



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

टेली फैक्स नंबर (0261) 23 99445; फोन नंबर 23 99 9 11;

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SSEZ/B/AC/79/2022-23/477

Dated: 15th June, 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 and one (101st) meeting of Approval Committee for multi-product Surat Special Economic Zone, Developed by DGDC, held on Wednesday the 14th June, 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.



सत्यमेव जयते



आज़ादी का टेली फ़ैक्स नंबर (0261) 23 99445; फोन नंबर 2399911;
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भारत सरकार
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सूरत विशेष आर्थिक क्षेत्र
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Minutes of the 101st (One Hundred and One) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 14-06-2023 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 Mukesh Kumar, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 100th Meeting held on 11.04.2023.

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

101-A-Other Cases

- (1) **Request made by M/s Shivaay Jewels, Plot No. 102, Surat SEZ for inclusion of Plot No. 101 in their existing LoA.**

The Committee members were informed that M/s Shivaay Jewels, Plot No. 102, Surat SEZ vide their letter dated 22.05.2023 (Online Request ID No. 422300163574) has requested for inclusion of Plot No. 101 in their existing LOA. They have also submitted a copy of letter of earmarking vide letter dated 20.03.2023 admeasuring 1000 Sq. Meter issued by M/s DGDC Ltd. in this matter for extension of their project at the said plot.

Shri Jaysukhbhai P. Satani, one of the partners of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for plot addition in their existing LOA subject to submission of work projection and source of fund/bank statement along with documentary evidence as on date 14.06.2023 and fulfillment of the other standard terms and conditions.

(2) **Request made by M/s Authentic Diamond Mfg., Plot No. 214-218, Surat SEZ for change of Constitution from Partnership Company to Private Limited Company.**

The Committee members were informed that M/s Authentic Diamond Mfg., Plot No. 214-218, Surat SEZ, Sachin, Surat, vide their letter dated 31.05.2023, requested for change of Constitution from Partnership Company to Private Limited Company.

The Unit had been given LOA No. SSEZ/II/015/2014-15/1227 dated 26.12.2014 to set up the unit for "Manufacturing activity" as mentioned in LOA dated 26.12.2014 as amended from time to time. The unit had commenced their authorized operation of manufacturing activity w.e.f. 07.05.2015.

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

1. Copy of Pan Card of the Company
2. Copy of Company Master Data
3. Copy of e-Memorandum of Association
4. Copy of Article of Association
5. List of Directors and Share Holders
6. Copy of GST

The list of Directors & Share Holders as per given documents are as under:-

Sr. No.	Name of the Directors	Current Status	% of Share Holder
1	Shri Umesh Rasiklal Mehta	Director	60%
2	Shri Rasikbhai Hirajibhai Bhalani	Director	20%
3	Shri Parsottambhai Gobarbhai Sakariya	Director	20%

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

The Committee, after due deliberations, approved the proposal for change in Constitution from Partnership Company to Private Limited Company 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.

(3) Request made by M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ for change in Directorship and Share Holding Pattern of the unit.

The Committee members were informed that M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ, Sachin, Surat, vide their letter dated 24.04.2023 requested for change in Directorship and Share Holding Pattern of the unit.

The Unit had given LOA No. SSEZ/II/17/2009-10/933 dated 05.12.2009 to set up the unit for "Manufacturing activity as mentioned in LOA dated 05.12.2009 as amended from time to time. The unit had commenced their authorized operation of manufacturing activity w.e.f. 04.11.2011.

They have submitted the details of directors where they have submitted that there are directors have resigned i.e. (1) Mr Lalit Chandra Reddy and (2) Ms. Vandana Bharat Patravale and change in share holding pattern before and after. The following documents in support of the aforesaid change:-

1. Copies of DIR-12
2. Copy of Company Master Data

3. List of Share Holding Pattern before & After

4. Copy of IEC

The unit has submitted the list of continuing directors, retired director as per given documents are as under:-

Sr. No.	DIN	Name of Directors	Current Status
1	00013035	Mr. Dhirajlal Vallabhbhai Kotadia	Continuing Director
2	06575042	Mr. Bhargav Dhirajlal Kotadia	Continuing Director
3	06782685	Mr. Abhishek Rajendrakumar Kabra	Continuing Director
4	08568779	Mr. Jose Calle Serrano	Continuing Director
5	08101508	Mr. Lalit Chandra Reddy	Retired Director
6	09200693	Mrs. Vandana Bharat Patravale	Retired Director
7	01709758	Mr. Gautam Gode	Continuing Director
8	07729738	Mr. Harivadan Jagadish Pandya	Continuing Director
9	07983480	Mr. Ganesh Prasad Sabat	Continuing Director
10	09782750	Ms. Vyanjana Kiritbhai Pandya	Continuing Director

The unit has also submitted that the Share Holding Pattern before and after changes in Directorship as below:

Share Holding Pattern before Changes in Director (As on 28.11.2022)

Sr. No.	Shareholder Name	Number of shares	Face Value	Amount paid-up (Rs.)	% of holding
1	Bhargav Dhirajlal Kotadia	5000	1	5000	0.01%
2	Dhirajkumar Savjibhai Vasoya	4082700	1	4082700	4.23%
3	Nayna Dhirajkumar Vasoya	632000	1	632000	0.65%
4	NHPEA Sparkle Holding B.V.	16396803	1	16396803	16.98%
5	Sahajanand Technologies Private Limited	64000	1	64000	0.07%
6	Samara Capital Markets Holding Limited	31853154	1	31853154	32.98%
7	Shree Hari Trust	37309589	1	37309589	38.63%
8	SMT ESOP Trust	4200000	1	4200000	4.35%
9	Madhuri Madhusudan Kela	1354210	1	1354210	1.40%
10	Plutus Wealth Management LLP	677051	1	677051	0.70%
Total		96574507		96574507	100%

Share Holding Pattern after Changes in Director (As on 16.02.2023)

Sr. No.	Shareholder Name	Number of shares	Face Value	Amount paid-up (Rs.)	% of holding
1	Bhargav Dhirajlal Kotadia	5000	1	5000	0.01%
2	Dhirajkumar Savjibhai Vasoya	4082700	1	4082700	4.03%
3	Nayna Dhirajkumar Vasoya	632000	1	632000	0.62%
4	NHPEA Sparkle Holding B.V.	16396803	1	16396803	16.17%
5	Sahajanand Technologies Private Limited	64000	1	64000	0.06%
6	Samara Capital Markets Holding Limited	31853154	1	31853154	31.41%
7	Shree Hari Trust	37309589	1	37309589	36.79%
8	SMT ESOP Trust	3953000	1	3953000	3.90%

9	Kotak Pre IPO Opportunities Fund	6429935	1	6429935	6.34%
10	Plutus Wealth Management LLP	677051	1	677051	0.67%
Total		101403232		101403232	100%

Shri Kishor Dudhat, Authorised by the director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Directorship and Share Holding Pattern of the unit 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.



(4) Request made by M/s. SMD Rays, Unit No. 365 on Plot No 239 & 77, Surat SEZ for Broad-banding of manufacturing activities in their existing LoA.

The Committee members were informed that M/s SMD Rays, Unit No. 365 on Plot No 239 & 77, Surat SEZ vide letter received dated 05.06.2023, 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.	CVD Lab Grown Diamond Machine Sets	20 Sets	84564000
2.	Rough Lab Grown Diamonds Job Work and Mfg.	120000 Carats	71049900
3.	Cut & Polished Lab Grown Diamonds CVD Job Work & Mfg.	5500 Carats	71042100
4.	Lab Grown Slice Produce & Job Work for Industrial use	525000 Carats	71049900

Shri Maheshkumar R. Kargar, Partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request of broad-banding of manufacturing activities in their existing LOA subject to the submission of source of fund/bank statement along with documentary evidence as on date 14.06.2023 and fulfillment of the other standard terms and conditions.

(5) Request made by M/s. Jewelen Pvt. Ltd., Unit No. 88 on Plot No. 302, Surat SEZ for Enhancement Annual Capacity and Broad-banding of manufacturing activities in their existing LOA.

The Committee members were informed that M/s. Jewelen Pvt. Ltd., Unit No. 88 on Plot No. 302 Surat SEZ vide letter dated 05.06.2023 and online request ID No.422300177143 have requested for Enhancement Annual Capacity and Broad banding of following new items for manufacturing activities in their LoA:-

Enhancement of Annual Capacity

Sr. No.	Description	Annual Capacity (Unit =Gram)	ITC HS Code
1	Diamond Studded Gold Jewellery	1000	71131930
2	CZ, Moissanite Diamond, CVD, Precious and Semi Precious Stone, Studded Gold Jewellery	10000	71131914
3	CZ, Moissanite Diam, CVD, Precious Stone Studded Silver Jewellery	100000	71131144

Broad-Banding for manufacturing activity

1	Plain Gold Jewellery	1000 Gms	71131911
2	Plain Silver Jewellery	5000 Gms	71131141
3	CZ, Moissanite Diam, CVD, Precious & Semi Precious Stone Steel Article and Brass Jewellery	35000 Gms	71179090
4	Wrist - Watches With Movement (Electrically operated with mechanical display only) Precious Metal	50 Pcs	91011100
5	Wrist - Watches With Movement (With Automatic winding) Precious Metal	50 Pcs	91012100
6	Wrist - Watches With Movement (Electrically operated with mechanical display only)	450 Pcs	91021100
7	Wrist - Watches With Movement Steel and Brass (Electrically operated with opto-electronic display only)	50 Pcs	91021200
8	Wrist - Watches With Movement Steel and Brass (with automatic winding)	1000 Pcs	91022100
9	Re-making, Repairing, Melting and Re-melting, of Diamonds Studded, Plain Jewellery, Reject Jewellery (Made form Gold, Silver, Studded with Diamonds, CVD, Synthetic Diamonds, CZ, Moissanite (Sales-Purchase-Job Work) (71131120, 71131130, 71131920, 71131940)	20000 Gms	71131930

Shri Ripin Khatroja, Director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for enhancement of capacity and broad-banding of manufacturing activity in their existing LOA subject to fulfillment of the other standard terms and conditions. Whole dial case will be manufactured by them and movement will be procured locally. Complete watch in plain/studded with Moissanite/CZ will be exported. Steel watch made with brass/silver/gold with dial and movement (electronic/manual) studded with Lab Grown Diamond/Moissanite/CZ will be exported. All the components and consumables will be net to net basis and accounted for. 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 (Copy of said Instruction enclosed herewith).

(6) Request made by M/s. Gala Thermo Shrink, Plot No. 22 & 23, Surat SEZ for Broad-banding of trading activity in their existing LoA.

The Committee members were informed that M/s Gala Thermo Shrink, Plot No. 22 & 23, Surat SEZ vide letter received dated 05.06.2023, have submitted Form-F3 for Broad-banding for trading activity in existing LOA as per below table.

Broad-Banding of trading activity

Sr. No.	Items Description for trading activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Heat Shrink Tubes	1500000 Meters	39173990
2.	Heat Shrink Components Insulation Tube Heat Shrinkable for Sleeve Conductor	1000000 Nos.	85469010
3.	Insulating Material of Plastics	20 M. Tons	85472000
4.	End Seal Caps, Straight Boots, Overhead Line Cover, Separable Connector, Insulating Cover, Insulating Boots made from Silicon & EPDM Rubber	50 M. Tons	40169990
5.	Sealant Mastic Tape	10 M. Tons	32149090
6.	Isolating Switches and Make-and-Break Switches	100000 Nos.	85353090
7.	Lighting Arresters	100000 Nos.	85354010
8.	Voltage Limiters	50000 Nos.	85354020
9.	Surge Suppressors	50000 Nos.	85354030
10.	Other Switches of Plastic	1000000 Nos.	85365020
11.	Control and Switch Gears	200000 Nos.	85365010
12.	Connectors for Optical Fibres, Optical Fibre Bundles or Cables	200000 Nos.	85367000
13.	For Transmission Line	200000 Nos.	73082011
14.	Tubular Steel Poles for Electric Transmission and Distribution Lines	100000 Nos.	73089070
15.	Plastic Insulated	300000 Meters	85441920
16.	Rubber Insulated	200000 Meters	85441930
17.	Battery Chargers	50000 Nos.	85044030
18.	Electric Transformers, Static Convertors for example, Rectifiers and Inductors	50000 Nos.	85041090
19.	Having a Power handling capacity exceeding 250000 KVA Brother Transformers	10000 Nos.	85042340
20.	Electric Inverter	10000 Nos.	85044010

Ms. Damini Soni, Authorised by the partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request of broad-banding of trading activity in their existing LOA subject to the submission of source of fund/bank statement along with documentary evidence as on date 14.06.2023, detail projection report with value addition and fulfillment of the other standard terms and conditions. The items procured locally or imported should be accounted for on net to

net basis in export. Only freely imported items are allowed to import from given list above.

(7) Request made by M/s Excel Overseas Pvt. Ltd, Plot No 176-A, Surat SEZ for Broad-banding for manufacturing activity in their existing LOA.

The Committee members were informed that M/s Excel Overseas Pvt. Ltd, Plot No 176-A, Surat SEZ vide letter received dated 12.06.2023, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below table.

Broad-Banding for manufacturing activity

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Job Work Repairing, Re-cut & Re-polishing of Cut & Polished Natural Diamonds	5000 Carats	71023910

Shri Rajesh Vora, director of the unit appeared before the Approval Committee & explained the above 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. 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 (Copy of said Instruction enclosed herewith).

Request made by M/s British Jewel, Unit No. 302 on Plot No. 193, Surat SEZ for Enhancement of Annual Capacity and Broad-banding of manufacturing activities in their existing LoA.

M/s. British Jewel, Unit No. 302 on Plot No. 193, Surat SEZ vide letter dated 12.06.2023 and have requested for Enhancement Annual Capacity and Broad banding of new items for manufacturing activities in their LoA:-

Enhancement of Annual Capacity

Sr. No.	Description	Existing Annual Capacity	New Annual Capacity (Unit =Grams)	Item Code (ITC HS Code No.)
1	CPD, Semi Precious Stone and Precious Stone Lab Grown Diamonds, CZ Synthetic	4000 Grams	10000 Grams	71131914, 71131915

	Diam CVD Studded Gold Jewellery		
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Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
1	Re-making, Repairing, Melting and Re-malting, of Diamonds Studded, Plain Jewellery, Reject Jewellery (Made from Gold, Studded with Diamonds, CVD, Synthetic Diamonds, CZ, Moissanite (Sales-Purchase-Job Work)	20000 Grams	71131913, 71131914 & 71131915

Shri Ronit Patel, Authorised by the 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 activity in their existing LOA subject to the submission of source of fund/bank statement along with documentary evidence as on date 14.06.2023 and 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 (Copy of said Instruction enclosed herewith).

(9) Request made by M/s RK Gems, Unit No. 12 (Ground Floor) on Plot No. 296 & 224, 225, 226, Surat SEZ for inclusion of Plot No. 226-A, in their existing LOA.

M/s RK Gems, Unit No. 12 (Ground Floor) on Plot No. 296 & 224, 225, 226, Surat SEZ vide their letter dated 13.06.2023 (Online Request ID No. 422300178510) has requested for inclusion of Plot No. 226-A in their existing LOA dated 28.02.2020 as amended from time to time. They have also submitted a copy of letter of earmarking vide letter dated 07.06.2023 admeasuring 149.30 Sq. Meter issued by M/s DGDC Ltd. in this matter for extension of their project at the said plot.

Shri Arjan Dholakia, partner of the unit appeared before the Approval Committee & explained the above proposal

The Committee, after due deliberations, approved the request for plot addition in their existing LOA subject to fulfillment of the other standard terms and conditions.

101-B-Post facto approval for issued Show Cause Notices for cancellation of Letter of Approval and imposition of penalty to the units, who have not submitted APRs, late filling APRs as well as have achieved negative NFE and Bank Realization pending in spite of repeated reminders.

As per the provisions of Rule 22 of the Special Economic Zone, 2006, read with condition No. 7 of Form H (Bond-cum-legal undertaking for Special Economic Zone Unit), every SEZ unit shall after the commencement of production or service activities, submit to the Development Commissioner and the Specified Officer, Annual Performance Return (APR in Form I) within a period of 180 days following the close of the Financial year, certified by a Chartered Accountant. In case of wrong submission of information or failure to submit such information within the stipulated time, the permission granted by the Development Commissioner for carrying out the authorised operation may be withdrawn and/or the permission for further imports and sales in the Domestic Tariff Area may be stopped.

As per Rule 22(3), SEZ Act, 2006.

The Unit shall submit Annual Performance Reports in the Form-I, to the Development Commissioner and the Development Commissioner shall place the same before the Approval Committee for consideration.

Section 54(2) in The Special Economic Zones Rules, 2006

(2) In case the Approval Committee come to the conclusion that a Unit has not achieved positive Net Foreign Exchange Earning or failed to abide by any of the terms and conditions of the Letter of Approval or Bond-cum-Legal Undertaking, without prejudice to the action that may be taken under any other law for the time being in force, the said Unit shall be liable for penal action under the provisions of the Foreign Trade (Development and Regulation) Act, 1992.

As per Rule-16 of SEZ Act, 2005.

(1) The Approval Committee may, at any time, if it has any reason or cause to believe that the entrepreneur has persistently contravened any of the terms and conditions or its obligations subject to which the letter of approval was granted to the entrepreneur, cancel the letter of approval.

Provided that no such Letter of Approval shall be cancelled unless the entrepreneur has been afforded a reasonable opportunity of being heard.

In view of above, the units who have failed the above conditions, have been issued the Show Cause Notices as per remarks shown in their respective columns and the same is put up for post facto approval.

Details of Show Cause Notice issued		
Sr. No.	Name of Units	Remarks (Reason for issuance of SCN)
1	Aakar Impex	Pending APR (2019-20 to 2021-22)
2	Aarya Exim	Negative NFE (2013-14 to 2016-17) & Pending APR (2017-18 to 2021-22)
3	Akshar Metals Pvt. Ltd.	Pending APR (2018-19 to 2021-22)
4	Alianza Foods and Nuts Pvt. Ltd.	Pending APR (2021-22)
5	Allwin Medical Devices	Late filing APR (2008-09 to 2012-13, 2014-15 to 2015-16 & 2017-18 to 2018-19)
6	Amar Jewellers Pvt. Ltd.	Pending APR (2018-19 to 2021-22)
7	Arsim Gems	Pending APR (2018-19 to 2021-22)
8	Aura Exports	Pending APR (2020-21 & 2021-22)
9	Balar Exports	Pending APR (2011-12 to 2021-22)
10	British Jewel	Pending APR (2021-22)
11	C. Mahendra Exports Ltd.	Pending APR (2013-14 to 2021-22)
12	C. Mahendra Infojewels Ltd.	Pending APR (2019-20 to 2021-22)
13	Ciemme Jewels Ltd.	Pending APR (2013-14 to 2021-22)
14	Coral Diam Pvt. Ltd.	Pending APR (2020-21 & 2021-22)
15	Cube Ornaments Pvt. Ltd.	Pending APR (2021-22)
16	D J Creation.	Pending APR (2020-21 to 2021-22)
17	Devngi Export.	Pending APR (2013-14 to 2021-22)
18	Dinesh India Company.	Pending APR (2021-22)
19	Divine Diamonds.	Pending APR (2019-20 to 2021-22)
20	Europea Makeour Jewel Pvt. Ltd.	NFE Negative (2019-20 to 2020-21)
21	Fortune Gems.	Pending APR (2020-21 to 2021-22)
22	Fragomatrix Perfumes LLP.	Pending APR (2020-21 & 2021-22)
23	Girdhari Exports Pvt. Ltd.	Pending APR (2020-21 to 2021-22)
24	H. Sherul & Co.	Pending APR & Remittance(2014-15)
25	Invent Bio-Med Pvt. Ltd.	NFE Negative (2017-18 to 2021-22)
26	Jasubhai Jewellers Pvt. Ltd.	Pending APR (2012-13 to 2021-22)
27	Jilo Exports Pvt. Ltd.	Pending APR (2020-21 to 2021-22)
28	Kamnathan Trading Enterprises.	Pending APR (2020-21 to 2021-22)

29	Kelvish Trading Pvt. Ltd.	Pending APR (2020-21 & 2021-22)
30	Kinjal Exports.	Pending APR (2014-15 to 2021-22)
31	L. N. Jewels.	Pending APR (2019-20 to 2021-22)
32	Maahi Jewellery Exim Pvt. Ltd.	Pending APR (2020-21 & 2021-22)
33	Mahapragya Exports Pvt. Ltd.	Pending APR (2020-21 to 2021-22)
34	Mahavir Impex.	late filing APR (2018-19 to 2021-22)
35	Mukta Enterprises.	Pending APR (2020-21 to 2021-22)
36	Muskan Gem Industries.	Pending APR (2011-12 to 2021-22)
37	New Nirmal Industries.	Negative NFE (2012-13 to 2015-16) & Pending APR (2016-17 to 2021-22)
38	Pan Parag India Company.	Late filing of APR
39	Partik Exports Pvt. Ltd.	Pending APR (2019-20 & 2020-21)
40	Pentamark Casting Pvt. Ltd.	Pending APR (2020-21 to 2021-22)
41	Plazma MPCVD and Research Center.	Pending APR (2020-21 & 2021-22)
42	R. N. Laboratories Pvt. Ltd.	Late filing of APR (2018-19 to 2021-22)
43	R. T. Star Diamonds.	Pending APR (2009-10 to 2021-22)
44	RHC Global Exports Pvt. Ltd.	Pending APR (2020-21 to 2021-22) & Failed realize.(2019-20)
45	Ruhi Gems and Jewellers Pvt. Ltd.	Pending APR (2020-21 to 2021-22)
46	Runi Impex	Pending APR (2017-18 to 2021-22)
47	Sagar Diamonds Ltd.	Pending Remittance & Late filing of APR (2017-18 to 2019-20)
48	Sagar Diamonds Ltd.	Pending APR (2021-22)
49	Sawai Fragrances	Late filing of APR (2018-19 to 2021-22)
50	Shanti Exports	Pending APR (2013-14 to 2021-22)
51	Sharanam Jewels LLP.	Pending APR (2021-22)
52	Shree Ganesh Exports.	Late filing APR (2003-04 & 2008-09 to 2021-22)
53	Solitaire Diamond Exports.	Pending APR (2014-15 to 2021-22)
54	Star Diam	Pending APR (2015-16 to 2021-22)
55	Sunheri Exim Pvt. Ltd.	Pending APR (2019-20 to 2021-22)
56	Surat Exim Pvt. Ltd.	Pending APR (2020-21 to 2021-22)
57	Taj Jewellery	Pending APR (2014-15 to 2021-22)
58	Ugam Impex Ltd.	Pending APR (2014-15 to 2021-22)
59	Unique Gem and Jewellery.	Negative NFE (2012-13 to 2015-16) & Pending APR (2016-17 to 2021-22)
60	Zeal Impex.	Pending APR (2007-08 to 2021-22)



The Committee, after due deliberations, has given post facto approval for Show Cause Notices issued to the above said Units.

101-C- Post facto approval of Building Plans of M/s Ramas Lab, SMD Rays, Neon Jewels LLP and Nouveau Jewellery LLP.

The developer has submitted the building plan of following units and the same has been accepted and put up for post facto approval.

Sr. No.	Name of the Unit	Plot No.
1.	M/s Ramas Lab	69, 70, 71, 72 (Revised Plan)
2.	M/s SMD Rays	77 (Revised Building)
3.	M/s Neon Jewels	182 (New Building)
4.	M/s Nouveau Jewellery LLP	36, 37, 50, 51 (Addition/ Alterations in existing building)

The Committee, after due deliberations, has given post facto approval of building plan of the above said Units.

101-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.

The Approval Committee in its Meetings held from time to time has monitored the APRs of the most of the Units of Surat SEZ. The APRs from the year 2020-21 and onwards 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 as under.

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
1	Fragomatrix Perfumes LLP.	2020-21	3730.75	719.67	3011.08	0.31 Crores
	(14.04.2018)	2021-22	4088.94	676.31	3412.63	NIL
Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	Artek Exports LLP	2021-22	0	0	0	NIL
	(01.08.2007)	2022-23	0	0	0	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	Alianza Foods and Nuts Pvt. Ltd. (05.07.2021)	2021-22	139.83	107.48	32.35	NIL

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

101-E - Fresh Proposals for Surat - SEZ (SSEZ):-

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

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) Cut & Polished Lab Grown Diamonds Job Work and Mfg. (ITC[HS] Code-71042100) (2) Lab Grown Slice Produce & Job Work for (Industrial Use) (ITC[HS] Code-71049900) (3) Rough Lab Grown Diamonds (Mfg./Job Work) (ITC[HS] Code-71049900) (4) Plain Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131141) (5) Cut & Polished Natural Diamond Studded Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131143) (6) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamonds, Studded Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131144) (7) Plain Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131911) (8) Cut & Polished Natural Diamond, Studded Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131913) (9) Remaking, Repairing, Melting and Re-melting of Diamond Studded, Plain Jewellery, Reject Jewellery (Made from Gold, Silver, Studded with Diamonds, CVD, Synthetic Diamonds, Stone, CZ, Moissanite (Sales-Purchase Job Work) (ITC[HS] Code-71131911, 71131913, 71131914, 71131143, 71131144) (10) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamonds, Cubic Zirconia, Moissanite, Synthetic Diamonds Studded Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71171914) (11) Natural CPD, Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamonds, Cubic Zirconia, Moissanite, Synthetic Diamonds, Studded Steel Article Jewellery (Mfg./Job Work) (ITC[HS] Code-71179090) (12) CVD lab Grown Diamond Machine (ITC[HS] Code-84564000) and Proposed Annual Capacity is (1) 12000 Carats (2) 250000 Carats (3) 82500 Carats (4) 2000 Grams (5) 12200 Grams (6) 4600 Grams (7) 2000 Grams (8) 15900 Grams (9) 5000 Grams (10) 4000 Grams (11) 15000 Grams (12) 50 Sets.

Shri Maheshkumar Kargar, director 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. The value addition 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 (Copy of said Instruction enclosed herewith). Import of items where there is no wastage is permitted on net to net basis when exported.

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

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) Cut & Polished Natural Diamond Studded Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131913) (2) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamonds, Studded Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131914) (3) Plain Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131911) (4) Cut & Polished Natural Diamond Studded Silver Jewellery (ITC[HS] Code-71131143) (5) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamond Studded Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131144) (6) Plain Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131141) (7) Remaking, Repairing, Melting and Re-melting of Diamond Studded, Plain Jewellery, Reject Jewellery (Made from Gold, Silver, Studded with Diamonds, CVD, Synthetic Diamonds, Stone, CZ, Moissanite (Sales-Purchase Job Work) (ITC[HS] Code-71131911, 71131913, 71131914, 71131143, 71131144) (8) Semi Precious Stone and Precious Stone, Cubic Zirconia, Moissanite, Studded Brass Jewellery and Plain Brass Jewellery (Mfg./Job Work) (ITC[HS] Code-71171990) (9) 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-91132090) and Proposed Annual Capacity is (1) 8000 Grams (2) 2500 Grams (3) 2000 Grams (4) 4000 Grams (5) 2000 Grams (6) 1000 Grams (7) 5000 Grams (8) 10000 Grams (9) 10000 Grams.

Shri Shailesh P. Hasmukhbhai, 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. The value addition 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 (Copy of said Instruction enclosed herewith). 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 Salvi Life Science Limited, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing activity mentioned as attached -Annexure-A

Shri B. G. Tamakuwala, General Manager, M/s. DGDC Ltd. member of the committee informed that the Plot no 44, earmarking allotted to M/s Salvi Life Science Limited, Surat has been cancelled. In this regard, a letter dated Ref No. 095/2023-24 dated 13.06.2023 was issued to the unit and the same has been submitted to the committee members. Accordingly the Committee, after due deliberations, deferred the proposal subject to the submission of new earmarking letter issued from the developer.

4. Application for setting up SEZ unit namely M/s K. Girdharlal International Pvt. Ltd, Surat

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for Manufacturing of (1) Rough Natural Diamond (Rejection) (ITC[HS] Code-71023100) (2) Cut & Polished Natural Diamonds (Manufacturing, Re-cut, Re-polishing) (ITC[HS] Code-71023910)" and Proposed Annual Capacity is (1) 1000 Carat (2) 11100 Carat.

Shri Yogesh N. Shah, director 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. 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 (Copy of said Instruction enclosed herewith).

The meeting ended with vote of thanks to the Chair.



Virendra Singh
15/6/2023
(Virendra Singh)

Development Commissioner,
Surat Special Economic Zone.

Instruction No. 51

No. D.11/32/2009- SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
(SEZ Section)

...

New Delhi the 25th March, 2010

To

All Development Commissioners

Subject: Declaration of Raw material components etc. imported by G& J units
in respect of goods to be manufactured by them - Reg.

Sir

In terms of Rule 17 of the SEZ Rules units in the SEZ are required to file a declaration in Form-F while submitting an application for setting up of a unit. The Approval Committee considers the same before granting Approval for issue of LOA.

2. In this connection, the following procedure should be followed by all G&J units in future for bringing in jewellery, broken jewellery etc. for remaking, remelting, repairing, etc.

(A) (i) All units have to declare, at the time of import the nature of the product, i.e. if the jewellery is used, unused, new, broken, with the quantities separately on the import documents for clear identification thereof.

(ii) The officers examining the import consignments will verify that the declarations are filed and wherever necessary open and inspect the consignments after seeking approval of the Development Commissioner. Discrepancies if any found will have to be explained and brought on record.

(iii) Before importing jewellery for such case, units should file a revised Form-F, wherever necessary.



(B) Such unused, used or broken jewellery being brought for remelting, remaking and repairs will have to be recorded on the receipt side in a register to be maintained by each unit, under separate headings indicating the description and quantity and linking it with the import documents. On the issue/removal side of the register they will keep a corresponding entry for issuance for the purpose i.e. remelting, repairing, remaking and thereafter there should be an entry of date of such removal alongwith quantity and description as also the actual quantity of metal recovered by remelting or the quantity or description of the jewellery remade and the quantity or description of the jewellery repaired alongwith its export particulars, as and when exported. This register to be maintained by the unit should enable the concerned authorities to inspect and ascertain that used/unused/broken jewellery being imported is being properly accounted for remaking, remelting and repairs and export thereafter.

(C) The register being maintained should have serially numbered pages. It should be maintained for each financial year and balances should be struck at the closing of each month so that it would facilitate the concerned authorities to inspect and verify the accounts maintained.

(D) The unused/used and broken jewellery being brought in as raw material for remelting, remaking and repairing has to be stored separately and the quantities in stock as per the requirement prescribed hereinabove should tally with the stock challan/stock taking by the proper officer.

Yours faithfully

Sd/-

(T.Srinidhi)

Director

Tel.23063265

