



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

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SSEZ/B/AC/79/2022-23/50

Dated: 13th April, 2023.

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,

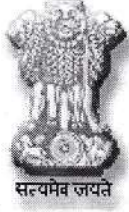
I am directed to forward herewith approved minutes of the **one hundred (100th) meeting of Approval Committee for multi-product Surat Special Economic Zone, Developed by DGDC, held on Tuesday the 11th April, 2023 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, for information 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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अमृत महोत्सव

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Minutes of the 100th (One Hundred) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 11-04-2023 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 or his nominee not below the rank of Under Secretary to the Government of India	Member, Ex-officio
03.	Joint Director General of Foreign Trade, Surat.	Member, Ex-officio
04.	Commissioner of Customs or Central Excise having territorial jurisdiction of the Special Economic Zone or his nominee not below the rank of Joint Commissioner.	Member, Ex-officio
05.	Commissioner of Income Tax having territorial jurisdiction over the SEZ or his nominee not below the rank of Joint Commissioner.	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

The following members were present:-

01	Shri Abhimaniu Sharma, Jt. DGFT, Surat.	Member
02	Shri Deependra Kumar, Joint Commissioner, Income Tax	Member
03	Shri Kheta Ram Choudhary, Deputy Commissioner, Customs, Surat	Member
04	Shri Govind Gohil, Industrial Promotion Officer, 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 Ashok Singh, Specified Officer, Surat SEZ.
02	Shri Vikram Singh, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 99th Meeting held on 26.12.2022.

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

If you are planning to import components for your export items, which will just be assembled and no wastage will take place, in such cases application has to be made under Net to net basis.

100-A - Fresh Proposals for Surat - SEZ (SSEZ):-

1. Application for setting up SEZ unit namely M/s Kalki Diamond and Gold Pvt. Ltd, Surat

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) CVD, Cubic Zirconia Gems Stone, Color Stones, Moissanite Diamond and Enamel, Lab Grown CVD Studded Silver Jewellery (ITC[HS] Code-71131120) (2) Diamond Studded Silver Jewellery, Precious & Semi Cubic Zirconia Gem Stone Precious Stone, Moissanite Diamond and Enamel Studded Silver Jewellery (ITC[HS] Code-71131120) (3) Re-making, Re-pairing, melting and Re-melting of Diamond Studded & Plain Jewellery (Made from Gold, Silver, Platinum and Studded with Diamonds, Synthetic Diamonds, Semi Precious Gem Stones, Cubic Zirconia Gems Stones, CVD, Enamel Lab Grown and Moissanite Diamond etc.) (ITC[HS] Code-71131120) (4) Studded of Diamond, CVD, Lab Grown, Precious and Semi Precious Stone, Moissanite Diamond and Enamel in Watch Belt, Watch Bezel, Watch Dial made from Gold, Silver and other Precious Metal without any



movement/machinery (ITC[HS] Code-71131120, 71131930) (5) Plain Silver Jewellery (ITC[HS] Code-71131130) (6) Plain Gold Jewellery (ITC[HS] Code-71131910) (7) CVD, Cubic Zirconia Gems Stone, Color Stones and Lab Grown CVD Studded Gold Jewellery (ITC[HS] Code-71131920) (8) CVD, Cubic Zirconia Gems Stone, Color Stones, Moissanite Diamonds and Enamel, Lab Grown CVD Studded Gold Jewellery (ITC[HS] Code-71131930) (9) Diamond Studded Gold Jewellery (ITC[HS] Code-71131930) (10) Precious & Semi Precious Stone Studded Gold Jewellery and Silver Jewellery (ITC[HS] Code-71131940) and Proposed Annual Capacity (1) 3000 Grams (2) 7000 Grams (3) 2000 Grams (4) 4000 Grams (5) 2000 Grams (6) 2000 Grams (7) 2000 Grams (8) 2000 Grams (9) 4000 Grams (10) 6000 Grams

Shri Vishal Aggarwal, Director of the Unit appeared before the Approval Committee and explained their proposal.

The Committee, after due deliberations, rejected the proposal as there is no investment from the said promoter of the company. Total project investment of Rs 147 lakhs has been taken as loan from friends. Shri Vishal Aggarwal, Director of the company was unable to satisfactorily reply the queries of member like his IT return, experience in Gem & Jewellery sector, loan taken from other sources etc.

2. Application for setting up SEZ unit namely M/s SHK Diamond, Surat

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) Diamond Studded Gold Jewellery (Mfg/Job Work) (ITC[HS] Code-71131930) (2) Semi Precious Stone and Precious Stone, Lab Grown Diamonds, CVD, Studded Gold Jewellery (Mfg/Job Work) (ITC[HS] Code-71131940) (3) Wrist Watch without any Movement/Machinery Without Dial or Case with or without Metal Straps /Bands Belts Studded with Semi Precious Stone and Precious Stone, Lab Grown Diamonds, Color Stones (Gem Stones), Moissanite, CZ Diamonds, Synthetic Diamonds (Mfg./Job Work) (ITC[HS] Code-71179090) (4) Remaking, Repairing, Melting and Re melting of Diamond Studded and Plain Jewellery (Made from Gold, Silver, Platinum and Studded with Diamonds, Lab Grown, HPHT, Synthetic Diamonds, Semi Precious Gem Stones, Cubic Zirconia Gems Stone and Moissanite (Mfg./Job Work) (ITC[HS] Code-71131120, 71131130, 71131920, 71131930, 71131940) (5) Cut & Polished Diamonds, Lab Grown Diamonds, Semi Precious Stone and Precious Stone, CZ, Synthetic Diamond, CVD, Studded Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131120) (6) Plain Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131910). (7) Cubic Zirconia Gem Stones and Moissanite Studded Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131940) and Proposed Annual Capacity (1) 15000 Grams (2) 10000 Grams (3) 75000 Grams (4) 15000 Grams (5) 15000 Grams (6) 14000 Grams (7) 10000 Grams

Shri Balar Rinkalbhair Bhupatbhair, partner of the Unit appeared before the Approval Committee and explained their proposal.

The Committee, after due deliberations, approved the proposal subject to the standard terms and conditions. Shri Balar Rinkalbhair Bhupatbhair, partner the unit explained that currently they don't have any facility for platinum Jewellery. Hence the Committee decided to disallow the manufacturing activity of platinum Jewellery. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, No. D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Import of items where there is no wastage is permitted on net to net basis when exported.

3. Application for setting up SEZ unit namely M/s Utopia Global, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) Nicotine Pouches (ITC[HS] Code-24049100) and Proposed Annual Capacity (1) 700 Kgs.

Shri Prasanna Anandrao Deshmukh, partner of the Unit appeared before the Approval Committee and explained their proposal.

The Committee, after due deliberations, approved the proposal subject to the standard terms and conditions and also directed to submit certification if any applicable for the said product based on government guidelines if issued.

4. Application for setting up SEZ unit namely M/s Paplaj Foreign Trade LLP, Surat

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) Remaking, Repairing, Melting and Re-melting of Silver Jewellery, Studded with Natural Diamonds, Semi Precious Stone, CZ, Lab Grown Diamonds, Moissanite, Color Stones (ITC[HS] Code-71131120) (2) Silver Jewellery, Studded with Natural Diamonds, Precious and Semi Precious Stone, CZ, Lab Grown Diamonds, Moissanite, Color Stones (ITC[HS] Code-71131120) (3) Plain Silver Jewellery (ITC[HS] Code-71131130) (4) Remaking, Repairing, Melting and Re-melting of Plain Silver Jewellery (ITC[HS] Code-71131130) (5) Plain Gold Jewellery (ITC[HS] Code-71131910) (6) Remaking, Repairing, Melting and Re-melting of Plain Gold Jewellery (ITC[HS] Code-71131910) (7) Gold Jewellery Studded with Natural Diamonds, Precious and Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite

Color Stones (ITC[HS] Code-71131930) (8) Remaking, Repairing, Melting and Re-melting of Gold Jewellery, Plain and Studded with Natural Diamonds, Semi Precious Stone, CZ, Lab Grown Diamonds, Moissanite, Color Stones (ITC[HS] Code-71131930) (9) Plain Platinum Jewellery (ITC[HS] Code-71131950) (10) Remaking, Repairing, Melting and Re-melting of Plain Platinum Jewellery (ITC[HS] Code-71131950) (11) Platinum Jewellery Studded with Natural Diamonds, Precious and Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite Color Stones (ITC[HS] Code-71131990) (12) Remaking, Repairing, Melting and Re-melting of Platinum Jewellery, Studded with Natural Diamonds, Semi Precious Stone, CZ, Lab Grown Diamonds, Moissanite, Color Stones (ITC[HS] Code-71131990) (13) Silver and Gold Combination Jewellery Studded with Natural Diamonds, Precious and Semi Precious Stones, CZ, Lab Grown Diamonds, Moissanite, Color Stones (ITC[HS] Code-71131990) and Proposed Annual Capacity (1) 3420 Grams (2) 43100 Grams (3) 3450 Grams (4) 2050 Grams (5) 4150 Grams (6) 2748 Grams (7) 48700 Grams (8) 4100 Grams (9) 2750 Grams (10) 1700 Grams (11) 16150 Grams (12) 2050 Grams (13) 2750 Grams.

Shri Somabhai Sunderbhai Meena, partner 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 the standard terms and conditions and subject to resubmission of source of fund along with documentary proof of evidence. Shri Somabhai Sunderbhai Meena, partner the unit explained that currently they don't have any facility for platinum Jewellery. Hence the Committee decided to disallow the manufacturing activity of platinum Jewellery. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied.

5. Application for setting up SEZ unit namely M/s Omjiyansh Jewels Pvt. Ltd, Surat

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) Remaking, Repairing, Melting and Re-melting of Diamond Studded, Plain Jewellery, Reject Jewellery (Made from Gold, Silver, Platinum Studded with Diamonds, CVD, Synthetic Diamonds, Stone, CZ, Moissanite (Sales-Purchase Job Work) (ITC[HS] Code-71131930) (2) Cut & Polished Natural Diamond Studded Silver Jewellery (ITC[HS] Code-71131120) (3) Plain Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131130) (4) Semi Precious Stone and Precious Stone,

CVD, Lab Grown Diamond, Cub Zirconia, Moissanite, Synthetic Diamond, Studded Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131130) (5) Plain Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131910) (6) Cut & Polished Natural Diamond Studded Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131930) (7) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamonds, Studded Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131940) (8) Plain Platinum Jewellery (Mfg./Job Work) (ITC[HS] Code-71131950) (9) Cut & Polished Natural Diamond, Semi Precious Stone and Precious Stone, CVD, Cubic Zirconia, Moissanite, Synthetic Diamonds, Studded Platinum Jewellery (Mfg./Job Work) (ITC[HS] Code-71131990) (10) Semi Precious Stone and Precious Stone, Cubic Zirconia, Moissanite, Studded Brass Jewellery and Plain Brass Jewellery (Mfg./Job Work) (ITC[HS] Code-71171990) (11) Wrist Watch without any Movement/Machinery Without Dial or Case with or without Metal Straps /Bands Belts Studded with Semi Precious Stone and Precious Stone, Lab Grown Diamonds, Color Stones (Gem Stones), Moissanite, CZ Diamonds, Synthetic Diamonds (Mfg./Job Work) (ITC[HS] Code-71171990) and Proposed Annual Capacity (1) 11000 Grams (2) 4000 Grams (3) 3400 Grams (4) 3500 Grams (5) 3000 Grams (6) 52000 Grams (7) 12000 Grams (8) 1000 Grams (9) 2000 Grams (10) 10000 Grams (11) 25000 Grams

Shri Ajay Dineshbhai Shah, director 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 the standard terms and conditions and subject to resubmission of source of fund along with documentary proof of evidence. Shri Ajay Dineshbhai Shah, director the unit explained that currently they don't have any facility for platinum Jewellery and has no prior knowledge of platinum Jewellery. Hence the Committee decided to disallow manufacturing activity of platinum Jewellery. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Import of items where there is no wastage is permitted on net to net basis when exported.

6. Application for setting up SEZ unit namely M/s Krishnam Diamex LLP, Surat

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) Gold Jewellery Studded with Natural Diamonds, Precious and Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite

Color Stones (ITC[HS] Code-71131930) (2) Silver Jewellery Studded with Natural Diamonds, Precious and Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite Color Stones (ITC[HS] Code-71131120) (3) Platinum Jewellery Studded with Natural Diamonds, Precious and Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite Color Stones (ITC[HS] Code-71131990) (4) Watch/Steel Article Jewellery Studded with Natural Diamond, Precious and Semi Precious Stone, CZ, Lab Grown Diamonds, Moissanite, Color Stones (ITC[HS] Code-91132090) (5) Watch/Steel Article with Precious Metal Jewellery Studded with Natural Diamond, Precious and Semi Precious Stone, CZ, Lab Grown Diamonds, Moissanite, Color Stones (ITC[HS] Code-91111000) (6) Remaking, Repairing, Melting and Re-melting of Gold Jewellery, Silver Jewellery and Platinum Jewellery, Studded with Natural Diamonds, Semi Precious Stone, CZ, Lab Grown Diamonds, Moissanite, Color Stones (ITC[HS] Code-71131930, 71131120, 71131990) and Proposed Annual Capacity (1) 37650 Grams (2) 53250 Grams (3) 9150 Grams (4) 50 Pieces (5) 50 Pieces (6) 7320 Grams

Shri Jesani Jeki Chandrakantbhai partner of the Unit appeared before the Approval Committee and explained their proposal.

The UAC Committee decided to defer the case for next UAC meeting as the firm projection given in application for Export, Import and NFE seems to be unrealistic. The partner of the firm was unable to explain the jewellery manufacturing process. The UAC directed to resubmit the proposal with correct application and source of funds.

7. **Application for setting up SEZ unit namely M/s Padmavati Impex, Surat**

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) Job Work, Repairing, Re-Cut & Re-polishing of Cut & Polished Natural Diamonds (ITC[HS] Code-71023910) (2) Manufacturing of Cut & Polished Natural Diamonds (ITC[HS] Code-71023910) and proposed Annual Capacity (1) 24000 Carat (2) 1000 Carat.

Smt. Monika Ajit Shah, proprietor of the Unit appeared before the Approval Committee and explained their proposal.

The Committee, after due deliberations, approved the proposal subject to the standard terms and conditions. Further, the Committee also decided that during the examination, at the time of imports and exports documentary evidence, tracking report along with all Cs parameters including wastage in process should be submitted to the customs.

100-B- Deferred Cases

1. Application for setting up SEZ unit namely M/s Jamna Gems Pvt. Ltd, Surat

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for manufacturing activity (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 (1) 917100 Grams (2) 2000 Grams (3) 5000 Grams (4) 4800 Grams.

Shri Gyan Chand Jain, director of the Unit appeared before the Approval Committee and explained their proposal.

Shri Gyan Chand Jain, director was unable to explain the unrealistic projection of Export, Import and Sources of fund. Director of the company does not have the basic knowledge of Gem and Jewellery Sector. UAC members did not agree to approve the unrealistic project figures. Hence, the case has been deferred till the receipt of their satisfactorily reply.

2. Application for setting up SEZ unit namely M/s Realm India Contracts 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) 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 (1) 968100 Grams (2) 3000 Grams (3) 3000 Grams (4) 5800 Grams.

Shri Pawan Kumar Sharma, director of the Unit appeared before the Approval Committee and explained their proposal.

The Committee member Shri Deependra Kumar, Joint Commissioner, Income Tax, raised a query regarding source of fund raised from friends and relatives. Shri Pawan Kumar Sharma, director was unable to explain the queries raised by the UAC. Further the director was unable to explain the unrealistic projection of Export, Import figures. Director of the company does not have the basic knowledge of Gem and Jewellery sector. UAC members did not agree to approve the unrealistic project figures submitted. Hence the case has been deferred till the receipt of their satisfactorily reply.



100-C-Other Cases

- (1) **Request made by M/s Ramas Lab, Unit No. 134 on Plot No 256, 69-72 & 170, Surat SEZ for Broad-banding for manufacturing activity in existing LOA and Change in Register Office of the Unit.**

The Committee members were informed that M/s. Ramas Lab, Unit No. 134 on Plot No 256, 69-72 & 170, Surat SEZ vide letter dated 14.02.2023, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA and Change in Register Office as per below tables.

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Lab Grown Rough Diamond	800000 Carats	71042100
2.	Cut & Polished Lab Grown Rough Diamonds	120000 Carats	71049100
3.	Lab Grown Rough Diamonds Seeds	100000 Carats	71042100
4.	CVD, Cubic Zirconia, Gems Stone, Color Stones, Moissanite Diamond and Enemal, Lab Grown CVD Studded Silver Jewellery	10000 Grams	71131120
5.	Diamond Studded Silver Jewellery, Precious & Semi Cubic Zirconia Gems Stone, Precious Stone, Moissanite Diamond and Enamel Studded Silver Jewellery	2000 Grams	71131120
6.	Remaking, Repairing, Melting and Remelting of Diamond Studded and Plain Jewellery made from Gold, Silver, Platinum and Studded with Diamonds, Synthetic Diamonds, Semi Precious Gem Stones, Cubic Zirconia Gems Stone, CVD, Enamel Lab Grown & Moissanite Diamond etc.	5000 Grams	71131120 71131930 71131950
7.	Plain Silver Jewellery	2000 Grams	71131130
8.	Plain Gold Jewellery	2000 Grams	71131910
9.	CVD, Cubic Zirconia, Gems Stone, Color Stones and Lab Grown CVD Studded Gold Jewellery	4000 Grams	71131920
10.	CVD, Cubic Zirconia, Gems Stone, Color Stones, Moissanite Diamond and Enemal, Lab Grown CVD Studded Gold Jewellery	2000 Grams	71131930
11.	Diamond Studded Gold Jewellery	2000 Grams	71131930
12.	Precious & Semi Precious Stone Studded Gold Jewellery and Silver Jewellery	1000 Grams	71131940
13.	Diamond Studded Platinum Jewellery	1000 Grams	71131960
14.	Imitation Jewellery of Base Metal, whether or not Plated with Precious Metal Excluding Cuff Links and Studs	4000 Grams	71171990
15.	Imitation Jewellery Excluding Jewellery of Base Metal, whether or not Clad with Silver, Gold or Platinum	2000 Grams	71179090

Shri Manish Patel, partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied.

(2) Request made by M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No 240, Surat SEZ for Broad-banding for manufacturing activity in existing LOA and change in Partnership Deed.

The Committee members were informed that M/s. Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No 240, Surat SEZ vide letter dated 20.02.2023, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA and change in Partnership Deed as per below tables.

Broad-Banding of manufacturing activity

Sr. No	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Watch Straps, Watch Bands and Watch Bracelets and its Parts	250 Nos.	91139090
2.	Frames and Mountings for Spectacles, Goggles or the Like, and Parts without Glass	100 Nos.	90031900
3.	Silver and Gold Combination Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	1750 Grams	71131990
4.	Remaking, Repairing, Melting and Remelting of Gold Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	1350 Grams	71131930
5.	Remaking, Repairing, Melting and Remelting of Silver Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	1100 Grams	71131120
6.	Remaking, Repairing, Melting and Remelting of Platinum Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	850 Grams	71131990
7.	Remaking, Repairing, Melting and Remelting of Gold Jewellery Plain and Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	1200 Grams	71131930
8.	Remaking, Repairing, Melting and Remelting of Silver Jewellery Plain and Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	1050 Grams	71131120
9.	Remaking, Repairing, Melting and Remelting of Platinum Jewellery Plain and Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond,	750 Grams	71131990

	Moissanite, Color Stones.		
10	Remaking, Repairing, Melting and Remelting of Plain Gold Jewellery	510 Grams	71131910
11	Remaking, Repairing, Melting and Remelting of Plain Silver Jewellery	450 Grams	71131130
12	Remaking, Repairing, Melting and Remelting of Plain Platinum Jewellery	350 Grams	71131950
13	Cuff Links, Mobile Case, Waist Belt, Money Clips, Pen, Studded with Natural Diamonds, Precious and Semi Precious Stones CZ Lab Grown Diamond, Moissanite, Color Stones.	50 Nos.	71159090

Shri Ghanshyam Jerambhai Hirpara, partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for enhancement of annual capacity and broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Further committee decided that item at Sno 13 Waist Belt should be read as Buckles without leather of standard brand and brand name should be mentioned specifically. Import of items where there is no wastage is permitted on net to net basis when exported.

Further, unit has also requested for change in Partnership deed on 21.02.2023 which they have intimated about change in partnership Deed of the unit and Profit/loss share ratio. They have submitted following documents in support of the aforesaid changes:-

1. Copy of Revised Partnership Deed;
2. Copy of IEC;
3. Company Master Data

The List of Partners as well as Profit/loss share ratio as per Partnership deed is as under:-

Sr. No	Name of the Partners (Shri/Smt.)	Designation	Profit/Loss Share ratio
1	Ghanshyam Jerambhai Hirpara	Continuing Partner	25%
2	Rakesh Goganbhai Sohaliya	Continuing Partner	25%
3	Jayminkumar Gabhrubhai Kathiriya	New Partner	25%
4	Jayantibhai Dhirubhai Lunagariya	New Partner	25%

The Committee, after due deliberations, approved the proposal for change in partnership and share holding pattern subject to approval by relevant statutory bodies with 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, 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 and Registration Cum Membership Certificate (RCMC) shall be furnished.
- i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- j) The Unit shall furnish fresh LUT/Bond.

Request made by M/s B R Overseas, Plot No. 32-B, Surat SEZ for enhancement of annual capacity for manufacturing activity as well as change of ITC(HS) code of some products and Broad-banding for manufacturing activity in existing LOA.

The Committee members were informed that M/s B R Overseas, Plot No. 32-B, Surat SEZ vide letter dated 04.01.2023, have submitted Form-F3 for enhancement of annual capacity for manufacturing activity as well as change of ITC(HS) code of some products and Broad-banding for manufacturing activity in existing LOA as per below tables.

Enhancement of Annual Capacity

Sr. No	Items Description for manufacturing	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Diamond Studded Gold, Silver,	90000	240000	

	Platinum Jewellery (Diamond includes Natural, Synthetics, Colour Stones, Precious, Semi Precious Gem Stone, Cubic Zirconia Gems Stone etc.)	Grams	Grams	7113
2.	Export Job Work of all kind of Jewellery	35000 Grams	135000 Grams	7113

Broad-Banding of manufacturing activity.

Sr. No	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Repair, Remaking and Remelting of Gold Laboratory created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ Studded Jewellery	100 Kgs.	71131930
2.	Repair, Remaking and Remelting of Silver Laboratory created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ Studded Jewellery	20 Kgs.	71131120
3.	Repair, Remaking and Remelting of Platinum Laboratory created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ Studded Jewellery	10 Kgs.	71131950
4.	Repair, Remaking and Remelting of Brass, Steel, Titanium & Ceramic Plain Jewellery and Studded Jewellery with Natural Diamonds, Colour Stones, Precious, Semi Precious Gems Stone, Gem Stones, Laboratory created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ etc.	30 Kgs.	71179090
5.	Studded of Laboratory created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ or Precious and Semi Precious Stones in Watch Belt, Watch Bezel, Watch Dial made from Steel, Gold and other Precious Metals	3.50 Kgs.	91132090

Change in Tariff Code

Sr. No	Items Description for manufacturing	Existing ITC(HS) Code	New ITC(HS) Code
1.	Gold Plain Jewellery	7113	71131910
2.	Silver Plain Jewellery	7113	71131110
3.	Diamond Studded Gold, Silver, Platinum Jewellery (Diamond includes Natural, Synthetics, Colour Stones, Precious, Semi Precious Gem Stone, Cubic Zirconia Gems Stone etc.)	7113	71131930, 71131940, 71131120 & 71131950
4.	Export Job Work of all kind of Jewellery	7113	71131910, 71131930, 71131940, 71131120, 71131110 71131950 & 71179090

Shri Raja Anshuman, proprietor of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for enhancement of annual capacity and broad-banding of manufacturing activities in their existing

LOA subject to fulfillment of the other standard terms and conditions. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Import of items where there is no wastage is permitted on net to net basis when exported.

(4) Request made by M/s Authentic Diamond Mfg, Plot No 214-218, Surat SEZ for Broad-banding for manufacturing activity in existing LOA and change in annual capacity of existing products.

The Committee members were informed that M/s Authentic Diamond Mfg, Plot No 214-218, Surat SEZ vide letter dated 13.02.2023, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below table.

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Lab Grown Rough Diamonds	200000 Carats	71042100

Change of Annual Capacity

Sr. No.	Items Description for manufacturing	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Cutting & Polishing of Lab Grown Rough Stones and Rough Diamonds	400000 Carats	200000 Carats	71049010
2.	Cutting & Polishing of Lab Grown Semi Precious Diamonds & Plats	100000 Carats	200000 Carats	71049010

Shri Umesh Mehta, partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for enhancement of annual capacity and broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions.

(5) Request made by M/s Marvel International, Plot No. 244-A, 244-A, 244-C, 244-D, 246-247-A, Surat SEZ requested for change in Partnership Deed as well as Share Ratio in Profit/Loss.

The Committee members were informed that M/s Marvel International, Plot No. 244-A, 244-A, 244-C, 244-D, 246-247-A, Surat SEZ, Sachin, Surat, vide their letter

dated 09.01.2023 for intimated about change in Partnership Deed as well as Share Ratio in Profit/Loss.

They have submitted following documents in support of the aforesaid change:-

1. Copy of Partnership Deed
2. Copy of Declaration of Gift
3. Copy of Retirement Deed
4. List of Share Holding Pattern
5. Copy of Pan Card and Aadhar Cards of new Partner

The list of new partner, retired partners and current partners as per given documents are as under:-

Sr. No.	Name of the Partners (Shri/Smt.)	Current Status	Share ratio before change	Share ratio after Change
1	Rahulbhai Babubhai Nandania	Continuing Partner	25%	25%
2	Rameshchandra Keshavbhai Nandania	Continuing Partner	25%	25%
3	Jaydeep Rameshchandra Nandania	Continuing Partner	25%	25%
4	Heer Rahulbhai Nandania	New Partner	--	25%
5	Babubhai Keshavbhai Nandania	Retired Partner	25%	

Shri Rahulbhai Babubhai Nandania, partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in partners and share holding pattern subject to approval by relevant statutory bodies with 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, 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 and Registration Cum Membership Certificate (RCMC) shall be furnished.
- i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- j) The Unit shall furnish fresh LUT/Bond.

(6) Request made by M/s. Radhe Instrumentation Pvt. Ltd, Plot No. 68, Surat SEZ for change in registered office address.

The Committee members were informed that M/s Radhe Instrumentation Pvt. Ltd, Plot No. 68, Surat SEZ, Sachin, Surat, vide their letter dated 04.01.2023 requested for change in registered office address.

The unit has submitted following documents in support of the change in registered office address i.e. Plot No.68, Road No.1, Surat Special Economic Zone, GIDC Sachin, Surat - 394230.

1. Copy of ROC
2. Copy of GST Certificate;
3. Copy of IEC Certificate.

Shri Pramod Wisawe, authorized representative of the unit appeared before the Approval Committee & explained the above proposal

The Committee, after due deliberations, approved the request for change in registered office address.

(7) Request made by M/s. DJ Creation, Unit No. 303 on Plot No 193, Surat SEZ for Broad-banding for manufacturing activity in existing LOA.

The Committee members were informed that M/s DJ Creation, Unit No. 303 on Plot No 193, Surat SEZ vide letter dated 16.03.2023, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below tables.

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Gold Jewellery Studded with Diamond, Precious and Semi Precious Stone, CS, CZ, Lab Grown Diamonds and Moissanite	4700 Grams	71131930
2.	Silver Jewellery Studded with Diamond, Precious and Semi Precious Stone, CZ, Lab Grown Diamonds and Moissanite	8500 Grams	71131120
3.	Platinum Jewellery Studded with Diamond, Precious and Semi Precious Stone, CZ, Lab Grown Diamonds and Moissanite	1700 Grams	71131990
4.	Remaking, Repairing, Melting and Remelting of Gold Jewellery, Silver Jewellery and Platinum Jewellery	6500 Grams	71131930

	Studded with Diamonds, Semi Precious Stones, Precious Stone CZ, Moissanite and Lab Grown Diamonds.		
5.	Wrist Watch without Movement and or Digital Watch for Studding Natural Diamonds, Lab Grown Diamonds, CZ Diamonds and Moissanite Diamonds	46000 Grams	91011900
6.	Watch Cases and Parts thereof Cases of Precious Metal or of Metal Clad with Precious Metal for Studding Natural Diamonds, Lab Grown Diamonds, CZ Diamonds, Moissanite Diamonds	35000 Grams	91111000
7.	Watch Straps, Watch Bands and Watch Bracelets and other Parts thereof for Studding Natural Diamond, Lab Grown Diamonds, CZ Diamonds, Moissanite Diamond	24000 Grams	91132090
8.	Watch or Clock Without Movement, unassembled or Partly Assembled for Studding Natural Diamonds, Lab Grown Diamonds, CZ Diamonds, Moissanite Diamonds	36000 Grams	91101100

Shri Vijay Mangukiya, partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for enhancement of annual capacity and broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Import of items where there is no wastage is permitted on net to net basis when exported.

(8) Request made by M/s. Audax Watch & Jewellery, Unit No. 301 on Plot No 193, Surat SEZ for Broad-banding of manufacturing activities in their existing LOA.

The Committee members were informed that M/s Audax Watch & Jewellery, Unit No. 301 on Plot No 193, Surat SEZ vide letter dated 21.02.2023 and 09.03.2023, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below tables.

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Gold Jewellery Studded with Diamond, Precious and Semi Precious Stone, CS, CZ, Lab Grown Diamonds and Moissanite	4750 Grams	71131930
2.	Silver Jewellery Studded with Diamond, Precious and Semi Precious Stone, CZ, Lab Grown Diamonds and Moissanite	11000 Grams	71131120

3.	Platinum Jewellery Studded with Diamond, Precious and Semi Precious Stone, CZ, Lab Grown Diamonds and Moissanite	1700 Grams	71131990
4.	Remaking, Repairing, Melting and Re melting of Gold Jewellery, Silver Jewellery and Platinum Jewellery Studded with Diamonds, Semi Precious Stones, Precious Stone CZ and Lab Grown Diamonds.	6500 Grams	71131930
5.	Wrist Watch without Movement and or Digital Watch for Studding Natural Diamonds, Lab Grown Diamonds, CZ Diamonds and Moissanite Diamonds	46000 Grams	91011900
6.	Watch Cases and Parts thereof Cases of Precious Metal or of Metal Clad with Precious Metal for Studding Natural Diamonds, Lab Grown Diamonds, CZ Diamonds, Moissanite Diamonds	35000 Grams	91111000
7.	Watch Straps, Watch Bands and Watch Bracelets and other Parts thereof for Studding Natural Diamond, Lab Grown Diamonds, CZ Diamonds, Moissanite Diamond	24000 Grams	91132090
8.	Watch or Clock Without Movement, unassembled or Partly Assembled for Studding Natural Diamonds, Lab Grown Diamonds, CZ Diamonds, Moissanite Diamonds	36000 Grams	91101100

Shri Darshan J. Goti, partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for enhancement of annual capacity and broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Import of items where there is no wastage is permitted on net to net basis when exported.

Request made by M/s R. N. Laboratories Pvt. Ltd, Plot No. 1 & 86, 113-118, 137-140 & 142, Surat SEZ requested for change in Partnership Deed as well as Share Ratio in Profit/Loss.

The Committee members were informed that letter dated 31.01.2023 received from M/s R. N. Laboratories Pvt. Ltd, Plot No. 1 & 86, 113-118, 137-140 & 142, Surat SEZ, Sachin, Surat, which they have intimated about change in Directorship of the unit.

They have submitted following documents in support of the aforesaid change:-

1. Copy of DIR-12
2. Copy of Company Master Data
3. List of Share Holding Pattern
4. Copy of Pan Card and Aadhar Cards of new Director

The list of continuing directors, new directors and retired directors as per given documents are as under:-

Sr. No.	Name of the Directors (Shri/Smt.)	Current Status
1	Rohit Shyam Garg	Continuing Director
2	Nitin Shyam Garg	Continuing Director
3	Vikram Vyas	Continuing Director
4	Sanket D. Sawant	New Director
5	Anil Khurana	Retired Director
6	Sham Lal Garg	Retired Director

Further, the unit has also declared that there is no change in share holding pattern.

Shri Vikram Vyas, director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Directors subject to approval by relevant statutory bodies with 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, 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 and Registration Cum Membership Certificate (RCMC) shall be furnished.
- i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- j) The Unit shall furnish fresh LUT/Bond.



- (10) **Request made by M/s. Stargalaxy Jewels LLP, Unit No. 112 on Plot No. 301, Surat SEZ for inclusion of Plot No. 179 and enhancement of annual capacity in existing LOA.**

The Committee members were informed that M/s Stargalaxy Jewels LLP, Unit No. 112 on Plot No. 301, Surat SEZ vide their letter dated 21.02.2023 (Online Request ID No. 422300060136) has requested for inclusion of Plot No. 179 and Enhancement of annual capacity in their existing LOA vide their application dated 25.03.2023.

Enhancement of Annual Capacity

ITC Code	Manufacturing activity	Metric	Existing Annual Capacity	New Annual Capacity
71131930	Diamond Studded Gold Jewellery	Kgs	18	30
71179090	Diamond Studded Steel Jewellery	Kgs	740	740
71131120	Cut And Polished Diamond Studded Silver Jewellery, Precious & Semi Precious Stone Studded Silver Jewellery	Kgs	160	1000
91149030	Wrist Watches Without Any Movement machinery With Or Without Dial Or Case, With Or Without Metal Straps bands belts Studded With Diamond, Precious & Semi Precious Stone, Cz And Lab Grown Diamond	Kgs	295	295

Shri Ketan Navadiya, partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for enhancement of annual capacity in their existing LOA and along with request for plot inclusion subject to fulfillment of the other standard terms and conditions. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Import of items where there is no wastage is permitted on net to net basis when exported.

- (11) **Request made by M/s Aakash Packaging, Plot No. 61, Surat SEZ requested for change in Partnership Deed.**

The Committee members were informed that M/s Aakash Packaging, Plot No. 61, Surat SEZ vide their letter dated 18.03.2023, which they have intimated about change in Partnership Deed.

They have submitted following documents in support of the aforesaid change:-

1. Copy of revised Partnership Deed

2. Copy of ROF
3. ITR copy of new Partner
4. Copy of Pan Card and Aadhar Cards of all Partners

The list of new partner, retired partners and current partners as per given documents are as under:-

Sr. No.	Name of the Partners (Shri/Smt.)	Current Status
1	Kishanchand G. Tulsiani	Retired Partner
2	Pawan Tulsiani	Retired Partner
3	Rajniben K. Tulsiani	Continuing Partner
4	Bharat K. Tulsiani	Continuing Partner
5	Bharti B. Tulsiani	New Partner

No authorized representative has appeared before the Approval Committee.

The Committee, after due deliberations, approved the proposal for change in partnership subject to approval by relevant statutory bodies with 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, 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 and Registration Cum Membership Certificate (RCMC) shall be furnished.
- i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- j) The Unit shall furnish fresh LUT/Bond.



(12) Request made by M/s. Godiam Pvt. Ltd, Unit No. 151 on Plot No. 258, Surat SEZ for Enhancement of Annual Capacity and Broad-banding of manufacturing activities in their existing LoA.

The Committee members were informed that M/s Godiam Pvt. Ltd, Unit No. 151 on Plot No. 258, Surat SEZ vide letter dated 20.01.2023, have submitted Form-F3 for enhancement of annual capacity and Broad-banding for manufacturing activity in existing LOA as per below tables.

Enhancement of Annual Capacity

Sr. No.	Items Description for manufacturing	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Diamond Studded Gold Jewellery	2000 Grams	30000 Grams	71131930
2.	CZ Moissanite Diamond, CVD, Precious and Semi Precious Stone Studded Gold Jewellery	2000 Grams	18000 Grams	71131940
3.	CPD, CZ Moissanite Diamond, CVD, Precious and Semi Precious Stone Studded Platinum Jewellery	1000 Grams	7000 Grams	71131990

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Job Work, Manufacturing, Repair, Remaking, Melting & Remelting of Gold Jewellery Studded with Diamonds	6000 Grams	71131930
2.	Job Work, Manufacturing, Repair, Remaking, Melting & Remelting of Gold Jewellery Studded with Precious and Semi Precious Stones and or Moissanite or Laboratory-Created and or Laboratory Grown or Manmade and or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ	6000 Grams	71131940
3.	Job Work, Manufacturing, Repair, Remaking, Melting & Remelting of Silver Jewellery Studded with Diamonds and or Precious and Semi Precious Stones and or Moissanite or Laboratory-Created and or Laboratory Grown or Manmade and or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ	18000 Grams	71131120
4.	Job Work, Manufacturing, Repair, Remaking, Melting & Remelting of Plain Gold Jewellery	2000 Grams	71131910
5.	Frames, Parts an Mounting for Spectacles, Goggles alike and parts	250 Pieces	90031900
6.	Job Work, Manufacturing, Repair, Remaking, Melting & Remelting of Plain Silver Jewellery	1000 Grams	71131130
7.	Job Work, Manufacturing, Repair, Remaking, Melting & Remelting of Plain Platinum Jewellery	1000 Grams	71131950
8.	Cuff Links, Mobile Case, Waist Belt, Money Clips Studded with Diamonds and or Precious and Semi Precious Stones and or Moissanite or Laboratory-Created and or Laboratory Grown or Manmade and or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ made from Steel, Cobalt, Titanium, Ceramic, Brass Metals or other Metals	250 Pieces	71159090

Shri Praveen Kantibhai Sardhara, partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for enhancement of annual capacity and broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions. The value addition and will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51, D.11/32/2009-SEZ dated 25.03.2010 issued by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Further committee decided that item at S no 08 Waist Belt should be read as Buckles without leather of standard brand and brand name should be mentioned specifically. Import of items where there is no wastage is permitted on net to net basis when exported.

100-D-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.

Units by
The Approval Committee in its Meetings held from time to time has monitored the APRs of the most 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 is as under.

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
1	ABC Corporation. (02.06.2009)	2009-10	2626.73	2602.08	24.65	14.36 (Rs. In Crore)
		2010-11	2956.38	2888.08	68.3	17.59 (Rs. In Crore)
		2011-12	471.27	462.65	8.62	1.03 (Rs. In Crore)
		2012-13	0	0	0	0.87 (Rs. In Crore)
		2013-14	55.45	0	55.45	0.95 (Rs. In Crore)
		2014-15	0	0	0	0.97 (Rs. In Crore)
		2015-16	0	0	0	1.02 (Rs. In Crore)
		2016-17	0	0	0	NIL
		2017-18	0	0	0	NIL
		2018-19	0	0	0	NIL
		2019-20	0	0	0	NIL

		2020-21	0	0	0	NIL
Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	MB Diamonds LLP. (01.10.2019)	2019-20	222.44	218.43	4.01	NIL
		2020-21	1162.67	1117.06	45.61	
		2021-22	0	0.39	-0.39	
		2022-23	0	0	0	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	Kiran Jewellery. (01.12.2007)	2019-20	64183.01	18160.21	46022.8	NIL
		2020-21	36008.56	10937.32	25071.24	3.44 (Rs. In Crore)
		2021-22	46115.51	10782.91	35332.6	1.59 (Rs. In Crore)

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
4	India Impex. (25.03.2013)	2019-20	934.85	14.26	920.59	0.34 (Rs. In Crore)
		2020-21	899.41	0.67	898.74	0.34 (Rs. In Crore)
		2021-22	1925.12	0.75	1924.37	3.77 (Rs. In Crore)

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
5	Zota Health Care Ltd. (28.09.2010)	2020-21	2203	116.16	2086.84	NIL
		2021-22	2093.83	144.89	1948.94	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
6	Sahajanand Medical Technologies Ltd. (04.11.2021)	2020-21	11749.5	7798.9	3950.6	NIL
		2021-22	17444.3	14139.45	3304.85	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
7	Invent Bio-Med Pvt. Ltd. (25.07.2007)	2020-21	18.89	101.22	-82.33	NIL
		2021-22	54.27	108.22	-53.95	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
8	Shudh Plus International Pvt. Ltd. (11.09.2016)	2021-22	0	0	0	NIL
		2022-23	0	0	0	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
9	Pan Parag India Company. (05.04.2013)	2020-21	4928.83	1.82	4927.01	NIL
		2021-22	5840.85	449.56	5391.29	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization

10	Greenwave Technologies. (19.06.2014)	2021-22	815.81	715.24	100.57	NIL
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Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
11	Envision Scientific Pvt. Ltd. (15.02.2020)	2021-22	3776.31	3044.99	731.32	3.65 (Rs. In Crore)

After due deliberations, the Committee approved the above cited APRs of the Units & directed to issue Show Cause Notice where there is pending Realization and issue Show Cause Notice in Case Negative NFE.

100-E-Post-facto approval of action taken by the Development Commissioner under the delegated powers of the Approval Committee.

(1) Request made by M/s Rockman Advanced Composites Pvt. Ltd., Plot No. 194, 195, & 185, Surat SEZ for inclusion of Plot No. 184 in their existing LOA.

M/s. Rockman Advanced Composites Pvt. Ltd., Plot No. 194, 195, & 185, Surat SEZ vide their letter dated 18.01.2023 (Online Request ID No. 4230001662) has requested for inclusion of Plot No. 184 in their existing LOA dated 25.02.2008 as amended from time to time. They have also submitted a copy of letter of earmarking vide letter dated 09.01.2023 admeasuring 1000 Sq. meters issued by the DGDC Ltd in this matter for extension of their project at the said plot.

The unit has requested that they urgently need approval for addition of the said premise so that they could obtain all necessary permission to begin activities. Therefore, the Development Commissioner has considered the request and grant approval for addition of the said plot in their existing LOA subject to the fulfillment of other standard terms and conditions.

Hence, the matter was put up before the Approval Committee for post-facto approval. After due deliberations, the Committee give the post-facto approval.

The meeting ended with vote of thanks to the Chair.

Handwritten signature
13/4/2023

