufacturing & trading activity under single LOA may be kept in abeyance.
- (iv) DoC's Instruction No. 109 dated 18/10/2021 regarding change of name, director & shareholding pattern.

F. Status of agenda discussed & decisions of the Approval Committee:-

S.No.	Subject	No. of proposals	Proposals approved	Proposal deferred	Proposal rejected
1.	Proposals for setting up of new unit in NSEZ	3	3	0	0



2.	Proposals for inclusion of additional authorized operation (Broad-banding) in LOA.	3	2	0	1
3.	Proposals for monitoring of performance, renewal of LOA and amendment in authorized operations.	2	2	0	0
4.	Intimation change of name, directors / partners & shareholding pattern:	1	1	0	0
5.	Proposal for LoA extension for exit from SEZ.	1	0	0	1
6.	Adjudication proceedings in respect of Show Cause Notice for non-performance.	1	0	0	1
7.	Proposals for extension of LOA and acceptance of Bond-cum-Legal Undertaking.	1	0	1	0
8.	Proposals for amendment in quantity and units of measurement of annual capacity in respect of inclusion additional authorized operations in LOA	1	1	0	0
9.	Request for release of liquor from FTWZ to DTA	1	0	0	1
10.	Proposal for warehousing of Air Gun & Air Pistols in FTWZ unit.	1	0	1	0
11.	One time permission of sale of raw material & scrap in DTA.	1	1	0	0
12.	Miscellaneous matter	2	0	2	0
	Total:	18	10	4	4

G. Item wise decisions on proposals included in agenda:

(1) Ratification of Minutes of last meeting of the Approval Committee held on 29/05/2026.

It was informed to the Approval Committee that there were neither any references nor objections against the decisions of the Approval Committee held on 29/05/2026. Hence, the Approval Committee 29/05/2026 were unanimously ratified by the Approval Committee.

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2(i). M/s. Anmya Metals Private Limited - Proposals for setting up of new unit in NSEZ.

M/s. Anmya Metals Private Limited submitted proposal for setting up of unit in NSEZ for "Manufacturing of:- (i) Plain Silver Jewellery finished and semi-finished (71131141)(1250 Kgs / annum);(ii) Silver Jewellery studded with pearls (71131142)(6250 Kgs / annum); (iii) Silver Jewellery studded with Diamonds (Heading 7102) (71131143) (500 Kgs / annum); (iv) Silver Jewellery studded with Diamonds (Heading 7104) (71131144) (3750 Kgs / annum); (v) Silver Jewellery studded with precious & semi-precious stones (71131145) (2500 Kgs / annum); (vi) Other Silver Jewellery (71131149) (2500 Kgs / annum); (vii)Parts & components of silver jewellery (71131190)(1250 Kgs. / annum); (viii) Plain Gold Jewellery finished and semi-finished (71131911) (3750 Kgs / annum); (ix) Gold Jewellery studded with pearls (71131912) (2500 Kgs / annum); (x) Gold Jewellery studded with Diamonds (Heading 7102) (71131913) (2000 Kgs / annum); (xi) Gold Jewellery studded with Diamonds (Heading 7104) (71131914) (2000 Kgs / annum); (xii) Gold Jewellery studded with precious & semi-precious stones (71131915) (2000 Kgs / annum); (xiii) Other Gold jewellery (71121919) (1750 Kgs / annum; (xiv) Plain Platinum Jewellery finished and semi-finished (71131921) (2500 Kgs / annum); (xv) Platinum Jewellery studded with pearls (71131922) (2000 Kgs / annum); (xvi) Platinum Jewellery studded with Diamonds (Heading 7102) (71131923) (1250 Kgs / annum); (xvii) Platinum Jewellery studded with Diamonds (Heading 7104) (71131924) (1750 Kgs / annum); (xviii) Platinum Jewellery studded with precious & semi-precious stones (71131925) (2250 Kgs / annum); (xix) Other Platinum jewellery (71131929) (2500 Kgs / annum); (xx) Parts & components of gold jewellery (Push, post, ear-wise, leaf, lock etc) (71131960) (750 Kgs / annum); (xxi) Parts & components of platinum jewellery (71131960) (1250 Kgs / annum); (xxii) Palladium jewellery (71131990) (3000 Kgs / annum); (xxiii) Base metal jewellery clad with precious metal (71132000) (3750 Kgs / annum); (xxiv) Imitation jewellery (71179090) (2500 Kgs / annum). The applicant has proposed cumulative export of Rs.740000 lakhs and NFE of Rs.33300 lakhs during first block of five years. Applicant has proposed investment of Rs.130.00 lakhs on indigenous capital goods and proposed employment generation is 53 person.

2. Following discrepancies have been observed in the proposal which had been communicated to the applicant:-

- (i) The proposed annual production capacity of items of manufacture appears to be very high as compare to the proposed value of exports.
- (ii) Applicant has mentioned requirement of total raw materials (indigenous + Imported) as Rs.721000 lakhs and total exports has been proposed of Rs.740000 Lakhs. Hence, total value addition comes to Rs.19000 lakhs which is approx. 2.64%. Whereas, as per



provisions of SEZ Rules / HBOP, minimum Value Addition shall be @3.5% for studded jewellery and @6% for non-studded jewellery. Hence, applicant needs to give separate value addition projections for studded & non-studded jewellery as per prescribed norms.

- (iii) In the list of proposed imported raw materials, it has been observed that some of the proposed HS Codes i.e. 71081200, 71069220 do not exist. Therefore, revised list of imported raw materials with correct HS Codes, required to be submitted.
- (iv) Applicant has mentioned that they have been identified SDF No. D-11, NSEZ for the proposed unit. However, copy of provisional availability of space of Estate Management section not submitted.
- (v) The proposed capacities appear substantially high vis-à-vis proposed built-up area (555 sq. mtrs.), manpower strength (53 employees), project cost (Rs. 358 Lakhs), and newly incorporated status of company. Hence, justification in this regard may be sought from the promoters.

3. Shri Akash Soni, Director appeared before the Approval Committee and explained the proposal. In compliance to above, observations / queries, the unit's representative submitted rectified Form-F along with required documents and agreed to follow the DGFT value addition norms. The same were examined and deliberated upon by the committee.

4. The Committee discussed the agenda in detail and after due deliberations and being satisfied with the proposal thereof, **approved** the proposal on the basis of rectified application / documents submitted by the applicant. Accordingly, LOA No. 07/04/2026-Proj/5058 dated 09/06/2026 was issued during the meeting itself.

2 (ii).M/s. Skypulse Innovations India Pvt.Ltd.- Proposal for setting up of new unit in NSEZ for 'Trading' activity-reg.

M/s. Skypulse Innovations India Private Limited, SDF No. G-15 , NSEZ, applied for inclusion of 199 items for 'trading' in their LOA dated 23/05/2025. The proposal was placed before the Approval Committee in its meeting held on 29/05/2026. The Committee observed that the unit has been allowed for manufacturing, trading as well as service activities. The Committee had deferred the proposal and directed the unit to apply for separate LOA for trading & service activities, in terms of DoC's letter dated 09/04/2026. Accordingly, M/s. Skypulse Innovations India Private Limited vide its letter dated 03/06/2026 has submitted application in Form-F for separate LOA for '*Trading of 198 parts of telecommunication*'.

2. Shri Som Dutt Sharma, Director & Shri Vinay Sharma, Director appeared before the Approval Committee and explained the proposal.



3. The Committee discussed the agenda in detail and after due deliberations, **approved** the proposal of M/s. Skypulse Innovations India Private Limited for setting up of new unit for 'Trading of 198 parts of telecommunication'. The Committee further decided to amend the existing LOA dated 23/05/2025 of M/s. Skypulse Innovations India Private Limited for manufacturing activity only i.e 'Manufacturing of eNodeB (Evolve Node Base Station) & LTE + 5G Telecommunication Devices – HS Code 85173100 (2460 Nos./annum)' . Accordingly Letter of Approval (LOA) No.09/04/2026-Proj/5045 dt.09.06.2026 was issued during the meeting itself.

3 (i).M/s. Divya Creations - Proposals for inclusion of additional authorized operation (Broad-banding) in LOA.

M/s. Divya Creations, Plot No.97, NSEZ submitted proposal for inclusion of additional item of manufacture namely 'Other gold-plated silver jewellery finished and semi-finished (HSN 71131149)' in their LoA dated 12.03.2003.

2. Shri Sumit Gupta, Partner appeared before the Approval Committee and explained the proposal.

3. The Committee discussed the agenda in detail and after due deliberations, **approved** the proposal. Accordingly approval letter No.07/01/2003-Proj/5047 dt.09.06.2026 was issued during the meeting itself.

3 (ii).M/s. Aarshi Overseas - Proposals for inclusion of additional authorized operation (Broad-banding) in LOA.

M/s. Aarshi Overseas, Plot No. 129G/54, SDF No E-11, NSEZ submitted proposal for inclusion of additional item namely 'Warehousing goods under HS Code 30049049 & 30049099 ' in their LOA dated 10/06/2022. The matter was placed before the approval committee for deliberation.

2. Shri Raghav Jhunjunwala, Director appeared before the Approval Committee and explained the proposal.

3. The Committee discussed the agenda in detail and after due deliberations, **approved** the proposal. Accordingly approval letter No. 10/01/2022-Proj/5046 dated 09/06/2026 was issued during the meeting itself.

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3(iii) M/s. Optic Electronic (India) Pvt. Ltd.- Proposals for inclusion of additional authorized operation (Broad-banding) in LOA.

M/s Optic Electronic (India) Pvt. Ltd. submitted proposals for inclusion of additional authorized operation /Broad-banding (manufacturing of arms/ammunition) in their LOA which are as follows:

Manufacturing of (i). 40 mm Practice Ammunition (93069000) (105 nos/ pieces/annum); (ii) Pistol – 9mm Parabellum (9x19mm/9mm Luger / 9mm parabellum plus / 9mm parabellum) (93020000) (4000 nos/pieces/annum); (iii) Carbines / Sub machine guns of various calibre: 5.56x45 MM carbine (fully automatic) (93019000) (500 nos/pieces/annum); (iv) Machine Gun – 5.56x45 MM, 7.62x51 MM, 12.7x99 MM (NATO), 12.7x108 MM: 7.62x51 mm machine gun (Semi-automatic) (93019000) (500 nos/pieces/annum); (v) Machine Gun – 5.56x45 MM, 7.62x51 MM, 12.7x99 MM (NATO), 12.7x108 MM: 7.62x39 MM machine gun (fully-automatic) (93019000) (500 nos/pieces/annum); (vi) Machine Gun – 5.56x45 MM, 7.62x51 MM, 12.7x99 MM (NATO), 12.7x108 MM: 12.7x99 MM machine gun (fully-automatic) (93019000) (500 nos/pieces/annum); (vii) Machine Gun – 5.56x45 MM, 7.62x51 MM, 12.7x99 MM (NATO), 12.7x108 MM: 12.7x108 MM machine gun (fully-automatic) (93019000) (500 nos/pieces/annum);(viii) Arms other than those defined in categories I, II & IV- Handguns (Revolvers and Pistol) including semi-automatic: 0.32, 0.22 (93020000) (4000 nos/pieces/annum).

2. The matter was deliberated by the Approval Committee in its meeting held on 07.02.2025 wherein the committee granted in-principle approval for inclusion of the aforementioned additional authorized operations, as per the Industrial License number DIL(A):19(2024) dated 16/12/2024 issued by Deptt. Of Promotion of Industry & Internal Trade (DPIIT) and License number M/New/0179/MHA/2024 dated 21/01/2025 issued by Ministry of Home Affair (MHA). However, the said in-principle approval was **subject to** clarification from the DPIIT or MHA or Department of Defence Production (DODP), Ministry of Defence regarding requirement of a separate approval from DODP for these products. Accordingly, letter dated 25/02/2025 was sent to DPIIT, MHA & DoDP. A reminder letter dated 29/04/2025 was also sent. The matter was again taken up for deliberation by the approval committee in its meeting held on 09.06.2026.

3. The approval committee was further informed that CPO (DIP), Department of Defence Production (DoDP), MoD vide his letter dated 03/07/2025 had informed that "*DPIIT, MHA and Department of Commerce are the authorities for grant of license under the Arms Act, 1959 & I(D&R) Act, 1951. DDP, MoD is only one of the stakeholders, whose comments are taken into consideration by the Licensing Authorities for grant of license. The documents required for inclusion of items in the LOA is entirely the domain of Department of Commerce and DDP,*

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MoD has no comment to offer. If required, DPIIT or MHA may be consulted in the matter".
However, reply from DPIIT and MHA are still awaited.

4. Shri Chetan Seth, CMD joined the meeting through video conferencing. Besides, Sh, Dilshad Ansari, GM & Shri Rajiv Srivastava, Manager appeared before the Approval Committee and explained the proposal.

5. The Committee observed that the export performance of the unit has been consistently poor and that the unit has not effected any exports since FY 2021-22. Further, the unit has been issued an SCN dated 08/08/2025 by the competent authority, NSEZ for failure to achieve positive NFE as per Rule 53 of SEZ Rules, 2006 during 04th block of five years (20.03.2021-19.03.2026) i.e., upto 31.03.2024. The said SCN is pending for adjudication. The said representative of the unit also couldn't furnish any concrete roadmap, on being questioned by the committee regarding future export plan/orders etc. in order to achieve positive NFE.

6. It was further observed that while granting licence for manufacturing of small arms, MHA in it's letter dated 11/11/2021 had directed the unit to follow the security guidelines of the Security Manual available at DDP's website while undertaking manufacturing of the items for which the licence has been granted. Further, the manufacturers of arms/ammunition may require use of raw material i.e., smokeless powder etc. which as per rule has to be stored away from human habitants outside the city in a specially built Magazine as per approved plan of the Explosive Department (Petroleum & Explosives Safety Organization) and a LE3 storage licence is also required for any storage of such type of material. MHA had directed the unit to follow the above mentioned instructions carefully. The Committee observed that unit has been functioning in a multi-story building (SDF) in NSEZ, where various other SEZ units are in operation, with addition of such arms/ammunition may put other unit's assets as well as their employees' lives at risk. Hence, the unit's proposal to store such hazardous goods in a multi-story commercial space appears to be in violation of the said guidelines of MHA. The present broad-banding request also pertains to arms ammunitions which are risky items and require strict compliance in coherence with MHA guidelines.

7. The Committee further observed that in view of the absence of a credible business plan, non-fulfilment of the conditions of the MHA licence, unsatisfactory export performance, and the nature of the premises from which the unit is operating, the Committee is of the view that the proposals for inclusion of additional authorized operation /Broad-banding (manufacturing of arms/ammunition) in their LOA is not fit for consideration at this stage.

8. Further, the committee observed that there is no clarity to the DPIIT (Industrial Licensing Section) conditions laid down while granting Defence License under Arms Act, 1959 to M/s. Optic Electronic (India) Pvt. Ltd., in Arms License dated 09/12/2019 laid down conditions as under 'Conditions related to Inventory Management System as per rule 56(5)', under which at Para 1.4 - Stock Checks, it has been mentioned that:-

"The contents of firearms stock shall be verified on a regular basis against the firearm account, specifically,

(a) a physical stock check by quantity and type of firearms should be conducted;

- every day in the case of smaller volume manufacturing unit;

- every week in the case of larger volume manufacturing unit.

(b) a physical stock check by serial number should be conducted on at least 10% of the firearms in stock

- every week in the case of smaller volume manufacturing unit, and

- every month in the case of larger volume manufacturing unit

(c) a 100% physical stock check by quantity, type and serial number should be conducted -

- every six months, regardless of the quantity of firearms in storage, and whenever the custody of keys is permanently transferred between an incoming and outgoing key custodian."

9. Also, the committee directed the DC office to get clarity on the same from DoC.

10. The Committee discussed the proposal in detail, in view of para 4 to 7 above, and the prolonged non-performance of the unit, absence of any concrete plan for exports, and proposal of broad-banding of such goods does not comply with the guidelines/conditions of the MHA licence, also there is no justification for approval for inclusion of additional sensitive items in their LOA. After detailed deliberations, the Committee unanimously decided to **reject** the proposal for inclusion of additional authorised operation in LOA. The Committee further decided that the performance of the unit shall be reviewed after six month. The Committee further authorized the Development Commissioner to issue a detailed speaking order, as applicable under the relevant statutory provisions, and to initiate all consequential actions for rejection of the proposal for inclusion of additional authorized operations in LoA accordance with law.



4 (i). M/s. Orient International - Matter of monitoring of performance, renewal of LOA and amendment in authorized operations-reg.

The proposal in respect of M/s. Orient International, Plot No. 142A/14, NSEZ for monitoring of performance during last block of five years, renewal of LOA for remaining period of current block and amendment in authorized operations, were placed before the Approval Committee. The performance of the unit during last five years, are as under:-

Year	Export	Forex Outgo	NFE Earning	DTA Sale of scraps	Pending FE
2020-21 (21.09.20 - 31.03.21)	246.64	6.77	239.87	1.91	239.87
2021-22	445.23	18.85	426.38	1.13	249.17
2022-23	476.65	16.71	459.94	0.48	185.73
2023-24	279.93	15.06	264.87	0.16	39.37
2024-25	377.51	14.88	362.63	0.79	124.60
Total:	1825.96	72.27	1753.69	4.47	838.74

(Rs. in lakhs)

2. It was also observed by the committee while deliberating upon the separate details of NFE achievement i.r.o., manufacturing & trading activities during previous five years, that there was negative NFE in Trading activities as under:

2020-21 to 2024-25			Rs. in
Lakhs			
Particulars	Manufacturing	Trading	Total
Export	1881.86	12.76	1894.62
Forex Outgo	57.44	14.83	72.27
NFE Earnings	1824.42	(-2.07)	1822.35

3. Further, the committee after deliberation on the above, **directed the DC office to issue an SCN under relevant provisions of SEZ Act/Rules and/or FT(D&R) Act** for negative NFE in trading activities.

4. Shri Manoj Sharma, Factory Head & Md. Noor Alam, Accounts Head appeared before the Approval Committee and explained the proposal. They informed to the Committee that they wish to retain manufacturing activity in the existing LOA.

5. The Committee monitored the performance of the unit in terms of Rule 54 of SEZ Rules, 2006 and took note of positive NFE earned by the unit up to 31/03/2025 in respect of

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manufacturing activity. The Committee also **approved** the proposal for renewal of LOA of the unit for remaining period of third block of five years i.e. upto 20/09/2030 only for manufacturing activity i.e. 'Manufacturing of (i) Self-adhesive printed labels, self-adhesive paper (48211020) (7800000 sq.mtrs./annum); (ii) Seq. Numbering Stickers, Labels (48219010) (7800000 Sq.mtrs./annum); (iii) Paper Tag Plain (48219090) (66000000 pieces/ annum); (iv) Plain Stickers (48211010) (5000 Sq.mtrs/annum); (v) Self Adhesive Paper Labels (48114100) 250000 sq.mtrs/ annum)'. The Committee further directed the representative of the unit to apply directed the unit to apply for separate LOA for trading activity, in terms of DoC's letter dated 09/04/2026, if they want to do trading activity also. Accordingly approval letter No. 10/243/2009-Proj/5048 dated 09/06/2026 was issued during the meeting itself.

4 (ii).M/s. K. K. Exports - Matter of monitoring of performance, renewal of LOA and amendment in authorized operations.

The proposal in respect of M/s. K.K. Exports, G-08, NSEZ for monitoring of performance during last block of five years, renewal of LOA for remaining period of current block and amendment in authorized operations, were placed before the Approval Committee. The performance of the unit during last five years, are as under:-

(Rs. in lakhs)

Year	Physical Export	Forex Outgo	NFE Earning	DTA Sale	Pending FE
2020-21	232.84	0.00	232.84	0.00	0.00
2021-22	114.01	0.00	114.01	0.00	0.00
2022-23	140.69	0.00	140.69	0.00	0.00
2023-24	156.96	0.00	156.96	0.00	0.00
2024-25	95.45	0.00	95.45	0.00	0.00
Total	739.95	0.00	739.95	0.00	0.00

2. Shri Ishan Agarwal & Shri Sanjeev Ahuja, authorized representatives of the unit joined the meeting through video conferencing and explained the proposal. They informed to the Committee that they wish to retain manufacturing activity in the existing LOA.

3. The Committee monitored the performance of the unit in terms of Rule 54 of SEZ Rules, 2006 and took note of positive NFE earned by the unit upto 31/03/2025. The Committee also **approved** the proposal for renewal of LOA of the unit for remaining period of third block of five years i.e. upto 18/02/2031 only for manufacturing activity i.e. '(i) Manufacturing of Hair Dye (33059040) (2 Tonnes/ annum) (ii) Henna Hair Color (33059040) (16 Tonnes/ annum)'. The Committee further directed the representative of the unit to apply directed the unit to apply

for separate LOA for trading activity, in terms of DoC's letter dated 09/04/2026, if they want to do trading activity also.

5 (i). M/s. ONS Interactive Solutions - Intimation of change in directors & shareholding pattern.

M/s. ONS Interactive Solutions, Plot No. 165, NSEZ, applied for Intimation of change in directors & shareholding pattern and submitted a copy of duly registered supplementary partnership deed dated 13/05/2026, vide which it has been observed that there has been changes in Ratio in Profit & Losses (Shareholding) of partners, as given below:-

Previous Ratio in Profit & Losses (Shareholding) of partners.		Revised Ratio in Profit & Losses (Shareholding) of partners. (as per supplementary partnership deed dated 13/05/2026)	
Name of Partner	% share	Name of Partner	% share
Sh. Abhinav Girdhar	75%	Sh. Abhinav Girdhar	99%
Smt. Savita Girdhar	25%	Smt. Savita Girdhar	1%
Total:	100%	Total:	100%

2. The matter was placed before the approval committee meeting held on 09/06/2026 for deliberation. The committee discussed the agenda in detail and after due deliberations, **took note of** the intimation for change in partner, in terms of Instruction No. 119 of Department of Commerce. The unit shall ensure compliance of the conditions mentioned in Instruction No. 109 in letter & spirit.

6 (i). M/s. Jayshree Gems & Jewellery – Request for extension of the validity of LOA for completion of exit formalities- reg.

M/s. Jayshree gems & Jewellery, Plot No. 129G/55, NSEZ applied for extension of the validity of LOA for completion of exit formalities. The unit has been non-operational/sick unit and had made last export in the year 2009-10, and its LoA expired on 09/12/2020. However, the unit applied for EXIT from SEZ scheme under Rule 74 of SEZ Rules, 2006 on 17.03.2025 i.e., after approx. 05 years of expiry of its LoA and thereby requested for extension of its LoA. Thereafter, a 06 months extension upto 30/09/2025 was granted by the competent authority, NSEZ to the unit for completion of exit formalities only with a condition not to undertake any DTA procurement or import activity in the interim period. However, the unit failed to complete the exit formalities in the extended period and later sought another extension of its LoA. Another extension of 06 months upto 31/03/2026 was granted by the competent authority,



NSEZ exclusively for completing the exit formalities. However, the unit again failed to complete the exit formalities in their 02nd extended period too and once again has requested for further extension of the validity of LoA for completion of remaining exit formalities. However, the committee observed that despite granting two extensions of 06 months each, the unit failed to even apply online for exit on the sez-online portal and also APRs since 2010 onwards have not been submitted. The matter was placed before the approval committee for deliberation.

2. Shri K.K. Lalwani, Partner of the unit appeared before the Approval Committee and explained the proposal. He cited health related issues for non-completion of the exit formalities in the extensions granted twice to them. On further inquiring by the committee, he submitted that they have been looking for a prospective buyer for transferring their assets under Rule 74A of the SEZ Rules, 2006.

3. The Committee discussed the agenda in detail and after due deliberations concluded that the unit had consistently **failed to fulfil the basic objectives as envisaged in Section 05 of the SEZ Act, 2005**, for which the Letter of Approval had been granted to them since 2010 onwards. The unit has been occupying valuable SEZ space for **several years without making any meaningful contribution towards exports**, employment generation, or achievement of the objectives of the SEZ. The continued retention of SEZ space by a **non-performing unit adversely affects the optimal utilization of scarce land and infrastructure resources**, which could otherwise be allotted to prospective entrepreneurs capable of generating exports and employment. The committee also observed that NSEZ Noida being in close proximity to Delhi and NOIDA being a industrial hub, industrial land/plots are scarce and in great demand, therefore, keeping the SEZ land idle without any business / export activity is not acceptable.

4. It was further observed by the committee that the unit representative intends to **transfer the land and building under Rule 74A of the SEZ Rules, 2006** in future and it appears that they are trying to do **real estate business** and take the benefit of land price escalation, especially at a place like NOIDA SEZ. This has never been the envisaged objective of the SEZ policy. The committee took a very serious view of this issue and submission by the unit.

5. After due deliberations and in the light of above mentioned facts, the Committee unanimously decided **not to grant further extension** to the LOA of the unit. The Committee further **decided to cancel** the Letter of Approval No. NEPZ/PROJ/7/11/2000-NEPZ/6195 dated 18/08/2000 granted to M/s. *Jayshree Gems & Jewellery* in terms of **Section 16(1) of the SEZ Act, 2005**, read with **Rule 77 of the SEZ Rules, 2006**, and the terms and conditions

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of the Letter of Approval issued thereof. The Committee further authorized the Development Commissioner to issue a **reasoned speaking order**, as applicable under the relevant statutory provisions, and to initiate all consequential actions for cancellation of the LoA and subsequent eviction of the premises in accordance with law.

7 (1). M/s. Odin Digital Solutions LLP - Proposal for setting up of new unit in NSEZ-reg.

M/s. Odin Digital Solutions LLP had submitted proposal for setting up of unit in NSEZ for “(i) *Repair and refurbishment of desktop computers (84713010)*, (ii) *Repair and refurbishment of Laptop/Macbook (84713020)*, (iii) *Repair and refurbishment of I-pad/Tablets (84713090)*, (iv) *Repair and refurbishment of Mobile Phones (85171211)*, (v) *Repair and refurbishment of Smart Watches (95069990)*”. The proposal was placed before the Approval Committee 12/01/2026 & 24/03/2026. The Committee had observed that as per the submitted balance sheet, the applicant company appeared to be non-operational and had been incurring losses since FY 2021–22. The Committee had further noted that the applicant had not been able to establish the existence of existing infrastructure and experience for undertaking the proposed activities. In view of the above, the proposal was found to be not tenable. The Committee in exercise of powers conferred under Section 15 of the SEZ Act, 2005 read with Rule 18 of the SEZ Rules, 2006, had decided to reject the proposal.

2. It is further informed that against the said decision of the Approval Committee, M/s. Odin Digital Solutions LLP had filed an appeal under section 15(4) of the SEZ Act, 2005 and Rule 55 of SEZ Rules, 2006, before the Board of Approval. The appeal filed by them was placed before the BoA in its meeting held on 11/05/2026. The Board, after deliberation, observed that procedural shortcomings, such as non-display of signboard or verification-related issues, are curable in nature and should not have resulted in outright rejection of the proposal rather appellant should be directed to rectify in terms of principles of natural justice. Accordingly, the Board taking into consideration the above submissions, remanded the matter back to the Approval Committee, NSEZ for reconsideration of matter after giving proper opportunity to the appellant.

3. Shri Rishi Verma & Shri Pradeep Tyagi, authorized representatives appeared before the Approval Committee and explained the proposal. They informed that the previous registered office address of the firm was pertains to old partner of the firm and now they have

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changed the registered office address and the same has been approved by MCA. The submitted a copy of the same.

4. The Committee discussed the agenda in detail and after due deliberations, **approved** the proposal, subject to the following terms & conditions:-

- (i) Unit shall comply with the provisions of Rule 18(4)(d) of SEZ Rules, 2006 which provides that reconditioning, repair and reengineering may be permitted subject to the condition that exports shall have one to one correlation with imports and all the reconditioned or repaired or re-engineered products and scrap or remnants or waste shall be exported and none of these goods shall be allowed to be sold in the Domestic Tariff Area or destroyed.
- (ii) 100% Examination of the goods will be done by SEZ Customs during inward & outward movement of the goods.
- (iii) The unit shall submit a **quarterly report** incorporating details of imported items, IMEI numbers, description of export along with details of wastage / scrap etc. to the office of Development Commissioner.
- (iv) Unit shall ensure that there is no violation of Rules, quality standard etc. prescribed by OEMs.
- (v) Unit shall ensure compliance with the certification and other requirements of the importing countries, if any.

8 (i). M/s. PC Jeweller Limited (Unit-II) – Adjudication proceedings in respect of the said Show Cause Notice dated 16/04/2026 for non-performance of unit– reg.

A Show Cause Notice dated 16/04/2026 was issued to M/s. PC Jeweller Limited (Unit-II), Plot No. 142A/3, NSEZ, regarding:

- i. Non-performance since 2018-19 thereby violating conditions of LOA renewal letter dated 30.10.2023 and non-submission of APRs for FY 2024-25 thereby violating Rule 22(3) of SEZ Rules, 2006 and condition No. 7 of Bond-cum-LUT and;
 - ii. Non-realization of export proceeds worth Rs. 220.02 Lakhs and also the proportionate export incentive including duty forgone on CIF value of imports corresponding to unrealized foreign exchange.
2. M/s. PC Jeweller Limited (**Unit-II**) vide its letter dated 27/04/2026 has submitted its reply in respect of SCN dated 16/04/2026 stating that due to the non-availability of purchase

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orders, they could not submit request for LOA renewal within prescribed period. Now, they have arrived at expected import export turnover during the next 5 years after contacting our foreign suppliers & buyers telephonically and have filed request for renewal of the LOA on 22.04.2026 through SEZ Online system and prayed to condone the delayed submission of the LOA renewal request.

3. Shri Raja Ram Sugla, authorized signatory of the unit joined the meeting through Video conferencing for Personal Hearing before the Approval Committee.

4. The Committee observed that the unit has consistently failed to undertake any export since 2018-19 except in FY 2020-21, where they exported for Rs.220.02 lakhs but failed to realize the said export proceeds. Despite being provided an opportunity, the unit has not furnished any specific details regarding the **status of realization of the export proceeds**, nor has it submitted any documentary evidence indicating **the expected timeline for such realization**. The Committee viewed the **prolonged non-realization of export proceeds since 2020-21** (whereas the prescribed timeline is of **09 months** only), coupled with the absence of any satisfactory explanation, as a matter of serious concern while assessing the performance and viability of the unit. The Committee further observed that the unit has **failed to submit any credible or viable business plan** indicating revival of its operations or future export commitments. The unit has been occupying valuable SEZ space for several years without making any meaningful contribution towards exports, employment generation, or achievement of the objectives of the SEZ. The continued retention of SEZ space by a non-performing unit adversely affects the optimal utilization of scarce land and infrastructure resources, which could otherwise be allotted to prospective entrepreneurs capable of generating exports and employment.

5. The Approval Committee requested the authorized representative of the unit to brief them about their business plan, timeline for making unit operational again & starts exporting. To this the authorized representative submitted that due to Iran War unit is **not in a position to commit any timeline/business plan for re-start of business activities**.

6. For non-realization of export proceeds in receipt of export of Rs.220.02 lakhs during FY 2020-21, the Committee deliberated and also asked authorized representative to inform the efforts made for realization of the same & timeline commitment for realization. No satisfactory response was offered by the authorized representative. The Approval Committee deliberated unanimously decided to **impose a penalty equivalent to two times of total duty foregone**

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in respect of imported goods used for that export under FT(D&R) Act. Data to be provided by Specified Officer, NSEZ.

7. The Approval Committee discussed the agenda in detail considering the prolonged absence of export activity, non-realisation of export proceeds, failure to submit a viable business plan with timeline and the overall unsatisfactory performance of the unit, the Committee concluded that the unit had failed to fulfil the basic objectives for which the Letter of Approval had been granted. After due deliberations, the Committee unanimously decided **not to renew the LOA No. 07/04/2010-Proj/9395 dated 20/12/2010**, in terms of Rule 19(6A)(2) of SEZ Rules, 2006. The Committee further **decided to cancel** the Letter of Approval No. 07/04/2010-Proj/4494 dated 02/06/2026 granted to M/s. PC Jewellers Limited (Unit-II), in terms of Section 16(1) of the SEZ Act, 2005, read with Rule 77 of the SEZ Rules, 2006, and the terms and conditions of the Letter of Approval issued thereof. The Committee further authorized the Development Commissioner to issue a detailed speaking order, as applicable under the relevant statutory provisions, and to initiate all consequential actions for cancellation of the LoA and eviction of the premises in accordance with law.

8 (ii). M/s. Diligent Logistics Solutions Pvt. Ltd. - Request for extension of LOA and acceptance of Bond-cum-Legal Undertaking.

It was informed to the Approval Committee that M/s. Diligent Logistics Solutions Pvt. Ltd. had been granted LOA No. 10/02/2024-Proj/5104 dated 13/06/2024 for setting up of unit in NSEZ for 'Warehousing of goods'. The unit had submitted Bond-cum-Legal Undertaking, however, the same could not be accepted on the basis of information received from NSEZ Customs regarding filing of fake CoO and Bank Guarantee by promoter of the company who is also working as CHA of a unit in Arshiya Northern FTWZ Ltd. SEZ, Khurja.

2. It was further informed that M/s. Diligent Logistics Solutions Pvt. Ltd. also have a unit in Arshiya Northern FTWZ Ltd. SEZ, Khurja. The Approval Committee in respect of private SEZs of Noida, Gr. Noida & Khurja given in its meeting held on 05/06/2025 & 06/08/2025 had not considered the proposal of the said unit for inclusion of additional HS Codes in LOA on the ground of proceedings against promoters regarding misconduct on part of CHA is under investigation in Noida Customs. The said unit had filed an Appeal before the Board of Approval (BoA) against the decision of UAC. The BoA in its meeting held on 30/12/2025 had remanded back the matter to the Approval Committee for reconsideration. The Approval Committee in its meeting held on 24/03/2026 has reconsidered and approved the proposal of

the unit for inclusion of additional HS Codes in LOA of the unit in Arshiya Northern FTWZ Ltd. SEZ, Khurja.

3. Shri Rakesh Trikha, Director & Shri Vinod Parekh, authorized representative joined meeting through video conferencing and explained the proposal. The representatives of the unit requested the Approval Committee to consider the extension of the validity of LOA as well as acceptance of the Bond-Cum-Legal Undertaking. They also stated that since validity of their LOA was not extended, hence they shall not be liable to pay the lease rentals of the premises allotted to them.

4. The Committee noted that the allegations against the promoter pertain to proceedings initiated under the Customs Brokers Licensing Regulations, 2018, in relation to his functioning as a Customs Broker/Customs House Agent, and that the matter is under the jurisdiction of the Customs authorities. The Committee further noted that SCN is yet not issued by the Noida Customs.

5. The Committee discussed the agenda in detail and after due deliberations, **deferred** the matter and directed to obtain a written opinion that whether this office should issue the LoA to the above mentioned unit considering the credentials of the unit in light of recent investigation/pending SCN against the director of the above unit M/s. Diligent Logistics Solutions Pvt. The Committee further decided that no lease rentals shall be charged till LOA of the unit becomes valid or disposed by the UAC.

8 (iii). M/s. RFB Gloves – Request for amendment in quantity and units of measurement of annual capacity in respect of inclusion additional authorized operations in LOA issued vide this office letter dated 02/04/2026- req.

It was informed to the Approval Committee that M/s. RFB Gloves, has submitted a request for amendment in the quantity and unit of measurement (annual capacity), in the permission for inclusion of additional items in LOA issued vide this office letter dated 02/04/2026:-

Annual capacity of additional items of manufacture mentioned in the approval letter dated 02/04/2026	Amendment in quantity and unit of measurement (annual capacity) requested by the unit.
<p>Manufacturing of : (i) Articles and compounds of rare earth metals (28469020) (2000 Roll/annum);</p>	<p>Manufacturing of : (i) Articles and compounds of rare earth metals (28469020) (120,000 Pairs / annum); (ii) Other articles and compounds of rare metals (28469090) (120,000 Pairs / annum);</p>

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<p>(ii) Other articles and compounds of rare metals (28469090) (100 earth Roll/annum);</p> <p>(iii) Articles of Lead (78060090) (250 Roll/annum);</p> <p>(iv) Antimony and articles thereof (81109000)(200 Roll/annum);</p> <p>(v) Tungsten and articles thereof (81019990)(200 Roll/annum);</p> <p>(vi) Bismuth and articles thereof (81069090)(250 Roll/annum);</p> <p>(vii) Xray Apparatus including parts and accessories (90229090) (600 Roll/annum);</p> <p>(viii) Outer garments, of fabrics, impregnated, coated, covered or laminated plastics (man-made fibre) for Industrial/medical (62102020) (200 Roll/annum);</p> <p>(ix) Articles of apparel & accessories, of vulcanised rubber, other (40159099) (200 Roll/annum)".</p>	<p>(iii) Articles of Lead (78060090) (120,000 Pairs / annum);</p> <p>(iv) Antimony and articles thereof (81109000)(120,000 Pairs / annum);</p> <p>(v) Tungsten and articles thereof (81019990) (120,000 Pairs / annum);</p> <p>(vi) Bismuth and articles thereof (81069090)(120,000 Pairs / annum);</p> <p>(vii) Xray Apparatus including parts and accessories (90229090) (120,000 Pairs / annum);</p> <p>(viii) Outer garments, of fabrics, impregnated, coated, covered or laminated plastics (man-made fibre) for Industrial/medical (62102020) (120,000 Pairs/ annum);</p> <p>(ix) Articles of apparel & accessories, of vulcanised rubber, other (40159099) (120,000 Pairs / annum)".</p>
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2. Shri Heera Ratra, Partner joined the meeting through Video Conferencing and explained the proposal.

3. The Committee discussed the agenda in detail and after due deliberations, **approved** the proposal.

8 (iv). M/s. OnnSynex Ventures Pvt. Ltd. (Warehousing unit)- (A) Request for inclusion of permission in LOA for release of Liquor from FTWZ to DTA on payment of applicable duties; and (B) Permission for On-boarding a client to Warehouse Products under HSN 93040000 (0.177 bore air guns & compressed Air Pistols 0.177 Cal 4.5 mm) – reg.

1. M/s. OnnSynex Ventures Pvt. Ltd. (Warehousing unit) had submitted proposal for inclusion of permission in LOA for (i) release of Liquor from FTWZ to DTA on payment of applicable duties, & (ii) warehousing of products under HSN 93040000 (0.177 bore air guns & compressed Air Pistols 0.177 Cal 4.5 mm).

2. The matter of release of Liquor from FTWZ to DTA on payment of applicable duties was placed before the Approval Committee in the meeting held on 15/07/2025, wherein the representatives of the unit had informed that they are an Authorized Economic Operator (AEO)

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under the category of Logistic Operator and had special permission from State Excise Department of Uttar Pradesh to warehouse of Liquor. Accordingly, the Committee had granted in-principle approval to M/s. Onnsynex Ventures Pvt. Ltd. for supply of the imported Liquor into DTA on payment of all applicable duties/taxes viz Customs & Excise duties/VAT etc., subject to submission copy of Star Export House Certificate, AEO Certificate and copy of permission obtained by unit from UP Excise Department for supply of imported liquor into DTA, by the unit. In reply the unit had submitted (i) Copy of One Star Export House; (ii) Copy of AEO certificate; (iii) Copy of UP VAT registration. However, unit did not submit copy of permission obtained by unit from UP Excise Department for supply of imported liquor into DTA. The unit requested to consider VAT registration as the sufficient state permission for their FTWZ operations.

3. The proposal was again placed before the Approval Committee in its meeting held on 12/01/2026, wherein the Committee directed to seek a clarification from UP Excise Deptt. Accordingly, a letter dated 29/01/2026 & subsequent reminder letter dated 01/06/2026 were sent to UP Excise Deptt. with request to provide required information. A letter dated 29/01/2026 & subsequent reminder letter dated 01/06/2026 were also issued to the unit seeking clarification on variation in their statements w.r.t., having permission from UP Excise Deptt., presented during Approval Committee meeting dated 15.07.2025 and in their later submission. However, no reply was received from the UP Excise Dept. as well as from the unit.

4. In respect of the another proposal for permission to warehouse 0.177 bore air guns & compressed Air Pistols 0.177 Cal 4.5mm under HSN 93040000 in their warehouse facility, the unit submitted a copy of 'Authorized Arms & Ammunition Dealer License' issued under Arms Act, 1959 and Arms Rules, 2016 by the District Magistrate, Anand to their client M/s. M.A. Global for carrying on trade or business at shop address at Anand, Gujarat. As per the conditions of said license, *"the license is valid only so long as the licensee carries on the trade or business at the premises shown in Column (3) thereof" i.e. Anand Gujarat*". The matter was placed before the Approval Committee in its meeting held on 12/01/2026, wherein the Committee observed that the proposal requires further examination to determine whether the SEZ unit as well as the actual importer (client) is required to obtain any specific permission or licence under the provisions of the Arms Act, 1959 and the Arms Rules, 1962 for storage/warehousing of air guns in SEZ premises. The Committee, after due deliberations, decided that the matter may be examined in detail and, if required, clarification may be sought from the Department of Commerce. It was informed to the Committee that a letter dated

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01/06/2026 has been sent to DoC with request to provide a clarification on the proposal of the unit, in consultation with related departments, for taking further necessary action in the matter. Reply from DoC is awaited.

5. Shri Harsh Takkar, Director, Shri ES Shankar, Director & Shri Arun Shankar, CEO appeared before the Approval Committee and explained the proposal. However, no supporting documents as was demanded from them by the previous UAC was furnished.

6. The Approval Committee discussed the matter in detail in light of the documents submitted by the unit and the correspondence exchanged with the Uttar Pradesh Excise Department and observed that, despite the in-principle approval granted in its meeting held on 15.07.2025, the unit has failed to fulfil the essential condition of submitting documentary evidence of permission from the Uttar Pradesh Excise Department for supply of imported liquor from the FTWZ into the Domestic Tariff Area (DTA). The Committee further noted that the unit's subsequent contention that its VAT registration may be treated as sufficient State permission is inconsistent with the submission made by the unit during the meeting held on 15.07.2025, wherein it had stated that it possessed the requisite special permission from the State Excise Department. The Committee also took note that, despite letters dated 29.01.2026 and the reminder dated 01.06.2026 issued to both the Uttar Pradesh Excise Department and the unit, no documentary evidence or satisfactory clarification has been furnished by the unit to establish its eligibility for undertaking the proposed activity.

7. The Approval Committee further discussed the matter in light of following observations made by NSEZ Customs:-

i) Under Rule 18(2) of the SEZ Rules, 2006, drawing an urgent administrative parallel to the high-profile enforcement precedent multiple DFS (Duty Free Store) cases. The units had weaponized their bonded FTWZ parameter to maintain clean system ledgers while physically siphoning thousands of cases of high-tariff premium imported scotch and wine directly into the local Domestic Tariff Area (DTA) bootlegging channels by completely bypassing the State Excise Pass controls.

ii) Allowing M/s Onnsynex to amend its Letter of Approval (LOA) to execute DTA liquor removals in absolute deficit of a valid State Excise License creates a severe operational and legal hurdle for the Noida SEZ administration on two counts. (i). Random Inventory Risk; (ii). Interstate Enforcement Gridlock. In strict alignment with



Rule 18(2) of the SEZ Rules, 2006, customs cannot abdicate its revenue protection mandate over controlled commodities without a verified state excise mechanism to monitor the physical movement of the cargo, the gateway permissions must be withheld to prevent the bonded zone from being utilized as a conduit for contraband trade.

iii). State Specific Regulations Application:- The specific State Excise Duty rates, import fees, and administrative procedures of the receiving state govern the clearance. This means unit must obtain approvals, permits, and pay duty exactly as if the unit were importing the liquor directly into that state. Hence multiple state excise licences are required for the requisite transaction. Hence a generic approval may create compliance hurdles.

iv). Under Rule 5 of the Legal Metrology (Packaged Commodities) Rules, 2011 (Third Schedule), the sale of liquor is legally permitted in standard pack sizes for imported or domestic spirits are strictly restricted to 90ML, 180ML, 375ML, 750ML, 1 Litre, or 2 Litres. The unit packaging, bottling and other operations on high dutiable commodity can further enhance the risk of violations.

v). Mandatory State Label Registration, Holograms and Barcoding: State-Specific Anti-Counterfeiting Architecture Multiple States, including Maharashtra, Delhi, Uttar Pradesh and Haryana, require digital label registration on excise portals before foreign liquor brands may be sold, along with State-specific holograms, barcodes and unique bottle identifiers for traceability and tax enforcement. The 2025 FSS (Alcoholic Beverages) Regulations also require FSSAI licence numbers on bottle labels. Imported liquor reaching the FTWZ in original packaging typically lacks these India-specific markings, and re-labelling within a bonded zone without State Excise supervision creates a risk of counterfeit labels, cloned holograms and fraudulent barcodes entering the supply chain.

8. The approval committee further observed that the unit has already been given permission for importing/warehousing/storing/exporting and clearing liquor to custom bonded warehouse and duty free shops. On their request for DTA clearance of liquor, the approval committee further enquired the representative of the unit that if they intend to clear the said item into DTA, instead of routing the same through an SEZ why don't they directly import it

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into DTA, to which the said representative replied that it will reduce the layering. However, he could not satisfactorily reply on the above observation of the committee.

9. In view of the above, the Approval Committee concluded that the unit has failed to comply with the conditions stipulated while granting the in-principle approval and has not substantiated its claim regarding the requisite permission from the State Excise Department. Accordingly, the Committee unanimously, **rejected** the proposal for inclusion of permission in LOA for release of Liquor from FTWZ to DTA. In respect of proposal for warehousing of Air guns & Air Pistols, the Committee decided to wait for the reply from DoC on the matter in respect of NSEZ office letter dated 01/06/2026.

Supplementary agenda items:

9(i) M/s. Shree Namu Alloys, Plot No. 84, NSEZ – Request for one-time permission to sell Raw Material (29 MT. Brass Pigs) and Aluminium Scrap (1102 Kgs) in DTA.

M/s. Shree Namu Alloys, Plot No. 84, NSEZ submitted proposals for one-time permission to sell the (i) '29 metric tons of Brass Pigs (74032100) (raw material)' & (ii) '1102 Kgs. of Aluminium Scrap (76020010)' in DTA.

2. A physical inspection and spot verification of the premises of M/s. Shree Namu Alloys at Plot No. 84, NSEZ, was conducted on 04.06.2026, and it has been reported that *"during the spot inspection, it was clearly seen that the factory is completely shut down and totally un-functional. There are no machines, no workers, and no actual manufacturing activities taking place at the site. The inspection team strongly observes that the unit's sudden request to sell its entire left-over valuable items-the 29 MT of Brass Pigs and 1,102 Kgs of Aluminium Coils-into the domestic market (DTA) is a clear shortcut to convert its remaining assets into cash. It is highly evident that the unit wants to sell these valuable commercial metals in the local market, make a profit, and then quietly apply for formal De-bonding (Exit from the SEZ Scheme) to leave the zone permanently. Allowing them to sell these raw materials under the excuse of "cancelled orders" would directly help them violate the DTA trading ban and escape their export responsibilities, which completely goes against the basic rules and purpose of the SEZ Act"*.

3. Shri Sanjeev Jain, Proprietor appeared before the Approval Committee and explained the proposal. He informed that earlier they had been permitted for manufacturing of 'Transformers' and these Aluminium Scrap have been extracted from old / used and unserviceable transformers and that till 2003 they used to export finished goods manufactured from the same

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4. The Approval Committee discussed the matter in detail in light of the documents submitted by the unit and the report furnished by the Inspection team and as suggested by the Specified Officer, NSEZ observed that the item claimed to be Aluminium Scrap (76020010) shall be considered as Aluminium Coil falling under HSN 76061190. The committee **approved** the one time removal of the said goods (Aluminium Coil falling under HSN 76061190) on unit's production of Govt. approved Chartered Engineer's certificate for current valuation of the goods and on payment of applicable duties and compliance to the Custom's Act, 1962 and Customs Tariff Act, 1975.

5. Whereas, in case of Brass Pigs (74032100) also the committee **approved** the one-time removal to DTA on production of the Govt. approved Chartered Engineer's valuation certificate and on reconciling the invoices evidencing the goods have actually been procured domestically only as well as in compliance to the Custom's Act, 1962 and Customs Tariff Act, 1975.

6. Further, the Committee observed that the unit has been allowed for manufacturing as well as trading activity on the same LoA. On being asked, the unit's representative informed that they want to continue the manufacturing activity in their present LoA and shall apply for trading activity in a separate LoA. The Committee further directed the unit to submit concrete business plan along with copy of export order / agreement etc. in respect of existing unit. The performance of the existing unit shall be reviewed after six months.

10(i) Consideration of Cancellation of LoA of M/s Ajit Exports and Disposal of Representation for Revival of LoA.

No one from the unit appeared before the Approval Committee. Accordingly, the Committee **deferred** the proposal with direction to place the matter in next meeting scheduled to be held on 23/06/2026. The unit is to be intimated in advance by all three modes- Email, Speed post, pasting on Notice board as per CPC, 1908. The concerned dealing hand has been advised to send the intimation to the unit in advance so that the unit gets sufficient time for preparation of reply.

10(ii) M/s S.I. Overseas Jewellers- Monitoring of Performance-reg.

No one from the unit appeared before the Approval Committee. Accordingly, the Committee **deferred** the proposal with direction to place the matter in next meeting scheduled to be held on 23/06/2026. The unit may be intimated in advance by all three modes- Email, Speed post, pasting on Notice board as per CPC, 1908. The concerned dealing hand has been advised to



send the intimation to the unit in advance so that the unit gets sufficient time for preparation of reply.

Meeting ended with a vote of thanks to the Chair.


10/06/26

(Paras Mani Tripathi)
Jt. Development Commissioner


10/06/2026

(Gopal Meena)
Development Commissioner