

03/05/2024



भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नौएडा विशेष आर्थिक क्षेत्र
नौएडा दादरी रोड, फेज-II, नौएडा - 201305
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दिनांक:/05/2024

सेवा मे,

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

विषय: दिनांक 29/04/2024 को अपराह्न 02:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और श्री ए. बिपिन मेनन, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 29/04/2024 को अपराह्न 02:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

भवदीय,

संलग्नक: उपरोक्त

(किरण माहन मोहाङीकर)

उप विकास आयुक्त

प्रतिलिपि:

- विशेष कार्याधिकारी - विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ।
- वैयक्तिक सहायक - संयुक्त विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ।
- विनिर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
- सचिव, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
- उप विकास आयुक्त (एडमिन) - सूचनार्थ एवं कार्यवृत्त के हिंदी अनुवाद के लिए।
- कार्यपालक अभियंता, उत्तर प्रदेश पॉवर कारपोरेशन लिमिटेड, इ.यु.डी.डी.-II, सेक्टर - 18, नौएडा।
- उप आयुक्त, व्यापार कर, खण्ड-14, सेक्टर -18, नौएडा। : सूचनार्थ
- क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदुषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा।

उप विकास आयुक्त

Minutes of the meeting of Approval Committee, NSEZ held on 29/04/2024

नौएडा विशेष आर्थिक क्षेत्र

(दिनांक 29/04/2024 को आयोजित अनुमोदन समिति की बैठक का कार्यवृत्त)

Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner (DC), Noida SEZ at 02:00 PM on 29/04/2024 through hybrid mode.

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

- (1) Shri Surender Malik, Joint Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
- (2) Shri S.K. Rao, Assistant Commissioner, Customs, Noida Commissionerate.
- (3) Shri Mayank Kumar, Assistant Manager, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).
- (4) Shri Jagdish Chander, Assistant DGFT, O/o Addl. DGFT, CLA, New Delhi.
- (5) Shri K C Taneja, Income Tax Officer, Income Tax Deptt., Noida.
- (6) Shri Vinay Kumar, Representative of New Okhla Industrial Development Authority, Noida.

B. Besides, during the meeting S/Shri (i) Kiran Mohan Mohadikar, Deputy Development Commissioner, NSEZ, (ii) Amit Gupta, Specified Officer, NSEZ, (iii) Pramod Kumar, Assistant Development Commissioner, NSEZ, and (iv) Bharat Bhushan, Assistant, Project Section, NSEZ, were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting was available and the 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, the following decisions were unanimously taken:-

D. Item wise decisions on proposals included in agenda:

(1) Ratification of Minutes of last meeting of the Approval Committee held on 05/04/2024.

There were neither any references nor objections against the decisions of the Approval Committee held on 05/04/2024. Hence, the Approval Committee took note of the same and accordingly, the Minutes of the meeting held on 05/04/2024 were unanimously ratified.

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(2) SBZ Solutions Private Limited - Setting up a new unit in NSEZ

2.1 It was informed that M/s SBZ Solutions Private Limited had submitted an application for setting up a new unit in NSEZ for Repair & reconditioning of Electronics, IT Items like Mobile Phones (85171211), Laptop/Macbook (84713020), I/Pads (ios), Android Tablets (84713090), Smart Watches (95069990), Gaming Console (95045000), Personnel Computers (desktop) (84713010) and other related products [Total Production capacity: 36000 Units /annum].

2.2 Shri Karamjeet Singh, Shri Pushpinder Singh Anand, Directors along with Shri Digvijay Nath Pandey, representative, appeared before the Approval Committee and explained the proposal. Shri Karamjeet Singh informed that the company is a subsidiary of TS Mobility Inc. USA, which is an authorized retail partner of AT&T and in association with RS Group worldwide. The company would establish a repair infrastructure in India to leverage low labour cost in India and work on sustainable solution to enhance product life cycle, preserve environment, generate employment and earn foreign exchange.

2.3 Shri Singh further informed that the company would procure handsets for repair and refurbishment through its overseas entity TS Mobility INC. US. Moreover, it was informed that TS Mobility had an agreement with AT&T as well as Hyla USA which extended the sourcing for handsets across USA. Further, it had reserve logistics and recycling agreements with operators/retailers and recyclers in the US.

2.5 Shri Pandey informed that initially they would start with repair & reconditioning of Mobile Phones and subsequently expand as the business grew.

2.6 It was informed that there were some deficiencies observed in the application which were required to be rectified by the applicant including submission of revised Form-F & correct figures of imported inputs and forex outgo in Form-F.

2.7 The Approval Committee discussed the agenda in detail and after due deliberations, decided to approve the proposal of M/s SBZ Solutions Private Limited for "Repair & reconditioning of Mobile Phones (85171211)" only in terms of Rule 18(4)(d) of SEZ Rules, 2006 subject to rectification of deficiencies observed in the application. This approval is further subject to following conditions:

- (i) Unit shall ensure that there is no violation of Rules, quality standard etc. prescribed by OEMs.



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(ii) Unit shall ensure compliance with the certification and other requirements of the importing countries, if any.

(iii) Unit shall ensure that there is no violation of IPR in the whole chain of their operations.

(3) Diligent Logistics Solutions Private Limited - Setting up a new unit in NSEZ.

3.1 It was informed that M/s Diligent Logistics Solutions Private Limited had submitted an application for setting up a new unit in NSEZ for Trading, Warehousing and Value added Services of goods under HS Codes 2202, 2209, 2516, 2714, 2715, 2934, 3210, 3215, 3814, 3822, 3901, 3902, 3903, 3904, 3905, 3906, 3907, 3908, 39089, 3917, 3919, 3921, 4008, 4011, 4013, 4014, 4808, 4810, 4811, 4821, 5208, 5209, 5210, 5211, 5306, 5407, 5408, 5911, 7004, 7210, 7211, 7212, 7312, 7323, 7407, 7408, 7409, 7410, 7411, 7412, 7413, 7502, 7505, 7506, 7507, 7601, 7604, 7605, 7606, 7607, 7608, 7609, 7901, 7904, 7905, 8204, 8413, 8471, 8473, 8503, 8507, 8508, 8510, 8512, 8513, 8515, 8517, 8518, 8519, 8521, 8522, 8523, 8525, 8526, 8527, 8528, 8529, 8532, 8533, 8534, 8537, 8543, 8544, 8706, 8707, 8708, 9026, 9027, 9405.

3.2 Shri Rakesh Trikha, Director, appeared before the Approval Committee through video conferencing and explained the proposal. Shri Trikha informed that he is a F-card holder Custom House Agent (CHA) and had been working as a consultant with various companies. Moreover, it was mentioned that he was providing services related to Logistics, Custom Clearances, export-import consultancy both in FTWZ, Khurja and NSEZ.

3.3 Shri Trikha further stated that the company had seen an opportunity in the business of warehousing in the FTWZ. Moreover, they had a few overseas customers interested to warehouse their goods in India and, make the country a distribution hub for the subcontinent operations. He further stated that initially they will start with warehousing activities only along with value added services related to warehousing.

3.4 It was informed that there were some deficiencies observed in the application which were required to be rectified by the applicant.

3.5 The Approval Committee deliberated on the agenda and took into account various factors such as the sensitivities related to warehousing including investigations carried out by agencies as well as the inputs provided by the unit. It

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therefore, approved the proposal of M/s. Diligent Logistics Solutions Private Limited only for “**Warehousing** of goods under HS Code 2202, 2209, 2714, 2715, 2934, 3210, 3814, 3822, 3901, 3902, 3903, 3904, 3905, 3906, 3907, 3908, 39089, 3917, 3919, 3921, 4008, 4011, 4013, 4014, 5208, 5209, 5210, 5211, 5306, 5407, 5408, 5911, 7004, 7210, 7211, 7212, 7312, 7323, 7407, 7408, 7409, 7410, 7411, 7412, 7413, 7502, 7505, 7506, 7507, 7601, 7604, 7605, 7606, 7607, 7608, 7609, 7901, 7904, 7905, 8204, 8413, 8471, 8473, 8503, 8507, 8508, 8510, 8512, 8513, 8515, 8517, 8518, 8519, 8521, 8522, 8523, 8525, 8526, 8527, 8528, 8529, 8532, 8533, 8534, 8537, 8543, 8544, 9026, 9027, 9405” subject to rectification of deficiencies observed in the application. The approval is further subject to following conditions:

- (i) The activities of the warehousing would be only in accordance with scope and extent of Rule 18(5) of SEZ Rules, 2006 and Instruction No. 49 and other relevant Instructions/ Guidelines on the subject issued by Department of Commerce from time to time. This would include all transactions by a unit being only in free foreign exchange only.
- (ii) No goods prohibited or restricted for imports shall be allowed. All Export & Import Policy conditions as per DGFT shall be fulfilled.
- (iii) Other conditions related to warehousing units will also be applicable including exercising due diligence on the clients.

(4) Taurus Englobe Pvt. Ltd. – Inclusion of additional warehousing goods in authorized operations in LOA.

4.1 It was informed that M/s Taurus Englobe Private Limited had submitted an application for inclusion of additional warehousing goods under chapter heading 84713010, 85081100-85183020, 95045000, 90184900.

4.2 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for inclusion of proposed additional warehousing goods under HS Codes 84713010, 85081100-85183020, 95045000, 90184900.

(5) Lakshman Overseas – Inclusion of additional warehousing goods in authorized operations in LOA.

5.1 It was informed that M/s. Lakshman Overseas had submitted a proposal for inclusion of following additional warehousing goods:

“(i) *Coffee, Whether or Not Roasted or Decaffeinated, Coffee Husks and Skins; Coffee substitutes containing coffee in any proportion (0901)*

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- (ii) Sugar confectionery (Including white chocolate), not containing cocoa (1704)
- (iii) Chocolate and other foods preparations containing cocoa (1806)
- (iv) Food preparations not elsewhere specified or included (2106)
- (v) Water, including mineral waters and Aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009 (2202)
- (vi) Other fermented beverages (for example, Cider, Perry, Mead Sake), Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included (2206)
- (vii) XI-Provitamins, Vitamins and hormones - provitamins and vitamins natural or reproduced by synthesis (Including natural concentrates), Derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent (2936).
- (viii) Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale (3004).
- (ix) Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (3215)
- (x) Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material (4201)
- (xi) Printed circuits (8534)
- (xii) Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537 (8538)
- (xiii) Bodies (including cabs), for the motor vehicles of heading 8701 to 8705 (8707)
- (xiv) Parts and accessories of the motor vehicles of heading 8701 to 8705 (8708)
- (xv) Other string musical instruments (for example Guitars, violin, Harps) (9202)
- (xvi) Transistors, other than photosensitive transistors: -- Other (HS Code 85412900)"

5.2 Shri Vipul Agarwal, proprietor appeared before the Approval Committee and explained the proposal. Shri Agarwal stated that they were getting queries from many clients for warehousing of their products.

5.3 The Approval Committee discussed the agenda in detail and after due



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deliberations, approved the proposal of unit for inclusion of proposed additional Warehousing goods except goods under HS Code 1704, 1806, 2106, 2206 & 3215. Further, under HS Code 0901, only 09011200 (i.e. Decaffeinated Coffee) shall be allowed. This permission is further subject to submission of 8 digit ITC(HS) Codes of the approved goods.

(6) Prabhat Zarda Factory (Overseas) – Renewal of LOA.

6.1 It was informed that M/s. Prabhat Zarda Factory (Overseas) had been issued an LOA dated 14/06/2016 for manufacturing of Flavoured Chewing Tobacco (24039910) (12500 Kgs/month). The unit commenced its export production w.e.f. 19/01/2017 and previous block of five years was valid till 18/01/2022. The validity of LOA has been extended for a short period upto 31/03/2024 so that work of the unit may not suffer. The unit is carrying out its export production from Plot No. 142-I, NSEZ on sharing basis with M/s Aksasia Creations Private Limited.

6.2 Smt. Chhaya Devi, Director, Shri Rahul Bhatnagar & Shri Anand Kumar, authorized representatives of the unit appeared before the Approval Committee and explained the proposal. Shri Bhatnagar informed that they were working on sharing basis at Plot No. 142-I, NSEZ with M/s Aksasia Creations Private Limited. In this context, to ensure smooth operations, they required the validity of both the units to be renewed for the next block of five years. Shri Bhatnagar further informed that they have recently made exports worth Rs. 10 Crores since December' 2023 to March' 2024.

6.3 The Approval Committee observed that the allottee M/s. Aksasia Creations Private Limited had not been working since 2020-21.

6.4 The Approval Committee discussed the agenda in detail and after due deliberations, decided to renew the validity of LOA of M/s. Prabhat Zarda Factory (Overseas) for a period of one year i.e. upto 31/03/2025.

(7) Aksasia Creations Private Limited -Renewal of LOA, amendment in authorized operations, updation of production capacity.

7.1 It was informed that M/s. Aksasia Creations Private Limited had been issued an LOA dated 21/02/2005 for manufacturing of Garments. The unit commenced its export production w.e.f. 31/07/2008 and the previous block of five years was valid till 30/07/2023 which was further renewed for a shorter period upto 31.03.2024 . The unit had applied for renewal of LOA for remaining period of current block of five years including amendment in authorized operations & updation of production capacity viz. "Manufacturing of: (i) Leather Garments ((42031010) (Capacity:



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40000 pieces/annum); (ii) Fabric Garments (61130000) (Capacity: 40000 pieces/annum) (iii) Bag, Clutch, Purse etc. (42023190) (Capacity: 75000pieces/annum)"

7.2 The Approval Committee observed that the export performance of the unit during previous block is very dismal to the tune of Rs. 33.32 Lakhs only and unit had not been working since 2020-21.

7.3 Smt. Chhaya Devi, Director, Shri Rahul Bhatnagar & Shri Anand Kumar, authorized representatives of the unit appeared before the Approval Committee and explained the proposal. Shri Bhatnagar informed that their business network had collapsed due to the unprecedented Covid 19 pandemic across the globe. It was further stated that the promoters of the company were also entangled in GST raids in other companies in the DTA which took time to sort thereby hampering cash flows.

7.4 Shri Bhatnagar further informed that the unit was in touch with buyers whereby it would take them atleast 3 months for sampling and another 6 months to commence exports.

7.5 The Approval Committee discussed the agenda in detail and after due deliberations, decided to renew the validity of LOA of M/s. Aksasia Creations Private Limited for one year i.e. upto 31/03/2025 for the proposed authorized operations and production capacity. The Approval Committee further directed to the unit to start its export activities within the extended validity.

(8) Sage Exports – Enhancement of Production capacity, inclusion of additional authorized operations and monitoring of performance.

8.1 It was informed that M/s Sage Exports had applied for enhancement in production capacity of existing authorized operations and inclusion of additional authorized operations in LOA along with renewal of LOA as per following details:

Existing	:	Proposed for renewed period
<p>1. Manufacturing of Handicraft items Tassels (1.44 Lacs/ annum), Trimmings (2.10 Lacs/annum), Tiebacks, Decorative Pins and Accessories (50.0 Lacs/annum) (58089040, 58081010, 58089030, 54031090, 73269099, 83024900);</p> <p>2. Manufacturing of Cushions (94044030, 94049000) (Capacity: 1.20 Lakhs pieces/annum);</p> <p>3. Manufacturing of Articles of Apparel and clothing Accessories, Articles of Leather or of Composition Leather; other Articles of Leather or of composition Leather; Articles of</p>		<p>(1) Manufacturing of Handicraft items Tassels, Trimmings, Tiebacks, Decorative Pins and Accessories 58089040, 58081010, 58089030, 54031090, 73269099, 83024900 (Cap-100000 pieces/annum)</p> <p>(2) Manufacturing of Cushions 94044030, 94049000 (Cap-200000 pieces/ annum)</p> <p>(3) Manufacturing of Articles of Apparel and Clothing Accessories, Articles of Leather or of Composition Leather; other Articles of Leather or of Composition Leather; Articles of Synthetic Leather Rexine, Furniture & Parts thereof, Mattress Supports, Articles of Bedding etc.,</p>

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<p>Synthetic Leather/ Rexine, Furniture & parts thereof, Mattress Supports, Articles of Bedding etc., Mattresses, Quilts, Cushions, Eiderdowns, Pouffe, Pillows & Sleeping Bags; Cushion Cover, Curtains & Home Furnishing made of Fabrics (94041000, 94043090, 94042110, 94042190, 94042190, 94042990, 63049281, 63049231, 63041910, 63041990, 63049190, 63039100, 63039200, 63039910, 63031200, 63031900, 95051000, 58050010, 42022220, 42022230, 42031090, 94031090, 94034000, 94036000, 94037000, 94038200, 94038900, 42050090, 42023990, 42023210, 63049249, 63049219, 63079020, 63071090, 62141090, 62142010, 63049250, 63049260, 42034010, 42034090, 63013000, 63019090, 56090020, 56090090) (Cap-400000 pieces/ annum)</p> <p>4. Manufacturing of Table Runner, Placemat, Coaster, Napkin Ring (58042910, 58042990, 57025033, 70181090, 63025110, 63025900, 54071019, 63023100, 63049239, 63029900, 57023910, 63025300, 63025190) (Cap-600000 pieces/ annum)</p> <p>(5) Manufacturing of Non-surgical fabric face mask viz. (i) Cotton Woven Fabric Face Mask and (ii) Knitted Fabric face mask (CPC-61178030) (Cap-110000 pieces/ annum)</p> <p>Additional item:</p> <p>(6) Manufacturing of Lamp Shade (94059900, 94056900) (100000 Pcs/ annum)</p>	<p>Mattresses, Quilts, Cushions, Eiderdowns, Pouffe, Pillows & Sleeping Bags; Cushion Cover, Curtains & Home Furnishing made of fabrics (94041000, 94043090, 94042110, 94042190, 94042990, 63049281, 63049231, 63041910, 63041990, 63049190, 63039100, 63039200, 63039910, 63031200, 63031900, 95051000, 58050010, 42022220, 42022230, 42031090, 94031090, 94034000, 94036000, 94037000, 94038200, 94038900, 42050090, 42023990, 42023210, 63049249, 63049219, 63079020, 63071090, 62141090, 62142010, 63049250, 63049260, 42034010, 42034090, 63013000, 63019090, 56090020, 56090090) (Cap-400000 pieces/ annum)</p> <p>(4) Manufacturing of Table Runner, Placemat, Coaster, Napkin Ring (58042910, 58042990, 57025033, 70181090, 63025110, 63025900, 54071019, 63023100, 63049239, 63029900, 57023910, 63025300, 63025190) (Cap-600000 pieces/ annum)</p> <p>(5) Manufacturing of Non-surgical fabric face mask viz. (i) Cotton Woven Fabric Face Mask and (ii) Knitted Fabric face mask (CPC-61178030) (Cap-110000 pieces/ annum)</p> <p>Additional item:</p> <p>(6) Manufacturing of Lamp Shade (94059900, 94056900) (100000 Pcs/ annum)</p>
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8.2 The performance of the unit during previous block of five years as per submitted APRs are as under:

Values in Rs. Lakhs					
Year	Exports	Forex Outgo	NFE Earning	DTA Sale	Pending FE
2018-19 (19/08/18 - 31/03/19)	661.81	60.99	600.82	0.00	0.00
2019-20	1085.15	100.51	984.64	0.00	0.00
2020-21	1154.97	134.33	1020.64	0.00	0.00
2021-22	2535.64	268.76	2266.88	0.00	0.00
2022-23	1966.79	150.03	1816.76	0.00	0.00
Total	7404.36	714.62	6689.74	0.00	0.00

Further, as per NSDL data unit had made exports worth Rs. 18.10 crores during 2023-24.

8.3 Smt. Arti Kapoor, proprietor appeared before the Approval Committee and explained the proposal indicating that they required to export lamp shades. The Approval Committee observed that one of the proposed HS Code i.e. 94056900 is not related to 'Lamp Shades' and are primarily "illuminated signs".



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8.4 The Approval Committee monitored the performance of unit and noted achievement of positive NFE earnings during previous block of five years from 2018-19 (19.08.18-31.03.19) to 2022-23. The Approval Committee also noted that no foreign exchange has been shown pending for realization as on 31/03/2023.

8.5 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for enhancement of production capacity of existing authorized operations and inclusion of “Manufacturing of Lamp Shades (94059900)(10000 pcs/annum)” as additional authorized operations.

(9) Amiga Informatics Private Limited – Extension in the validity of LOA.

9.1 It was informed that M/s. Amiga Informatics Private Limited was issued an LOA dated 20/02/2018. It was informed that the unit had submitted a proposal for extension of validity of LOA beyond 19/02/2021 along with amendment of authorized operations from “Manufacturing of readymade garments (ITC HS Code 6210) (Production Capacity: 1,50,000 pieces/annum); (ii) Job-work activity under Rule 41(1) on behalf of M/s. eShakti.com Pvt. Ltd.” to “IT Enabled Services and BPO”.

9.2 It was further informed that the instant proposal is for 4th, 5th, 6th & 7th year extension in the validity of LOA, beyond 19/02/2021 and now the matter does not fall within the ambit of DC, NSEZ under Rule 19(4) of SEZ Rules, 2006. Hence, the Competent Authority for consideration of any further extension in this case is Board of Approval.

9.3 It was further informed that in its meeting held on 07/11/2023, the Approval Committee decided to issue a Show Cause Notice to the unit under FTDR Act, 1992 for contravention of conditions of LOA and violations of SEZ Act & Rules by doing business without having valid LOA and authorized operations. The Approval Committee also directed to forward the proposal for extension in the validity of LOA to Department of Commerce along with facts of the case for information & necessary action at their end.

9.4 Accordingly, as per above decision, the proposal for extension of LOA was also forwarded to DOC vide this office letter dated 09/11/2023 with complete facts. DOC vide its letter dated 03/01/2023 had requested that the matter of contravention by the Unit may be examined and necessary action may be taken in terms of Section 16(1) of the SEZ Act, 2005. Further, upon examination, if the proposal of the Unit for extension of the validity of the LoA is found suitable, the same may kindly be forwarded with DC's clear recommendation for regularization of the LoA for two



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years (i.e., 20.02.2021 to 19.02.2023) and its further extension for the consideration of the BoA

9.5 Further, an SCN dated 16/01/2024 was issued for contravention of conditions of LOA and violations of SEZ Act & Rules by doing business and raising invoice without having valid LOA and authorized operations included in the LOA. The said SCN was adjudicated vide Order in Original dated 27.02.2024 and a penalty of Rs. 50,000/- was imposed upon the unit. The unit had deposited the amount vide Demand Draft No. 521772 dated 21.03.2024 amounting to Rs. 50,000/- in this office.

9.6 Shri Dhananjay Singh, Director appeared before the Approval Committee through video conferencing and explained the proposal. Shri Singh informed that they took over the building through auction from Punjab National bank, and they had to complete refurbishment of the building as it was in very bad shape and not in working condition for over 15 years. Hence after completion of construction work, they were not able to start IT services work immediately due to COVID 19. They have got the approval for garment business which was through E-shakti for garment export. However, even after Covid 19, e-shakti had discontinued sourcing from them and hence the proposal for revival of garment business was shelved. Now, they want to run the company for IT/ITES activities which is their core business.

9.7 The Approval Committee discussed the agenda in detail and after due deliberations, directed the unit to submit correct CPC code of proposed authorized operations along with detailed reason for delay and the implementation schedule for commencing services exports. The Approval Committee further directed to examine the matter and take necessary action on file inline with the directions of DOC.

(10) Corep Lighting India Private Limited- Change in Shareholding pattern of the company.

10.1 It was informed that the unit has informed about change in shareholding pattern of the company as per following details:

Name of shareholder	Shareholding pattern as on 04/02/2024		Current shareholding as on 05/02/2024	
	No. of shares	%shareholding	No. of shares	%shareholding
1. Corep Lighting S.A. France	3,75,000	75%	-	-
2. Insource Consulting LLP	1,25,000	25%	1,25,000	25%
3. Manu Sareen	-	-	1,87,500	37.5%



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4. Dinesh Gautam	-	-	1,87,500	37.5%
Total	5,00,000	100%	5,00,000	100%
Change in shareholding	75%			

10.2 The Approval Committee discussed the agenda in detail and after due deliberations, took note of the above changes in shareholding pattern of the company as per Instruction No. 109 dated 18/10/2021. The Approval Committee further directed EM Division, NSEZ to examine the matter regarding levy of transfer charges in respect of change in shareholding pattern, as per the decision of the Noida SEZ Authority.

(11) Sagar Diamonds Limited, Sagar Empire Jewels Private Limited and RHC Global Exports Private Limited – Review of LOA.

11.1 It was informed that NSEZ Customs had earlier informed that vide Internal Note dated 10.03.2023, they suspended SEZ online access of M/s Sagar Diamonds Limited and M/s RHC Global Export Limited for a month in view of the press release dated 03.03.2023 of Enforcement Directorate wherein searches were conducted at 14 premises pertaining to M/s Sagar Diamonds Limited and M/s RHC Global Export Limited in Surat SEZ, Ahmedabad and Mumbai. Three persons were arrested in the case and the investigation was still in progress. Further, A shipping bill No. 4003172 dated 30.01.2023 was filed by the unit M/s Sagar Diamonds Limited and the same is still pending as on date for assessment as some documents were required by the Assessing Officers.

11.2 It was also informed that the Directorate of Enforcement (ED) vide its letter dated 21/03/2024 has informed that investigation in the case of "Power Bank App Scam" is ongoing vide ECIR bearing no ECIR/20/HIU/2021 dated 01.09.2021. It was also informed that the entities namely M/s Sagar Diamond Limited and M/s RHC Global Exports Private Limited wherein, Mr. Rahil Chovatia, Mr. Vaibhav Dipak Shah and Mr. Saurin Shah, were the directors, claimed to be in the business of Diamond/Jewellery Import/Export trading. However, on investigation in the Power Bank App fraud case it was revealed that these entities facilitated the laundering of a substantial amount of direct proceeds through bank accounts of their companies and finally remitted the same abroad in the guise of payments for imports. Further, the search action was also carried out on 01.03.2023 at Mumbai, Ahmedabad and Surat based offices and factory premises of Mr. Vaibhav Dipak Shah and his group companies M/s. Sagar Diamonds Limited, M/s. RHC Global Exports Private Limited and M/s. Sagarempire Jewels Private Limited. It was noted that entities namely M/s. RHC global Exports Private Limited & M/s. Sagar

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Diamonds Limited, are directly involved in commission of the offence of money laundering as defined u/s 3 of the PMLA 2002 and punishable as per the section 4 of the PMLA for executing various processes of money laundering as defined in section 3. Accordingly, prosecution complaint has been filed before Sessions Court, Patiala House Courts, New Delhi wherein both the entities namely M/s. RHC global Exports Private Limited & M/s. Sagar Diamonds Limited were made accused. The cognizance has been taken by the court in this case.

11.3 It was also informed that M/s. Sagar Diamonds Limited has been allotted Plot No. 177 & SDF No. D-14, NSEZ. Further, it has executed BLUT, intimated DCP (though the same was not taken on records due to lack of submission of requisite documents). M/s. RHC Global Exports Private Limited has also been allotted Plot No. 142A/4 & SDF No. D-4, NSEZ and unit had executed BLUT. There were no premises allotted to M/s. SagarEmpire Jewels Private Limited. All the above three unit had applied for exit.

11.4 The Approval Committee discussed the matter in detail and after due deliberations, directed the NSEZ Customs to provide a report on the stocks held by M/s. Sagar Diamonds Limited, M/s. RHC Global Exports Private Limited and M/s. Sagarempire Jewels Private Limited. The Committee further directed to examine the matter of exit in detail and consult the Enforcement Directorate for further course of action.

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



(Surender Malik)
Joint Development Commissioner



(A. Bipin Menon)
Development Commissioner