

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

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Email: dc1suratsez@yahoo.co.in

SSEZ/B/AC/79/2022-23/1172

Dated: 08th September, 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,

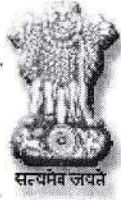
I am directed to forward herewith approved minutes of the **one hundred and Two (102nd)** meeting of Approval Committee for multi-product Surat Special Economic Zone, Developed by DGDC, held on Wednesday the 06th September, 2023 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, 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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आज़ादी का
अमृत महोत्सव

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Minutes of the 102nd (One Hundred and Two) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 06-09-2023 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 D. T. Parate, Dy. DGFT, Surat.	Member
02	Shri Deependra Kumar, Joint Commissioner, Income Tax	Member
03	Shri Sachin R. Dalvi, Assistant 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 Samay Singh Meena, Specified Officer, Surat SEZ.
02	Shri Siddharth Tiwari, Appraising Officer, Surat SEZ.
03	Shri Mukesh Kumar, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 101st Meeting held on 14.06.2023.

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

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

1. Application for setting up SEZ unit namely M/s KDT Diamond India Pvt. Ltd., Surat.

The Committee members were informed that their Proposal for setting up SEZ unit for Manufacturing of (1) Rough Diamond/Rejected/Rejection of Rough Diamond (Natural) (ITC[HS] Code-71023100) (2) Cut and Polished Diamonds [Natural] (ITC[HS] Code-71023910) (3) Job work/Repairing/Re-cut of Cut & Polished Diamond (ITC[HS] Code-71023910) (4) Rough Diamond/Rejected/Rejection of Rough Diamond (Lab Grown) (ITC[HS] Code-71042120) (5) Cut and Polished Diamonds [Lab Grown] (ITC[HS] Code-71049120) (6) Remaking, Repairing, Melting & Remelting of Silver Jewellery Studded with Natural Diamond (ITC[HS] Code-71131143) (7) Silver Jewellery Studded with Natural Diamond (ITC[HS] Code-71131143) (8) Remaking, Repairing, Melting & Remelting of Silver Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131144) (9) Silver Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131144) (10) Remaking, Repairing, Melting & Remelting of Silver Jewellery Studded with Semi Precious Stone (ITC[HS] Code-71131145) (11) Silver Jewellery Studded with Precious & Semi Precious Stone (ITC[HS] Code-71131145) (12) Remaking, Repairing, Melting & Remelting of Silver Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones

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(ITC[HS] Code-71131149) (13) Silver Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131149) (14) Gold Jewellery Studded with Natural Diamond (ITC[HS] Code-71131913) (15) Remaking, Repairing, Melting & Remelting of Gold Jewellery Studded with Natural Diamond (ITC[HS] Code-71131913) (16) Gold Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131914) (17) Remaking, Repairing, Melting & Remelting of Gold Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131914) (18) Gold Jewellery Studded with Precious & Semi Precious Stone (ITC[HS] Code-71131915) (19) Remaking, Repairing, Melting & Remelting of Gold Jewellery Studded with Semi Precious Stone (ITC[HS] Code-71131915) (20) Gold Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919) (21) Remaking, Repairing, Melting & Remelting of Gold Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919) and proposed annual capacity is (1) 2000 Carats (2) 35000 Carats (3) 2500 Carats (4) 6000 Carats (5) 55000 Carats (6) 210 Grams (7) 1300 Grams (8) 210 Grams (9) 2100 Grams (10) 135 Grams (11) 650 Grams (12) 135 Grams (13) 650 Grams (14) 2700 Grams (15) 210 Grams (16) 3350 Grams (17) 210 Grams (18) 660 Grams (19) 135 Grams (20) 660 Grams (21) 135 Grams.

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Shri Sunghyuk Kang, Director of the Unit appeared before the Approval Committee and explained their proposal. He has requested to grant approval only for Cut & Polished Diamonds Lab Grown Diamonds out of rough Cut & Polished Lab Grown diamonds at the beginning stage and other items whenever they will go in process of make Gem & Jewellery, then they will again come for broad banding.

Hence, the Committee, after due deliberations, approved the proposal of only "Cut & Polished Diamonds [Lab Grown] [ITC (HS) Code - 71049120] for annual capacity of 36000 carat" 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 will be applicable as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time.

2. Application for setting up SEZ unit namely M/s Poonam Exports, Mumbai.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Manufacturing of Polished Diamonds (ITC[HS] Code-71023990)" and Proposed Annual Capacity is (1) 1200 Carat.

Shri Sameer B. Sanghvi, one of the Partners of the Unit appeared before the Approval Committee and explained their proposal. He has discussed his proposal for

Manufacturing of Polished Diamonds (ITC[HS] Code-71023990)” with its annual capacity of 1200 Carat and stated that they will import the same from Botswana and Dubai only as labour in their factories are not so expert in diamond of world standard.

Hence, the Committee, after due deliberations, approved the proposal of “Manufacturing of Polished Diamonds (ITC[HS] Code-71023990)”with its annual capacity of 1200 Carat subject to import of Cut & Polished Diamonds from Botswana and Dubai only as labour in their factories are not so technical as in diamond of world standard keeping in view the job work and earn good chunk of foreign exchange in this. 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. The value addition will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms will be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, therefore amended from time to time.

3. Application for setting up SEZ unit namely M/s Preksha Exports, 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 and Lab Grown CVD Studded Silver Jewellery (ITC[HS] Code-71131120) (2) Diamond Studded Silver Jewellery, Precious & Semi Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131120) (3) Plain Gold Jewellery (ITC[HS] Code-71131910) (4) CVD, Cubic Zirconia Gems Stone, Color Stones and Lab Grown CVD Studded Gold Jewellery (ITC[HS] Code-71131920, 71131930) (5) Diamond Studded Gold Jewellery, Precious & Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131920)”and Proposed Annual Capacity is(1) 5000 Grams (2) 35000 Grams (3) 1000 Grams (4) 15000 Grams (5) 10000 Grams.

Shri Himmatsingh S. Pemawat, one of the Partners of the Unit appeared before the Approval Committee and explained their proposal. He has stated that he will manufacture of Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond, Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery. Further, he has stated that the FOB value of exports for the 5 years period is projected as Rs. 13000.00 Lakh, with outgo of foreign exchange as Rs. 11293.41 Lakh, resulting NFE of Rs. 1706.59 Lakh (15.11%), from manufacturing activity. He has assured that he will employ 24 Persons (18 Male, 6 Female).

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 will be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, therefore amended from time to time.

4. Application for setting up SEZ unit namely M/s Shree Naklang Jewellers, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Manufacturing of (1) Plain Silver Jewellery (ITC[HS] Code-71131141) (2) Remaking, Repairing, Melting & Remelting of Plain Silver Jewellery (ITC[HS] Code-71131141) (3) Remaking, Repairing, Melting & Remelting of Silver Jewellery Studded with Natural Diamond (ITC[HS] Code-71131143) (4) Silver Jewellery Studded with Natural Diamond (ITC[HS] Code-71131143) (5) Remaking, Repairing, Melting & Remelting of Silver Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131144) (6) Silver Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131144) (7) Remaking, Repairing, Melting & Remelting of Silver Jewellery Studded with Semi Precious Stone (ITC[HS] Code-71131145) (8) Silver Jewellery Studded with Precious & Semi Precious Stone (ITC[HS] Code-71131145) (9) Remaking, Repairing, Melting & Remelting of Silver Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131149) (10) Silver Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131149) (11) Plain Gold Jewellery (ITC[HS] Code-71131911) (12) Remaking, Repairing, Melting & Remelting of Plain Gold Jewellery (ITC[HS] Code-71131911) (13) Gold Jewellery Studded with Natural Diamond (ITC[HS] Code-71131913) (14) Remaking, Repairing, Melting & Remelting of Gold Jewellery Studded with Natural Diamond (ITC[HS] Code-71131913) (15) Gold Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131914) (16) Remaking, Repairing, Melting & Remelting of Gold Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131914) (17) Gold Jewellery Studded with Precious & Semi Precious Stone (ITC[HS] Code-71131915) (18) Remaking, Repairing, Melting & Remelting of Gold Jewellery Studded with Semi Precious Stone (ITC[HS] Code-71131915) (19) Gold Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919) (20) Remaking, Repairing, Melting & Remelting of Gold Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919) (21) Brass Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-



71179090) Proposed Annual Capacity is((1) 2780 Grams (2) 50 Grams (3) 350 Grams (4) 8150 Grams (5) 350 Grams (6) 8150 Grams (7) 125 Grams (8) 3700 Grams (9) 65 Grams (10) 1660 Grams (11) 1850 Grams (12) 50 Grams (13) 2950 Grams (14) 250 (15) 2950 Grams (16) 250 Grams (17) 1480 Grams (18) 150 Grams (19) 1120 Grams (20) 50 Grams (21) 570 Grams.

Shri Nitinkumar V. Modi, one of the Partners of the Unit appeared before the Approval Committee and explained their proposal. He has stated that he will manufacture of Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Natural Diamond, Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery. Further, he has stated that the FOB value of exports for the 5 years period is projected as Rs. 1730.12 Lakh, with outgo of foreign exchange as Rs. 899.67 Lakh, resulting NFE of Rs. 830.45 Lakh (92.31%), from manufacturing activity. He has assured that he will employ 15 Persons (12 Male, 03 Female).

The Committee, after due deliberations, approved the proposal except at Sr. No. (21) Brass Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71179090) annual capacity of 570 Grams 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 will be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, therefore as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51 issued vide F.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.

5. Application for setting up SEZ unit namely M/s Sargodha Diamonds, 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 Enemal, Lab Grown CVD Studded Silver Jewellery (ITC[HS] Code-71131120) (2) Diamond Studded Silver Jewellery, Precious & Semi Cubic Zirconia Gems Stone Precious Stone, Moissanite Diamond and Enemal 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 Gems Stones, Cubic Zirconia Gems Stones, CVD, Enemal Lab Grown and Moissanite Diamond etc.) (ITC[HS] Code-71131120) (4) Studded of Diamond, CVD, Lab Grown, Precious & Semi Precious Stone, Moissanite Diamond and Enemal 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 Enemal, 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) with Proposed Annual Capacity is (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 Neemish Khetarpal, proprietor 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 unsecured loan shown in Balance Sheet as well as their ITRs for the last three years. Shri Neemish Khetarpal, proprietor of the unit agrees to submit the said documents at the earliest.

Therefore, the Committee, after due deliberations, approved the proposal subject to submission of above documents and LOA will be issued only after concurrence received from IT department.

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 issued vide F. 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.

102-B- DEFFERED CASE

1. 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.

The proposal was placed before the Approval Committee in the 101st UAC meeting held on dated 14.06.2023, 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, therefore, the matter was deferred for next Unit Approval Committee meeting. A fresh earmarking letter has been issued by the Developer vide their letter dated 20.06.2023.

Shri Nirav K. Salvi, one of the Directors of the Unit appeared before the Approval Committee and explained their proposal. He has stated that he will manufacture the goods as mentioned in Annexure -A. Further, he has stated that the FOB value of exports for the 5 years period is projected as Rs. 11125.00 Lakh, with outgo of foreign exchange as Rs. 6716.00 Lakh, resulting NFE of Rs. 4450.00 Lakh (66.26%), from manufacturing activity. He has assured that he will employ 24 Persons (18 Male, 06 Female).

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 will be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, therefore amended from time to time

2. 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.

The proposal was placed before the Approval Committee in the 99th UAC meeting held on dated 26.12.2023 and 100th UAC meeting held on dated 11.04.2023, 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 was deferred till the receipt of their satisfactorily reply and this office vide letter dated 02.01.2023 & 08.05.2023 for submission of necessary documents for further process of the said application. Now, the unit has submitted a letter dated 14.08.2023 to withdraw their application.

Hence, the Committee, after due deliberations, as requested by the unit, withdrawn their proposal for setting up a unit in Surat SEZ.

3. Application for setting up SEZ unit namely M/s Realm India Contracts Pvt. Ltd.

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.

The proposal was placed before the Approval Committee in the 99th UAC meeting held on dated 26.12.2023 and 100th UAC meeting held on dated 11.04.2023, 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 was deferred till the receipt of their satisfactory reply and this office vide letter dated 02.01.2023 & 08.05.2023 for submission of necessary documents for further process of the said application. Now, the unit has submitted a letter dated 14.08.2023 to withdraw their application.

Hence, the Committee, after due deliberations, as requested by the unit, withdrawn their proposal for setting up a unit in Surat SEZ.

4. Application for setting up SEZ unit namely M/s Pega Exports, Jind, Haryana.

The Committee members were informed that the unit has applied for setting up a unit in Surat SEZ which was put up in 99th UAC held on 26.12.2022 and the Committee member has raised the query regarding financial arrangements and deferred the proposal in the said meeting and the office of the Development Commissioner, Surat SEZ vide letter dated 02.01.2023 requested to the unit for submit the documentary evidence but till date the unit has not submitted any reply for the same and hence, the Development Commissioner has propose to reject this proposal for setting up a unit in Surat SEZ.

A query raised regarding source of fund raised from friends and relatives. Shri Pawan Kumar Sharma, proprietor 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 and the unit has not submitted the required documents for further process of their application. Hence, the Committee, after due deliberations, rejected the proposal

5. Application for setting up SEZ unit namely M/s Krishnam Diamex LLP.

The Committee members were informed that the unit has applied for setting up a unit in Surat SEZ which was put up in 100th UAC held on 11.04.2023 and in the meeting the unit holder is unable to explain their proposal and also firm projection as well as source of fund given unrealistic and hence, the Committee has differed the proposal in the said meeting and the office of the Development Commissioner, Surat SEZ vide letter dated 12.05.2023 requested to the unit for submit the documentary evidence but till dated the unit has not submitted any reply for the same and hence, the Development Commissioner has propose to reject this proposal for setting up a unit in Surat SEZ.

A query raised 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 members did not agree to approve the unrealistic project figures submitted and the unit has not submitted the required documents for further process of their application. Hence, the Committee, after due deliberations, rejected the proposal

102 - C - Other Cases

(1) Request made by M/s Pidilite Industries Ltd, Plot No. 11-16 & 75-76, Surat SEZ for change in Directorship and Share Holding Pattern of the unit.

The Committee members were informed that M/s Pidilite Industries Ltd, Plot No. 11-16 & 75-76, Surat SEZ Sachin, Surat, vide their letter dated 14.06.2023 for intimated about change in Directorship and Share Holding Pattern of the unit.

The Unit had given LOA No. SSEZ/P-14/340/2005-06/1241, dated 05.04.2006 to set up the unit for "Manufacturing activity as mentioned in LOA dated 05.04.2006 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 11.01.2008.

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

1. Copies of DIR-12
2. Copy of IEC
3. Copy of Company Master Data
4. List of Share Holding Pattern before & After change
5. Details of Pan Card & Aadhar Card of new directors

The unit has denied to submitted the copies of Income Tax Returns and copies of Pan Card and Aadhar Card of new directors even after letter issued by this office on dated 24.02.2023 & 31.05.2023 and the unit has submitted vide their letter dated 12.04.2023 & 14.06.2023 and give the reason that it's a private information of the people concerned and they can't be shared it and also submitted the list of new directors details of Pan Card and Aadhar card number.

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

Sr. No.	Name of the Directors (Shri/Smt.)	Current Status
1	Meher Pheroz Pudumjee	New Director
2	Sanjeev Aga	Continuing Director
3	Basidhar S. Mehta	Continuing Director
4	Ajay B. Parekh	Continuing Director
5	Uday C. Khanna	Continuing Director
6	Apurva N. Parekh	Continuing Director
7	Narendrakumar K. Parekh	Continuing Director
8	Piyush I. Pandey	Continuing Director
9	Madhukar B. Parekh	Continuing Director
10	Vinod Dasari	Continuing Director
11	Sandeep Batra	New Director
12	Rajeev Vasudeva	New Director
13	Bharat T. Puri	Continuing Director
14	Sudhanshu Vats	New Director
15	Meera Shankar	Continuing Director
16	Joseph Varghese	New Director



There is also change in share holding pattern. The share holding pattern as per given documents are as under:-

Sr. No.	Name of the Share Holder (Shri/Smt)	% of Share holding before change	% of Share holding as on 16.05.2022
1	Promoters	69.94	69.94
2	Mutual Funds	4.04	4.08
3	FPI	11.34	11.08
4	Others	14.68	14.90
	Total	100	100

Shri Prashant Kapadiya, Authorized Person 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 submission of copy of RCMC and 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.

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.

(2) Request made by M/s Allwin Medical Devices, Plot No. 221, 223 & 230, Surat SEZ for change registered office address.

The Committee members were informed that M/s Allwin Medical Devices, Plot No. 221, 223 & 230, Surat SEZ, Sachin, Surat, vide their letter dated 15.06.2023 for change in registered office address.

The Unit had given LOA No. SSEZ/II/20/2006-07/2448 dated 25.01.2007 to set up the unit for manufacturing of (1) Medical Devices, Like Stents, Catheters, Dilators, Baskets, Pneumatic & Electronic Machine, Sheaths, Needles, Guide wires, Sets, Forceps, Accessories, Ports etc. and Trading of Medical Devices. The unit had commenced their authorised operation of manufacturing activity w.e.f. 07.04.2008.

The unit has submitted following documents in support of the change in registered office address i.e. 53-CD, Kandivali Industrial Estate, Charkop, Kandivali (W), Mumbai - 400067.

1. Copy of IEC Certificate
2. Copy of PAN
3. Copy of RCMC
4. Copy of UDYAM Registration Certificate

Shri Gangaram Joshi, authorised person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for change of registered office subject to fulfillment of the other standard terms and conditions.

(3) Request made by M/s Alianza Foods and Nuts Pvt. Ltd, Plot No. 274-276 & 281-282, Surat SEZ for change in Directorship.

The Committee members were informed that M/s Alianza Foods and Nuts Pvt. Ltd, Plot No. 274-276 & 281-282, Surat SEZ, Sachin, Surat, vide their letter dated 26.06.2023 for change in Directorship.

The Unit had given LOA No. SSEZ/II/06/2020-21/122 dated 13.07.2020 to set up the unit for "Manufacturing activity as mentioned in LOA dated 13.07.2020 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 05.07.2021.

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

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

The list of current directors and retired directors as per given documents are as under:-

Sr.No.	Name of the Directors (Shri/Smt.)	Current Status
1	Ashokkumar V. Maniyar	Retired Director
2	Vitragkumar D. Maniyar	Retired Director
3	Rushabh Maniyar	Retired Director
4	Devenbhai M. Patel	Retired Director

5	Kishan Devenbhai Patel	Continuing Director
6	Bharatkumar S. Meratwala	Continuing Director
7	Mahavirkumar S. Meratwala	Continuing Director
8	Parth Meratwala	Continuing Director
9	Vinay M. Meratwala	Continuing Director

Moreover, the unit has mentioned that there is no change in share holding pattern.

Shri Kishan Devenbhai Patel 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 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 R. K. Gems, Unit No. 12 (Ground Floor) on Plot No. 296 & 224-226, Surat SEZ for change in Partnership Deed and Share Ratio.

The Committee members were informed that M/s R. K. Gems, Unit No. 12 (Ground Floor) on Plot No. 296 & 224-226, Surat SEZ, Sachin, Surat, vide their letter dated 20.07.2023 for change in Partnership Deed and Share Ratio.

The Unit had given LOA No. SSEZ/II/020/2006-07/689 dated 14.07.2006 to set up the unit for "Manufacturing activity as mentioned in LOA dated 28.02.2020 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 13.03.2020.

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

1. Copy of revised Partnership Deed
2. Copy of Retirement Deed
3. Copy of Share Ratio of Partners
4. Copy of IEC
5. Copy of RCMC
6. Copy of GST Certificate
7. ITR copy of new Partner
8. Copy of Pan Card and Aadhar Card of new partner

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

Sr. No	Name of the Partners	Share Holding Before change (In Percentage)		Share Holding After change (In Percentage)		Remarks
		In Loss	In Profit	In Loss	In Profit	
01	MR. GOVINDBHAI LALJIBHAI DHOLAKIA (PAN: AATPD0681P)	25%	25%	25%	25%	Continuing Partner
02	MR. ARJAN LALJI DHOLAKIYA (PAN: AAUPD7512Q)	13%	13%	13%	13%	Continuing Partner
03	MR. DHRUVAL RAHULBHAI DHOLAKIA (PAN: CTWPD4353A)	05%	05%	05%	05%	Continuing Partner
04	MR. JAYANTIBHAI VASHRAMBHAI NAROLA (PAN: AAKPN1895Q)	15%	15%	15%	15%	Continuing Partner
05	MR. RAHUL NAGJIBHAI DHOLAKIA (PAN: AATPD0680N)	05%	05%	05%	05%	Continuing Partner
06	MR. SHREYANS GOVINDBHAI DHOLAKIA (PAN: AIHPD0437F)	25%	25%	25%	25%	Continuing Partner
07	MR. KEVIN DINESHBHAI NAROLA (PAN: AYFPN6192B)	12%	12%	-	-	Retired Partner
08	MR. NIRAV DINESHKUMAR NAROLA (PAN : ADQPN1653F)	-	-	12%	12%	New Partner

Shri Vinay Vaghani, authorised person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Partnership 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.

(5) Request made by M/s Envision Scientific Pvt. Ltd, Plot No. 177-178 & 201-202, Surat SEZ for change in Directors and Share Holding Pattern of the Unit.

The Committee members were informed that M/s Envision Scientific Pvt. Ltd, Plot No. 177-178 & 201-202, Surat SEZ vide their letter dated 28.07.2023, for change in Composition of Directors and Share Holding Pattern.

The Unit had given LOA No. SSEZ/II/05/2018-19/1006 dated 14.03.2019 to set up the unit for "Manufacturing activity as mentioned in LOA dated 14.03.2019 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 15.02.2020.

They have submitted the details of directors where they have submitted that there is one director retired in the Company i.e. Mr. Bhavdip Indulal Doshi. The following supporting documents of the aforesaid change:-

1. List of Directors
2. List of Share Holders
3. Copies of DIR-12
4. Copy of Company Master Data

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

S.No.	Name of the Person (Shri/Smt.)	Current Status
1	Manish Indulal Doshi	Continuing Director
2	Parth Manish Doshi	Continuing Director
3	Bhavdip Doshi Indulal	Retired Director
4	Ambrish Laxmidas Thakker	Continuing Director
5	Nipulkumar Himatbhai Patel	Continuing Director

The List of Share Holders as per given document are as under:-

Sr. No.	Name of Share Holders	No. of Shares	In Percentage (%)
1	Jayshree J. Chevli	23931	1.64688945
2	Zemin J. Chevli	44745	3.079272426
3	Aparna M. Doshi	217385	14.96005445
4	Jagruti D. Sherdiwala	54378	3.742198592
5	Akshay R. Patel	19681	1.354411903
6	Devanshu P. Sheth	11397	0.784321552
7	Divyesh P. Sherdiwala	22	0.001514001
8	Jayesh M. Chevli	507	0.034890851
9	Kalpeshkumar B. Verma	76926	5.293912407
10	Manish I. Doshi	4415	0.303832557
11	Namrata Desai	19999	1.376296106
12	Melchiades Cunha	19302	1.328329788
13	Alexander Moreira	19302	1.328329788
14	Nipul H. Patel	26887	1.850316185
15	Rupal N. Patel	11887	0.818042493
16	I. S. Kaushik	10712	0.737181053
17	Nachiket B. Bajaria	15000	1.032273693
18	Bankim B. Bajaria	5360	0.3688658
19	Apurva M. Shanghavi	965	0.066409608
20	Sonal A. Shanghavi	965	0.066409608
21	Abhijit M. Shanghavi	855	0.0588396
22	Ketan M. Shanghavi	855	0.0588396
23	Ditpi Shanghavi	855	0.0588396
24	Leena K. Shanghavi	855	0.0588396



25	Rajiv Patel	2755	0.189594268
26	Angela M. G. Patel	2755	0.189594268
27	Viresh M. Shah	2755	0.189594268
28	Viresh M. Shah	1378	0.094831543
29	Devikaben V. Shah	1377	0.094762725
30	Sanjeev L. Marvane	1377	0.094762725
31	Mruduta S. Marvane	1377	0.094762725
32	Vibha B. Bajaria	149	0.010253919
33	Mahendrakumar B. Verma	19687	1.354824813
34	Lakshmi Ventures USA LLC	63520	4.371334998
35	Parul Hansraj Rajpopat	64695	4.452196438
36	Vyomesh Mohanlal Bakhai	2000	0.137636492
37	Hitesh Madhusudan Jivan	750	0.051613685
38	Mala Mohit Shah	2000	0.137636492
39	Parth Doshi	29300	2.016374613
40	Maitri Doshi	29300	2.016374613
41	Kavita Sheth	19999	1.376296106
42	Chiranjiv Chevli	47845	3.292608989
43	Mohil Sherdiwala	31314	2.154974561
44	Rushali Yash Galalwala	31314	2.154974561
45	Concept Medical Inc	398441	27.42001083
46	Bhavdip Indulal Doshi	66200	4.555767898
47	Krishna Jagdishbhai Patel	22815	1.570088287
48	Dhruvkumar Patel	22814	1.570019469
Total		1453103	100

Shri Chintan Kapadia, director of Finance & Account Department 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 submission of IEC, RCMC, ROC and approval by relevant statutory bodies with following conditions:-

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

- 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 DJ Creation, Unit No. 303 on Plot No. 193, Surat SEZ for change in Partnership Deed and Share Ratio.

The Committee members were informed that M/s DJ Creation, Unit No. 303 on Plot No. 193, Surat SEZ, Sachin, Surat vide their letter received dated 10.08.2023 for change in Partnership Deed as well as change of Share in Profit or Loss.

The Unit had given LOA No. SSEZ/II/011/2020-21/395 dated 25.09.2020 to set up the unit for "Manufacturing activity as mentioned in LOA dated 25.09.2020 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 09.11.2020.

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

1. Copy of revised Partnership Deed
2. Copy of GST Certificate
3. Copy of IEC
4. ITR copy of new Partner
5. Copy of Pan Card and Aadhar Cards of all Partners

The list of new partner and current partners with Their Share Ratio as per given documents are as under:-

Sr.No	Name of the Partners (Shri)	Current Status	Share in Profit or Loss
1	Vijaykumar M. Mangukiya	Continuing Partner	51%
2	Hareshbhai J. Gangani	Continuing Partner	5%
3	Kishorbhai M. Mangukiya	New Partner	44%

Shri Hareshbhai J. Gangani one of the partners of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Partnership and Share Holding Pattern of the unit subject to submission of amended copy of RCMC and 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.

(7) Request made by M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ for change in Directors 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 19.07.2023, for change in Directorship 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 authorised operation of manufacturing activity w.e.f. 04.11.2011.

They have submitted the details of directors where they have submitted that there is only one new director appointed in the Company i.e. Ms. Sonalika Dhar and also mentioned that there is no change in share holding pattern. The following documents in support of the aforesaid change:-

1. Copies of DIR-12
2. Copy of Company Master Data
3. Copy of Pan Card and Aadhar Card of new Director
4. Copy o IEC, RCMC
5. Copy of ITR of New Director for last 3 Years

The unit has submitted the list of continuing directors and new 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 Gordo	Continuing Director
5	01709758	Mr. Gautam Gode	Continuing Director
6	07729738	Mr. Harivadan Jagadish Pandya	Continuing Director
7	07983480	Mr. Ganesh Prasad Sabat	Continuing Director
8	09782750	Ms. Vyanjana Kiritbhai Pandya	Continuing Director
9	10221436	Ms. Sonalika Dhar	New Director

No one has appeared before the Approval Committee.

However, the Committee, after due deliberations, approved the proposal for change in Directorship 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.

(8) Request made by M/s. Keeva Jewels LLP, Plot No. 108, Surat SEZ for Enhancement of Annual Capacity and Broad-banding of new items for manufacturing activities in their existing LoA.

The Committee members were informed that M/s. Keeva Jewels LLP, Plot No. 108, Surat SEZ vide their letter dated 21.08.2023 for Enhancement Annual Capacity and Broad-banding of new items for manufacturing activities in their existing LoA as per details below tables:-

Enhancement of Annual Capacity

Sr. No.	Description	Existing Annual Capacity (Unit =Kgs)	New Annual Capacity (Unit =Kgs)	Item Code (ITC HS Code No.)
1	Diamond Studded Gold Jewellery	15.35	17	71131930
2	Diamond Studded Gold Jewellery	109.28	110	71131120
3	Diamond Studded Brass Jewellery	3546.67	3550	71171990
4	Diamond Studded Platinum Jewellery	3.18	5	71131990
5	Plain Gold Jewellery	1.37	2	71131910
6	Plain Silver Jewellery	8.77	9	71131130
7	Plain Brass Jewellery	310	315	71171990
8	Plain Platinum Jewellery	1.05	1.50	71131950
9	Lab Grown Diamond Studded Gold Jewellery	2	2.50	71131930
10	Lab Grown Diamond Studded Silver Jewellery	55.21	55.50	71131120
11	Lab Grown Diamond Studded Platinum Jewellery	48.77	49	71131990
12	Imported of Old Fashioned	2.08	2.50	71131930

	Studded Gold Jewellery for Repairing & Remaking on Job Work/Purchase Sale basis			
13	Zone to Zone Plain & Studded Gold Jewellery for Repairing & Remaking on Job Work	2.12	2.50	71131930
14	Imported of Old Fashioned Studded Silver Jewellery for Repairing & Remaking on Job Work/Purchase Sale basis	1.04	1.50	71131120
15	Imported of Old Fashioned Studded Brass Jewellery for Repairing & Remaking on Job Work/Purchase Sale basis	1.04	1.50	71171990
16	Zone to Zone Plain & Studded Silver Jewellery for Repairing & Remaking on Job Work	1.06	1.50	71131120
17	Zone to Zone Plain & Studded Brass Jewellery for Repairing & Remaking on Job Work	1.06	1.50	71171990

Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity (Unit =Kgs)	Item Code (ITC HS Code No.)
1	Gold Jewellery Studded with Natural Diamond	95	71131913
2	Gold Jewellery Studded with Lab Grown Diamond	350	71131914
3	Gold Jewellery Studded with Precious & Semi Precious Stone	350	71131915
4	Gold Jewellery Studded with CZ, Moissanite, Color Stones	1000	71131919
5	Import of Old Fashion Studded Gold Jewellery for Repairing & Remaking on Job Work/Purchase Sale basis	20	71131913
6	Silver Jewellery Studded with Natural Diamond	50	71131143
7	Gold Jewellery Studded with Lab Grown Diamond	200	71131144
8	Silver Jewellery Studded with Precious and Semi Precious Stone	250	71131145
9	Silver Jewellery Studded with CZ, Moissanite, Color Stones	250	71131149
10	Import of Old Fashion Studded Silver Jewellery for Repairing & Remaking on Job Work/Purchase Sale basis	20	71131143
11	Platinum Jewellery Studded with Natural Diamond	5	71131923
12	Platinum Jewellery Studded with Lab Grown Diamond	25	71131924
13	Platinum Jewellery Studded with Precious and Semi Precious Stone	25	71131925
14	Platinum Jewellery Studded with Precious and Semi Precious Stone, CZ, Moissanite, Color Stones	25	71131929

15	Import of Old Fashion Studded Platinum Jewellery for Repairing & Remaking on Job Work/Purchase Sale basis	5	71131929
16	Titanium Jewellery Studded with Natural Diamond	5	71179010
17	Titanium Jewellery Studded with Lab Grown Diamond	750	71179010
18	Titanium Jewellery Studded with Precious and Semi Precious Stone, CZ, Moissanite, Color Stones	750	71179090
19	Import of Old Fashion Studded Titanium Jewellery for Repairing & Remaking on Job Work/Purchase Sale basis	5	71179090
20	Zone to Zone Plain & Studded Gold Jewellery for Repairing & Remaking on Job Work	25	71131911
21	Zone to Zone Plain & Studded Silver Jewellery for Repairing & Remaking on Job Work	25	71131149
22	Zone to Zone Plain & Studded Platinum Jewellery for Repairing & Remaking on Job Work	25	71131929
23	Zone to Zone Plain & Studded Titanium Jewellery for Repairing & Remaking on Job Work	25	71179090

Shri Rajesh Kuvadiya, partner of the unit appeared before the Approval Committee & explained the above proposal. He has assured that he will employ 15 person (10 male, 05 female) on broad-banding.

The Committee, after due deliberations, approved the request for enhancement of Annual Capacity and Broad-banding of new items for 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 and Handbook of Procedures, therefore 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.

(9) Request made by M/s Neon Jewels LLP, Plot No. 182, Surat SEZ for change in Partnership Deed and Share Ratio.

The Committee members were informed that M/s Neon Jewels LLP, Plot No. 182, Surat SEZ, Sachin, Surat, vide their letter dated 18.08.2023 for change in Partnership Deed as well as change of Share in Profit or Loss.

The Unit had given LOA No. SSEZ/II/012/2022-23/789 dated 03.01.2023 to set up the unit for "Manufacturing activity as mentioned in LOA dated 03.01.2023 as amended from time to time.

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

1. Copy of revised Partnership Deed
2. ITR copies of Current Partners
3. Copy of Pan Card and Aadhar Card of all Partners
4. List of Profit and Loss Share Ratio

The list of retired partners, new partners and current partners with their Share Ratio as per given documents are as under:-

Sr. No.	Name of the Partners	Retiring / Continuing Partner	P/L Sharing Ratio	
			Existing	New
1	HASMUKH R. KAKADIA	Retiring	34%	-
2	SANJAY K. KAKADIA	Continuing	34%	33.5%
3	MUKTABEN G. KAKADIA	Retiring	9%	-
4	SHARDABEN V. KADADIA	Retiring	9%	-
5	KANTABEN R. KAKADIA	Retiring	9%	-
6	VIJYABEN H. KAKADIA	Retiring	5%	-
7	NANCY A. KAKADIA	New	-	9%
8	MUDRA B. KAKADIA	New	-	9%
9	NIDHI C. KAKADIA	New	-	9%
10	PARTH H. KAKADIA	New	-	6%
11	SHREYA H. KAKADIA	New	-	33.5%
Total:			100%	100%

The Committee, after due deliberations, approved the proposal for change in partnership and change in Share Profit or Loss subject to submission of amended copy of IEC & RCMC and 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 Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ for Broad-banding of manufacturing and trading activity as well as change in directors with share holding pattern and also change in register office address.

The Committee members were informed that M/s Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ vide letter dated 24.08.2023, have submitted Form-F3 for Broad-banding for manufacturing and trading activity as well as change in directors with share holding pattern and also change in register office address in existing LOA as per below details.

Broad-Banding for manufacturing and trading activity

Sr. No.	Items Description for manufacturing/trading activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Trading of MPCVD System	10 Nos	84862000
2.	Manufacturing of MPCVD System	20 Nos.	84862000
3.	Manufacturing of Industrial Robomatic Machinery	5 Nos.	84795000
4.	Manufacturing of Industrial Lifting & Handling System	10 Nos.	84289090

M/s Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ has been granted LOA bearing No. SSEZ/S-17/106/2003-04/349 dated 27.05.2003 renewed from time to time.

The Unit has not submitted the cost of project and source of fund and mentioned that their cost of project is raw material only, which is mentioned in form F-3 and the same is funded from the existing working capital loan from ICICI Bank. As of now no new capital investment is needed for the project.

Employment Details

	Men	Women
At the time of LOA:	235	10
Broad-banding:	10	5

Change in Directorship with share holding pattern and change in register office address;

They have submitted the details of directors where they have submitted that there are some changes in directorship and share holding pattern as well as register office address of the Company. The following documents in support of the aforesaid change:-

1. Copies of DIR-12
2. Copy of ROC
3. Copy of Pan Card and Aadhar Card of new Directors
4. Copy of RCMC
5. Copy of ITRs submitted of 2 directors i.e. Shri Dhirajlal Kotadia and Shri Rahul Gaywala for last 3 Years and the unit has mentioned that the 3rd director Shri Harivadan Pandya is NRI and hence is not filling ITRs in India and that's why they have not submitted the copy of the same.

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

Sr.No.	Name of Directors (Shri/Smt.)	Current Status
1	Dhirajlal Vallabhbbhai Kotadia	Continuing Director
2	Bhargav Dhirajlal Kotadia	Retired
3	Naynaben D. Vasoya	Retired
4	Vallabhbbhai N. Kotadia	Retired
5	Dhirajkumar S. Vasoya	Retired
6	Jayantibhai K. Vaghasia	Retired
7	Rahul M. Gaywala	New Director
8	Naishad M. Joshi	Retired
9	Harivadan J. Pandya	New Director

Details of Share Holders

Sr. No.	Name of the Share Holder (Shri/Smt)	Number of Shares	Amount per Share (Rs.)
1	Rahul Gaywala	1,54,000	10/-
2	Dhirajkumar S. Vasoya	5,00,500	10/-
3	Shree Hari Trust	44,99,500	10/-
	Total	51,54,000	

The unit has also change their register office address as per below.

Building A-1, Sahajanand Estate,
Wakharia Wadi, Ved Road, Surat-395004.

No Director/Authorized representative was appeared before the Approval Committee and the unit have also requested to adjourn the meeting vide their letter 05.09.2023 as their Director/Authorized representative are not available on this date.

Hence, the Committee, after due deliberations decided to defer the case for next UAC meeting.



(11) Request made by M/s. Barmecha's Impex Pvt. Ltd, Plot No 175-176, Surat SEZ for Broad-banding of new items for manufacturing activities in their existing LoA.

The Committee members were informed that M/s Barmecha's Impex Pvt. Ltd, Plot No 175-176, Surat SEZ vide letter received dated 04.09.2023, 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	2000 Carats	71023910

Shri Prakash Barmecha, one of the directors of the unit appeared before the Approval Committee & explained the above proposal. He has stated that he will import Cut & Polished Natural Diamonds after Job Work Repairing, Re-cut & Re-polishing of Cut & Polished Natural Diamonds, he will export the same. He has assured that he will employ 110 person (90 male, 20 female) on broad-banding.

The Committee, after due deliberations, approved the request for Broad-banding of new items for manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions as well as weight and size should be mentioned in Invoice copy during import. 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. The value addition will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms will be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, therefore amended from time to time.

(12) Request made by M/s. V. M. Maniyar Exports, Plot No 103-104-A, 73 & 74, Surat SEZ for Enhancement of Annual Capacity and Broad-banding of new items for manufacturing activities in their existing LoA.

The Committee members were informed that M/s V. M. Maniyar Exports, Plot No 103-104-A, 73 & 74, Surat SEZ vide letter received dated 18.08.2023, have submitted Form-F3 for Enhancement of annual capacity and Broad-banding for manufacturing activity in existing LOA as per below table.

Enhancement of Annual Capacity

Sr. No.	Description	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1	Sandalwood in the form of Heartwood Chips, Sandalwood in the Form of Heartwood Mixed Chips, Sandalwood in the Form of Heartwood Flakes	35000 Kgs	70000 Kgs	12119050
2	Sandalwood Oil	1250 Kgs.	5000 Kgs.	33012937
3	Sandalwood Powder and Dust	15000 Kgs.	35000 Kgs.	12119050
4	Sandalwood De-Oiled Spent Dust	18000 Kgs.	200000 Kgs.	12119050

Broad-Banding for manufacturing activity

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Sandalwood Sapwood Chips	1105126 Kgs.	12119051
2.	Sandalwood Sapwood Flakes	1381408 Kgs.	12119051
3.	Sandalwood Sapwood Roots	221025 Kgs.	12119049
4.	Sandalwood Sapwood Billets	663076 Kgs.	44039922
5.	Sandalwood Sapwood Logs	828845 Kgs.	44039922
6.	Sandalwood Sapwood Powder	552563 Kgs.	12119051
7.	Sandalwood Sapwood Sawdust	276282 Kgs.	12119051
8.	Sandalwood Sapwood Pieces	552563 Kgs.	44039922
9.	Sandalwood Heartwood Beads Scrap	138141 Kgs.	12119051
10.	Sandalwood Hydrosol Water	552563 Kgs.	33030090
11.	Sandalwood Heartwood Beads	2762816 Kgs.	44219990
12.	Sandalwood Sapwood Beads	2762816 Kgs.	44219990
13.	Sandalwood Scrap Bark	331538 Kgs.	44039922
14.	Sandalwood Scrap Bark West Powder	193397 Kgs.	44039922

Shri Ashok Maniyar, director of the unit appeared before the Approval Committee & explained the above proposal. He has stated that as DTA sale is not allowed of goods permitted in LOA and huge quantity of wastages is lying in their unit. Therefore, he stated that they will export the same. He has assured that he will employ 35 person (30 male, 05 female) on broad-banding.

The Committee, after due deliberations, approved the request for enhancement of Annual Capacity and Broad-banding of new items for manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions as well as tender document physically to be submitted at the time of Import and at the time of export customs' PO will check the consignment on the calculation based on tender documents.

102-D-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.

The Committee members were informed that 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	Europea Makeour Jewel Pvt. Ltd.	Cancellation of LOA
2	Freedom Fragrances.	late filing APR (2008-09 to 2016-17, 2018-19, 2020-21 & 2021-22)
3	Gautam Jewels Pvt. Ltd.	Pending APR (2021-22)
4	Gia Exports.	Pending APR (2008-09 to 2012-13) & Negative NFE (2013-14 to 2021-22)
5	Godiam Pvt. Ltd.	Pending APR (2021-22)
6	Gopal Jewels Pvt. Ltd.	Pending APR (2017-18 to 2021-22)
7	H. M. Jewellery.	Pending APR (2020-21 & 2021-22)
8	Jainam Jewels.	Pending APR (2012-13 to 2021-22)
9	Jay Gems.	Pending APR (2014-15 to 2021-22)
10	Jewelen Pvt. Ltd.	Pending APR (2020-21 to 2021-22)
11	Jupiter Gems & Jewels.	Pending APR (2021-22)
12	Karolina Trading India Pvt. Ltd.	Cancellation of LOA & Pending APR 2021-22
13	M13 Growthglen Pvt. Ltd.	Pending APR (2021-22)
14	Maahi Jewellery Exim Pvt. Ltd.	Cancellation of LOA
15	McCoy Drugs Pvt. Ltd.	Late filing of APR (2008-09 to 2016-17 & 2018-19 to 2021-22)
16	Mital Jewels.	late filing APR (218-19 to 2021-22)
17	Nutracare International.	Late filing of APR (2008-09 to 2016-17 & 2018-19 to 2021-22)
18	Perry Impex Ltd.	Pending APR (2015-16 to 2021-22)
19	Prayas Pen & Plastics Industries.	Pending APR (2021-22)
20	Repro India Ltd.	late filing of APR (2008-09 to 2011-12, 2014-15 to 2015-16 & 2019-20)
21	Sahajanand Technologies Pvt. Ltd.	late filing APR (2003-04 to 2016-17 & 2019-20 to 2021-22)
22	Shah Time and Jewels.	Pending APR (2013-14 to 2021-22)
23	Shelly Exim Pvt. Ltd.	Pending APR (2020-21 to 2021-22)
24	Shree Parshwanath Exports.	late filing APR (2011-12 to 2021-22)
25	Shreyanshu Gems & Jewellery.	Pending APR (2017-18 to 2021-22)
26	Stargalaxy Jewels LLP.	late filing APR (2021-22)
27	Universal Gems.	Cancellation of LOA
28	Waaree Energies Ltd.	late filing APR (2020-21 & 2021-22)

Hence, the matter was put up before the Approval Committee for post-facto approval. After due deliberations, the Committee give the post-facto approval. Further, the matter is sub-judice in respect of M/s Europea Makeour Jewel Pvt. Ltd., hence, the committee decided to not cancel the LOA till the deciding the matter in the Hon'ble Court.

102-E-Post facto approval of Lapse Orders issued to the Units as their LoA has been expired since long.

The Committee members were informed that the below units has not applied for extension of validity of said LOA therefore it appears that they are not intended to renew the validity of Letter of Approval in terms of Rule 19(6) of SEZ Rules, 2006, which are reproduced as under:-

“19(6) The Letter of Approval shall be valid for five years from the date of commencement of production or service activity and it shall be construed as a license for all purposes related to authorized operations, and, after the completion of five years from the date of commencement of production, the Development Commissioner may, at the request of the Unit, extend validity of the Letter of Approval for a further period of five years, at a time.

(6A)(1) The Units which intend to renew the validity of Letter of Approval shall submit, before two months from the date of expiry of the Letter of Approval, the completed application in form F1 along with requisite document, to the Development Commissioner, duly signed by the proprietor or managing partner or if it is a company, by the Managing Director or the Director(s) or any person who has or have been duly authorized for this purpose by a resolution of the [Board] of Directors of the Company: 67[Provided that in case an application is submitted after the said period of two months, reasonableness of the delay shall be examined on the merits and circumstances of the case and the request for renewal of Letter of Approval shall be decided by the Development Commissioner.]

(2) in case of non-compliance of the procedures specified in clause (1), the Letter of Approval shall not be considered for renewal.”

Thus, it is evident that they do not intended to renew the validity of Letter of Approval and therefore does not fulfilling the criteria/conditions laid down under SEZ Rules for operating as a SEZ unit, it further appears that they are merely holding a space in SEZ without doing any activity which is against the basic principle of SEZ scheme viz. generation of employment, earning foreign exchange, acceleration of economic activities etc. As per provisions of Rule 19(6A) (1) and 19(6A)(2), as the below units has not gone through the procedure laid down for the renewal of the LOA within the prescribed time limit i.e. before 02 months from the date of expiry of LOA, the Letter of Approval shall be deemed to have been lapsed with effect from the date of expiry of the validity.

Details of Lapse Order issued		
Sr.No.	Name of Units	Lapse Order Issued date
1	C. Mahendra Exports Ltd.	29.08.2023
2	Devngi Export.	18.08.2023
3	Divine Diamonds.	17.08.2023
4	Divine Jewellery.	10.08.2023
5	Fortune Gems.	16.08.2023
6	Gia Exports.	29.08.2023
7	Gopal Jewels Pvt. Ltd.	25.08.2023
8	Jay Gems.	16.08.2023
9	Kinjal Exports.	28.08.2023



10	Mukta Enterprises.	25.08.2023
11	Perry Impex Ltd.	25.08.2023
12	Runi Impex.	29.08.2023
13	Shree Parshwanath Exports.	28.08.2023
14	Unique Gem & Jewellery.	28.08.2023

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

102-F- Monitoring of audited APRs of the Units of Surat SEZ.

The Committee members were informed that as per the Rule 54 of the SEZ Rules, 2006,

- (i) Performance of the Unit shall be monitored by the Approval Committee asper 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 submitted by 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. (14.04.2018)	2019-20	3223.93	1140.75	2083.18	0.1013 (Rs. In Crore)

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	Transtec Overseas Pvt. Ltd. (21.01.2008)	2016-17	0	0	0	NIL
		2017-18	0	0	0	
		2018-19	0	0	0	
		2019-20	0	0	0	
		2020-21	0	0	0	
		2021-22	0	0	0	
		2022-23	0	0	0	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
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3	Aura Exports.	2012-13	9970.11	7949.01	2021.1	NIL
	(15.12.2011)	2013-14	0	0	0	
		2014-15	0	0	0	
		2015-16	0	0	0	
		2016-17	0	0	0	
		2017-18	0	0	0	
		2018-19	0	0	0	
		2019-20	0	0	0	
		2020-21	0	0	0	
		2021-22	0	0	0	
		2022-23	0	0	0	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
4	Shree Ramkrishna Exports Pvt. Ltd. (21.12.2013)	2021-22	19859.2	16215.11	3644.09	134.3476 (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/ Negative NFE.

The meeting ended with vote of thanks to the Chair.



Virendra Singh
8/8/2023
(Virendra Singh)
Development Commissioner,
Surat Special Economic Zone.

M/s SALVI LIFE SCIENCE LIMITED

Annexure-A

SRNO	ITEM DESCRIPTION	ITC HS CODE	METRIC	PRODUCTION CAPACITY
1	Encapsulated Ferrous Fumarate	300450	M.TONS	250
2	Encapsulated Ferrous sulfate	282933	M.TONS	100
3	Ferrous Sulfate & othr dervatives	282933	M.TONS	500
4	Encapsulated Iron EDTA	291559	M.TONS	200
5	WHEAT FLOUR/MAIZE FLOUR/RICE FORTIFICATION PREMIX Micronutrient Premix (Biscuits/Bread/Noodles)	293669	M.TONS	100
6	MILK & MILK PRODUCTS FORTIFICATION - (Dairy Cal, Vitamin AD premix/Vitamin ADE premix)	293669	M.TONS	50
7	NUTRITIONAL SUPPLEMENTS - (Adults/Kids/Pregnant-Lactating Mother/Diabetic /weight Management PREMIX)	300450	M.TONS	25
8	BEVERAGE APPLICATIONS-(Electrolyte drink/Energy drink/Fruits Juices & other herbal drinks)	293669	M.TONS	15
9	EDIBLE OIL FORTIFICATION-(Vitamin A/Vitamin D & Vitamin E premix	293669	M.TONS	15
10	CHOCOLATE & CONFECTIONARY APPLICATIONS premix	293669	M.TONS	10
11	SPECIALITY NUTRIENT PREMIX-(Inositol, Taurine, Carnitine etc)	292250	M.TONS	10
12	MINERAL -AMINO ACID CHELATE-(Fe, Ca, Mg, Mn, Zn)	291811	M.TONS	100
13	PHARMACEUTICAL APPLICATIONS-(Multivitamins/Multi minerals Tablet)	300450	M.TONS	50
14	Salt of Bisglycinate	294200	M.TONS	100
15	Salt & esters of Citric	291815	M.TONS	100
16	Derrivatives of Ascorbate	300450	M.TONS	100
17	Derrivatives of Orotate	293349	M.TONS	100
18	salt & esters of lectic acid	291811	M.TONS	50
19	Salt & esters of Gloconic acid	291816	M.TONS	100
20	Selenium & its derrivatives	280490	M.TONS	50
21	iodinated derivatives	290339	M.TONS	50
22	Iodine & its Derrivatives	282760	M.TONS	50
23	iodate & periodate	282990	M.TONS	50
24	Phosphate & othr phosphate	283510	M.TONS	100
25	Maliec anhydride & others	291719	M.TONS	250
26	Sulfate & other sulfates	283329	M.TONS	100
27	Iron powder & its derrivatives	720529	M.TONS	300
28	Citric & its derrivatives	291815	M.TONS	100
29	Carbonates & other	283600	M.TONS	50
30	Zinc & its derrivatives	260800	M.TONS	100
31	Sorbic acid & its derrivatives	291619	M.TONS	100
32	Cromium & other picolinate	281990	M.TONS	50
33	chromium ores & concentrates	261000	M.TONS	50
34	Borates & peroxoborates	284020	M.TONS	20



35	derivatives of sulpho group & its salt & esters	290499	M.TONS	60
36	othr vitamins & its derrivatives	293629	M.TONS	60
37	acetic acid & its derrivatives	291529	M.TONS	50
38	salts & esters of tartric acid	291812	M.TONS	100
39	salicylic acid & its salt	291182	M.TONS	50
40	amine & its salt	292100	M.TONS	125
41	Diazo ,azo compounds	292700	M.TONS	50
42	saccharine & its salt	292511	M.TONS	50
43	other oragnic compound	294200	M.TONS	100
44	Minoxidil	30049077	M.TONS	10
45	Chlorzoxazone	29420090	M.TONS	10
46	Chlorohexidine Base / Gluconate	29252990	M.TONS	100
47	RAFOXANIDE	29420090	M.TONS	30
48	Oxfendazole	29163990	M.TONS	25
49	Pioglitanzone Base / Hcl	29349900	M.TONS	10
50	Glipizide	29420090	M.TONS	10
51	Alfa Kito Glycine Salt	29224910	M.TONS	200
52	Clioquinol	29334900	M.TONS	100
53	Halquinol 90% / 60% / 98% /24% /12.5/ 20%	23099020	M.TONS	100
54	Glycine (TECH / USP / FCC) & its derivatives	29224910	M.TONS	200
55	Malic Acid	29181990	M.TONS	200
56	Fumaric Acid	29171950	M.TONS	200
57	Choline Bitartrate FCC /USP /Coated / Uncoated	29231000	M.TONS	50
58	Cholin Di Hydrogen Citrate	29239000	M.TONS	10
59	Iron Sucrose	300490099	M.TONS	10
60	Iron/Ferrous ascorbate	292420090	M.TONS	10
61	Ferric Carboxy Maltose	30045090	M.TONS	10
62	Closantel Base	29280090	M.TONS	50
63	Closantel Sodium	29420090	M.TONS	40
64	Closantel Amine	29171990	M.TONS	50
65	L- Selenomethinine 99.5% ,1 %, 0.5 %	29319090	M.TONS	10
66	Alpha Lipoic Acid	29349900	M.TONS	10
67	Ferric Pyro Phosphate	28352690	M.TONS	25
68	Ferric ortho Phosphate	28352990	M.TONS	25
69	Iodo Chloro Hydroxi Quinoline	29420090	M.TONS	50
70	Iodoform	29033990	M.TONS	20
71	Cellulose Acetate Phhalate	39121190	M.TONS	10
72	Iron Sucrose	29322090	M.TONS	10
73	24 thiazolidine	29341000	M.TONS	20
74	Methyle cobal amine	29362690	M.TONS	1
75	4 Amino 1,2,4 triazole	29339900	M.TONS	10
76	Iron Poly Maltose	29319090	M.TONS	10
77	Stannous Chloride	28273990	M.TONS	10
78	Magnesium chloride	28273100	M.TONS	20
79	Picolinic acid	29333919	M.TONS	20

Amulya

