



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

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SSEZ/B/AC/30/2014-15/Vol-IV/382

Dated: 25th September, 2020.

To all Approval Committee members:-

- 1) The Joint Secretary (SEZ), MOC&I, New Delhi.
- 2) The Director, MOC&I, New Delhi; Fax No. (011) 2306-3418
- 3) The Jt. DGFT, Surat; Fax No. (0261) 245-2216
- 4) The Commissioner of Customs, Ahmedabad; Fax No. (079) 2754-2343
- 5) The Commissioner of Income Tax; Surat-I; Fax No. (0261) 265-0102
- 6) The Director (Banking),
Banking Dvn., MOF, New Delhi; Fax No. (011) 2336-7702
- 7) The District Collector, Surat District; Fax No. (0261) 246-5116
- 8) The General Manager, DIC, Surat; Fax No. (0261) 246-5929
- 9) The Developer (DGDC), Sachin, Surat Fax No. (0261) 239-7664

Subject: - Forwarding of minutes of the Approval Committee meeting.

Sir,

I am directed to forward herewith approved minutes of the **ninetieth (90th) meeting of Approval Committee for multi-product Surat Special Economic Zone, Developed by DGDC, held on Thursday the 24th September, 2020 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, for information and necessary action.**

Encl. as above.

Yours faithfully,


Assistant Development Commissioner,
Surat Special Economic Zone.

Note:- The Developer M/s DGDC Ltd is requested to upload the Minutes of Unit Approval Committee on SurSEZ website.



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Minutes of the 90th (Ninetieth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 24-09-2020 at 11:30 hours in the Conference Hall, Surat Special Economic Zone under the Chairmanship of Shri Virendra Singh, Development Commissioner, Surat Special Economic Zone, Surat.

Approval Committee constituted by the Central Government vide Notification dated 18-06-2008 issued from file No. 1/1/2006-EPZ consists of the following Chairman and Members viz:-

01.	Development Commissioner, Surat Special Economic Zone.	Chairperson, Ex-officio
02.	Director or Deputy Secretary to the Government of India, Ministry of Commerce and Industry, Department of Commerce	Member, Ex-officio
03.	Joint Director General of Foreign Trade, Surat.	Member, Ex-officio
04.	Commissioner of Customs having territorial jurisdiction of the Special Economic Zone or his nominee.	Member, Ex-officio
05.	Commissioner of Income Tax (having territorial jurisdiction over the SEZ or his nominee.	Member, Ex-officio
06.	Director (Banking), Banking Division, Ministry of Finance, Government of India.	Member, Ex-officio
07.	District Collector or Additional District Collector or Deputy Collector of Surat District.	Member, Ex-officio
08.	General Manager, District Industries Centre of Surat District.	Member, Ex-officio
09.	A representative of M/s. Diamond & Gem Development Corporation Ltd., (Developer of Surat - SEZ).	Special Invitee

Minutes by 25/9/2020



The following members were present:-

01	Shri Jacob Augustine, FTDO, DGFT, Surat.	Member
02	Shri Dharmendar Punia, DCIT III, Income Tax, Surat.	Member
03	Shri Jagdip Singh Kalirai, Assistant Commissioner of Customs, ICD Sachin, Surat.	Member
04	Ms. Viral Pandya, Assistant Director Enforcement, District Industries Center, Surat.	Member
05	Shri B. G. Tamakuwala, General Manager, M/s. DGDC Ltd.	Nominee of the Developer i.e. M/s. DGDC Ltd.

The following officers were also present in the meeting:-

01	Shri D.N. Agarwal, Specified Officer, Surat SEZ.
02	Shri Akhilesh Prasad, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 89th Meeting held on 09.07.2020.

The following issues were deliberated and taken-up for action by the Approval Committee.

90-A- FRESH CASES

- (1) **Application for setting up SEZ unit namely M/s Karolina Trading India Pvt. Ltd, Surat.**

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for manufacturing activity of (1) Cut & Polished Diamond Studded Gold Jewellery (ITC[HS] Code-71131930) (2) Cut & Polished Diamonds, Precious & Semi Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131120) and proposed annual capacity is (1) 10,000 Grams (2) 1,30,000 Grams respectively.

One of the Directors of the Unit appeared before the Approval Committee and explained their proposal.

The Committee after due deliberations approved the proposal subject to standard terms and conditions. The value addition norms will be applicable as per Rule 18 of SEZ

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Rules, 2006 and Para 4.38 of Foreign Trade Policy. DTA sale and Job work in DTA will not be allowed.

(2) Application for setting up SEZ unit namely M/s. The Diamond Jewels, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for manufacturing activity of (1) Cut & Polished Diamond, CZ, Synthetic Diam, Lab Grown Diam, CVD, Pearls, Semi Precious Stone and Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131120) (2) Plain Silver Jewellery (ITC[HS] Code-71131130) (3) Plain Gold Jewellery (ITC[HS] Code-71131910) (4) Pearls Studded Gold Jewellery (ITC[HS] Code-71131920) (5) Cut & Polished Diamond, Studded Gold Jewellery (ITC[HS] Code-71131930) (6) CZ, Synthetic Diam, Lab Grown Diam, CVD, Semi Precious Stone and Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131940) (7) Plain Platinum Jewellery (ITC[HS] Code-71131950) (8) Cut & Polished Diamonds, CZ, Synthetic Diam, Lab Grown Diam, CVD, Pearls, Semi Precious Stone and Precious Stone Studded Platinum Jewellery (ITC[HS] Code-71131990) and proposed annual capacity are (1) 40,000 Grams (2) 10,000 Grams (3) 1,000 Grams (4) 600 Grams (5) 12,000 Grams (6) 3,500 Grams (7) 1,000 Grams (8) 5,000 Grams respectively.

The proprietor of the Unit appeared before the Approval Committee and explained the proposal.

The Committee after due deliberations approved the proposal subject to standard terms and conditions. The value addition norms will be applicable as per Rule 18 of SEZ Rules, 2006 and Para 4.38 of Foreign Trade Policy. DTA sale and Job work in DTA will not be allowed.

(3) Application for setting up SEZ unit namely M/s. Jilo Exports Pvt. Ltd, Mumbai.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for manufacturing activity of (1) Diamond Studded Silver Jewellery, Precious & Semi Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131120) (2) Plain Gold Jewellery (ITC[HS] Code-71131910) (3) Diamond Studded Gold Jewellery (ITC[HS] Code-71131930) (4) Precious & Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131940) and proposed annual capacity are (1) 9,60,000 Grams (2) 5,000 Grams (3) 5,000 Grams (4) 5,000 Grams respectively.

One the Directors of the Unit appeared before the Approval Committee and explained their proposal.

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The Committee after due deliberations approved the proposal subject to standard terms and conditions. The value addition norms will be applicable as per Rule 18 of SEZ Rules, 2006 and Para 4.38 of Foreign Trade Policy. DTA sale and Job work in DTA will not be allowed.

(4) Application for setting up SEZ unit namely M/s. Audax Watch & Jewellery, Surat.

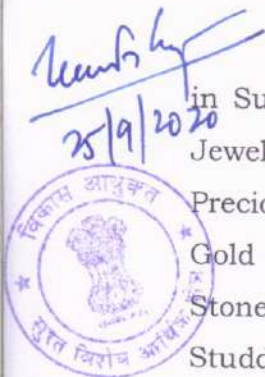
The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for manufacturing activity of (1) Cut & Polished Diamond Studded Gold Jewellery (ITC[HS] Code-71131930) (2) Cut & Polished Diamonds, Semi Precious Stone & Precious Stone, Lab Grown Diamonds, CZ, Synthetic Diamond, CVD, Pearls, Studded Gold Jewellery (ITC[HS] Code-71131940) (3) Cut & Polished Diamonds, Semi Precious Stone & Precious Stone, Lab Grown Diamonds, CZ, Synthetic Diamond, CVD, Pearls, Studded Silver Jewellery (ITC[HS] Code-71131120) (4) Diamond Studded Steel Articles (ITC[HS] Code-71179090) (5) Cut & Polished Diamonds, Semi Precious Stone & Precious Stone, Lab Grown Diamonds, CZ, Synthetic Diamond, CVD, Pearls, Studded Platinum Gold Jewellery (ITC[HS] Code-71131940) (6) Plain Gold Jewellery (ITC[HS] Code-71131910) (7) Plain Silver Jewellery (ITC[HS] Code-71131130) (8) Watches Jewellery (ITC[HS] Code-91149030) and proposed annual capacity are (1) 20,000 Grams (2) 5,000 Grams (3) 25,000 Grams (4) 8,50,000 Grams (5) 5,000 Grams (6) 5,000 Grams (7) 15,000 Grams (8) 1,000 Pieces respectively.

One of the Partners of the Unit appeared before the Approval Committee and explained their proposal.

The Committee after due deliberations approved the proposal subject to standard terms and conditions. The value addition norms will be applicable as per Rule 18 of SEZ Rules, 2006 and Para 4.38 of Foreign Trade Policy. DTA sale and Job work in DTA will not be allowed.

(5) Application for setting up SEZ unit namely M/s. DJ Creation, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for manufacturing activity of (1) Cut & Polished Diamond Studded Gold Jewellery (ITC[HS] Code-71131930) (2) Cut & Polished Diamonds, Semi Precious Stone & Precious Stone, Lab Grown Diamonds, CZ, Synthetic Diamond, CVD, Pearls, Studded Gold Jewellery (ITC[HS] Code-71131940) (3) Cut & Polished Diamonds, Semi Precious Stone & Precious Stone, Lab Grown Diamonds, CZ, Synthetic Diamond, CVD, Pearls, Studded Silver Jewellery (ITC[HS] Code-71131120) (4) Diamond Studded Steel Articles (ITC[HS] Code-71179090) (5) Cut & Polished Diamonds, Semi Precious Stone & Precious



Stone, Lab Grown Diamonds, CZ, Synthetic Diamond, CVD, Pearls, Studded Platinum Gold Jewellery (ITC[HS] Code-71131940) (6) Plain Gold Jewellery (ITC[HS] Code-71131910) (7) Plain Silver Jewellery (ITC[HS] Code-71131130) (8) Watches Jewellery (ITC[HS] Code-91149030) and proposed annual capacity as (1) 18,000 Grams (2) 4,500 Grams (3) 30,000 Grams (4) 7,50,000 Grams (5) 6,000 Grams (6) 5,000 Grams (7) 15,000 Grams (8) 1,000 Pieces respectively.

One of the Partners of the Unit appeared before the Approval Committee and explained his proposal.

The Committee after due deliberations approved the proposal subject to standard terms and conditions. The value addition norms will be applicable as per Rule 18 of SEZ Rules, 2006 and Para 4.38 of Foreign Trade Policy. DTA sale and Job work in DTA will not be allowed.

90-B- Other Cases

(1) Request made by M/s. R K Gems, Unit No. 12 (Ground Floor) on Plot No. 296, Surat SEZ for Broad Banding in manufacturing activity in their existing LOA.

M/s. R K Gems, Unit No.12 on Plot No. 296, Surat SEZ vide letter dated 08.09.2020 and online request ID No.422000164353 have requested for Broad banding of following new items for manufacturing activities in their LoA:-

Sr. No.	Description	Annual Capacity (Unit =Kg)	ITC HS Code
1	Manufacturing, Repair, Remaking & Remelting of Gold Diamond Studded Jewellery	90	71131930
2	Manufacturing, Repair, Remaking & Remelting of Gold Plain Jewellery	5	71131910
3	Manufacturing, Repair, Remaking & Remelting of Gold Mounting	5	71131990
4	Manufacturing, Repair, Remaking & Remelting of Gold precious and semi- precious stones Studded Jewellery	5	71131940
5	Manufacturing, Repair, Remaking & Remelting of Gold Natural or cultured pearls Studded Jewellery	3	71131920
6	Manufacturing, Repair, Remaking & Remelting of Gold Laboratory-created or laboratory grown or manmade or cultured or synthetic diamonds (CVD) or Cubic zirconia (CZ) Studded Jewellery	50	71131940
7	Manufacturing, Repair, Remaking & Remelting of Silver Diamond & Gems Studded Jewellery	40	71131120
8	Manufacturing, Repair, Remaking & Remelting of Silver Plain Jewellery	10	71131130

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9	Manufacturing, Repair, Remaking & Remelting of Silver Mounting	5	71131130
10	Manufacturing, Repair, Remaking & Remelting of Silver precious and semi- precious stones Studded Jewellery	10	71131120
11	Manufacturing, Repair, Remaking & Remelting of Silver Natural or cultured pearls Studded Jewellery	3	71131120
12	Manufacturing, Repair, Remaking & Remelting of Silver Laboratory-created or laboratory grown or manmade or cultured or synthetic diamonds (CVD) or Cubic zirconia (CZ) Studded Jewellery	50	71131120
13	Manufacturing, Repair, Remaking & Remelting of Platinum Diamond Studded Jewellery	45	71131950
14	Manufacturing, Repair, Remaking & Remelting of Platinum plain Jewellery	10	71131950
15	Manufacturing, Repair, Remaking & Remelting of Platinum Mounting	10	71131950
16	Manufacturing, Repair, Remaking & Remelting of Platinum precious and semi- precious stones Studded Jewellery	5	71131950
17	Manufacturing, Repair, Remaking & Remelting of Platinum Laboratory-created or laboratory grown or manmade or cultured or synthetic diamonds (CVD) or Cubic zirconia (CZ) Studded Jewellery	10	71131950
18	Manufacturing, Repair, Remaking & Remelting of Platinum Natural or cultured pearls Studded Jewellery	3	71131950
19	Manufacturing, Repair, Remaking & Remelting of Steel, Cobalt, Titanium, Ceramic, Brass Metals Studded & Plain Jewellery	10	71179090

They also submitted Form - F along with letter for broad banding. The said unit has been granted LOA bearing No. SSEZ/II/20/2019-20/1111 dated 28.02.2020 and valid upto 12.03.2025 for manufacturing activity.

The General Manager of the Unit appeared before the approval Committee and explained about broad banding of above items.

The Committee after due deliberations decided to approve the correct classification request of the Unit subject to fulfillment of standard terms and conditions.

(2) **Request made by M/s. K. K. Jewels, Plot No. 254-B, Surat SEZ for Broad Banding in manufacturing activity in their existing LOA.**

M/s. K. K. Jewels Pvt. Ltd, Plot No. 254-B, Surat SEZ vide letter dated 13.07.2020 and online request ID No.422000124103 have requested for broad banding of following new items for manufacturing activity in their LoA:-



Sr No.	Item(s) Description	Annual Capacity		Item Code
		Wt. in GMS	Wt. In CTS	
1	Studded Gold Jewellery with Synthetic Diamond	Gold 5000 Gms	Synthetic Diamond 1500 CTS	71131940
2	Studded Gold Jewellery with CVD Diamond	Gold 10000 Gms	CVD Diamond 2000 CTS	71131940
3	Studded Silver Jewellery with Synthetic Diamond	Silver 10000 Gms	Synthetic Diamond 2500 CTS	71131130
4	Studded Silver Jewellery with CVD Diamond	Silver 5000 Gms	CVD Diamond 1000 CTS	71131130
5	Studded Brass Jewellery with Synthetic Gem Stone	Brass 10000 Grms	Synthetic Gem Stone 2000 CTS	71179010
6	Studded Brass Jewellery with Synthetic Diamond	Brass 10000 Gms	Synthetic Diamond 3000 CTS	71179010
7	Studded Brass Jewellery with CVD Diamond	Brass 10000 Gms	CVD Diamond 2000 CTS	71179090
8	Studded Brass Jewellery with Diamond	Brass 30000 Gms	Diamond 3000 CTS	71179090
9	Studded Brass Jewellery with Precious & Semi Precious Colour Stone	Brass 5000 Gms	Precious & Semi Precious Colour Stone - 1000 CTS	71179090
10	Studded Brass Jewellery with Natural/Cultured Pearl	Brass 1000 Gms	Natural/Cultured Pearl - 300 CTS	71179090
11	Brass Plain Jewellery	Brass 10000 Gms	--	71179090
12	Repairing, Remelting, Remaking of Diamond, Colour Stone, Pearl, Synthetic Diamond, CVD Diamond Studded Brass Jewellery	Brass 10000 Gms	--	71179090
13	Repairing, Remelting, Remaking of Plain Brass Jewellery	Brass 2000 Gms	--	71179090

They also submitted Form - F along with letter for broad banding. The said unit has been granted LOA bearing No. SSEZ/K-2/156/2003-04/1800 dated 27.04.2004 and renewed from time to time. It is valid upto 09.08.2024 for manufacturing activity.

The Managing Director of the Unit appeared before the approval Committee and explained about broad banding of above items.

After due deliberations, the Committee decided to approve the broad banding of above said items in LoA subject to fulfillment of standard terms and conditions.



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- (3) **Request made by M/s. Europea Makeour Jewel Pvt. Ltd, Unit No.401 on Plot No. 247 & Unit No.403 on Plot No. 248, Surat SEZ for Broad-banding in manufacturing activity in their existing LOA.**

M/s. Europea Makeour Jewel Pvt. Ltd, Unit No.401 on Plot No. 247 & Unit No.403 on Plot No.248, Surat SEZ vide letter dated 08.09.2020 and online request ID No.422000164843 have requested for Broad banding of following new items for manufacturing in their LoA:-

Sr No.	Item(s) Description	Annual capacity	HS Code
1	CVD manufacturing	30000 Carats	71049010
2	Microwave CVD Plasma System	25 Pieces	84649090

They also submitted Form - F along with letter for broad banding. The said unit has been granted LOA bearing No. SSEZ/II/04/2019-20/143 dated 01.05.2019 and valid upto 28.06.2024 for manufacturing activity.

Shri Jagdish V. Sutariya, One of the Directors of the unit appeared before the Approval Committee and explained about broad banding above said items.

After due deliberations, the Committee decided to approve the broad banding of above said items in LoA subject to fulfillment of standard terms and conditions.

- (4) **Request made by M/s. Zota Healthcare Ltd, Plot No. 169, Surat SEZ for enhancement of annual capacity for manufacturing activity in their existing LOA.**

M/s Zota Healthcare Ltd, Plot No. 169, Surat SEZ vide letter dated 22.07.2020 have submitted Form-F for enhancement of annual capacity for manufacturing activity.

Sr. No.	Items Description for manufacturing	Annual Capacity (Unit=Pieces)	Item Code (ITC HS Code No.)
01.	Tablet	20700 Lakh Pieces	3004
02.	Capsules	5500 Lakh Pieces	3004
03.	Liquid/Syrup	15000 Litres	3004

The unit has been granted LOA bearing No. SSEZ/II/05/2007-08/775 dated 04.10.2007 renewed from time to time.

After due deliberations, the Committee decided to approve the request of the unit subject to fulfillment of standard terms and conditions.

- (5) **Request made by M/s. Burton Jewellery Exim Pvt. Ltd, Unit No. 407 on Plot No. 248, Surat SEZ for change in name of the unit to M/s. Maahi Jewellery**



Exim Pvt Ltd from M/s. Burton Jewellery Exim Pvt Ltd and addition of director of the unit in their existing LOA.

(i) M/s Burton Jewellery Exim Pvt. Ltd, Unit No. 407 on Plot No. 248, Surat SEZ vide their letter dated 08.09.2020 have requested to change their name to M/s. Maahi Jewellery Exim Pvt. Ltd. from M/s. Burton Jewellery Exim Pvt Ltd. They have submitted following documents:-

1. Online copy of RoC in respect of change of name;
2. Xerox copy PAN Card in the name of Maahi Jewellery Exim Pvt Ltd;

(ii) Further, the unit vide their letter dated 08.09.2020 and online request ID No.422000166744 has also requested to addition of director of unit. At the time of granting LoA, there were two directors in the unit. Now, they added Shri Kailash Choudhary as new director in their company from 12.03.2020. They submitted following document:-

- (1) Copy of PAN & address proof of admitting director;
- (2) Form DIR-3;
- (3) List of Directors & share holding pattern;
- (4) Copy of Company master Data.

One of the Directors of the unit appeared before the Approval Committee and explained about above changes

After due deliberations, the Committee decided to approve the change of Unit name & addition of one director of the unit in their existing LoA subject to fulfillment of following conditions:-

- a) Seamless continuity of the SEZ activities with unaltered responsibilities and Obligations for the altered unit entity;
- b) Fulfilment of all eligibility criteria applicable to units, including security clearances etc. by the altered unit entity and its constituents;
- c) Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- d) Full financial details relating to the transfer of equity shall be furnished immediately to the Member(IT), CBDT, Department of Revenue.
- e) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger,

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amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.

- f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
- h) Copy of modified IEC.
- i) The Unit shall furnish fresh LUT/Bond.

(6) Request made by M/s. Pidilite Industries Ltd, Plot No. 11-16 & 75-76, Surat SEZ for change in Directors.

M/s. Pidilite Industries Ltd vide their letter dated 28.08.2020 have intimated change of operational Director of their Surat SEZ plant. They have submitted following document:-

- (i) Board Resolution;
- (ii) Form DIR-12;
- (iii) List of Directors;
- (iv) Form No.2.

As per Form DIR-12, Shri Sabyasachi Patnaik resigned from Director w.e.f. 01.03.2020 and Shri Debabrata Sujit Gupta appointed as Director of the unit w.e.f. 01.03.2020.

The Unit head appeared before the Approval Committee and explained about above changes.

After due deliberations, the Committee decided to approve the change of Director of the Unit in their existing LoA subject to fulfillment of following conditions:-

- a) Seamless continuity of the SEZ activities with unaltered responsibilities and Obligations for the altered unit entity;
- b) Fulfilment of all eligibility criteria applicable to units, including security clearances etc. by the altered unit entity and its constituents;
- c) Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- d) Full financial details relating to the transfer of equity shall be furnished immediately to the Member(IT), CBDT, Department of Revenue.
- e) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger,

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amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.

- f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
- h) Copy of modified IEC.
- i) The Unit shall furnish fresh LUT/Bond.

(7) Request made by M/s Nirav Impex Pvt. Ltd, Plot No. 161 for change of Directors & Share Holding Pattern.

M/s. Nirav Impex Pvt Ltd, Plot No.161, Surat Special Economic Zone, Sachin, Surat vide their letter dated 06.08.2020 have submitted that Shri Kaushal Khetan (Director) & his wife Mrs. Amita Khetan both were Directors when they started their unit in Surat SEZ. His son Shri Sugam Khetan has been appointed Director on 20.08.2015 and his wife Mrs. Amita Khetan has been resigned from Director of the unit on 03.01.2019. They submitted following documents:-


1. Form DIR-12 (Particular of appointment of Directors and the key managerial personnel and the changes among them);
2. Address & PAN of admitting Director

The Authorised representative of the Unit appeared before the Approval Committee and explained about above changes.

After due deliberations, the Committee decided to approve the change of Director of the Unit in their existing LoA subject to fulfillment of following conditions:-

- a) Seamless continuity of the SEZ activities with unaltered responsibilities and Obligations for the altered unit entity;
- b) Fulfilment of all eligibility criteria applicable to units, including security clearances etc. by the altered unit entity and its constituents;
- c) Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- d) Full financial details relating to the transfer of equity shall be furnished immediately to the Member(IT), CBDT, Department of Revenue.
- e) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger,

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amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.

- f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
- h) Copy of modified IEC.
- i) The Unit shall furnish fresh LUT/Bond.

After due deliberations, the Committee decided to approve the change of Director of the Unit in their existing LoA subject to fulfillment of following conditions

- (8) Request made by M/s. Shubhratna Gems & Jewels Pvt Ltd, Unit No.359 on Plot No.239 and Unit No.151 to 154, Surat SEZ for deletion of Unit No.151 to 154 on Plot No.258 in their existing LOA.**

M/s. Shubhratna Gems & Jewels Pvt Ltd, Unit No.359 on Plot No.239 and Unit No.151 to 154 on Plot No.258, Surat SEZ vide letter dated 20.08.2020 and online request ID No.422000151440 has requested for deletion of Unit No.151 to 154 on Plot No.258 in their existing LoA dated 24.10.2016 as amended.

After due deliberations, the Committee decided to approve the deletion of plots in their existing LoA subject to fulfillment of standard terms and conditions.

- (9) Request made by M/s. Surgimedik Healthcare, Plot No. 221, 223 & 230, Surat SEZ for change in name of the unit to M/s. Allwin Medical Devices from M/s. Surgimedik Healthcare in their existing LOA.**

M/s. Surgimedik Healthcare, Plot No. 221, 223 & 230, Surat Special Economic Zone, Sachin, Surat wherein they have requested to change their name to M/s. Allwin Medical Devices from M/s. Surgimedik Healthcare. They have submitted following documents:-

1. Xerox copy of Notarized Deed of change of name;
2. Xerox copy PAN Card in the name of Allwin Medical Devices;

The authorised representative of the unit appeared before the Approval Committee and explained about name change of the unit.

After due deliberations, the Committee decided to approve the name change of the Unit subject to submission of amended copy of IEC and PAN & subject to fulfillment of standard terms and conditions.



(10) Request made by M/s Divine Diamonds, Unit No. 255 on Plot No. 145 for change of Partners & Share Holding Pattern.

M/s. Divine Diamonds, Unit No.145 on Plot No.255, Surat Special Economic Zone, Sachin, Surat vide their letter dated 11.09.2020 have submitted about retirement of partners & change in share holding pattern amongst partners.

The Unit had been given LOA No. SSEZ/II/010/2015-16/1784 dated 09.02.2016 to set up the unit for manufacturing of (i) Cut & Polished Diamonds (Natural & Lab Grown Diamonds and (ii) Manufacturing of all kinds of Jewellery. The unit had commenced their authorized operation of manufacturing activity w.e.f. 04.05.2017.

The share holding patterns as per Retirement Deed dated 26.08.2020 are as under:-

Sr. No.	Name of the Partners (S/Sh.)	Designation	% of share holding before 26.08.2020	% of share holding as on 26.08.2020
1	Anupam Kumar Sharma	Retiring partner	10%	--
2	Rajesh Vinod Sharma	Retiring partner	10%	--
3	Mukesh Kumar Bansal	Continuing partner	40%	50%
4	Tej Singh Kothari	Continuing partner	40%	50%
		Total	100%	100%

One of the retiring partners of the unit appeared before the Approval Committee & explained about above changes.

After due deliberations, the Committee decided to approve the change of Partners & their shareholding patterns subject to fulfillment of following conditions:-

- Seamless continuity of the SEZ activities with unaltered responsibilities and Obligations for the altered unit entity;
- Fulfilment of all eligibility criteria applicable to units, including security clearances etc. by the altered unit entity and its constituents;
- Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- Full financial details relating to the transfer of equity shall be furnished immediately to the Member(IT), CBDT, Department of Revenue.
- The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act 1961

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- f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
- h) Copy of modified IEC.
- i) The Unit shall furnish fresh LUT/Bond.

(11) Request made by M/s. Narola Machines, Plot No. 258, Surat SEZ for Broad Banding in manufacturing activity in their existing LOA.

M/s. Narola Machines, Plot No. 258, Surat SEZ vide letter dated 15.09.2020 and online request ID No.422000169975 have requested for Broad banding of following new items for manufacturing in their LoA:-

Sr No.	Item(s) Description	Annual capacity	HS Code
1	Chemical Vapour Deposition System	50 Nos.	84198970
2	Lab Grown Diamonds	72000 Carats	71049010

They also submitted Form – F along with letter for broad banding. The said unit has been granted LOA bearing No. SSEZ/II/012/2014-15/976 dated 29.10.2014 and valid upto 21.02.2021 for manufacturing activity.

The authorized representative of the Unit appeared before the Approval Committee & explained about broad banding of above items.

After due deliberations, the Committee decided to approve the request of the unit subject to fulfillment of standard terms and conditions.

(12) Request made by M/s India Impex, Plot No.267 for Change in Partnership & Share Holding Pattern.

M/s. India Impex, Plot No.267, Surat Special Economic Zone, Sachin, Surat vide which they submitted Xerox copy of reconstituted retirement & partnership deed & change in share holding pattern amongst partners.

The Unit had been given LOA No. SSEZ/II/057/2011-12/1524 dated 29.12.2011 to set up the unit for manufacturing of Portable Solar Lanterns. The unit had commenced their authorized operation of manufacturing activity w.e.f. 25.03.2013.

The share holding patterns as per Retirement & Partnership Deed dated 10.07.2020 are as under:-



Sr. No.	Name of the Partners (S/Sh.)	Designation	% of shareholding before 10.07.2020	% of shareholding as on 10.07.2020
1	Shashank S Mehta (HUF)	Retiring Partner	15%	--
2	Shashank S Mehta	Admitting Partner	--	14%
3	Sagar S Mehta	Continuing Partner	12%	12%
4	Suraj S Mehta	Continuing Partner	7%	12%
5	Smt. Sudha S Mehta	Retiring Partner	2%	--
6	Smt. Sonal S Mehta	Continuing Partner	14%	12%
7	Samir S Kothari	Continuing Partner	23%	30%
8	Amar S Kothari	Continuing Partner	7%	10%
9	Akshay S Kothari	Continuing Partner	5%	10%
10	Smt. Anisha S Kothari	Retiring Partner	15%	--
		Total	100%	100%

The authorized representative of the unit appeared before the Approval Committee & explained about above changes.

After due deliberations, the Committee decided to approve the change of Partners & their shareholding patterns subject to fulfillment of following conditions:-

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



(13) Monitoring of audited APRs of the Units of Surat SEZ.

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

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

Sr. No.	Name of the SEZ Units	Date of Commencement of Production	Total (figure of FY 2015-16 to 2018-19)		
			Export	Import	NFE
1	DN Eternal Diamonds	01.09.2015	15973.39	3595.95	12377.44
2	Zota Health Care Ltd.	28.09.2010	1935.47	183.48	1751.99

Sr. No.	Name of the SEZ Units	Date of Commencement of Production	Total (figure of FY 2016-17 to 2018-19)		
			Export	Import	NFE
1	Marval India	02.12.2011	24.21	17.36	6.85
2	Mercantile Shipping Agencies	03.12.2010	416.68	133.44	283.24
3	Bhalaria Metal Forming	27.09.2004	6372.47	35.31	6337.16
4	SMD Rays	27.08.2015	1478.13	657.85	820.28

After due deliberations, the Committee approved the above cited APRs of the Units.

The meeting ended with vote of thanks to the Chair.



Virendra Singh
25/9/2020
(Virendra Singh)
Development Commissioner,
Surat Special Economic Zone.