

NOIDA SPECIAL ECONOMIC ZONE

Minutes of 10th meeting (2013 Series) of Unit Approval Committee for Joint Monitoring of EOUs under the Chairmanship of Shri Jayant Misra, Development Commissioner, NSEZ held on 24.01.2013 at 11.30 AM at Jaipur.

10th meeting (2013 Series) of Unit Approval Committee (UAC) for joint monitoring of EOUs falling under jurisdiction of Central Excise Commissionerate, Jaipur-I, held on 24.01.2013 under the Chairmanship of Shri Jayant Misra, Development Commissioner, Noida SEZ in the Central Excise Commissionerate Office, N.C.R., Building, Statue Circle, 'C' Scheme, Jaipur. List of officers participated in the meeting is enclosed at Annexure-I. The Chairman welcomed all participants of the UAC and thereafter joint monitoring of each unit was taken up.

10 (13): Joint monitoring of EOUs falling under jurisdiction of C.Ex. Commissionerate, Jaipur-I in terms of Appendix 14-I-G of HBP.

1. **M/s. A.K. Exports:** The Committee reviewed performance of the unit and noted that the "In-principle" exit from EOU has been accorded, subject to examination of wastage and its accountal. The Committee emphasized that where no SION have been notified, the generation of wasted is allowed only up to 2% of input quantity. To this effect provisions are made under the para 6.6(e) of Handbook of Procedure (HBP) and similar corresponding provisions also exist in Custom & Central Excise notifications No. 52/2003 & 22/2003 both dated 31.03.2003. The unit is engaged in manufacture of "Gems Stones". The unit has neither got its wastage norm fixed beyond 2%, nor has accounted wastage, that appeared to have arisen in the range of 50-100%. Such high wastage is not only matter of the concern of revenue, but also affects foreign exchange, if not accounted or approved.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine the matter thoroughly and send a report on this aspect before considering NOC for exit from EOU scheme.

2. **M/s. A.I. Metals (P) Ltd.:** The Committee reviewed performance of the unit and found unit to be negative NFE earner in current block of five years. The Committee has also noted the DTA sale done by the unit. The unit's representative stated that their export was severely affected due to economic slowdown and global scenario. However, they have exported approx of Rs 20 crore in the current financial year upto December and may further export substantially in view of the huge export orders in hand. DTA sale undertaken by them was on payment of full duties.

Taking into account the above, the Committee directed the unit's representative to immediately submit Quarterly reports of current financial year 2012-13 and keep watch of NFE status.

- 3. M/s Aakriti Manufacturing Private Limited:** The Committee reviewed performance of the unit and found it satisfactory. The Committee advised the unit to submit prior intimation to Development Commissioner, of DTA sale on payment of full duty. The Committee also advised not to post DTA sale in the deemed export category in the APR/QPR.
- 4. M/s. Abacus Metals Pvt. Ltd.:** The Committee reviewed performance of the unit and found it satisfactory. The Committee advised not to post DTA sale in the deemed export category in the APR/QPR.
- 5. M/s. Ajanta Chemicals Industries:** The Committee reviewed performance of the unit and found it satisfactory. An unrealized amount of US \$ 9075 needs reversal of export incentives availed relatable to export-shipments of the said amount. The Committee, therefore, directed jurisdictional Central Excise authorities to take action accordingly.
- 6. M/s. Amar Enterprises:** The Committee noted that this unit had started production in 2003 and the LOP was valid upto 2008. In the meantime "in-principle" exit was allowed on 16.03.2005. The Committee noted that duty demand of Rs. 26.71 lakhs along with the penalty of Rs. 10 lakhs confirmed against the unit by the Central Excise.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform status of the unit alongwith a report on export, import, and duty free procurement etc. Further, they may issue "No-Dues" certificate after safe guarding the interest of the revenue, so as to consider final debonding of the unit.
- 7. M/s. Aniketa Krishna International:** The Committee reviewed performance of the unit and found it satisfactory.

8. **M/s. Arjun Industries:** The Committee noted that a show cause notice was issued by the Development Commissioner to the unit for cancellation of the LOP. The Central Excise had also issued a show cause notice for demanding duty due to non-performance from the date of issue of LOP i.e. 07.07.1995.

The Committee directed the Jurisdictional Central Excise authorities to examine the status in order to safeguard interest of the revenue.

9. **M/s. Autolite (India) Ltd.:** The Committee reviewed the performance of the unit and found it satisfactory.

10. **M/s. Bhansali Trading Corporation:** The Committee noted that "in-principle" exit from EOU scheme was allowed on 04.04.2012. This unit is engaged in manufacture of "Gems & Stones". No wastage norms have been approved beyond 2% of the input quantity.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine matter thoroughly and send a report on the wastage and its accountal, before considering NOC for exit from EOU scheme.

The Committee has also noted that foreign exchange remittances amounting to Rs. 43.40 Lakhs is shown pending as on 31.03.2012. The status of the same may be obtained from the unit.

11. **M/s. Continental Engines (Unit No. 2):** The Committee reviewed performance of the unit and found it satisfactory. However, Committee noted that the unit is a "Star export house", but no prior intimation of the DTA sale is being submitted by the unit to the Development Commissioner.

The Committee, therefore, advised the unit to submit prior intimation of the DTA sale.

12. **M/s. Dimex Granites:** The Committee reviewed performance of the unit and noted that the APR for the year 2011-12 has not yet been submitted by the unit. Further, deemed export of Rs. 12.32 Lakhs in the year 2010-11 was posted in the APR. The unit is in manufacture of "Granite Slabs", but no wastage has been accounted.

The Committee, therefore, directed the unit to clarify the nature of deemed export and submit details of the wastage. The Committee has also directed the jurisdictional Central Excise authority to examine the above aspects and submit a report regarding wastage accountal vis-a-vis SION for such goods.

13. M/s. Earth Stone Group: The Committee reviewed performance of the unit and noted that the Development Commissioner has issued a show cause notice for irregular DTA sale. Further, the Committee noted that the deemed export of Rs. 403.66 lakhs and Rs. 52 lakhs done by the unit in the year 2007-08 and 2008-09 respectively.

The Committee, therefore, directed the unit to clarify the nature of deemed exports and also directed jurisdictional Central Excise authority to examine above aspects and submit a report.

14. M/s. Florence Sand Stone: The Committee reviewed performance of the unit and noted that the Development Commissioner has issued a show cause notice for unrealized foreign exchange. The unit is in manufacture of "Stones", but no wastage has been accounted for.

The Committee, therefore, advised jurisdictional Central Excise authorities to examine above aspects and submit a report regarding wastage accountal vis-à-vis SION for such goods.

15. M/s. Gaurika Gems & Jewel Pvt. Ltd.: The Committee has noted that this is a new unit and recently started the production.

16. M/s. Getrag Hi-Tech Gears (I) Pvt. Ltd.: The Committee reviewed the performance of the unit and found it satisfactory.

17. M/s. Greenscape Eco Management (P) Ltd.: The Committee reviewed performance of the unit and noted that the unit is engaged in e-waste recycling. In respect of the query from the unit's representative on DTA sale, the Committee clarified that the DTA sale of recycled e-waste cannot be permitted and directed the unit to approach the concerned authorities for a mechanism for disposal of e-waste.

18. M/s. Handmade Paper and Board Industries: The Committee reviewed the performance of the unit and noted that all exports shown in APR in Rupee Payment Area (RPA), though these were to USA and Italy.

The Committee, therefore, directed jurisdictional Central Excise authorities to examine nature of such export and submit a report.

- 19. M/s. Highland House Pvt. Ltd.:** The Committee noted that this unit is lying closed from January 2007. As per the available records, a show cause notice was issued by the Central Excise in 2008.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform the status of the unit, including a report on export, import, and duty free procurement etc along with the status of the SCN, so that concerted action can be devised to safeguard the revenue.

- 20. M/s. Incopac Parts Private Limited:** The Committee reviewed the performance of the unit and found it satisfactory.

- 21. M/s. Indo Korea Sports Ltd.:** The Committee noted that status of this unit is not known and exit formalities from EOU scheme have not been followed by the unit.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine matter and inform the status of the unit, including a report on export, import, and duty free procurement etc, so that concerted action can be devised to safeguard the revenue.

- 22. M/s. Island Stone India Private Limited:** The Committee reviewed the performance of the unit and noted that the APR for last two financial years are yet to be received from the unit. The unit is in manufacture of "Stones", but no wastage has been accounted for. The Committee emphasized that where no SION have been notified, the generation of wasted is allowed only up to 2% of input quantity.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine the matter thoroughly as high wastage is not only the concern of revenue, but also affect foreign exchange, if high wastage are not accounted for and approved. Hence, the Committee directed the unit to submit details of the wastage and sought a detailed report from the jurisdictional Central Excise authority in the matter.

- 23. M/s. Jaina Jewels:** The Committee noted that status of this unit is not known and exit formalities from EOU scheme have not been followed by the unit. The LOP of the unit was valid upto 04.02.2011.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may

examine the matter and inform the status of the unit, including a report on export, import, and duty free procurement etc, so that concerted action can be devised to safeguard the revenue.

- 24. M/s. Kanchan Tara Exports:** The Committee noted that the unit is engaged in manufacture of “Gems & stones” and no wastage norms has been approved beyond 2% of the input quantity. Further, the waste arose during manufacturing need to be properly accounted for in accordance with SION.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine the matter thoroughly as high wastage is not only the concern of revenue, but also affect foreign exchange, if such high wastage are not accounted and approved. Hence, the Committee directed the unit to submit details of the wastage and sought a detailed report from the jurisdictional Central Excise authority in the matter.

- 25. M/s. Kothari Gems:** The Committee reviewed performance of the unit and noted that the “in-principle” exit form EOU has been accorded, subject to examination of wastage and it’s accountal. The Committee empathized that where no SION have been notified, the generation of waste is allowed only up to 2% of inputs quantity. To this effect the provisions are made under the para 6.6(e) of Handbook of Procedure (HBP) and similar corresponding provisions also exist in Custom & Central Excise notifications No. 52/2003 & 22/2003 both dated 31.03.2003. The unit is engaged in manufacture of “Gems” and “Stones”. The unit has neither got its wastage norm fixed beyond 2%, nor has accounted wastage, that appeared to have arisen in the range of 65%. Such high wastage is not only matter of the concern of revenue, but also affect foreign exchange, if such high wastage are not accounted for and approved.

Further, the Committee noted that a substantial amount of foreign exchange is shown pending.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine the matter thoroughly and send a report on the aspect of wastage vis-à-vis SION, before considering NOC for exit from EOU scheme.

- 26. M/s. Krystal Stones Exports Ltd:** The Committee noted that the status of this unit is not known and exit formalities from EOU scheme have not been followed by the unit. The LOP of the unit is valid upto 31.03.2014.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform the status of the unit, including a report on export, import, and duty free procurement etc, so that concerted action can be devised to safe guard the revenue.

27. M/s. Kusum Healthcare Pvt. Ltd.: The Committee reviewed the performance of the unit and found it satisfactory.

28. M/s. Maiden Trading Co. Pvt. Ltd.: The Committee noted that some cases have been registered by the DRI against the unit on the aspect of under-valuation. The Committee was informed that the Development Commissioner has received a request for arriving at the NFE of the unit. However, NFE of the unit can not be arrived until the aspect of under-valuation is decided by the Central Excise. The Commissioner of Central Excise informed that they would soon be deciding the case on under valuation.

The Committee also noted that the LOP of the unit has expired on 13.01.2008 and no extension of the same has been sought by the unit. Since several issues, including the achievement of NFE, are pending, the unit has to seek extension of the LOP to keep it alive. It is also a violation of FTDR Act and necessary action needs to be taken.

29. M/s. Malbros Marbles & Granites Industries: The Committee reviewed performance of the unit and noted that the unit is in manufacture of "Granite & Sand Stones", but no wastage has been accounted for. The Committee emphasized that where no SION have been notified, the generation of waste is allowed only up to 2% of inputs quantity.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine the matter thoroughly as high wastage is not only the concern of revenue, but also affect foreign exchange, if such high wastage are not accounted for and approved.

Hence, the Committee directed the unit to submit details of the wastage and sought a report from the jurisdictional Central Excise authority in the matter.

30. M/s. Mayfair International: The Committee noted that status of this unit is not known and exit formalities from EOU scheme have not been followed by the unit.

The Committee, therefore, directed that the jurisdictional Range officer may examine and discuss the matter alongwith the file of the unit with the NSEZ authority, so that concerted action can be devised to safeguard the revenue.

- 31. M/s. Mega Jewels Pvt. Ltd.:** The Committee noted that “in-principle” exit from EOU scheme was allowed on 13.05.2010, and the same has expired on 12.11.2010. NOC on tax liabilities has not been received from the jurisdictional Central Excise authorities. The Committee also noted that there was some issue of old jewellery without any permission of the Development Commissioner.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform the status of the unit, including a report on export, import, and duty free procurement etc. Further, they may issue “No-Dues” certificate after safe guarding the interest of the revenue.

- 32. M/s. Millennium Jewellery Pvt. Ltd.:** The Committee reviewed the performance and found it satisfactory except some foreign exchange shown pending in the year 2009-10 & 2011-12.

The Committee directed unit to submit the status of the pending foreign exchange alongwith BRC.

- 33. M/s. Nano Engineering Materials Pvt. Ltd.:** The Committee reviewed the performance and noted that the unit has recently started production and doing well.

- 34. M/s. Natural Slate & Sand Stone Exports (P) Ltd.:** The Committee reviewed performance of the unit and noted that the unit is in manufacture of “Granite & Sand Stones” but no wastage has been accounted for. The Committee emphasized that where no SION have been notified, the generation of waste is allowed only up to 2% of input quantity. Also the Committee noted that the APR for the year 2011-12 has not been submitted. Further, some amount of foreign exchange shown pending realization.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine the matter thoroughly as high wastage is not only the concern of revenue, but also affect foreign exchange, if such high wastage are not accounted for and approved. Hence, the Committee directed the unit to submit details of the wastage and sought a report from the jurisdictional Central Excise authority in the matter. The Committee further require unit to furnish the status of the pending foreign exchange alongwith BRC.

35. M/s. Ocap Chassis Parts Ltd.: The Committee reviewed performance of the unit and found it satisfactory. Regarding deemed export posted in the APR, the unit clarified that these are under CT-1 procedure. The Committee has opined that the clearances specified under para 6.9 of Foreign Trade Policy are only eligible for deemed export. Clearances under CT-1 appear to have not covered under para 6.9 of the FTP.

The Committee, therefore, advised the unit to examine this aspect. The Committee also advised Central Excise to examine such clearances for being eligible as deemed export, otherwise these would be accounted as DTA sales.

36. M/s. Oscar Exports: The Committee noted that status of this unit is not known. The unit started production in 2000 and the LOP was valid upto 2005. Unit was granted "in-principle" exit from EOU scheme on 03.06.2004, but "No-dues" certificate from Central Excise has not been yet received.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform the status of the unit, including a report on export, import, and duty free procurement etc. Further, they may issue "No-Dues" certificate after safe guarding the interest of the revenue.

37. M/s. Paras Hydrocolloids Limited: The Committee noted that the status of this unit is not known and exit formalities from EOU scheme have not been followed by the unit.

The Committee, therefore, directed that jurisdictional Range officer may examine and discuss the matter alongwith the file of the unit with the NSEZ authority, so that concerted action can be devised to safeguard the revenue.

38. M/s. Parasfab International: The Committee noted that status of this unit is not known. The unit started production in 1995 and the LOP was valid upto 31.12.2010. The unit has neither obtained extension of LOP, nor de-bonded. Reports on the status of the unit are pending from Central Excise. The Committee observed that deemed export and DTA sales undertaken by the unit need thorough examination.

Taking into account the above and the substantial amount of import done by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform the status of the unit, including a report on export, import, duty free procurement, deemed export and DTA sale etc, so that concerted action can be devised to safeguard the revenue.

39. M/s. Paris Elysees India Pvt. Ltd.: The Committee reviewed performance and found it satisfactory, except for some foreign exchange shown pending in the year 2009-10 to 2011-12.

The Committee directed the unit to submit status of the pending foreign exchange alongwith BRC.

40. M/s. Prince of Jewels: The Committee reviewed performance and noted that the APR for the year 2008-09 and 2011-12 has not been submitted by the unit. It was also noted that the details on fulfilling criteria of value addition sought by NSEZ authority has not been complied by the unit. The unit was allowed manufacture & export of "Gem Stone". However, manufacture and export of gold studded jewellery shown in the APR.

The Committee, therefore, directed jurisdictional Central Excise authority to send a status report on the above along with wastage accountal vis-à-vis SION of such goods.

41. M/s. Priya Jewels: The Committee noted that status of this unit is not known as unit is not submitting APR/QPRs. The unit started production in 2003 and the LOP is valid upto 31.03.2013. Reports on the status of the unit sought from Central Excise on 13.03.2012 and 13.04.2012, which are pending. A SCN issued by the Development Commissioner on 18.11.2010 is pending due to non-compliance from the unit.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform status of the unit alongwith a report on export, import, and duty free procurement etc, so that concerted action can be devised to safeguard the revenue.

42. M/s. Rajasthan Fasteners Pvt. Ltd.: The Committee reviewed performance and noted that the APR for the year 2011-12 has not been submitted by the unit. The Committee noted that no prior intimation of DTA sale was ever submitted by the unit. This would require appropriate action under FTDR Act.

43. M/s. Rajdhani Crafts: The Committee reviewed performance and noted that "in-principle" exit under EPCG scheme from EOU scheme was granted on 03.06.2011. However, it is noted that the jurisdictional divisional Central Excise authority has issued NOC for one of the three premises

after debonding the goods without EPCG. A report in this regard from the Central Excise division is sought by NSEZ.

The Committee, therefore, directed that Central Excise may expedite this report so as to examine exit formalities under EPCG scheme.

- 44. M/s. Rozendia Ltd.:** The Committee noted that status of this unit is not known. The unit started production in 1996 and the LOP was valid upto 30.09.2001. The unit has neither obtained extension of LOP, nor followed debonding procedure. From the previous records, it appears that unit has not fulfilled the export obligation.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform status of the unit alongwith a report on export, import, and duty free procurement etc so that concerted action can be devised to safeguard the revenue.

- 45. M/s. Samde Aromatic Pvt. Ltd.:** The Committee reviewed performance and noted the deemed exports posted in the APR. The unit's representative clarified that these are "Third party" export.

The Committee, therefore, directed to further check documents of the unit in this regard.

- 46. M/s. SAS Braketech Ltd.:** The Committee reviewed performance and noted that the APR for the year 2010-11 & 2011-12 has not been submitted by the unit.

The Committee accordingly directed to the unit to submit the same immediately.

- 47. M/s. Semco Electric Pvt. Ltd. Unit –II:** The Committee reviewed performance and noted that no prior intimation of DTA sale was ever submitted by the unit. Action under FTDR Act thus needs to be considered.

- 48. M/s. Shree Agencies Pvt. Ltd.:** The Committee reviewed performance and noted that the APR for the year 2011-12 has not been submitted by the unit. The Committee noted that no prior intimation of DTA sale was ever submitted by the unit. Action under FTDR Act thus needs to be considered.

- 49. M/s. Shri Ahimsa Mines and Mineral Limited:** The Committee reviewed performance and noted that no prior intimation of DTA sale was ever submitted by the unit.

Action under FTDR Act and deemed export posted by the unit in the APR needs to be examined.

- 50. M/s. Shruti Gems:** The Committee noted that status of this unit is not known. The unit started production in 2001 and the LOP was valid upto 31.03.2011. The unit has neither obtained extension of LOP, nor followed debonding procedure. A SCN issued by the Development Commissioner on 16.09.2009 is pending due to non-compliance from the unit.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform status of the unit, including a report on export, import, and duty free procurement etc, so that concerted action can be devised to safe guard the interest of the revenue.

- 51. M/s. Skema International Pvt. Ltd.:** The Committee noted that status of this unit is not known. The unit was issued LOP on 16.01.2007, which was valid upto 15.01.2010. The unit has neither obtained extension of LOP, nor followed debonding procedure.

The Committee directed that jurisdictional Central Excise authorities may examine the matter and inform the status of the unit alongwith a report on export, import, and duty free procurement etc, so that concerted action can be devised to safe guard the interest of the revenue.

- 52. M/s. Stone Age Ltd.:** The Committee reviewed performance of the unit and noted that the unit is in manufacture of "Lime Stone, Marble Slabs and Tiles", but no wastage has been accounted for. The Committee emphasized that where no SION have been notified, the generation of waste is allowed only up to 2% of input quantity.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine the matter thoroughly as high wastage is not only the concern of revenue, but also affect foreign exchange, if such high wastage are not accounted for and approved. Further, the disposal of the marble in any form is not allowed.

Hence, the Committee require unit to submit details of the wastage and sought a report from the jurisdictional Central Excise authority in the matter.

53. M/s. Tab India Pvt. Ltd.: The Committee reviewed performance of the unit and noted that the unit is in manufacture of “Marble Slabs and Tiles”, but no wastage has been accounted. The Committee empathized that where no SION have been notified the generation of wasted is allowed only up to 2% of input quantity. Also the Committee noted that foreign exchange amounting to Rs. 127.73 lakhs shown pending in the year 2009-10.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine the matter thoroughly as high wastage is not only the concern of revenue, but also affect foreign exchange, if such high wastage are not accounted for and approved. Further the disposal of the marble in any form is not allowed. Hence, the Committee require unit to submit details of the wastage and sought a report from the jurisdictional Central Excise authority in the matter. Status of the pending foreign exchange remittances also need to be checked from BRC.

54. M/s. Taurus India Limited: The Committee reviewed performance and noted that the APR for the year 2011-12 has not been submitted by the unit. The Committee has also noted that status on unit’s request on exit from EOU scheme is pending from the unit.

The Committee require unit to give status on their exit’s request, so that the matter could be examined. Further, details of DTA sale and its permission from Development Commissioner need to be examined.

55. M/s. Terry Fab India: The Committee noted that “In-principle” exit from EOU scheme was allowed on 04.03.2008 and the NOC in respect of tax liabilities has not been received from the jurisdictional Central Excise authorities. The Committee also noted that status of the SCN issued by the Central Excise Commissioner demanding Custom duty of Rs 4.34 crore and central Excise duty 2.63 crore is not known.

Taking into account the above and the substantial amount of imports by the unit, the Committee directed that jurisdictional Central Excise authorities may examine the matter and inform status of the unit alongwith a report on export, import, and duty free procurement etc. Further, they may issue “No-Dues” certificate after safe guarding the interest of the revenue and inform the status of above demand of duties alongwith order, if any, issued in this behalf.

56. M/s. Unileg Wears (I) Pvt. Ltd. : The Committee noted that status of this unit is not known and exit formalities from EOU scheme have not been followed by the unit.

The Committee, therefore, directed that jurisdictional Range officer may examine and discuss the matter alongwith the file of the unit with the NSEZ authority, so that concerted action can be devised to safeguard the revenue.

57. M/s. Unimax Granites Private Limited: The Committee reviewed the performance of the unit and noted that the unit is in manufacture of "Granite Slabs", but no wastage has been accounted for. The Committee emphasized that where no SION have been notified, the generation of waste is allowed only up to 2% of input quantity. Also the Committee noted that the unit has posted in APR export in RPA, besides deemed export.

The Committee, therefore, directed that jurisdictional Central Excise authorities may examine the matter thoroughly as high wastage is not only the concern of revenue, but may also affects foreign exchange, if such high wastage are not accounted for and approved. Hence, the Committee require unit to submit details of the wastage and sought a report from the jurisdictional Central Excise authority in the matter. The Committee also directed the unit to give clarification on RPA and deemed export for its examination.

58. M/s. Universal Industrial Plants Mfg. Co. Pvt. Ltd.: The Committee reviewed performance of the unit and noted that this unit has started production in last year and doing well.

59. M/s. Vaibhav Gems Ltd. : The Committee reviewed performance of the unit and noted that foreign exchange amounting to Rs. 67.78 crore and 5.93 crore was shown pending realization in the year 2009-10 & 2010-11.

The Committee, therefore, directed the unit to give status of realization of the same.

60. M/s. Vegan Colloids Ltd.: The Committee reviewed performance of the unit and noted that the APR for the year 2011-12 has not been submitted by the unit. The Committee drew attention of Central Excise on procurement of raw material of approximately thrice the value of the export in the year 2010-11 and desired a report on this aspect.

- 61. M/s. Veto Electropowers (India) Ltd.:** The Committee reviewed performance of the unit and noted that the APR for the year 2011-12 has not been submitted by the unit.
- 62. M/s. Vikas WSP Limited (Unit-II):** The Committee reviewed performance of the unit and directed Central Excise authority to examine the nature of the deemed export posted in the APR 2011-12.
- 63. M/s. Vikas WSP Ltd.:** The Committee reviewed performance of the unit and noted that the APR for the year 2011-12 has not been submitted by the unit. The Committee also noted that certain enquiry by NSEZ in respect of DTA sale and other export sales is pending compliance from the unit. The Committee directed the unit for expeditious compliance in the matter.

Sd/-
(Development Commissioner)

Encl: annexure- I

Annexure- I

List of Participants

1. Shri Jayant Misra, Development Commissioner , NSEZChairman
2. Shri O.P. Dadhich , Commissioner of Central Excise Jaipur-I.
3. Shri R.K. Mishra, Additional Commissioner, Central Excise, Jaipur-I.
4. Smt Mala Rangarajan, Dy. Development Commissioner, NSEZ, Noida
5. Shri S.P. Sharma, Dy. Commissioner, Jaipur-I.
6. Smt. Neelam Aneja, Deputy Commissioner, SEZ MWCJ
7. Shri Mukesh Kataria, Assistant Commissioner, Central Excise, Div-I, Jaipur.
8. Shri S.K. Paruk, Assistant Commissioner, Central Excise, Div-II, Jaipur.
9. Shri Dr. Kapil Yadav, Assistant Commissioner, Central Excise, Bhiwadi.
10. Shri J.M. Bishnoi, Assistant DGFT, Directorate General of Foreign Trade, Jaipur.
11. Shri Rakesh Agarwal, Asstt. Development Commissioner, NSEZ.