



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

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SSEZ/B/AC/95/2025-26/92

Dated: 22nd April, 2026

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 fifteenth (115th) meeting of Approval Committee for multi-product Surat Special Economic Zone, held on Monday the 13th April, 2026 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, for information and necessary action.

Yours faithfully,

Encl. as above.

SANJEET KUMAR
SINGH
Assistant Development Commissioner,
Surat Special Economic Zone.

Digitally signed by SANJEET
KUMAR SINGH
Date: 2026.04.22 17:55:11 +05'30'

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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सचिन, सूरत - 394230

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Minutes of the 115th (One Hundred and Fifteenth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 13.04.2026 at 11:30 hours in the Conference Hall, Surat Special Economic Zone under the Chairmanship of Shri Abhimaniu Sharma, 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 Satyadev D., FTDO, Surat.	Member
02	Shri Niwas Meena, Supdt., SIIB, Surat.	Member
03	Shri Arun Kumar Gupta, Joint Commissioner of Income Tax, Surat.	Member
04	Smt. U.B. Solanki, RO, DIC, Surat	Member
05	Shri B. G. Tamakuwla, 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 Vinod Kumar Yerne, Specified Officer, Surat SEZ.
02	Shri Sanjeet Kumar Singh, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 114th Meeting held on 26.02.2026.

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

115-A- Fresh Cases for Surat - SEZ (SSEZ):-

1. Application for setting up SEZ unit namely M/s Mimansa Jewellery Pvt. Ltd., Mumbai.

The Committee members were informed that the Proposal is for setting up a new unit in the Surat-SEZ, for Manufacturing activity of (1) Diamond Color Stones & CZ Studded Silver Jewellery (ITC[HS] Code-71131143) (2) Diamond Color Stones & CZ Studded Silver Jewellery (ITC[HS] Code-71131145) (3) Import of Old Fashioned Studded Gold and Silver Jewellery for Repairing and Remaking on Job Work/Purchase-Sales basis (ITC[HS] Code-71131149) (4) Diamond Color Stones & CZ Studded Gold Jewellery (ITC[HS] Code-71131913) (5) Diamond Color Stones & CZ Studded Gold Jewellery (ITC[HS] Code-71131914) (6)) Import of Old Fashioned Studded Gold and Silver Jewellery for Repairing and Remaking on Job Work/Purchase-Sales basis (ITC[HS] Code-71131919) (7) Import of New Fashion of Diamonds Studded Gold & Silver Jewellery in Watch Belt, Watch Bezel, Watch Dial made from Steel, Gold and other Precious Metal without any Movement Machinery (ITC[HS] Code-91139090)". He has assured that he will generate employment for 18 Persons (12 Male, 6 Female).



No one has appeared before the Approval Committee, Hence, the Committee, after due deliberations, decided to **defer the proposal** to next Unit Approval Committee meeting.

115-B-DEFERRED OTHER CASE

- (1) **Request made by M/s Plazma MPCVD & Research Center, Plot No. 153, Surat SEZ for Enhancement of Annual Capacity of manufacturing activity in existing LoA.**

The Committee members were informed that M/s. Plazma MPCVD & Research Center, Plot No. 153, Surat SEZ vide letter dated 21.11.2025, requested for Enhancement of Annual Capacity for manufacturing activity in their existing LoA as per below details: -

Enhancement of Annual Capacity

Sr. No.	Description	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1	Lab Grown Rough Diamonds	45000 Carats	175000 Carats	71049010
2	Diamond Growing Machine	100 Nos.	110 Nos.	84564000

They have also submitted Form – F3 along with Form F-3 for enhancement of Annual Capacity of manufacturing activity. The said unit was granted LOA bearing No. SSEZ/II/18/2019-20/1120, dated 28.02.2020 and valid upto 25.05.2030 for manufacturing activity.

The Cost of Project and Source of Fund with employment details are as under:-

Cost of Project (Rs. In Lakhs)

Plant & Machinery	
Import	: 10
Indigenous	: 15
Working Capital	:- 45
Total-	:- 70

Source of Fund (Rs. In Lakhs)

Own Capital – 70

Employment Details

	Men	Women
At the time of LOA:-	25	5
Broad – banding: -	7	0



The case was put up in 112th UAC held on 28.11.2025 and the Committee had raised a query regarding submitting a Chartered Engineer Certificate of machine life & existing production capacity with export performance in Carats. Therefore, the Committee, after due deliberations, deferred the proposal to next meeting.

Thereafter, the case was put up in 113th UAC held on 13.01.2026 as the unit had submitted the required documents. However, one of the Committee members from Customs informed that the unit is currently under investigation of SIIB, Surat w.r.t. Production capacity & therefore, the matter may be deferred till the outcome of investigation. The matter was again deferred in the 114th meeting of UAC on the request of member from Customs.

Now, in the current Unit Approval Committee meeting, Shri Harmit Patel, authorised person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, was of the opinion that the request of the unit is pending for a very long time and SIIB investigation is an independent exercise and which can proceed parallelly irrespective of the enhancement of annual production capacity sought by the firm and thus can be **approved**, subject to submission of Legal Undertaking & fulfillment of other standard terms and conditions.

(2) Request made by Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ, Sachin, Surat for broad-banding of manufacturing and trading activity in existing LoA.

The Committee members were informed that M/s. Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ vide letter dated 22.12.2025, have submitted Form-F3 for Broad-banding for manufacturing and trading activity in existing LOA as per below table.

Broad-Banding of manufacturing & trading activity

Sr. No	Items Description for manufacturing and trading activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Trading of other Machines for additive manufacturing	4 Nos.	84858000
2.	Trading of Parts of the Machinery and Machines falling under heading 8485	3 Nos.	84859000
3.	Manufacturing of Machines for additive Manufacturing by Metal Deposit	5 Nos.	84851000



4.	Manufacturing of Machines for additive Manufacturing by Plastics or Rubber Deposit	5 Nos.	84852000
5.	Manufacturing of Machines for additive Manufacturing by Plaster, Cement, Ceramics or Glass Deposit	5 Nos.	84853000
6.	Manufacturing of other Machines for Additive manufacturing	5 Nos.	84858000
7.	Manufacturing of Parts of the Machinery and Machines falling under heading 8485	4 Nos.	84859000
8.	Trading of Machines for Additive manufacturing by Metal Deposit	4 Nos.	84851000
9.	Trading of Machines for additive Manufacturing by Plastics or Rubber Deposit	4 Nos.	84852000
10.	Trading of Machines for additive Manufacturing by Plaster, Cement, Ceramics or Glass Deposit	4 Nos.	84853000

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 Cost of Project and Source of Fund with employment details are as under: -

Cost of Project (Rs. In Lakhs)

Capital Goods : - 0.00

Working Capital: - 250 to 350

Total - 250 to 350 Lakh

Source of Fund (Rs. In Lakhs): -

Existing cash credit limit with ICICI bank Rs.2650 Lakh as well as they have sufficient balance of reserve and surplus

Employment Details

	Men	Women
At the time of LOA:	235	10
Broad-banding:	2	0

The case was placed before the 114th Unit Approval Committee meeting held on 26.02.2026. However, no representative appeared before the Approval Committee. Accordingly, after due deliberations, the Committee decided to defer the proposal to the next meeting.

Now, in the current UAC meeting, the case was again taken up for consideration. However, no representative appeared before the Approval Committee on this occasion



as well. Therefore, after due deliberations, the Committee once again decided to **defer the proposal** to the next meeting.

(3) Request made by Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ, Sachin, Surat for addition of Director of the unit.

The Committee members were informed that M/s. Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ vide letter dated 12.01.2026 applied for addition of Director of the unit.

The Unit had given LOA No. SSEZ/S-17/106/2003-04/349 dated 27.05.2003 to set up the unit for "Manufacturing activity as mentioned in LOA dated 27.05.2003 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 07.08.2003.

They have submitted following documents for newly appointed director in the Company and it seems that there is also change in share holding pattern: -

1. Copies of DIR-12
2. Copy of ROC
3. Copy of Pan Card and address proofs of new Director
4. Copy of ITRs of new director

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

Sr. No.	Name of the Directors (Shri/Smt.)	Current Status
1	Dhirajlal Vallabhnbhai Kotadia	Continuing Director
2	Rahul M. Gaywala	Continuing Director
3	Harivadan J. Pandya	Continuing Director
4	Dhirajkumar S. Vasoya	New Director

The case was placed before the 114th Unit Approval Committee meeting held on 26.02.2026. However, no representative appeared before the Approval Committee. Accordingly, after due deliberations, the Committee decided to defer the proposal to the next meeting.

Now, in the current UAC meeting, the case was again taken up for consideration. However, no representative appeared before the Approval Committee on this occasion



as well. Therefore, after due deliberations, the Committee once again decided to **defer the proposal** to the next meeting.

(4) Request made by M/s Kavya Jewels, Plot No. 188-B, Surat SEZ, Sachin, Surat, for broad-banding of manufacturing activity in existing LoA.

The Committee members were informed that M/s Kavya Jewels, Plot No. 188-B, Surat SEZ vide letter received dated 28.01.2026 have submitted Form F-3 for broad-banding of manufacturing activity in existing LOA as per below table.

Sr. No.	Items Description of Manufacturing activities	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing & Job Work of Diamond Studded Gold, Silver & Platinum Jewellery Diamond includes Natural, Synthetic, Lab Grown, Colour Stone, Precious, Semi Precious Gems Stone, Cubic Zirconia Gems Stone etc.	90 Kgs.	71131120, 71131913, 71131914, 71131915, 71131919, 71131143, 71131144 & 71131145
2.	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 Stone, Cubic Zirconia Gems Stone etc.	4 Kgs.	71131120, 71131950 & 71131930
3.	Studded of Diamonds in Watch Belt, Watch Bezel, Watch Dial Made from Steel, Gold and other Precious Metal	1 Kg.	71131120, 71131950 & 71131930
4.	Plain Gold Jewellery	3 Kgs.	71131911
5.	Plain Silver Jewellery	2 Kgs.	71131930

M/s Kavya Jewels, Plot No. 188-B, Surat SEZ has been granted LOA bearing No. SSEZ/II/37/2011-12/988, dated 01.09.2011 for manufacturing activity.

The Unit has also mentioned that there are no additional capital goods or working capital required for this aforesaid broad-banding request as well as no further man power required for the same.

The case was placed before the 114th Unit Approval Committee (UAC) meeting held on 26.02.2026. However, no representative of the unit appeared before the Approval Committee. Accordingly, the Committee, after due deliberations, deferred the proposal to the next meeting.



In the current Unit Approval Committee meeting, Shri Jitendra Dhameliya, authorised representative of the unit, appeared before the Committee and explained the proposal in detail.

The Committee, after due deliberations, **approved the request** for broad-banding of manufacturing activity to include job working in the existing Letter of Approval, subject to the following conditions:

- (i) Submission of revised detailed description for broad-banding covering manufacturing and job work activities for the items requested in the application.
- (ii) Fulfilment of all applicable standard terms and conditions as per SEZ rules and guidelines.

115-C - OTHER CASES

(1) Request made by M/s Jewelen Pvt. Ltd, Unit No. 88 on Plot No. 302, Surat SEZ, Sachin, Surat, for change in Directorship as well as Share Holding Pattern of the Unit.

The Committee members were informed that M/s Jewelen Pvt. Ltd, Unit No. 88 on Plot No. 302, Surat SEZ, Sachin, Surat, vide letter dated 27.03.2026 applied for change in Directorship as well as Share Holding Pattern of the Unit.

The Unit was granted LoA No. SSEZ/II/21/2020-21/765 dated 15.02.2021 to set up the unit for "Manufacturing activity" as mentioned in LOA dated 15.02.2021 (as amended from time to time). The unit had commenced their authorised operation of manufacturing activity w.e.f. 25.03.2021.

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

1. Copies of DIR-12 for appointment & cessation;
2. Copy of Share Holders;
3. Copy of Pan Card and address proofs of new Directors
4. Copy of ITRs of new director i.e. Shri Dharm Datt and the unit has also mentioned that they have not submitted the ITRs of Shri Vishnu Datt due to he has not filed any ITR till date.
5. Copy of IEC, GST & RCMC certificate.



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

Sr. No.	Name of the Directors (Shri/Smt.)	Current Status
1	Ripin Chaganbhai Khatroja	Continuing Director
2	Chaganbhai N. Khatroja	Retired Director
3	Dharm Datt	New Director
4	Vishnu Datt	New Director

As per the documents given by the unit, there is also change in share holding pattern, the details of share holding pattern is as under;

Sr. No.	Name of the Shre Holders (Shri/Smt.)	New Share Holding %
1.	Ripin Chaganbhai Khatroja	50
2.	Lilaben Chaganbhai Khatroja	50
Total		100%

Now, Shri Ripin Khatroja & Shri Dharm Datt, directors of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, **approved the request** for change in Directorship as well as 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. Acts/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.

The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.

The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.



- 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.

(2) Request made by M/s Jewelen Pvt. Ltd., Unit No. 88 on Plot No. 302, Surat SEZ, Sachin, Surat, for enhancement/ decrease of annual capacity of manufacturing activity and broad-banding of new items for manufacturing activity in 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 02.04.2026 have applied for enhancement/decrease of annual capacity of manufacturing activity and broad-banding of new items for manufacturing activity in existing LOA as per below table.

Enhancement/Decrease of Annual Capacity

Sr No	Items Description for Manufacturing activity	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Moissanite Diamond	20000 Carats	0	71049000
2.	Watch Jewellery	250 Pieces	0	91149030
3.	CZ, Moissanite Diam, CVD, Precious & Semi Precious Stone Studded Gold Jewellery	10000 Grams	60000 Grams	71131914
4.	Re-making, Repairing, Melting and Re-malting, of Diamonds Studded, Plain Jewellery, Reject Jewellery (Made form Gold, Silver, Studded with Diamonds, CVD, Synthetic Diamonds, CA, Moissanite (Sales-Purchase-Job Work) (71131120, 71131130, 71131920, 71131940)	20000 Grams	50000 Grams	71131930

Broad-Banding of Manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Moissanite Diamond	20000 Carats	71049900
2.	Stone Studded Gold & Silver Watch	125 Pieces	91131000
3.	Stone Studded Steel Watch	125 Pieces	91132090
4.	Wax Tree	10000 Grams	34049090

M/s Jewelen Pvt. Ltd, Unit No. 88 on Plot No. 302, Surat SEZ has been granted LOA bearing No. SSEZ/II/021/2020-21/765 dated 15.02.2021 valid upto 24.03.2031 for manufacturing activity.

The Cost of Project and Source of Fund with employment details are as under: -

Cost of Project (Rs. In Lakhs)

Source of Fund (Rs. In Lakhs): -

Capital Goods: - 0.00

Own Fund:- 108.20

Working Capital: - 108.20

Total - 108.20 Lakh

Employment Details

	Men	Women
At the time of LOA:	2	0
Broad-banding:	10	3

Shri Ripin Khatroja and Shri Dharm Datt, Directors of the unit, appeared before the Approval Committee and explained the proposal in detail.

The Committee, after due deliberations, **deferred the proposal** to the next meeting, for enhancement/decrease of annual capacity of manufacturing activity and broad-banding of new items for manufacturing activity in the existing Letter of Approval (LoA), subject to the following conditions;

- (i) The unit shall suitably amend the description of item at Sr. No. (2) & Sr. No. (3) and the ITC(HS) Code.
- (ii) The value addition norms will be applicable as per Rule 18 of SEZ Rules, 2006 and Para 4.38 of Foreign Trade Policy 2015-20 extended upto 31.03.2022.
- (iii) Submission of revised detailed description for broad-banding, clearly covering manufacturing as well as job work activities



along with correct ITC(HS) Code for all the items requested in the application.

- (iv) Submission of revised employment details of the unit reflecting 25 persons (20 men and 5 women), in place of 13 persons (10 men and 3 women) as declared in the current application for broad-banding.
- (v) Fulfilment of all applicable standard terms and conditions as prescribed under the SEZ Rules and relevant guidelines.

(3) Request made by M/s Eskay Speciality Chemicals, Plot No. 207-B, 208, 209 & 210, Surat SEZ, Sachin, Surat for enhancement of annual capacity of manufacturing and trading activity and broad-banding of new items for manufacturing activity in existing LoA.

The Committee members were informed that M/s Eskay Speciality Chemicals, Plot No. 207-B, 208, 209 & 210, Surat SEZ vide letter dated 17.03.2026 have applied for enhancement of annual capacity of manufacturing & trading activity and broad-banding of new items for manufacturing activity in existing LOA as per below table.

Enhancement of Annual Capacity

Sr No	Items Description for Manufacturing and Trading activity	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing of Selenium Sulphide	150000 Kgs.	360000 Kgs.	28309010
2.	Manufacturing of Selenium Sulphide Bentonite	0.00	12000 Kgs.	28309010
3.	Trading of Empty Enema Kits	50000 Nos	100000 Nos.	90183990
4.	Trading of One Shit Inflator	30000 Nos	50000 Nos.	90183990
5.	Trading of Air Insuflator	30000 Nos	50000 Nos.	90183990

Broad-Banding of manufacturing activity

Sr. No	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing of Barium Sulphate IP-BP	200000 Kgs.	28332700
2.	Manufacturing of Piroctone Olamine	150000 Kgs.	29329900

M/s Eskay Speciality Chemicals, Plot No. 207-B, 208, 209 & 210, Surat SEZ has been granted LOA bearing No. SSEZ/II/016/06-07/2515 dated 07.02.2007 valid upto 06.04.2028 for manufacturing & Trading Activity.

The Cost of Project and Source of Fund with employment details are as under: -

Cost of Project (Rs. In Lakhs)		Source of Fund (Rs. In Lakhs): -	
Capital Goods: -	550.00	Capital/Borrowings	
Working Capital: -	50.00	Partners: -	600 Lakhs
Total -	600.00 Lakh		

Employment Details

	Men	Women
At the time of LOA:	36	7
Broad-banding:	67	16

Now, Shri Suryakumar Sawant & Shri Hardik Joshi, authorised persons of the unit appeared before the Approval Committee & explained the aforesaid proposal in detail, During the course of deliberations, the Committee member asked the firm to submit the following additional documents;

- (i) Bank statements for the last six months;
- (ii) Audited balance sheets of the Company and Partners for the preceding three financial years;
- (iii) Income Tax Returns of the partners for the last three years.

Therefore, the Committee, after due deliberations, decided to **defer the proposal** to next meeting.

(4) Request made by M/s Shish Jewels Pvt. Ltd, Plot No. 196, Surat SEZ, Sachin, Surat for broad-banding of new items for manufacturing activity in existing LoA.

The Committee members were informed that M/s Shish Jewels Pvt. Ltd, Plot No. 196, Surat SEZ vide letter received dated 24.07.2024, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below table.

Broad-Banding of Manufacturing Activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
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1.	Wax Piece	5000 Grams	34049090
2.	Rubber Mould	2000 Nos.	84807900
3.	Gold Jewellery Studded with Diamonds with Leather Belt	500 Grams	71131913
4.	Gold Jewellery Studded with Diamonds with Leather Belt	500 Grams	71131914
5.	2.5 KT and 5 KT Gold Jewellery Studded with Diamonds	500 Grams	71131913
6.	2.5 KT and 5 KT Gold Jewellery Studded with Diamonds	500 Grams	71131914
7.	2.5 KT and 5 KT Plain Gold Jewellery	500 Grams	71131911
8.	2.5 KT and 5 KT Gold Jewellery Studded with Color Stones, Precious Stones and CZ	500 Grams	71131915
9.	2.5 KT and 5 KT Gold Jewellery Studded with Color Stones, Precious Stones and CZ	500 Grams	71131919
10.	Cut & Polished Natural Diamonds	20000 Carats	71023910
11.	24 KT Plain Gold Jewellery	2000 Grams	71131911
12.	24 KT Studded Gold Jewellery with Diamonds	1000 Grams	71131913
13.	24 KT Studded Gold Jewellery with Diamonds	1000 Grams	71131914

M/s Shish Jewels Pvt. Ltd, Plot No. 196, Surat SEZ has been granted LOA bearing No. SSEZ/II/016/2020-21/595 dated 10.12.2020 valid up to 22.02.2031.

The Cost of Project and Source of Fund with employment details are as under: -

Cost of Project (Rs. in Lakhs)

Capital Goods (Indigenous): - 20.00
Capital Goods (Import) : - 100.00
Working Capital : - 110.00

Source of Fund (Rs. In Lakhs): -

Last three years business and own fund.

Total - 230.00

Employment Details

	Men	Women
At the time of LOA:	90	60
Broad-banding :	200	70

Now, Shri Ramesh Kakadiya, one of the directors of the unit appeared before the Approval Committee & explained the above proposal. During the course of deliberations, the Committee asked the firm to submit the following additional documents;

- (i) Bank statements for the last six months;
- (ii) Audited balance sheets of the company as well as the directors for the preceding three financial years;
- (iii) Income Tax Returns of the directors for the last three years.

The Committee examined the proposed items vis-à-vis the provisions of the **Special Economic Zones Act, 2005** and **Special Economic Zones Rules, 2006**, along with applicable Guidelines/Instructions issued by the Department of Commerce from time to time.

Further, during the course of deliberations, the Committee observed that:

- The items listed at **Sr. No. 1 (Wax Piece), Sr. No. 2 (Rubber Mould), Sr. No. 3 & 4 (Gold Jewellery Studded with Diamonds with Leather Belt), and Sr. No. 10 (Cut & Polished Natural Diamonds)** are in conformity with the permitted activities under SEZ norms.
- However, the proposal for manufacturing of **24 KT Gold Jewellery** is not permissible as per Instruction no. 88 of SEZ division, Ministry of Commerce & Industry.
- Further, the inclusion of **2.5 KT Gold Jewellery** is also not in accordance with the standard permissible categories under SEZ regulations as per Instruction no. 88 of SEZ division, Ministry of Commerce & Industry.

In view of the above, the Committee decided as under:

1. **Approved** the items at **Sr. No. 1, 2, 3, & 4** of the proposed list for manufacturing activity with amended description of **Sr. No. 3 & 4 i.e. Gold Jewellery Studded with Diamonds of heading 7102 with Leather Belt & Gold Jewellery Studded with Diamonds of heading 7104 with Leather Belt** respectively.
2. **Did not approve** the items relating to **24 KT Gold Jewellery and 2.5 KT Gold Jewellery**, as per Instruction no. 88 of SEZ division, Ministry of Commerce & Industry.
3. Item at Sr. No. 10 was **rejected** at the request of the applicant.

Hence, the Committee, after due deliberations, **partially approved the proposal** to the extent mentioned above and **rejected the remaining items**, subject to submission of requisite documents.



(5) Request made by M/s Authentic Diamond Mfg. Pvt. Ltd, Plot No. 214-218, Surat SEZ, Sachin, Surat, for change in Directorship of the unit and Share Holding Pattern.

The Committee members were informed that M/s Authentic Diamond Mfg. Pvt. Ltd, Plot No. 214-218, Surat SEZ, Sachin, Surat vide their letter dated 25.02.2026 applied for change in Directorship of the unit and Share Holding Pattern.

The Unit was granted 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 authorised operation of manufacturing activity w.e.f. 07.05.2015.

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

1. Copies of DIR-12 for cessation;
2. Copy of Share Holders;
3. Copy of Share Purchase Agreement;
4. Copy of Pan Card and address proofs of new Directors
5. Copy of ITRs of Shri Mohanbhai Vashrambhai Vavadiya and Shri Jaivik Gabani, who has recently completed 19 years of age has not filed ITRs yet are not attached.

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

Sr. No.	Name of the Directors	Current Status
1.	Shri Rasikbhai Hirajibhai Bhalani	Existing Director
2.	Shri Parsottambhai Gobarbhai Sakariya	Existing Director
3.	Shri Jaivik Gabani	New Director
4.	Shri Mohanbhai Vashrambhai Vavadiya	New Director

As per the documents given by the unit, there is also change in share holding pattern, the details of share holding pattern are as under;

Sr. No.	Name of the Share Holder (Mr./Mrs.)	Existing Share Holding %	New Share Holding %
1	Umesh Rasiklal Mehta	15%	15%
2	Rasikbhai Hirajibhai Bhalani	20%	20%
3	Parsottambhai Gobarbhai Sakariya	20%	20%

4	Ahmed Said Moosa Al Balushi	22.50%	--
5	Mohamed Mohsin Badir Binkadh Alkatheeri	22.50%	--
6.	Jaivik Gabani	--	22.50%
7.	Mohanbhai Vashrambhai Vavadiya	--	22.50%
Total		100	100

Now, Shri Parsottambhai Gobarbhai Sakariya, one of the Directors of the unit, along with Shri Dhruv Vavadiya and Shri Neelesh Bhalani, authorised representatives of the unit, appeared before the Approval Committee and explained the above proposal in detail.

During the course of deliberations, the Committee sought submission of additional documents for further examination. The details of the documents required are as under:

(i) Bank statements for the last six months in respect of Shri Jaivik Gabani, Director of the unit, and his father.

(ii) Income Tax Returns and audited balance sheets of Shri Jaivik Gabani, Director of the unit, and his father for the last three years.

Therefore, the Committee, after due deliberations, decided to **defer the proposal** to next meeting.

(6) Request made by M/s Authentic Diamond Mfg. Pvt. Ltd, Plot No. 214-218, Surat SEZ, Sachin, Surat, for Surrender of Plot No. 216, 217 & 218 in Surat SEZ.

The Committee members were informed that M/s Authentic Diamond Mfg. Pvt. Ltd, Plot No. 214-218, Surat SEZ, vide their letter dated 19.02.2026, requested for surrender of Plot No. 216, 217 & 218 in Surat SEZ from their existing LoA.

M/s Authentic Diamond Mfg. Pvt. Ltd, Plot No. 214-218, Surat SEZ has been granted LOA bearing No. SSEZ/II/015/2014-15/1227 dated 26.12.2014 renewed upto 06.05.2030 for manufacturing activity.

Moreover, the specified office vide letter dated 01.04.2026 has informed that the premises of M/s Authentic Diamond Mfg. Pvt. Ltd, Plot No. 216-218, Surat SEZ was visited by the officer of Surat SEZ on 13.03.2026 and on the basis of visit, it is informed that no construction exists on Plot No. 216, 217 & 218 and there is no raw material or capital goods lying on said plots.



Now, Shri Parshottambhai Gobarbhai Sakariya, one of the Directors of the unit, along with Shri Dhruv Vavadiya and Shri Neelesh Bhalani, authorised representatives of the unit, appeared before the Approval Committee and explained that the unit no longer require plot no. 216, 217 & 218 for their business operations due to lack of export orders for these units and therefore requested for deletion of the same.

The Committee, after due deliberations, **approved the request** for surrender of Plot No. 216, 217 & 218 in Surat SEZ, subject to fulfillment of other standard terms and conditions.


(7) Request made by M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No. 240 & 190, Surat SEZ, Sachin, Surat, for Surrender of Unit No. 3-N on Plot No. 240 in Surat SEZ.

The Committee members were informed that M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No. 240 & 190, Surat SEZ, vide their letter dated 06.02.2026, requested for surrender of Unit No. 3-N on Plot No. 240 in Surat SEZ from their existing LoA.

M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No. 240 & 190, Surat SEZ was granted LoA No. SSEZ/II/017/2020-21/45 dated 27.04.2021 renewed upto 11.07.2026 for manufacturing activity.

The unit has requested for surrender of Unit No. 3-N on Plot No. 240 from Surat SEZ in their existing Letter of Approval with the reason to shift their business to Plot No. 190, Surat SEZ and therefore, do not require the said unit for their business operations.

Moreover, the specified office vide letter dated 11.03.2026 has informed that the premises of M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No. 240, Surat SEZ was visited by the officer of Surat SEZ on 02.03.2026 and on the basis of visit it is informed that building is constructed on Unit No. 3-N on Plot No. 240 and there is no raw material lying on said plot. However, following capital goods are lying on the premises;



Sr.No.	Description of Goods	Nos.
1.	Battery with Inverter	1
2.	CCTV Camera	12
3.	AC	2
4.	Chair	2



5.	Safe	1
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Thereafter, the unit submitted a letter dated 23.03.2026 stating that the said capital goods are proposed to be utilized in their new project proposal. The unit further informed that the necessary application in the name of M/s Hinglaj Industries Pvt. Ltd. will be submitted upon completion of the deletion process.

Now, Shri Ghanshyambhai Jerambhai Hirpara, one of the directors of the unit, appeared before the Approval Committee and explained the above proposal in detail. During the course of the presentation, the unit also submitted a copy of an undertaking on the letterhead of M/s Hinglaj Industries Pvt. Ltd., confirming the purchase of the installed capital goods.

The Committee, after due deliberations, **approved the request** for Surrender of Unit No. 3-N on Plot No. 240 in Surat SEZ., subject to fulfillment of other standard terms and conditions.

(8) Request made by M/s Aco Perfumes & Cosmetics LLP, Plot No. 87 & 88, Surat SEZ & M/s Freedom Fragrances, 259-A, 265, & 286-289, Surat SEZ requested for Transfer of Ownership/Business Transfer/Sale of Company from M/s Aco Perfumes & Cosmetics LLP & M/s Freedom Fragrances to M/s Aco Perfumes & Cosmetics Industries Pvt. Ltd.

M/s Aco Perfumes & Cosmetics LLP, Plot No. 87 & 88, Surat SEZ & M/s Freedom Fragrances, 259-A, 265, & 286-289, Surat SEZ vide their letter dated 06.04.2026 requested for Transfer of Ownership/Business Transfer/Sale of Company from M/s Aco Perfumes & Cosmetics LLP & M/s Freedom Fragrances to M/s Aco Perfumes & Cosmetics Industries Pvt. Ltd.

The unit has also mentioned that in accordance with this conversion all assets, liabilities, rights and obligations of M/s Aco Perfumes & Cosmetics LLP & M/s Freedom Fragrances have been duly transferred to M/s Aco Perfumes & Cosmetics Industries Pvt. Ltd.

M/s Aco Perfumes & Cosmetics LLP was granted LoA No. SSEZ/II/06/2018-19/1009 dated 14.03.2019 to set up the unit for manufacturing and trading activity as mentioned in LOA dated 14.03.2019 (Page No. 469) as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 28.02.2020. M/s Freedom Fragrances was granted LoA No. SSEZ/F-8/343/2005-06/1238



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. 27.08.2008.

Further, they have submitted following documents in support of the aforesaid changes:-

1. Copy of CoI, MoA & AoA;
2. Undertakings of M/s Aco Perfumes & Cosmetics LLP & M/s Freedom Fragrances regarding Lease of Land, Sale or Transfer transactions & transfer fulfills all eligibility criteria applicable to M/s Aco Perfumes & Cosmetics Industries Pvt. Ltd.
3. Copy of Business Transfer Agreement of M/s Aco Perfumes & Cosmetics LLP & M/s Freedom Fragrances with M/s Aco Perfumes & Cosmetics Industries Pvt. Ltd.
4. Copy of PAN Card & Aadhar Card of all Directors;
5. Copy of Company Pan Card;
6. List of Share Holders;
7. ITR Copies of all directors for last 3 years.

The list of directors & Share Holding Pattern as per given documents are as under; -

Sr.No	Name of the Directors (Shri/Smt.)	Designation
1	Mohammad Rizwan Mohahmmad Yunus Attarwala	Director
2	Mohammad Furqan Mohahmmad Yunus Attarwala	Director
3	Mohammad Farhan Mohahmmad Yunus Attarwala	Director
4	Mohammad Salman Mohahmmad Yunus Attarwala	Director

The Share Holding Pattern as per given documents are as under: -

Sr. No.	Name of the Share Holder	No. of Share taken
1.	Aco Perfumes Pvt. Ltd.	9999 Equity
2.	Mohammad Salman Attarwala	1 Equity

In this regard, as per Rule 74-A of SEZ Rules, 2006, the Unit may opt out of Special Economic Zone by transferring its assets and liabilities to another person by way of transfer of ownership including sale of Special Economic Zone units subject to the following conditions: -

- (i) The Unit has held a valid Letter of Approval as well as lease of land [or Standard Design Factory] for not less than a period of five years on the date of transfer;
- (ii) The unit has been operational for a minimum period of two years after the commencement of production as on the date of transfer;
- (iii) Such sale or transfer transactions shall be subject to the approval of the Approval Committee;
- (iv) The transferee fulfils all eligibility criteria applicable to a Unit; and
- (v) The applicable duties and liabilities, if any, as calculated under rule 74, as well as export obligations of the transferor Unit, if any, shall stand transferred to the transferee Unit which shall be under obligation to discharge the same on the same terms and conditions as the transferor Unit.]

Now, Shri Mohammad Furqan Attarwala, one of the directors of the unit, appeared before the Approval Committee and explained the above proposal in detail. During the course of deliberations, the Committee asked the firm to submit the following additional documents;

- (i) Ownership structure Pre & Post Transfer of Business;
- (ii) Bank statements for the last six months of all directors
- (iii) Income Tax Returns of the directors for the last three years.

The Committee, after due deliberations, **approved the request** for transfer of Ownership/Business Transfer/Sale of Company from M/s Aco Perfumes & Cosmetics LLP & M/s Freedom Fragrances to M/s Aco Perfumes & Cosmetics Industries Pvt. Ltd., subject to submission of requisite documents & fulfillment of other standard terms and conditions.

115-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 of APRs as well as non-achieving of positive 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.

Sr.No	Name of Units	Remarks (Reason for issuance of SCN)
1	Kavya Jewels.	Late filing of APR (2020-21, 2021-22 & 2022-23)
2	Yashvardhan Jewels.	Late filing of APR (2020-21, 2021-22, 2022-23 & 2023-24)
3	Kalika International	Late filing of APR (2021-22, 2023-24 & 2024-25)



4	Purple MicroPort Cardiovascular Pvt. Ltd	Non filing of APRs (2023-24 & 2024-25)
5	Hazel Mercantile Ltd.	Late filing of APR for year 2021-22 & 2022-23 and non-filing of APR for the year 2023-24 & 2024-25
6	Universal Packaging.	Late filing of APR for the year 2023-24 and non-filing of APR for the year 2024-25
7	Galwxie LLP.	Non filing of APR for the year 2024-25
8	Aakar Impex.	Late filing of APR for the year 2022-23 & non filing of APR for the year 2024-25
9	Jenish International Pvt. Ltd.	Non filing of APR for the year 2024-25
10	Regent Gems & Jewellery.	Non filing of APR for the year 2016-17 to 2024-25
11	Hira Enterprises.	Late filing of APR for the year 2022-23 & 2023-24 and non-filing of APR for the year 2024-25

The matter was put up before the Approval Committee for ex-post-facto approval. After due deliberations, **the Committee gave its approval.**

115-E - Monitoring of audited APRs of the Units of Surat SEZ.

As per 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 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	Gautam Jewels Pvt. Ltd. (20.08.2004)	2023-24	133.4	14.74	118.66	NIL
		2024-25	122.69	19.1	103.59	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	Harmony Plastics Pvt. Ltd. (01.04.2011)	2020-21	1486.41	793.35	693.06	NIL
		2021-22	986.85	600.84	386.01	NIL
		2022-23	1116.4	476.87	639.53	NIL

		2023-24	1093.17	538.42	554.75	NIL
		2024-25	1263.87	634.13	629.74	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	Authentic Diamond Mfg. Pvt. Ltd. (07.05.2015)	2021-22	20936.6	19370.8	1565.82	Rs. 27.16 Crores
		2022-23	17928.1	16853.5	1074.55	Rs. 13.38 Crores
		2023-24	1667.96	1662.71	5.25	Rs. 10.03 Crores
		2024-25	18.39	111.8	-93.41	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
4	Qontrac Prints Pvt. Ltd. (28.05.2022)	2022-23	2.1	-517.52	519.62	NIL
		2023-24	2.2	-806.9	809.1	NIL
		2024-25	4.56	-1051.7	1056.27	NIL


Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
5	Kalika International. (13.04.2016)	2020-21	2853.98	1044.61	1809.37	NIL
		2021-22	2653.06	830.49	1822.57	NIL
		2022-23	2964.79	660.1	2304.69	NIL
		2023-24	5173.94	2450.27	2723.67	NIL
		2024-25	4194.88	1885.2	2309.68	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
6	Narola Machines. (22.02.2016)	2020-21	806.59	194.89	611.7	NIL
		2021-22	1614.96	514.74	1100.22	NIL
		2022-23	2673.51	684.49	1989.02	NIL
		2023-24	1612.57	393.55	1219.02	NIL
		2024-25	471.58	-212.35	683.93	NIL

The above audited APR's were placed before the Committee. After due deliberations, **the Committee approved the above cited APRs** of the Units & directed to issue Show Cause Notice if there is pending Realization/ Negative NFE.

The meeting ended with a vote of thanks to the Chair.




(Abhimani Sharma)
Development Commissioner,
Surat Special Economic Zone.