



भारत सरकार
वाणिज्य और उद्योग मंत्रालय
विकास आयुक्त का कार्यालय
सूरत विशेष आर्थिक क्षेत्र
सचिन, सूरत - 394230

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एसएसईजेड / बी / एसी / 30 / 2014-15 / वॉल्यूम IV / 466

दिनांक: - 18th जुलाई, 2019

स्वीकृति समिति के सदस्यों के लिए: -

- 1) संयुक्त सचिव (एसईजेड), एमओसी और आई, नई दिल्ली;
 - 2) निदेशक, एमओसी और आई, नई दिल्ली;
 - 3) संयुक्त डीजीएफटी, सूरत;
 - 4) सीमा शुल्क आयुक्त, अहमदाबाद;
 - 5) आयकर आयुक्त; -1, सूरत;
 - 6) निदेशक (बैंकिंग), बैंकिंग डिवीजन एमओएफ, नई दिल्ली;
 - 7) जिला कलेक्टर, सूरत जिला;
 - 8) महाप्रबंधक, डीआईसी, सूरत;
 - 9) डेवलपर (डीजीडीसी), सूरत.
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विषय: - सूरत के लिए स्वीकृति समिति की 83 वीं बैठक - एसईजेड

महोदय,

सूरत विशेष आर्थिक क्षेत्र के लिए स्वीकृति समिति की 83 वीं बैठक के अर्जेण्डे को फॉरवर्ड किया जा रहा है, जो 24 जुलाई, 2019 को सूरत विशेष आर्थिक क्षेत्र के विकास आयुक्त श्री वीरेंद्र सिंह की अध्यक्षता में 12:00 बजे, सूरत विशेष आर्थिक क्षेत्र, सचिन, सूरतके सभा कक्ष में आयोजित किया जाएगा.

संलग्न: उपर्युक्त

आपका आभारी,

18-7-19

सहायक विकास आयुक्त,
सूरत विशेष आर्थिक क्षेत्र,
सचिन, सूरत - 394230.

O/O DC, SSEZ,
SACHIN, SURAT.

AGENDA FOR 83rd (EIGHTY THIRD) MEETING OF THE APPROVAL COMMITTEE
FOR SURAT – SEZ TO BE HELD ON 24.07.2019, AT 12:00 HOURS, IN THE
CONFERENCE ROOM OF SURAT SPECIAL ECONOMIC ZONE, SACHIN, SURAT.

Confirmation of the Minutes of the 82nd Meeting held on 12.06.2019 by the Approval Committee Members.

83-A – Fresh Proposals for Surat – SEZ (SSEZ):-

Sr. No	Name of the Applicant	Brief Subject
01	M/s Sunheri Exim Pvt. Ltd., Mumbai	Proposal for setting up SEZ unit for Manufacturing of (1) Cut & Polished Diamonds Studded Gold Jewellery (ITC[HS] Code-71131930) (2) Precious & Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131940) (3) Plain Gold Jewellery (ITC[HS] Code-71131910) (4) Cut & Polished Diamonds Studded Silver Jewellery (ITC[HS] Code-71131120) (5) Gold Mounting Jewellery (ITC[HS] Code-71131990) (6) Silver Mounting Jewellery (ITC[HS] Code-71131130).

83-B- Deferred Cases

- (1) Request for revoke of Suspension of Letter of Approval issued to M/s. D. Jewels, Plot No. 183, Surat SEZ.
- (2) Request made by M/s New Diamond Era for change of Name, Change in constitution of partnership firm during the period 01.09.2017 to 04.01.2019. and request for acceptance of Bond Cum-Legal undertaking in the name of M/s NDE Eternal Diamonds due to change in name.

83-C- Other cases

- (1) Request made by M/s. Indo Auerlicht Manufacturing Company Pvt. Ltd., Surat SEZ for Broad-Banding in manufacturing activity in Surat SEZ in their exiting LOA.
- (2) Request made by M/s. V. M. Maniyar Exports, Surat SEZ for Broad Banding in manufacturing activity in Surat SEZ in their existing LOA.
- (3) Monitoring of audited APRs from 2015-16 to 2017-18 of the Units of Surat SEZ.

**AGENDA NOTE FOR 83rd (EIGHTY THIRD) MEETING OF THE APPROVAL
COMMITTEE FOR SURAT SPECIAL ECONOMIC ZONE**

Fresh Case No. 83-A-01

Name of the applicant.	M/s Sunheri Exim Pvt. Ltd. (PAN: AAZCS2979Q)
Sector	Gems & Jewellery
Address (Regd. Office)	12A-Ground Floor, Plot No. 21, Pancharatna Mama Parmanand Marg, Opera House, Girgaon, Mumbai-400004
Factory address (Proposed)	Unit No. 002 on Plot No. 193 in Surat SEZ
Type of firm	Private Limited Company
Details of property	NA
Details of documents of () above	NA
Whether adjudicated or not, if so details of adjudicating authority	NA
Area of land/factory	1000 Sq.ft.
Proposed items of manufacturing	Manufacturing of (1) Cut & Polished Diamonds Studded Gold Jewellery (ITC[HS] Code-71131930) (2) Precious & Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131940) (3) Plain Gold Jewellery (ITC[HS] Code-71131910) (4) Cut & Polished Diamonds Studded Silver Jewellery (ITC[HS] Code-71131120) (5) Gold Mounting Jewellery (ITC[HS] Code- 71131990) (6) Silver Mounting Jewellery (ITC[HS] Code-71131130).
Proposed Annual Capacity:	(1) 55000 Grams (2) 40000 Grams (3) 50000 Grams (4) 30000 Grams (5) 35000 Grams (6) 30000 Grams
Whether conversion from existing DTA unit into EOU/SEZ	New undertaking.
Name of the Promoter:- (Proprietor/Partners/ Directors)	Name of Directors:- (1) Shri Jitendra K. Jain; (2) Shri Himmatlal A. Kulmi
Proposed Import of Capital goods	Rs. 11.00 lakhs (in 5 yrs period)
Proposed Import of Raw material components, packing material, fuel etc.	Rs. 17522.00 lakhs (in 5 yrs period)
Other FE outgo.(Foreign Travels + SC FOB value of Exports	Rs. 0.00 (in 5 yrs period) Rs. 19390.00 lakhs (in 5 yrs period)
DTA Sales	Rs. Nil (in 5 yrs period)
NFE	Rs. 1857.00 lakhs (in 5 yrs period)(10.59%)
Proposed Indigenous Raw material Components, Packing Material etc.	Rs. 22.00 lakhs (in 5 yrs period)
Indigenous Capital Goods	Rs. 14.00 lakhs (in 5 yrs period)
Cost of Project (Rs. In lakhs)	
Land & Building	Rs. 27.00
Plant & Machinery (Imported)	Rs. 11.00

Plant & Machinery (Indigenous)	Rs. 14.00
Working capital	Rs. 08.00
Pre-operative Expenses	Rs. 03.00
Total Cost	Rs. 63.00 Lakhs
Sources of funds	
Self & Bank Borrowing	Rs. 63.00
Total: - (Rs. In Lakhs)	Rs. 63.00 Lakhs
Marketing arrangements as given in the proposal.	The Unit have major country for Export of Cut & Polished and Gold/Silver Jewellery Studded with Diamonds, Precious and Semi Precious Stone are USA, Antwerp, Belgium, Singapore, Dubai, Hongkonk, Bangkok.
Whether the items of manufacture and export are restricted or not Remarks as per Exim Policy	No
Whether the unit falls under fraudulent list	Affidavit filed by the applicant that no case is booked against the unit/directors for illegal diversion of goods.
Jurisdiction of Customs/Central Excise(Specify Commissionerate and Range)	SO, SSEZ, Sachin.
Employment	21 Persons (15 Men, 6 Women)

Brief Note

The proposal of M/s Sunheri Exim Pvt. Ltd, Mumbai is for setting up a new unit in the Surat-SEZ, for "Manufacturing of (1) Cut & Polished Diamonds Studded Gold Jewellery (ITC[HS] Code-71131930) (2) Precious & Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131940) (3) Plain Gold Jewellery (ITC[HS] Code-71131910) (4) Cut & Polished Diamonds Studded Silver Jewellery (ITC[HS] Code-71131120) (5) Gold Mounting Jewellery (ITC[HS] Code-71131990) (6) Silver Mounting Jewellery (ITC[HS] Code-71131130)". For the proposed project, FOB value of exports for the 5 years period is projected as Rs. 19390.00 Lakhs, with outgo of foreign exchange as Rs. 17533.00 Lakhs, resulting NFE of Rs. 1857.00 Lakhs (10.59%), from manufacturing activity. The Developer (M/s. DGDC Ltd.) vide letter dated 09.07.2019 has earmarked the Unit No. 002 on Plot No. 193 with area admeasuring 1000 Sq. ft. for the proposed project in the SEZ and also confirm the space. On scrutiny of the application form submitted by the applicants, it appears that the total investment is amounting to Rs. 63.00 Lakhs, which will be arranged from their own funds and from bank borrowing.

83-B-Differ Cases

(1) Request for revoke of Suspension of Letter of Approval issued to M/s. D. Jewels, Plot No. 183, Surat SEZ.

M/s. D. Jewels, Surat SEZ, Sachin, Surat vide letter dated 06.05.2019 have informed that the goods seized by the Customs Authorities(DRI) on 28.09.2016 from their factory in Surat SEZ have been released on 03.05.2019 vide Panchnama dated 03.05.2019 in light of the Order No. 1 of 2018 in R/Tax Appeal No. 1303 of 2018 dated 14.02.2019 of Hon'ble High Court of Gujarat. After release of goods, the unit has requested that they may be permitted to sell their goods lying in their SEZ Unit into DTA on payment of applicable Duty. Alternatively, they made request to revoke the suspension order of their LOA and grant them formal permission to commence manufacturing operations and grant specific permission to bring the released goods back to SEZ and keep the same in their Unit.

In view of the order of Hon'ble High Court of Gujarat and release of goods by the Customs Authority, this office granted permission to the Unit vide letter dated 07.05.2019 to take the goods into the SEZ in their premises.

Brief of the case is submitted as under:

- The Directorate of Revenue Intelligence on specified information Seized the following goods under Panchnama dated 13.10.2016
 1. 8069.63 grams Gold Bars valued at Rs. 2,34,03,754/-.,
 2. 3064.22 carats diamonds/precious stones/moti valued at Rs. 36,08,956/- and
 3. 8676.553 grams valuing Rs. 3,20,96,437/- unaccounted gold jewellery was found in D. Jewels premises.
- M/s. D. Jewels, Surat SEZ, Sachin, Surat and others were issued Show Cause Notice dated 27.03.2019 for confiscation of goods and imposition of penalty.
- The Commissioner, GST & Central Excise, Surat vide OIO dated 13.10.2017 confirmed the confiscation of the goods as demanded by the above said SCN.
- The Appeal filed by M/s D. Jewels & Choksi Vachhraj Makanji & Co. Before CESTAT against the OIO was dismissed by the CETAT.
- M/s D. Jewels & Choksi Vachhraj Makanji & Co. Challenged the order of CESTAT before the Hon'ble High Court of Gujarat. The HC in its judgement dated 14.02.2019 passed the order that upon paying redemption fine to the

extent of 10% of the value of the confiscated goods and penalty to the extent of 1% of the value of the confiscated goods and furnishing bank guarantees of Rs. 50 Lakh by each of the applicants, to be kept alive till the final disposal of the appeal, before the Commissioner of Customs, Surat, the authority is directed to release in favour of the applicants all the confiscated goods at the earliest.

- In compliance of the Court's above order, the Customs Authority vide Panchnama dated 03.05.2019 have released the seized goods.
- The issue of revoke of Suspension of LOA of M/s D. Jewels, Surat SEZ as requested by the Unit was placed before the Approval Committee in its 82nd Meeting held on 12.06.2019.

In the Meeting, Shri Deepak Dholakiya, one of the Partners of the Unit appeared before the Committee to present their side. Shri Dholakiya requested the Committee to revoke the suspension of their Unit's LOA pursuant to the Hon'ble High Court of Gujarat so that manufacturing activity can be started. Shri A.K. Pathak, one of the Committee member asked Shri Dholakiya whether you have applied for renewal of LOA which was already expired on 24.02.2017. He said due to ongoing case, he could not apply for renewal of their Unit's LOA. The Member explained Shri Dholakiya that as the LOA of Unit is expired on 24.02.2017, there is no question of revoking of expired LOA.

The Committee after due deliberations decided to defer the case for next meeting or till the date the Unit file renewal application of LOA as prescribed in the SEZ Rules.

Now, the unit have applied vide their letter dated 18.06.2019 for renewal of LOA in the prescribed Proforma. The matter is put up before the Approval Committee for consideration and suitable decision.

2. Request made by M/s New Diamond Era for change of Name, Change in constitution of partnership firm during the period 01.09.2017 to 04.01.2019. and request for acceptance of Bond Cum-Legal undertaking in the name of M/s NDE Eternal Diamonds due to change in name.

M/s New Diamond Era, Plot No. 24-25, 62-63 & 222, Surat SEZ has been granted Letter of Approval dated 01.07.2011 which is renewed time to time and presently valid upto 18.12.2022 for manufacturing activity.

The Unit vide letter dated 18.09.2017 also intimated to this office that there is change in constitution of partnership firm w.e.f. 01.04.2017.

As there was more than 50% change in shareholding pattern, the proposal for change of shareholding had been placed before BOA in its 81st meeting held on 05.02.2018. The Ministry vide letter F.No. F.2/7/2017-SEZ dated 15.02.2018 informed that the BOA in its Meeting held on 05.02.2018 has approved the proposal. The same was intimated the Unit vide this office letter of even No. dated 13.03.2018.

Recently vide letter dated 19.03.2019, the Unit has submitted the Bond-cum-Legal Undertaking in connection of renewal of LOA given on 29.12.2017. The Unit further intimated that there has been change in constitution of the Partnership Firm after approval. One of the Partner M/s Gogreen Diamonds LLP was retired and Mr. Shailesh Bhogibhai Patel has joined as new partner.

They further added that they have failed to intimate timely regarding the change in the constitution and change of Name of Company due to non-availability of Certificate from Registrar of Firms(RoF) as required. Their application regarding addition of Partner in their firm has been rejected by RoF and they have preferred appeal to Hon'ble High Court against the order of RoF and the case is pending in the Hon'ble High Court with reference to Special Civil Application No. 5231 of 2018.

In view of the above and on scrutiny of the concerned file, it has been noticed that during the period September, 2017 to January, 2019, following changes have been effected in the Deed of Partnership of the Firm:

DEED OF PARTNERSHIP DATED 01.09.2017				
Sr. No.	Name of the Partner	Profit/loss sharing ratio		Remarks
		Previous upto 31.08.2017	New w.e.f. 01.09.2017	
1	Shri Chiragkumar B. Limbasiya	29.10%	29.90%	Continuing Partner
2	Harsh M Desai	50.00%	30.00%	Continuing Partner
3	Shri Shaileshbhai B. Patel	7.27%	---	Retiring Partner
4	Shri Sunilbhai B. Patel	7.27%	---	Retiring Partner
5	Kuldis H Khichadiya	6.36%	---	Retiring Partner
6	M/s Gogreen Diamonds LLP	---	26.10%	Joining Partner
7	Shri Nirav S. Patel	---	7.00%	Joining Partner
8	Niranjanaben S. Patel	---	7.00%	Joining Partner

Vide Addendum dated 20.12.2017 to the Deed of Partnership dated 01.09.2017, the name of the Company was changed from M/s New Diamond Era at Plot No. 24-25, 62-63 & 222 Surat SEZ, Sachin, Surat to M/s NDE Enternal Diamonds.

DEED OF PARTNERSHIP DATED 12.07.2018				
Sr. No	Name of the Partner	Profit/loss sharing ratio		Remarks
		Previous upto 11.07.2018	New w.e.f. 12.07.2018	
1	Shri Chiragkumar B. Limbasiya	29.90%	28.10%	Continuing Partner
2	Harsh M Desai	30.00%	20.00%	Continuing Partner
3	Niranjnaben S. Patel	26.10%	5.40%	Continuing Partner
4	M/s Gogreen Diamonds LLP	7.00%	26.10%	Continuing Partner
5	Shri Nirav S. Patel	7.00%	1.80%	Continuing Partner
6	Shri Ghanashyambhai N Patel	---	15.00%	Joining Partner
7	Shri Shaileshbhai B. Patel	---	3.60%	Joining Partner

DEED OF PARTNERSHIP DATED 04.01.2019				
Sr. No	Name of the Partner	Profit/loss sharing ratio		Remarks
		Previous upto 03.01.2019	New w.e.f. 04.01.2019	
1	Shri Chiragkumar B. Limbasiya	28.10%	38.00%	Continuing Partner
2	Harsh M Desai	20.00%	48.00%	Continuing Partner
3	Niranjnaben S. Patel	5.40%	7.00%	Continuing Partner
4	Shri Nirav S. Patel	26.10%	1.80%	Continuing Partner
5	Shri Shaileshbhai B. Patel	1.80%	5.20%	Continuing Partner
6	Shri Ghanshyambhai N Patel	15.00%	---	Retiring Partner
7	M/s Gogreen Diamonds LLP	3.60%	---	Retiring Partner

In this regard, attention is invited to the Para5 (ii) of the Instruction No. 89 dated 17.05.2018, it has been instructed that re-organization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution of Units located in SEZs may be undertaken with the prior approval of Approval Committee in respect of Units subject to the condition that the Unit shall not opt out or exit out of the SEZ and continues to operate as a going concern.

Later vide Instruction No. 90 dated 03.08.2018, it has been clarified that the phrase prior approval of 'Board of Approval (BoA)/Unit Approval Committee(UAC)' in para 5(i) & (ii) of the Instruction No. 89 dated 17.05.2018 in respect of Developer/SEZ Units means that approval of BoA/UAC, as the case may be, taken before the SEZ entity/unit is recognized by the new name or such arrangement in all records. It may not be interpreted that prior approval of BoA/UAC is to be taken before approaching the Registrar of Companies or the

National Law Tribunal as is being done some cases came to the notice of this Department.

As per the clarification Instruction dated 03.08.2018, the Unit of SEZ need not to take prior approval of the Approval Committee for approaching the Registrar of Companies or the National Law Tribunal regarding **change of name, change of shareholding pattern**. However, it is to submit as per the records available with this office, the Unit has not changed the name of the Company or any records as per the SEZ Rules. As the Matter is pending in the Hon'ble High Court of Gujarat, the Unit has requested to accept the Bond-cum Legal undertaking and Partnership Deed till the final judgment in the matter.

The Approval Committee in its 81st Meeting was held on 30.04.2019, after due deliberation decided that as the matter is subjudice in Hon'ble High Court of Gujarat, the bond in the new name and changes in the constitution of the firm could not be acceded right now. The above changes in the constitution of partnership deeds and change of name of the firm will be effected after having final decision of the court in the matter and submission of required documents for the above changes till then this case status quo may be maintained.

Now, the Unit vide letter dated 16.07.2019 have informed that Hon'ble High Court of Gujarat has dismissed their petition in the matter and they also mentioned that they accept the judgment of the Court.

Further, they have also mentioned that as per the said judgment of the Hon'ble High, it is not necessary to get registration of Partnership Firm in the ROF. Therefore, the unit has requested to accept their Partnership Deed executed on 04.01.2019 in the Name of M/s NDE Eternal Diamonds.

In this regard, it is to mention here that on perusal of the judgment of the Hon'ble High Court of Gujarat in R/Special Civil Application NO. 5230 of 2018 with R/Special Civil Application NO. 5231 of 2018, Hon'ble High Court of Gujarat has enumerated distinguishing feature of relevant provisions under the LLP Act and the Act which are provided in tabular manner as under:

Details	Partnership Firm	LLP
Definition of Partner	Section 4: Partnership, Partner, Fir and Fir name. Partnership is relation between 'persons' who have agreed to share the profits of a business carried on by all or any of them acting for	Section 2(q): 'partner' in relation to a limited liability partnership means any person who becomes a partner in LLP in accordance with LLP

	all.	agreement.
Nature of Agreement	Partnership agreement can be oral and written both.	LLP-Strictly in accordance with LLP Agreement.
Registration	No necessary to be registered. However, if registered, registration before the Registrar of Firms. Section 58 provides for application for registration.	Registration to be done before the Registrar of Companies.
Whether a separate and distinct legal entity?	No. it is not a separate legal entity	LLP is a separate legal entity. Section 3 of the Act provides that hit is a separate legal entity from that of its partners.
Perpetual succession	There is no provision in the Partnership Act with the death/resignation of the partner. The Partnership shall dissolve as per the terms of agreement.	Yes, there is a perpetual succession. By virtue of death/cessation of partners, the LLP fir would not stand automatically dissolved.
Provision with respect to foreign investment	Foreign investment is not permissible.	Foreign investment is permissible.
Extent of liability	Unlimited liability. Partners are severally and jointly liable for actions of other partners. Section 25 to 27.	Limited to the extent of contribution. Partners are not personally liable. Section 28 of the LLP Act.

In view of the judgment and interpretation of the Court, the Unit have made following requests as under:

- 1. Change of Name: From New Diamond Era to NDE Eternal Diamonds;**
- 2. Accept change of Shareholding pattern as per Partnership Deed dated 04.01.2019;**
- 3. Accept Bond-cum-Legal Undertaking in the name of NDE Eternal Diamonds**

In view of the above, the matter is put up before the Approval Committee for suitable decision.

83-C- Other cases

- (1) Request made by M/s Indo Auerlicht Manufacturing Company Pvt. Ltd, Surat SEZ for Broad-Banding in manufacturing activity in their existing LOA.**

M/s Indo Auerlicht Manufacturing Company Pvt. Ltd., Surat SEZ vide letter dated 04.06.2019 & 15.06.2019 have submitted Form F for broad-banding for

manufacturing of 1) Articles of Brass – Kerosene Burner-Annual capacity-400000 Pieces (ITC HS CODE 74199930) 2) Glass Parts of Lamps-Annual capacity-100000 Pieces (ITC HS CODE 94059100).

M/s Indo Auerlicht Manufacturing Company Pvt. Ltd., Surat SEZ have been granted LOA bearing No. SSEZ/II/16/2007-08/440 dated 19.07.2007 on Unit at Plot No. 30 & 31, Surat SEZ as amended from time to time for manufacturing Hard and Soft Incandescent Mantles under Ch-59 of ITC (HS).

The Unit have submit Online request vide ID 421900147771 & 421900160603 dated 04.06.2019 & 17.06.2019 respectively.

Hence, the matter is put up before the Approval Committee for consideration and suitable decision.

(2) Request made by M/s V. M. Maniyar Exports, Surat SEZ for Broad-Banding in manufacturing activity in their existing LOA.

M/s V. M. Maniyar Exports, Surat SEZ vide letter dated 08.07.2019 have submitted Form F for broad-banding in manufacturing activity of (1) Sandalwood Heartwood Billets-Annual Capacity-35000 Kgs. (ITC (HS) Code-44039922) (2) Sandalwood Heartwood Small Size Logs-Annual Capacity-55000 Kgs. (ITC (HS) Code-44039922) (3) Sandalwood Heartwood Medium Size Logs-Annual Capacity-70000 Kgs. (ITC (HS) Code-44039922) (4) Sandalwood Heartwood Butts-Annual Capacity-35000 Kgs. (ITC (HS) Code-44039922) (5) Sandalwood Heartwood Artifacts-Annual Capacity-5000 Kgs. (ITC (HS) Code-44039922)

M/s V. M. Maniyar Exports, Surat SEZ have been granted LOA bearing No. SSEZ/II/16/2011-12/476 dated 09.06.2011 on Unit at Plot No. 103-104-A & 104-B, Surat SEZ as amended from time to time for manufacturing Sandalwood in the form heartwood chips, Sandalwood in the form of heartwood mixed chips, Sandalwood in the form of heartwood flakes, Sandal Wood Oil, Sandal Wood Power and Dust, Sandal Wood De-Oiled Spent Dust, Machine finished Sandal Wood Products, Finished Handicraft Product of Sandalwood.

The Unit have submit Online request vide ID 4219000183106 dated 09.07.2019.

Hence, the matter is put up before the Approval Committee for consideration and suitable decision.

(3) Monitoring of audited APRs from 2015-16 to 2017-18 of the Units of Surat SEZ.

As per the Rule 54 of the SEZ Rules, 2006,

(1) Performance of the Unit shall be monitored by the Approval Committee as per the guidelines in Annexure appended to these rules.

(2) In case the Approval Committee come to the conclusion that a Unit has not achieved positive NFE, the said Unit shall be liable for penal action under the provisions of FTDR Act 1992.

The Approval Committee in its Meetings held from time to time has monitored the APRs of the Units of Surat SEZ till the year 2014-15. The APRs for the year 2015-16 and onwards of the following Units have been audited by the Chartered Accountant appointed by this office as per the direction of the Zonal Development Commissioner: The Details are furnished in the Annexure.

Post facto Monitoring of APRs of the following Units whom Exit Order from the SEZ Scheme have been granted under Rule 74 of the SEZ Rules, 2006 from time to time:

Name of the Unit	Activity	Export	Import	Total
H P Technologies.	Mfg.	246.85	48.03	198.82
Kanak Exports.	Trading	0	0	0
	Mfg.	0	0	0
M. D. Overseas Ltd.	Trading	0	0	0
	Mfg.	0	0	0
Priyal International Pvt. Ltd.	Trading	0	0	0
	Mfg.	1416.02	5.14	1410.88
Parker Multi Commodities (India) Pvt. Ltd.	Trading	0	0	0
	Mfg.	963.98	9.46	954.52
Symphony Ltd.	Mfg.	5131.45	660.99	4470.46

Hence, matter is put up before the Approval Committee for consideration and suitable decision.