



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/10/2026-27/708

Dated: 22nd July, 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 Sixteenth (116th) meeting of Approval Committee for multi-product Surat Special Economic Zone, held on Monday the 29th June, 2026 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 116th (One Hundred and Sixteenth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 29.06.2026 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 Lal Bahadur Pushker, Joint Commissioner of Income Tax, Surat.	Member
03	Smt. U.B. Solanki, RO, DIC, Surat	Member
04	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 Vinod Kumar Yerne, Specified Officer, Surat SEZ.
02	Shri Sanjeet Kumar Singh, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 115th Meeting held on 29.06.2026.

The following agenda cases were taken-up for consideration by the Approval Committee.

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

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

The Committee members were informed that the Proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing activity of (1) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamond Studded Silver Jewellery (Mfg. & Job Work) (ITC[HS] Code-71131144 & 71131145) (2) Plain Silver Jewellery (Mfg. & Job Work) (ITC[HS] Code-71131141) (3) Cut & Polished Natural Diamond Studded Silver Jewellery (ITC[HS] Code-71131143) (4) Plain Gold Jewellery (ITC[HS] Code-71131910) (5) Cut & Polished Natural Diamond Studded Gold Jewellery (Mfg. & Job Work) (ITC[HS] Code-71131913) (6) Re-making, Repairing, Melting & Re-melting of Diamond Studded Plain Jewellery, Reject Jewellery (Made from Gold, Silver Studded with Diamond (ITC[HS] Code - 71131914) (7) Wrist Watch without any Movement/Machinery without Dial or Case with or without Metal Straps/Bands Belts Studded with Semi Precious Stone, Lab Grown (ITC[HS] Code-91132090)". 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 in NFE



of Rs. 1706.59 Lakh (15.11%), from manufacturing activity. The employment generation would be 18 Persons (10 Male, 8 Female).

Shri Keval Ramjibhai Ramani, Meetkumar Hasmukhbhai Ghetiya & Harikrushna Balubhai Jasani, directors of the unit appeared before the Approval Committee to explain their proposal.

The Committee, after detailed deliberations and examination of the documents submitted by the applicant, observed that the directors do not possess any prior experience in the proposed line of business. Further, the Committee was not satisfied with the financial strength of the promoters to undertake the proposed project. It was also observed that the Audit Reports submitted by the applicant contain adverse/negative remarks, which require clarification. The Committee posed several questions to the directors including;

1. The experience and technical competence of the promoters/key personnel in the proposed line of business.
2. Details of the proposed source of finance to establish the financial capability of the promoters for implementation of the project.
3. An explanation regarding the adverse/negative remarks contained in the Audit Reports.

However, the Committee observed that the applicant had failed to satisfactorily establish the technical capability and financial viability required for implementation of the proposed project.

Hence, the Committee, after due deliberations, **rejected the proposal** for setting up of a unit by the applicant.

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

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Manufacturing activity of (1) Melting & Remelting of Plain Silver Jewellery (ITC[HS] Code-71131141) (2) Plain Silver Jewellery/Mounting Silver Jewellery (ITC[HS] Code-71131141) (3) Silver Jewellery Studded with Natural Diamond (ITC[HS] Code-71131143) (4) Silver Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131144) (5) Silver Jewellery Studded with Precious and Semi-Precious Stone (ITC[HS] Code-71131145) (6) Re-making, Re-pairing, Melting & Re-melting of Silver Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131149) (7) Silver Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131149) (8) Melting & Re-making of Plain



Gold Jewellery (ITC[HS] Code-71131911) (9) Plain Gold Jewellery/Mounting Gold Jewellery (ITC[HS] Code-71131911) (10) Gold Jewellery Studded with Natural Diamond (ITC[HS] Code-71131913) (11) Gold Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131914) (12) Gold Jewellery Studded with Precious and Semi Precious Stone (ITC[HS] Code-71131915) (13) Gold Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919) (14) Re-making, Re-pairing, Melting & Re-melting of Gold Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919) (15) Melting & Re-making of Plain Platinum Jewellery (ITC[HS] Code-71131921) (16) Plain Platinum Jewellery/Mounting Platinum Jewellery (ITC[HS] Code-71131921) (17) Platinum Jewellery Studded with Natural Diamond (ITC[HS] Code-71131923) (18) Platinum Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131924) (19) Platinum Jewellery Studded with Precious and Semi Precious Stone (ITC[HS] Code-71131925) (20) Platinum Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131929) (21) Re-making, Re-pairing, Melting & Re-melting of Platinum Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131929)". The FOB value of exports for the 5 years period is projected as Rs. 130858.63 Lakh, with outgo of foreign exchange as Rs. 67065.05 Lakh, resulting in NFE of Rs. 63793.58 Lakh (51.25%), from manufacturing activity. The employment generation would be 70 Persons (45 Male, 25 Female).

Shri Dineshbhai Dungarshibhai Goti & Shri Ketanbhai Jivanbhai Savani, partners of the unit appeared before the Approval Committee and explained their proposal.

The Committee noted that the partners possess long experience in the Gem & Jewellery sector. It was further observed that the proposed project, involving an investment of ₹7.90 crore, is proposed to be financed entirely through the promoters' own capital without any external borrowings. The Committee examined the Income Tax Returns and audited Balance Sheets of the applicant. In view of the financial position reflected in the audited accounts and Income Tax Returns submitted by the applicant, the Committee was satisfied regarding the financial capability of the promoters to implement the proposed project from their own resources. The Committee, after due deliberations, **approved the proposal**, subject to the applicant submitting a revised Annual Capacity by suitably revising the proposed annual capacity for manufacturing activity in respect of (i) **Sr. No. 3: 25 Kgs instead of 50 Kgs.** (ii) **Sr. No. 4: 25 Kgs**

instead of 30 Kgs. (iii) Sr. No. 10: 25 Kgs instead of 45 Kgs. (iv) Sr. No. 11: 25 Kgs instead of 40 Kgs. (v) Sr. No. 12: 25 Kgs instead of 32 Kgs. The Letter of Approval (LoA) shall be issued only after submission of the revised Annual Capacity incorporating the above revisions. The employment generation would be 70 Persons (45 Male, 25 Female) & subject to 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, as amended from time to time. Import of items where there is no wastage is permitted on net-to-net basis when exported.

3. Application for setting up SEZ unit namely M/s Hinglaj Industries Pvt. Ltd, Surat.

The Committee members were informed that the proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing activity of Rhodium Electroplating Solutions, Platinum Electroplating Solutions (ITC[HS] Code – 28439012)". The FOB value of exports for the 5 years period is projected as Rs. 3510.00 Lakh, with outgo of foreign exchange as Rs. 2645.25 Lakh, resulting in NFE of Rs. 864.72 Lakh (32.69%), from manufacturing activity. The employment generation would be 13 Persons (10 Male, 3 Female).

Shri Ghanshyam Hirpara & Shri Jigar Soni Virendra, directors of the unit appeared before the Approval Committee to explain their proposal.

The applicant further informed the Committee that Shri Prashant Virendra Soni is Proprietor of M/s Hinglaj Manufacturing and possess considerable experience in the electroplating industry. The Committee, after detailed deliberations and examination of the proposal and documents submitted by the applicant, observed that certain issues relating to the financial arrangements for implementation of the project require further clarification. The Committee, therefore, advised the applicant to submit an assurance letter from the financing bank confirming the availability of adequate funds for implementation of the proposed project. Further, the applicant was also directed to furnish an undertaking from its sister manufacturing company located in the Domestic Tariff Area (DTA) confirming that the electroplating solution required for the proposed manufacturing activity would be arranged through the said company.

The proposal shall be placed before the Approval Committee for consideration after receipt and examination of the above documents/information.

Hence, the Committee, after due deliberations, deferred the proposal to next Unit Approval Committee meeting



4. Application for setting up SEZ unit namely M/s Lily Jewels, 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) Re-making, Re-pairing, Melting & Re-melting of Diamond Studded & Plain Jewellery (Made from Gold, Silver, Platinum and Studded with Diamonds, Synthetic Diamonds, Semi Precious Gem Stones, Cubic Zirconia Gem Stones etc.) Studded of Diamonds in Watch Belt, Watch Bezel, Watch Dial made from Steel (ITC[HS] Code-71131120, 71131950, 71131930, 71179010, 71179090) (2) Plain Silver Jewellery (ITC[HS] Code - 71131141) (3) Plain Gold Jewellery (ITC[HS] Code-71131911) (4) Diamond Studded Gold, Silver and Platinum Jewellery Natural Diamond, Lab Grown Diamond Color Stones, Semi Precious Gem Stones, Cubic Zirconia Gem Stones (Diamond Gems includes Synthetics etc.) (ITC[HS] Code - 71131912, 71131913, 71131914, 71131915, 71131960, 71131919, 71131142, 71131143, 71131144, 71131145, 71131149, 71131110, 71131190, 71131929, 71131925, 71131924, 71131923, 71131922) (5) Plain Platinum Jewellery (ITC[HS] Code-71131921) (6) Wrist Watch with Movement and or Digital Watch for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond (ITC[HS] Code-91011900) (7) Complete Watch or Clock Movement, unassembled or partly assembled, unstudded and studded with Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond (ITC[HS] Code - 91101100) (8) Watch Cases and Parts thereof (Cases of Precious Metal or of Metal Clad with Precious Metal) unstudded and studded with Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond (ITC[HS] Code-91111000) (9) Watch Straps, Watch Bands and Watch Bracelets and other parts thereof unstudded and studded with Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamonds (ITC[HS] Code-91132090)". The FOB value of exports for the 5 years period is projected as Rs. 24583.90 Lakh, with outgo of foreign exchange as Rs. 19667.12 Lakh, resulting in NFE of Rs. 4916.78 Lakh (25%), from manufacturing activity. The employment generation would be 25 Persons (20 Male, 5 Female).

Shri Balgonda Shivajirao Patil, one of the partners of the unit appeared before the Approval Committee to explain their proposal.

The Committee, after detailed deliberations and examination of the proposal and documents submitted by the applicant, observed that the annual production capacity proposed by the applicant requires revision. Accordingly, the Committee advised the applicant to submit a revised annual capacity statement for the proposed manufacturing activity. The Committee further directed that both partners of the firm shall remain present before the Approval Committee at its next meeting to clarify the



financial viability of the proposal, the source of funds, and their relevant work experience and respond to any queries that may arise during its consideration.

The proposal shall be placed before the Approval Committee for consideration only after receipt and examination of the revised annual production capacity statement and compliance with the above directions.

Hence, the Committee, after due deliberations, **deferred the proposal** to next Unit Approval Committee meeting.

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

The Committee members were informed that the Proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing/Job Work activity of (1) Natural Diamond, Precious & Semi Precious Stone, CVD, Cubic Zirconia Gem Stone, Color Stones, and Lab Grown CVD Studded Silver Jewellery and Plain Silver Jewellery (ITC[HS] Code - 71131143, 71131145, 71131149, 71131142, 71131144, 71131141) and (2) Natural Diamond, CVD, Cubic Zirconia Gem Stone, Lab Grown Gem Stone, Color Stones and Lab Grown, Precious & Semi Precious Stone Studded Gold Jewellery and Plain Gold Jewellery (ITC[HS] Code - 71131915, 71131913, 71131912, 71131914, 71131919, 71131911)". The FOB value of exports for the 5 years period is projected as Rs. 152627.50 Lakh, with outgo of foreign exchange as Rs. 143469.85 Lakh, resulting in NFE of Rs. 9157.65 Lakh (6.38%), from manufacturing activity. The employment generation would be 25 Persons (20 Male, 5 Female).

Shri Hardik Bharatbhai Kikaganeshwala, one of the directors of the unit appeared before the Approval Committee to explain their proposal.

The Committee, after detailed deliberations and examination of the proposal and the documents submitted by the applicant, observed that certain clarifications and supporting documents are required for proper consideration of the proposal. Accordingly, the Committee decided to raise the following queries and advised the applicant to submit the following documents;

1. A letter from the financing bank, duly signed and stamped by the competent authority.
2. Details regarding the purpose and proposed utilisation of the unsecured loan.



Hence, the Committee, after due deliberations, **deferred the proposal** to next Unit Approval Committee meeting

116-B-01- Deferred New Proposals for Surat SEZ: -

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)". The FOB value of exports for the 5 years period is projected as Rs. 16595.56 Lakh, with outgo of foreign exchange as Rs. 13020.00 Lakh, resulting in NFE of Rs. 3575.36 Lakh (27%), from manufacturing activity. The employment generation would be 25 Persons (20 Male, 5 Female).

The Committee noted that the proposal had been deferred in the 115th Unit Approval Committee Meeting held on 13.04.2026 due to the non-appearance of the applicant before the Approval Committee. In the present meeting also, no representative of the applicant appeared before the Approval Committee to explain the proposal.

Hence, the Committee, after due deliberations, once again **deferred the proposal** to next Unit Approval Committee Meeting.

116-C-DEFERRED OTHER CASE

(1) 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 and 115th Unit Approval Committee meetings held on 26.02.2026 and 13.04.2026, respectively. However, no representative of the applicant appeared before the Approval Committee. Accordingly, after due deliberations, the Committee decided to defer the proposal to the next Unit Approval Committee Meeting.

In the current Unit Approval Committee meeting, Shri Rahul M. Gaywala, one of the directors of the unit appeared before the Approval Committee & explained their proposal.

The Committee, after due deliberations, **approved the request** for broad-banding of manufacturing and trading activities in the existing Letter of Approval, subject to the following conditions:

- (i) The unit shall submit a revised detailed description of the products with correct ITC(HS) Codes proposed for broad-banding, clearly covering both manufacturing and trading activities for all the items included in the application.
- (ii) The unit shall revise the proposed employment strength from 2 (Two) persons to 5 (Five) persons and submit the revised details accordingly.

(2) 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 Vallabhbbhai 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 and 115th Unit Approval Committee meetings held on 26.02.2026 and 13.04.2026, respectively. However, no representative of the applicant appeared before the Approval Committee. Accordingly, after due deliberations, the Committee decided to defer the proposal to the next Unit Approval Committee Meeting.

Now, in the current Unit Approval Committee meeting, Shri Rahul M. Gaywala, one of the directors of the unit appeared before the Approval Committee & explained their above proposal.

The Committee, after due deliberations, **approved the request** for addition of Director 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.



- e) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
- h) Copy of modified IEC and Registration Cum Membership Certificate (RCMC) shall be furnished.
- i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- j) The Unit shall furnish fresh LUT/Bond.

(3) Request made by M/s 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.

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-melting, of Diamonds Studded, Plain Jewellery, Reject Jewellery (Made form	20000 Grams	50000 Grams	71131930



Gold, Silver, Studded with Diamonds, CVD, Synthetic Diamonds, CA, Moissanite (Sales-Purchase-Job Work) (71131120, 71131130, 71131920, 71131940)			
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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)

Capital Goods: - 0.00

Working Capital: - 108.20

Total - 108.20 Lakh

Source of Fund (Rs. In Lakhs): -

Own Fund:- 108.20

Employment Details

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

The proposal was placed before the 115th Unit Approval Committee meeting held on 13.04.2026. Shri Ripin Khatroja and Shri Dharm Datt, Directors of the applicant firm, appeared before the Committee and explained the proposal in detail. After due deliberations, the Committee had decided to defer the proposal to next UAC meeting and directed the applicant firm to amend the description & ITC(HS) Code for the export products.



Now, in the current Unit Approval Committee meeting, the matter is again put up before the Approval Committee, but no one appeared from the unit. Hence, the Committee, after due deliberations, **deferred the request** for next meeting.

(4) 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.

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)

Capital Goods: - 550.00

Working Capital: - 50.00

Source of Fund (Rs. In Lakhs): -

Capital/Borrowings

Partners: - 600 Lakhs

Total - 600.00 Lakh**Employment Details**

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

The case was put up in 115th UAC held on 13.04.2026 and 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 request to next meeting.

Now, in the current Unit Approval Committee meeting, Shri Suryakumar Sawant, authorised persons of the unit appeared before the Approval Committee & informed that they have submitted all required documents.

The Committee, after due deliberations, **approved the request** for enhancement of annual capacity of manufacturing and trading activity and broad-banding of new items for manufacturing activity in the existing Letter of Approval, subject to submission of revised application incorporating the detailed description of all items with their correct ITC(HS) Codes proposed for broad-banding, clearly covering both manufacturing and trading activities wherever applicable.

(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.



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

The case was put up in 115th UAC held on 13.04.2026 and 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 & informed that they had submitted the requisite documents.

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.

Now, in the current Unit Approval Committee meeting, Shri Parsottambhai Gobarbhai Sakariya, one of the directors of the unit appeared before the Approval Committee & informed that they had submitted the requisite documents.

The Committee, after due deliberations, **approved the request** for change in Directorship of the unit and Share Holding Pattern, subject to 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. Acts/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.



- 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.

116-D - OTHER CASES

- (1) **Request made by M/s Rudra Exports, Unit No. 120 on Plot No. 299, Surat SEZ, Sachin, Surat, for change in Partnership Deed as well as Share ratio in Profit or Loss.**

M/s Rudra Exports, Unit No. 120 on Plot No. 299, Surat SEZ, Sachin, Surat vide their letter received dated 27.05.2026 requested for change in Partnership Deed as well as Share ratio in Profit or Loss.

The Unit had given LOA No. SSEZ/II/019/2020-21/761 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. 02.12.2021 valid upto 01.12.2026.

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

1. Copy of Supplementary Partnership Deed
2. Copy of Pan Card and Aadhar Card of New Partners
3. Income Tax Returns for last 3 Years of new Partner
4. Bank Statement of the firm for the month of March'25

The list of continuing partners & retired partner with their Share Ratio as per given documents are as under: -

Sr. No.	Name of the Partners (Shri/Smt.)	Current Status	Existing P/L Sharing Ratio	New P/L Sharing Ratio
1	Nilesh V. Pambhar	Continuing Partner	50%	75%
2	Kevin P. Fadadu	Retired Partner	50%	--
3	Jaydip D. Ramani	New Partner	--	25%
	Total		100%	100%

Further, it is observed that the unit had earlier submitted a similar request for change of partner, wherein both partners held an equal share of 50% each. The request was placed before the 111th UAC Meeting held on 02.09.2025; however, it was rejected as the unit failed to submit the requisite documents sought during the earlier UAC meetings. Now, the unit has once again submitted the request for change of partner; however, the shareholding ratio between the partners has been revised, as indicated in the table above.

Shri Jaydip D. Ramani, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, noted that the newly inducted partner, Shri Jaydip D. Ramani, is required to furnish documentary evidence regarding his financial capability. Accordingly, the Committee directed the unit to submit the bank statement of Shri Jaydip D. Ramani for the preceding one year for examination.

Pending submission and scrutiny of the aforesaid document, the Committee decided to **deferred the request** to the next Unit Approval Committee meeting.

- (2) **Request made by M/s Repro India Ltd, Plot No. 89-93 & 165, Surat SEZ, Sachin, Surat, vide their letter dated 21.05.2026 requested for Transfer of Ownership/Business Transfer/Sale of Company from M/s Repro India Ltd to M/s Repro Print Solutions Ltd.**

M/s Repro India Ltd, Plot No. 89-93 & 165, Surat SEZ, Sachin, Surat, vide their letter dated 21.05.2026, requested for Transfer of Ownership/Business Transfer/Sale of Company from M/s Repro India Ltd to M/s Repro Print Solutions Ltd.

The unit has also mentioned that in accordance with this conversion all assets, liabilities, rights along with past performance of M/s Repro India Ltd., have been duly transferred to M/s Repro Print Solutions Ltd.

The Unit had given LOA No. SSEZ/II/52/2008-09/78 dated 09.05.2008 to set up the unit for "Manufacturing activity as mentioned in LoA dated 09.05.2008 as

amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 27.07.2008.

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

1. Copy of Draft Business Transfer agreement;
2. Copy of ROC of M/s Repro India Ltd., & M/s Repro Print Solutions Ltd.
3. Undertakings regarding Lease of Land, Sale or Transfer transactions & Transfer fulfills all eligibility criteria applicable to a Unit;
4. Copy of IEC of M/s Repro India Ltd.
5. Copy of Lease Deed of M/s Repro India Ltd;
6. Audit Report & Audited Balance Sheet of M/s Repro India Ltd;
7. Audit Report & Audited Balance Sheet of M/s Repro Print Solutions Ltd;
8. Memorandum of M/s Repro Print Solutions Ltd;
9. Copy of PAN Card & Passport of all Directors;
10. Copy of Company Pan Card;
11. List of Directors & Share Holders;
12. ITR Copies of all directors

The list of directors of M/s Repro Print Solutions Ltd., as per given documents are as under: -

Sr. No.	Name of the Directors (Shri/Smt.)	Designation
1.	Rajeev Inderjeet Vohra	Director
2.	Vinod Inderjit Vohra	Director
3.	Mukesh Rajnikant Dhruve	Director
4.	Sanjeev Inderjit Vohra	Director

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

Sr. No.	Name of the Share Holder	% of Share Holding
1.	Repro India Ltd.	0.20
2.	Vinod Inderjit Vohra	0.20
3.	Sanjeev Inderjit Vohra	98.80
4.	Rajeev Inderjeet Vohra	0.20
5.	Mukesh Rajnikant Dhruve	0.20
6.	Sonal Sanjeev Vohra	0.20
7.	Kunal Rajeev Vohra	0.20
Total		100%



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, in the current Unit Approval Committee meeting, the matter was put up before the Approval Committee, but no one appeared from the unit. It was informed to the Unit Approval Committee that the unit has submitted vide their letter dated 25.06.2026 to withdraw this request. Hence, the Committee, after due deliberations, gave its assent for **withdrawal of the proposal.**

(3) Request made by M/s Universal Packaging, Plot No. 21, Surat SEZ, Sachin, Surat, for change in Partnership Deed as well as Share ratio in Profit or Loss.

M/s Universal Packaging, Plot No. 21, Surat SEZ, Sachin, Surat, vide their letter dated 26.05.2026 & 09.06.2026, requested for change in Partnership as well as Profit/Loss share ratio.

The Unit had given LOA No. SSEZ/II/049/2010-11/1804 dated 24.02.2011 to set up the unit for manufacturing activity as mentioned in LoA dated 24.02.2011. The unit had commenced their authorised operation of manufacturing activity w.e.f. 18.10.2012 valid upto 17.10.2027.

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

1. Copy of Retirement Cum Admission Deed;
2. Copy of RoF;
3. Copy of Pan Card and Aadhar Card of all partners;



4. Income Tax returns of new Partners;
5. Copy of Company Pan Card;
6. Copy of IEC, GST & Udyam Registration Certificate.

The list of continuing partners and retired partners with their share ratio in profit or loss as per given documents are as under: -

Sr. No.	Name of the Partners (Shri/Smt.)	Designation	Before change Profit/Loss Sharing	After change Profit/Loss Sharing
1.	Naseema Usman Surty	Continuing Partner	50%	25%
2.	Somik Anil Shah	Retired Partner	50%	0%
3.	Kamran Mohammed Imran Attarwala	New Partner	0%	37.50%
4.	Adnan Mohammed Imran Attarwala	New Partner	0%	37.50%
	Total		100%	100%

Now, in the current Unit Approval Committee meeting, the matter was put up before the Approval Committee, but no one appeared before the Approval Committee. Hence, the Committee, after due deliberations, **deferred the request** for next meeting.

- (4) **Request made by M/s Parvati Jewels LLP, Plot No. 301-A, Surat SEZ, Sachin, Surat, for change in Partnership as well as Profit/Loss Share Ratio.**

M/s Parvati Jewels LLP, Plot No. 301-A, Surat SEZ, Sachin, Surat, vide their letter dated 17.06.2026, requested for change in Partnership as well as Profit/Loss Share Ratio.

The Unit had given LOA No. SSEZ/II/09/2022-23/808 dated 10.01.2023 to set up the unit for manufacturing activity as mentioned in LoA dated 10.01.2023. The unit had commenced their authorised operation of manufacturing activity w.e.f. 18.12.2023 valid upto 17.12.2028.

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

1. Copy of Supplementary Partnership Agreement;
2. Copy of RoC;
3. Passport copy of new Partner;
4. Income Tax document of new Partner;
5. Copy of Company Pan Card;
6. Copy of IEC, GST & Udyam Registration Certificate.



The list of continuing partner, new partner and retired partner with their share ratio in profit or loss as per given documents are as under: -

Sr. No.	Name of Partners (Shri/Smt.)	Designation	Before change Profit/Loss Sharing	After change Profit/Loss Sharing
1.	Rahul Chaganbhai Kheni	Continuing Partner	50%	50%
2.	Shaileshkumar R. Patel	Retired Partner	50%	--
3.	Angelo Georgiou	New Partner	0%	50%
	Total		100%	100%

Shri Rahul Chaganbhai Kheni, one of the partners of the unit, appeared before the Committee and explained the proposal.

Since, the incoming partner is a foreign citizen, in terms of Section 9(1)(c) of the SEZ Act, 2005, the Committee, after due deliberations observed that the proposal involves a matter requiring the approval of the Board of Approval (BoA). Accordingly, the Committee decided to recommend and **refer the proposal to the Board of Approval** for its consideration and appropriate decision.

(5) Request made by M/s Shree Nnansharda Jewellery, Plot No. 295-A, Surat SEZ, Sachin, Surat for change in registered office address.

M/s Shree Nnansharda Jewellery, Plot No. 295-A, Surat SEZ, Sachin, Surat, vide their letter dated 11.05.2026, requested for change in registered office address.

The Unit had given LOA No. SSEZ/II/10/2008-09/373 dated 25.08.2008 to set up the unit for "Manufacturing activity as mentioned in LoA dated 25.08.2008 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 25.07.2026.

The unit has submitted following documents in support of the change in registered office address. The new address is Plot No. 295-A, Surat Special Economic Zone, Sachin, Surat - 394230.

1. Copy of GST & IEC Certificate

Shri Hiren Parmar, the authorised representative of the unit, appeared before the Approval Committee and explained the above proposal.



The Committee, after due deliberations, **approved the request** for change in registered office address, subject to the unit submitting the revised Registration-cum-Membership Certificate (RCMC) reflecting the changed registered office address.

(6) Request made by M/s Nilkanth Jewels, Unit No. 150 on Plot No. 255, Surat SEZ, Sachin, Surat for change in registered office address.

M/s Nilkanth Jewels, Unit No. 150 on Plot No. 255, Surat SEZ, Sachin, Surat vide their letter dated 13.05.2026, requested for change in registered office address.

The Unit had given LOA No. SSEZ/II/03/2021-22/300 dated 17.08.2021 to set up the unit for "Manufacturing activity as mentioned in LoA dated 17.08.2021 as amended from time to time. The unit had commenced their authorised operation of trading activity w.e.f. 16.01.2023.

The unit has submitted following documents in support of the change in registered office address. The new address is 105, Parmeshwar Park, Shyamdharm Chowk, Punagam, Surat-395010.

1. Copy of GST & IEC Certificate
2. Copy of Partnership Deed

Shri Vinod Malaviya, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the request** for change in registered office address, subject to the unit submitting the revised Registration-cum-Membership Certificate (RCMC) reflecting the changed registered office address.

(7) Request made by M/s DN Eternal Diamonds, Plot No. 106, 107, 148 & 149, Surat SEZ, Sachin, Surat for change in registered office address.

M/s DN Eternal Diamonds, Plot No. 106, 107, 148 & 149, Surat SEZ, Sachin, Surat, vide their letter dated 22.05.2026, requested for change in registered office address.

The Unit had given LOA No. SSEZ/II/014/2014-15/1095 dated 18.11.2014 to set up the unit for "Manufacturing activity as mentioned in LoA dated 18.11.2014 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 01.09.2015.

The unit has submitted following documents in support of the change in registered office address. The new address is Plot No. 106, 107, 148 & 149, Surat SEZ, Sachin, Surat.

1. Copy of GST & IEC Certificate
2. Copy of RCMC
3. Copy of Partnership Deed

Shri Mayank Shah & Rahul Makani, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

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

(8) Request made by M/s Dharmaj Exports, Plot No. 273, Surat SEZ, Sachin, Surat for change in Partnership as well as Profit/Loss Share Ratio.

M/s Dharmaj Exports, Plot No. 273, Surat SEZ, Sachin, Surat vide their letter dated 06.04.2026, requested for change in Partnership as well as Profit/Loss Share Ratio.

The Unit had given LOA No. SSEZ/II/014/2013-14/117 dated 02.05.2014 to set up the unit for manufacturing activity as mentioned in LoA dated 02.05.2014. The unit had commenced their authorised operation of manufacturing activity w.e.f. 01.07.2014 valid upto 30.06.2029.

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

1. Copy of Supplementary Partnership Deed;
2. Copy of IEC, GST & RCMC Certificate

The list of continuing partners and retired partners with their share ratio in profit or loss as per given documents are as under: -



Sr. No.	Name of the Partners (Shri/Smt.)	Designation	Before change Profit/Loss Sharing	After change Profit/Loss Sharing
1.	Pradeep Hasmukhbhai Rakholia	Continuing Partner	40%	50%
2.	Prakash Hasmukhbhai Rakholia	Continuing Partner	40%	50%
3.	Bharatbhai Chaganbhai Kotadia	Retired Partner	20%	--
	Total		100%	100%

Shri Pradeep Rakholia, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the request** for change in Partnership as well as Profit/Loss Share Ratio.

(9) Request made by M/s Maxheal Laboratories Pvt. Ltd, Plot No. 2-7 & 80-85, Surat SEZ for inclusion of Plot No. 8, in their existing LoA.

M/s Maxheal Laboratories Pvt. Ltd, Plot No. 2-7 & 80-85, Surat SEZ, vide their letter dated 14.05.2025 & 23.04.2026 (Online Request ID No. 422500110255) has requested for inclusion of Plot No. 8, in their existing LoA dated 03.04.2005 as amended from time to time. They have also submitted a copy of letter of earmarking vide letter dated 31.08.2007 admeasuring 1000 Sq. Meter issued by M/s DGDC Ltd., in this matter. The unit has informed that Plot No. 8 was not previously included in their LoA. This omission was an inadvertent error made during the prior documentation and submission process. As Plot No. 8 is essential for the expansion of their manufacturing and storage operations and now duly covered under the registered renewed lease deed dated 08.04.2026, hence, their request for its inclusion in LoA.

Smt. Priya Lalwani, authorised person of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the request** for inclusion of Plot No. 8, in their existing LoA.

(10) Request made by M/s I C Rawal & Co., Unit No. 449 on Plot No. 252, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s I C Rawal & Co., Unit No. 449 on Plot No. 252, Surat SEZ vide letter received dated 08.06.2026 applied for broad-banding of manufacturing activity in existing LoA as per below table.

Broad-Banding for Manufacturing activity



Sr. No.	Items Description for Manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1	Manufacturing, Job Work Diamond, CVD, Cubic Zirconia Gems Stones, Lab Grown Gems Stones, Colour Stones and Lab Grown, Precious and Semi-Precious Stones	25000 Grams	71131913, 71131915, 71131912, 71131914, 71131919, 71131911

	Studded Gold Jewellery and Plain Gold Jewellery		
2.	Manufacturing, Job Work Diamond, Precious and Semi-Precious Stone, CVD, Cubic Zirconia Gems Stones, Colour Stones and Lab Grown, CVD Studded Silver Jewellery and Plain Silver Jewellery	15000 Grams	71131145, 71131149, 71131142, 71131144, 71131141
3.	Manufacturing, Job Work Diamond, Cubic Zirconia Gem Stones, Lab Grown Gem Stones, Colour Stones and Lab Grown CVD, Precious and Semi-Precious Stones Studded Platinum Jewellery and Plain Platinum Jewellery	15000 Grams	71131922, 71131923, 71131924, 71131925, 71131929, 71131921
4.	Manufacturing, Job Work Studded of Diamond in Watch Belt, Watch Dial Made from Gold, Silver and Other Precious Metal without any Movement Machinery	4000 Grams	71131913, 71131915, 71131143, 71131145, 91131000, 91132010, 91132090, 91139010, 91139090
5.	Re-making, Re-pairing, Melting and Re-melting of Diamond Studded & Plain Jewellery made of Gold, Silver, Platinum and Studded with Diamond and Synthetic Diamonds, Semi Precious Gems Stone, Cubic Zirconia Gems Stone etc.	6000 Grams	71131141, 71131142, 71131143, 71131144, 71131145, 71131149, 71131911, 71131912, 71131913, 71131914, 71131919, 71131921, 71131922, 71131923, 71131924, 71131925, 71131929
6.	Manufacturing and Job Work Imitation Jewellery of Base Metal whether or not Plated with Precious Metal Imitation Jewellery of Base Metal Whether or not Plated with Precious Metal and Studded with Precious & Semi Precious Stone, Cubic Zirconia Gem Stone, Colour Stones and Lab Grown CVD	12000 Grams	71179010, 71179090
7.	Manufacturing and Job Work Plain Gold Watch Case without any Movement Machinery	1000 Nos.	91111000



M/s I C Rawal & Co., Unit No. 449 on Plot No. 252, Surat SEZ has been granted LOA bearing No. SSEZ/II/09/2021-22/580 dated 14.10.2021, renewed upto 04.09.2027 for manufacturing activity.

Moreover, the unit has also mentioned that there are no additional employment and investment required for this broad-banding request. Further, the matter regarding verification of the description and ITC (HS) Codes of the export items was referred to Customs, Surat SEZ for examination and the verification report has now been received from the Customs Authority and the same has been forwarded to the unit for carrying out the necessary corrections/amendments in their application, wherever required.

Shri Chetan Rawal, one of the partners of the unit appeared before the Approval Committee & explained their above proposal.

The Committee, after due deliberations, **approved the request** for broad-banding of manufacturing activities in the existing Letter of Approval, subject to submission of revised detailed description & ITC(HS) Code of the products proposed for broad-banding for all the items included in the application.

(11) Request made by M/s Leora Jewellery, Plot No. 55-A, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s Leora Jewellery, Plot No. 55-A, Surat SEZ vide letter received dated 15.06.2026 applied for broad-banding of manufacturing in existing LoA as per below table.

Broad-Banding for Manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing or Job Work Natural Diamond Studded Gold Jewellery	125000 Grams	71131913
2.	Manufacturing or Job Work Laboratory Grown Diamond Gold Jewellery	125000 Grams	71131914
3.	Manufacturing or Job Work Precious and Semi-Precious Stone Studded Gold Jewellery	30000 Grams	71131915
4.	Manufacturing or Job Work Natural Diamond Studded Silver Jewellery	125000 Grams	71131143
5.	Manufacturing or Job Work Laboratory Grown Diamond Silver Jewellery	125000 Grams	71131144
6.	Manufacturing or Job Work Precious-Semi Precious Stone Studded Silver Jewellery	30000 Grams	71131145
7.	Manufacturing or Job Work Natural Diamond Studded Platinum Jewellery	60000 Grams	71131923



8.	Manufacturing or Job Work Laboratory Grown Diamond Studded Platinum Jewellery	60000 Grams	71131924
9.	Manufacturing or Job Work Precious and Semi-Precious Stone Studded Platinum Jewellery	35000 Grams	71131925
10.	Remaking, Repairing, Melting & Re-melting Gold Plain Jewellery	5000 Grams	71131911
11.	Remaking, Repairing, Melting & Re-melting Natural Diamond Studded Gold Jewellery	5000 Grams	71131913
12.	Remaking, Repairing, Melting & Re-melting Laboratory Grown Diamond Studded Gold Jewellery	5000 Grams	71131914
13.	Remaking, Repairing, Melting & Re-melting Precious, Semi Precious Stone Studded Gold Jewellery	5000 Grams	71131915
14.	Remaking, Repairing, Melting & Re-melting Silver Plain Jewellery	5000 Grams	71131141
15.	Remaking, Repairing, Melting & Re-melting Natural Diamond Studded Silver Jewellery	45000 Grams	71131143
16.	Remaking, Repairing, Melting & Re-melting Laboratory Grown Diamond Studded Silver Jewellery	5000 Grams	71131144
17.	Remaking, Repairing, Melting & Re-melting Precious, Semi Precious Stone Studded Silver Jewellery	5000 Grams	71131145
18.	Remaking, Repairing, Melting & Re-melting Plain Platinum Jewellery	2000 Grams	71131921
19.	Remaking, Repairing, Melting & Re-melting Natural Diamond Studded Platinum Jewellery	2000 Grams	71131923
20.	Remaking, Repairing, Melting & Re-melting Laboratory Grown Diamond Studded Platinum Jewellery	2000 Grams	71131924
	Remaking, Repairing, Melting & Re-melting Precious, Semi Precious Stone Studded Platinum Jewellery	2000 Grams	71131925

M/s Leora Jewellery, Plot No. 55-A, Surat SEZ has been granted LOA bearing No. SSEZ/II/007/2006-07/1976 dated 05.10.2006 renewed upto 21.02.2022 for manufacturing activity.

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

Cost of Project (Rs. in Lakhs)

Capital Goods (Indigenous):	- 40.00
Capital Goods (Import)	: - 10.00
Working Capital	: - 150.00

Source of Fund (Rs. In Lakhs):-

Partner's Capital: - 200.00

Total - 200.00

Employment Details

	Men	Women
At the time of LOA:	99	15
Broad-banding:	115	20

Further, the matter regarding verification of the description and ITC (HS) Codes of the export items was referred to Customs, Surat SEZ for examination and the verification report has now been received from the Customs Authority and the same has been forwarded to the unit for carrying out the necessary corrections/amendments in their application, wherever required.

Shri Arvind Jiwani, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **deferred the request** for broad-banding of manufacturing and job work activities in the existing Letter of Approval. The Committee directed the unit to submit the following documents/information for further consideration of the proposal:

- (i) A revised detailed description with ITC(HS) Code of the products proposed for broad-banding, clearly specifying the manufacturing and job work activities for all the items included in the application.
- (ii) Audited Financial Statements (Balance Sheets) and Income Tax Returns (ITRs) of the partners for the last three financial years.
- (iii) Bank statement of the partners for the preceding one year.

(12) Request made by M/s Marvel International, Plot No. 244-A, 244-C, 244-D, 246 & 247-A, Surat SEZ for Broad-banding of manufacturing and service activities in existing LoA.

M/s Marvel International, Plot No. 244-A, 244-C, 244-D, 246 & 247-A, Surat SEZ vide letter received dated 10.06.2026 have submitted Form-F-3 for Enhancement of

Annual Capacity of manufacturing and service activity in existing LoA as per below table.

Sr. No	Items Description for Manufacturing & Service activity.	Existing Annual Capacity (Kgs)	New Annual Capacity (Kgs)	ITC HS Code No.
1.	Manufacturing and Job Work Studded Gold Jewellery, Silver Jewellery Studded with Colour Stones and Cubic Zirconia, Rhodium Plated Diamond Colour Stones Studded Gold Jewellery, Platinum Jewellery Studded with Diamonds, Diamond Colour Stones Studded Palladium Jewellery, Plain Gold, Silver, Platinum Jewellery including Mountings and Medallions etc., Manufacturing of Imitation Jewellery Studded with Colour Stones, Cubic Zirconia etc. Whole Chapter-71	115 Kgs.	325 Kgs.	71129100
2.	Cad Designing Services	160000 Nos.	300000 Nos.	998391
3.	Product Photography	50000 Nos.	180000 Nos.	998386
4.	Animation Video Services	150 Nos.	1000 Nos.	999613

M/s Marvel International, Plot No. 244-A, 244-C, 244-D, 246 & 247-A, Surat SEZ has been granted LOA bearing No. SSEZ/M-11/278/2004-05/3168 dated 04.03.2005 renewed up to 31.03.2030 for manufacturing activity. Further, the unit has also declared that there is no further investment required for this enhancement request.

The matter regarding verification of the description and ITC (HS) Codes of the export items was referred to Customs, Surat SEZ for examination and the verification report has now been received from the Customs Authority and the same has been forwarded to the unit for carrying out the necessary corrections/amendments in their application, wherever required. Moreover, the unit has submitted e-BRC's for the F.Y. 2024-25 & 2025-26.

Employment Details

	Men	Women
At the time of LOA:	457	65
Broad-banding:	525	90

Shri Shantaram Patil & Bharat Patel, authorised persons of the unit, appeared before the Approval Committee and explained the above proposal. The Committee, after due deliberations, **approved the request** for Broad-banding of manufacturing and service activities in the existing Letter of Approval subject to submission of a revised detailed description of the products proposed for broad-banding, clearly specifying the manufacturing and job work activities for all the items included in the application.

Further, the applicant has submitted the required documents/information after the UAC meeting, including the Audit Reports for F.Y. 2024-25 and F.Y. 2025-26, the Income Tax Return for A.Y. 2025-26 of the company, and the audited Balance Sheets. The said documents were examined by the representative of the Income Tax Department, who expressed satisfaction regarding the financial capability of the promoters. Accordingly, the Committee found the documents/information to be in order and decided to approve the proposal.

(13) Request made by M/s Ganesh Jewels, Plot No. 189-B, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s Ganesh Jewels, Plot No. 189-B, Surat SEZ, vide letter dated 10.06.2026, have submitted Form-F3 for Broad-banding of manufacturing activity in existing LOA as per below table.

Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing and Job Work Natural Diamond Studded Gold Jewellery	70000 Grams	71131913
2.	Manufacturing and Job Work Plain Gold Jewellery	2000 Grams	71131911
3.	Manufacturing and Job Work Precious and Semi-Precious Stone Studded Gold Jewellery	5000 Grams	71131915, 71131919
4.	Manufacturing and Job Work Diamond Studded Silver Jewellery and Precious-Semi Precious Stone Studded Silver Jewellery	50000 Grams	71131145, 71131149
5.	Manufacturing and Job Work Natural Diamond Studded Watch Belts, Watch Bezels and Watch Dials made from Gold, Silver and other Precious Metals without movement machinery	35000 Grams	71131913, 71131915, 71131143, 71131145, 91131000, 91132010, 91132090, 91139010, 91139090
6.	Manufacturing and Job Work Natural Diamond Studded Platinum Jewellery Cubic Zirconia Gems Stones, Color	5000 Grams	71131922, 71131923, 71131924, 71131925, 71131929



	Stones and Lab Grown CVD Studded Platinum Jewellery		
7.	Manufacturing and Job Work Plain Silver Jewellery	5000 Grams	71131141
8.	Re-making, Re-pairing, Melting and Re-melting of Natural Diamond Studded & Plain Jewellery made of Gold, Silver, Platinum and Studded with Natural Diamonds and Synthetic Diamonds, Semi Precious Gems Stone, Cubic Zirconia Gems Stone etc.	25000 Grams	71131141, 71131142, 71131143, 71131144, 71131145, 71131149, 71131911, 71131912, 71131913, 71131914, 71131915, 71131919, 71131921, 71131922, 71131923, 71131924, 71131925, 71131929
9.	Manufacturing and Job Work Studded of Natural Diamond in Watch Belts, Watch Bezels and Watch Dials Made from Steel, Brass & other Metals without any movement machinery made from Steel, Brass and other Metal	40000 Grams	91149030
10.	Manufacturing and Job Work Imitation Jewellery of Base Metal whether or not Plated with Precious Metal excluding Cuff Links and Studs	40000 Grams	71179010, 71179090
11.	Manufacturing and Job Work Platinum Gold Watch Case without any Movement Machinery	1000 Nos.	91111000, 91118000
12.	Manufacturing and Job Work CVD, Cubic Zirconia Gems Stone, Color Stones and Lab Grown CVD Studded Gold Jewellery	70000 Grams	71131912, 71131914, 71131915, 71131919
13.	Manufacturing and Job Work CVD, Cubic Zirconia Gems Stone, Color Stones and Lab Grown CVD Studded Silver Jewellery	20000 Grams	71131142, 71131144, 71131145, 71131149
14.	Manufacturing and Job Work Natural Diamond Studded Brass Jewellery	20000 Grams	71179010
15.	Manufacturing and Job Work Plain Brass Jewellery	39000 Grams	71171990
16.	Manufacturing and Job Work Natural Diamond Studded Goggles Optical and its parts.	40000 Grams	71161000, 71162000

M/s Ganesh Jewels, Plot No. 189-B, Surat SEZ has been granted LOA bearing No. SSEZ/II/02/2021-22/296, dated 17.08.2021 valid upto 03.10.2027.

The unit has also intimated this office that there is no further investment required for this broad-banding request.



Moreover, the matter regarding verification of the description and ITC (HS) Codes of the export items was referred to Customs, Surat SEZ for examination and the verification report has now been received from the Customs Authority and the same has been forwarded to the unit for carrying out the necessary corrections/amendments in their application, wherever required.

Shri Mohit Pareek, authorised person of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the request** for broad-banding of manufacturing activity in the existing Letter of Approval, subject to submission of a revised detailed description of export items with their ITC(HS) Codes and annual capacity of the products proposed for broad-banding.

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

M/s Audax Watch and Jewellery, Unit No. 301 on Plot No. 193, Surat SEZ vide letter received dated 15.06.2026 have submitted Form-F-3 for broad-banding of manufacturing activity in existing LoA as per below table.

Broad-Banding for Manufacturing activity

Sr. No.	Items Description for Manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing, Job Work of Gold Jewellery Studded with Semi Precious Stone and Precious Stone, CZ & Moissanite Stone	3000 Grams	71131915
2.	Manufacturing, Job Work of Gold Jewellery Studded with CZ, Moissanite Diamond, Semi Precious Stone and Precious Stone	2000 Grams	71131919
3.	Manufacturing, Job Work of Cut & Polished Diamond Studded Gold Jewellery	16000 Grams	71131913
4.	Re-making, Re-pairing, Melting and Re-melting of Gold Jewellery Studded with Natural Diamond-Manufacturing, Job Work	15000 Grams	71131913
5.	Re-making, Re-pairing, Melting and Re-melting of Gold Jewellery Studded with Lab Grown, Synthetic Diamonds & CVD-Manufacturing, Job Work	3000 Grams	71131914



6.	Re-making, Re-pairing, Melting and Re-melting of Gold Jewellery Studded with Semi Precious Stone and Precious Stone, CZ & Moissanite Stone- Manufacturing, Job Work	2000 Grams	71131915
7.	Re-making, Re-pairing, Melting and Re-melting of Plain Gold Jewellery - Manufacturing, Job Work	5000 Grams	71131911
8.	Re-making, Re-pairing, Melting and Re-melting of Cut & Polished Diamond Studded Silver Jewellery - Manufacturing, Job Work	2000 Grams	71131143
9.	Re-making, Re-pairing, Melting and Re-melting of Silver Jewellery Studded with CPD, Lab Grown, Synthetic Diamonds & CVD, Pearls, Semi Precious Stone and Precious Stone-Manufacturing, Job Work	3000 Grams	71131144
10.	Re-making, Re-pairing, Melting and Re-melting of Silver Jewellery Studded with Semi Precious Stone and Precious Stone, CZ & Moissanite Stone- Manufacturing, Job Work	5000 Grams	71131145

M/s Audax Watch and Jewellery, Unit No. 301 on Plot No. 193, Surat SEZ has been granted LOA bearing No. SSEZ/II/010/2020-21/392 dated 25.09.2020 renewed upto 10.01.2031 for manufacturing activity.

Employment Details

	Men	Women
At the time of LOA:	10	5
Broad-banding:	15	10

Moreover, the matter regarding verification of the description and ITC (HS) Codes of the export items was referred to Customs, Surat SEZ for examination and the verification report has now been received from the Customs Authority and the same has been forwarded to the unit for carrying out the necessary corrections/amendments in their application, wherever required.

 Shri Aaditya Goti, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the request** for broad-banding of manufacturing activity in the existing Letter of Approval, subject to



submission of a revised detailed description with their ITC(HS) Codes and annual capacity of the products proposed for broad-banding.

(15) Request made by M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No 240, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s. Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No 240, Surat SEZ vide letter dated 18.06.2026 & 23.06.2026, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below table.

Broad-Banding of manufacturing activity

Sr. No	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Remaking, Re-pairing, Melting & Remelting of Platinum Jewellery Studded with Lab Grown CVD, HPHT Diamond	480 Grams	71131924
2.	Remaking, Re-pairing, Melting & Remelting of Platinum Jewellery Studded with Color Stone	320 Grams	71131925
3.	Remaking, Re-pairing, Melting & Remelting of Platinum Jewellery Studded with CZ, Lab Grown Diamond, Natural Diamond, Precious Stone and Semi-Precious Stone, CS and Other	320 Grams	71131929
4.	Remaking, Re-pairing, Melting & Remelting of Plain Platinum Jewellery and Platinum Mounting Jewellery	350 Grams	71131921
5.	Diamond Studded Steel Articles	1050000 Grams	71179090
6.	Watches Jewellery	250 Nos.	91149030
7.	Watch Straps, Watch Bands and Watch Bracelets and Parts	250 Nos.	91139090
8.	Frames and Mountings for Spectacles, Goggles or the like, and Parts without Glass	100 Nos.	90031900
9.	Silver, Gold, Platinum Combination Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite Color Stones – Manufacturing & Job Work	1750 Grams	71131990
10.	Cuff Links, Mobile Case, Waist Belt, Money Clips, Pen, Studded with Natural Diamonds, Precious and Semi-Precious Stones CZ Lab Grown Diamond, Moissanite, Color Stones, Other Articles of Precious Metal or of metal Clad with Precious Metal-Other	50 Nos.	71159090
11.	Gold Jewellery Studded with Natural Diamond- Manufacturing, Job Work	25000 Grams	71131913
12.	Gold Jewellery Studded with Lab Grown CVD, HPHT Diamond- Manufacturing, Job Work	35000 Grams	71131914

13.	Gold Jewellery Studded with Precious and Semi-Precious Stone- Manufacturing, Job Work	25000 Grams	71131915
14.	Gold Jewellery Studded with CZ and Gold Jewellery Studded with the combination of Lab Grown Diamond, Natural Diamond, Precious & Semi Precious Stone, CS & Other - Mfg.-Job Work	40000 Grams	71131919
15.	Plain Gold Jewellery & Gold Mounting Jewellery- Mfg.-Job Work	25000 Grams	71131911
16.	Remaking, Re-pairing, Melting & Remelting of Gold Jewellery Studded with Natural Diamond	770 Grams	71131913
17.	Remaking, Re-pairing, Melting & Remelting of Gold Jewellery Studded with Lab Grown CVD, HPHT Diamond	770 Grams	71131914
18.	Remaking, Re-pairing, Melting & Remelting of Gold Jewellery Studded with Precious & Semi Precious Stone	500 Grams	71131915
19.	Remaking, Re-pairing, Melting & Remelting of Gold Jewellery Studded with CZ Lab Grown Diamond, Natural Diamond Precious & Semi Precious Stone, CS & Other	510 Grams	71131919
20.	Remaking, Re-pairing, Melting & Remelting of Plain Gold Jewellery and Gold Mounting Jewellery	510 Grams	71131911
21.	Silver Jewellery Studded with Natural Diamond- Manufacturing, Job Work	15000 Grams	71131143
22.	Plain Silver Jewellery & Silver Mounting Jewellery - Manufacturing, Job Work	25000 Grams	71131141
23.	Remaking, Re-pairing, Melting & Remelting of Plain Silver Jewellery & Silver Mounting Jewellery	450 Grams	71131141
24.	Remaking, Re-pairing, Melting & Remelting of Silver Jewellery Studded with Natural Diamond	645 Grams	71131143
25.	Silver Jewellery Studded with Lab Grown CVD, HPHT Diamond- Manufacturing, Job Work	25000 Grams	71131144
26.	Platinum Jewellery Studded with Natural Diamond - Manufacturing, Job Work	3000 Grams	71131923
27.	Silver Jewellery Studded with Precious Stone and Semi-Precious Stone- Manufacturing, Job Work	20000 Grams	71131145
28.	Silver Jewellery Studded with CZ and Silver Jewellery Studded with combination of Lab Grown Diamond, Natural Diamond, Precious & Semi Precious Stone, CS & Other - Mfg.-Job Work	35000 Grams	71131149
29.	Remaking, Re-pairing, Melting & Remelting of Platinum Jewellery Studded with Natural Diamond	480 Grams	71131923
30.	Platinum Jewellery Studded with Lab Grown, CVD, HPHT Diamond - Manufacturing, Job Work	3000 Grams	71131924
31.	Remaking, Re-pairing, Melting & Remelting of Silver Jewellery Studded with Lab Grown CVD, HPHT Diamond	645 Grams	71131144

32.	Remaking, Re-pairing, Melting & Remelting of Silver Jewellery Studded with Precious Stone & Semi Precious Stone	430 Grams	71131145
33.	Remaking, Re-pairing, Melting & Remelting of Silver Jewellery Studded with CZ, Lab Grown Diamond, Natural Diamond, Precious Stone & Semi Precious Stone, CS & Other	430 Grams	71131149
34.	Platinum Jewellery Studded with Color Stone - Manufacturing, Job Work	2000 Grams	71131925
35.	Silver Jewellery Studded with CZ and Platinum Jewellery Studded with combination of Lab Grown Diamond, Natural Diamond, Precious Stone & Semi Precious Stone, CS & Other - Mfg.-Job Work	2000 Grams	71131929

M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No 240, Surat SEZ has been granted LOA bearing No. SSEZ/II/017/2020-21/45 dated 27.04.2021 renewed from time to time.

Employment Details

	Men	Women
At the time of LOA:	46	4
Broad-banding:	50	10

The matter regarding verification of the description and ITC (HS) Codes of the export items was referred to Customs, Surat SEZ for examination and the verification report has now been received from the Customs Authority and the same has been forwarded to the unit for carrying out the necessary corrections/amendments in their application, wherever required.

Shri Ghanshyam Hirpara, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **deferred the request** for broad-banding of manufacturing activity in the existing Letter of Approval and directed the firm to rationalize the quantities being sought for each export item for broad-banding.

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

(1) Request made by M/s Jewel One, Plot No. 164, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s Jewel One, Plot No. 164, Surat SEZ vide their letter dated 14.05.2026 & 01.06.2026 as well as revised application dated 05.06.2026 respectively submitted broad-banding manufacturing activities in existing LOA as per below tables.



The unit initially submitted the following proposal vide application dated 14.05.2026:

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing of Wax Pieces	200 Kgs.	34049090
2.	Manufacturing of Rubber Moulds	100 Kgs.	40169990

Subsequently, vide letter dated 01.06.2026 and revised application dated 05.06.2026, the unit submitted a revised proposal for inclusion of the following manufacturing activities:

Sr. No	Items Description for Manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Steel Finding Parts	25 Kgs.	71179090
2.	Gold Jewellery Natural Diamond Studded	1302 Kgs.	71131913
3.	Gold Jewellery Precious and Semi-Precious Studded	180 Kgs.	71131915
4.	Gold Jewellery Lab Grown Diamond & Natural Diamond, Precious Stone and Semi-Precious Stone, CZ, Synthetic Stone	320 Kgs.	71131919
5.	Gold Jewellery Lab Grown Diamond CVD, HPHT Diamond Studded	3950 Kgs.	71131914
6.	Pain Gold Jewellery	30 Kgs.	71131911
7.	Gold Mounting Jewellery	38 Kgs.	71131911
8.	Silver Jewellery Natural Diamond Studded	52 Kgs.	71131143
9.	Silver Jewellery Lab Grown Diamond CVD, HPHT Diamond Studded	107 Kgs.	71131144
10.	Silver Jewellery Precious and Semi-Precious Studded	3 Kgs.	71131145
11.	Silver Jewellery Lab Grown, CPD, CZ, Synthetic, Precious Stone & Semi Precious Stone	9 Kgs.	71131149
12.	Plain Silver Jewellery	1 Kgs.	71131141
13.	Silver Mounting Jewellery	1 Kgs.	71131141



M/s Jewel One, Plot No. 164, Surat SEZ has been granted LOA bearing No. SSEZ/II/04/2018-19/517 dated 15.11.2018 renewed from time to time.

The unit had requested the Development Commissioner to approve the said request for broad-banding for manufacturing activity prior to UAC meeting as they had new order received from the Customer. Further, the matter regarding verification of the description and ITC (HS) Codes of the export items have been referred to Customs, Surat SEZ.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activity in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter 19.05.2026 & 09.06.2026.

Shri Nilkant Lathiya, one of the authorised persons of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval, subject to the submission of revised detailed description of the products proposed for broad-banding, along with their respective HSN Codes, after incorporating the observations contained in the verification report received from Customs, Surat SEZ.

(2) Request made by M/s Grown One Tech Pvt. Ltd, Plot No. 152, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s Grown One Tech Pvt. Ltd, Plot No. 152, Surat SEZ, vide letter dated 02.06.2026, have submitted Form-F3 for Broad-banding of manufacturing activity in existing LOA as per below table;

Broad-Banding for Manufacturing activity



Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Lab Grown Rough Diamonds (Chemical Vapor Deposition)	800000 Carats	71042120
2.	Lab Grown Seed Diamonds (Chemical Vapor Deposition)	100000 Carats	71042120
3.	Lab Grown Cut & Polished Diamonds (Chemical Vapor Deposition)	150000 Carats	71049120

M/s Grown One Tech Pvt. Ltd, Plot No. 152, Surat SEZ has been granted LOA bearing No. SSEZ/II/014/2020-21/587, dated 10.12.2020, 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)	Source of Fund (Rs. In Lakhs)
Plant & Machinery	Own Capital
Imported : - 350.00	
Indigenous : - 50.00	
Working Capital :- 50.00	
Total- : - 450.00	

Employment Details

	Men	Women
At the time of LOA:-	20	5
Broad - banding:	110	10

The unit had requested the Development Commissioner to approve the said request for broad-banding for manufacturing activity prior to UAC meeting as they had urgent export order scheduled for dispatch. Further, the unit has submitted e-BRC's for exports during the F.Y. 2024-25 & 2025-26. Further, the matter regarding verification of the description and ITC (HS) Codes of the export items have been referred to Customs, Surat SEZ. The verification report is awaited from the Customs Authority.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 12.06.2026.

Shri Dipka Rola, one of the authorised persons of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval.

 (3) Request made by M/s D.N. Jewels Manufacturing, Plot No. 205, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s D.N. Jewels Manufacturing, Plot No. 205, Surat SEZ, vide letter dated 08.06.2026, have submitted Form-F3 for Broad-banding of manufacturing activity in existing LOA as per below table;



Broad-Banding for Manufacturing activity

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Plain Gold Jewellery, Gold Mounting Jewellery	23000 Grams	71131911
2.	Gold Jewellery Natural Diamond Studded	11500 Grams	71131913
3.	Gold Jewellery, Lab Grown CVD, HPHT Diamond Studded	11500 Grams	71131914
4.	Gold Jewellery Precious and Semi-Precious Studded	11500 Grams	71131915
5.	Gold Jewellery CZ Studded and Others	11500 Grams	71131919
6.	Gold Jewellery Lab Grown Diamond CVD, HPHT & Natural Diamond & Precious Stone, Semi Precious Stone, CZ, Synthetic Stone	11500 Grams	71131919
7.	Plain Silver Jewellery, Silver Mounting Jewellery	6000 Grams	71131911
8.	Silver Jewellery Natural Diamond Studded	3000 Grams	71131143
9.	Silver Jewellery, Lab Grown CVD, HPHT Diamond Studded	3000 Grams	71131144
10.	Silver Jewellery Precious and Semi-Precious Studded	3000 Grams	71131145
11.	Silver Jewellery CZ Studded	3000 Grams	71131149
12.	Silver Jewellery Lab Grown Diamond CVD, HPHT & Natural Diamond & Precious Stone, Semi Precious Stone, CZ, Synthetic Stone	3000 Grams	71131149
13.	Plain Platinum Jewellery, Platinum Mounting Jewellery	3500 Grams	71131921
14.	Platinum Jewellery Natural Diamond Studded	1750 Grams	71131923
15.	Platinum Jewellery, Lab Grown CVD, HPHT Diamond Studded	1750 Grams	71131924
16.	Platinum Jewellery Precious and Semi-Precious Studded	1750 Grams	71131925
17.	Platinum Jewellery Lab Grown Diamond CVD, HPHT & Natural Diamond & Precious Stone, Semi Precious Stone, CZ, Synthetic Stone	1750 Grams	71131929
18.	Plain Brass Jewellery	1000 grams	71179090
19.	Brass Jewellery CZ Studded and Others	1000 Grams	71179090
20.	Combination Jewellery	1000 Grams	71131990
21.	Gold Jewellery Natural Pearls Studded	3500 Grams	71131912



22.	Silver Jewellery Pearls Studded	3000 Grams	71131142
23.	Platinum Jewellery Pearls Studded	1500 Grams	71131922
24.	Repairing, Remaking, Remelting of Plain Gold Jewellery and Gold Mounting Jewellery	3500 Grams	71131911
25.	Repairing, Remaking, Remelting of Gold Jewellery Natural Diamond Studded	1750 Grams	71131913
26.	Repairing, Remaking, Remelting of Gold Jewellery Lab Grown CVD, HPHT & Diamond Studded	1750 Grams	71131914
27.	Repairing, Remaking, Remelting of Gold Jewellery Precious and Semi-Precious Studded	1750 Grams	71131915
28.	Repairing, Remaking, Remelting of Gold Jewellery CZ Studded and Others	1750 Grams	71131919
29.	Repairing, Remaking, Remelting of Gold Jewellery Lab Grown Diamond CVD, HPHT & Natural Diamond & Precious Stone, Semi Precious Stone, CZ, Synthetic Stone	1750 Grams	71131919
30.	Repairing, Remaking, Remelting of Gold Jewellery Natural Pearls Studded	1750 Grams	71131912
31.	Repairing, Remaking, Remelting of Plain Silver Jewellery, Silver Mounting Jewellery	1000 Grams	71131141
32.	Repairing, Remaking, Remelting of Silver Jewellery Natural Diamond Studded	500 Grams	71131143
33.	Repairing, Remaking, Remelting of Silver Jewellery, Lab Grown CVD, HPHT Diamond Studded	500 Grams	71131144
34.	Repairing, Remaking, Remelting of Silver Jewellery Precious and Semi-Precious Studded	500 Grams	71131145
35.	Repairing, Remaking, Remelting of Silver Jewellery CZ Studded	500 Grams	71131149
36.	Repairing, Remaking, Remelting of Silver Jewellery Lab Grown Diamond CVD, HPHT & Natural Diamond & Precious Stone, Semi Precious Stone, CZ, Synthetic Stone	500 Grams	71131149
37.	Repairing, Remaking, Remelting of Silver Jewellery Pearls Studded	500 Grams	71131142
38.	Repairing, Remaking, Remelting of Plain Platinum Jewellery, Platinum Mounting Jewellery	500 Grams	71131921



39.	Repairing, Remaking, Remelting of Platinum Jewellery Natural Diamond Studded	300 Grams	71131923
40.	Repairing, Remaking, Remelting of Platinum Jewellery, Lab Grown CVD, HPHT Diamond Studded	300 Grams	71131924
41.	Repairing, Remaking, Remelting of Platinum Jewellery Color Stone Studded	300 Grams	71131925
42.	Repairing, Remaking, Remelting of Platinum Jewellery Lab Grown Diamond CVD, HPHT & Natural Diamond & Precious Stone, Semi Precious Stone, CZ, Synthetic Stone	300 Grams	71131929
43.	Repairing, Remaking, Remelting of Platinum Jewellery Pearls Studded	300 Grams	71131922
44.	Wax Pieces Tree	10 Kgs.	34049090
45.	Lab Grown Cut & Polished Diamond	12000 Carats	71049120
46.	Cut & Polished Natural Diamond	12000 Carats	71023910

M/s D.N, Jewels Manufacturing, Plot No. 205, Surat SEZ has been granted LOA bearing No. SSEZ/II/59/2011-12/1834, dated 28.02.2012, 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)

Plant & Machinery
 Imported : - 0.00
 Indigenous : - 0.00
 Working Capital :- 1.86

Total- : - 1.86

Source of Fund (Rs. In Lakhs)

Own Contribution

Employment Details

Men Women

At the time of LOA: -119 24
 Broad - banding: 130 30

 The unit had requested the Development Commissioner to approve the said request for broad-banding for manufacturing activity prior to UAC meeting, as they had urgent export orders pending and due to non-availability of HSN code in existing LoA, they are facing difficulties to process their export documents. Further, the unit has submitted e-BRC's for exports during the F.Y. 2024-25 & 2025-26. Moreover, the matter regarding verification of the description and ITC (HS) Codes of the export items have been referred to Customs, Surat SEZ. The verification report is awaited from the Customs Authority.



In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 11.06.2026.

Shri Kishor Mavani, one of the authorised persons of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval subject to submission of a revised description with their ITC(HS) Codes and annual capacity of the products proposed for broad-banding.

(4) Request made by M/s K. K. Jewels Pvt. Ltd, Plot No. 254-B, Surat SEZ for broad-banding of manufacturing and Job Work activity in existing LoA.

M/s K. K. Jewels Pvt. Ltd, Plot No. 254-B, Surat SEZ vide letter received dated 09.06.2026 have submitted Form F-3 for broad-banding of manufacturing and Job Work activity in existing LOA as per below table.

Sr. No.	Items Description of Manufacturing and Job Work activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing, Job Work Silver Mounting/Casting/Plain Jewellery	10 Kgs	71131141
2.	Manufacturing, Job Work of Silver Natural Diamond Studded Jewellery	7 Kgs	71131143
3.	Manufacturing, Job Work of Silver Precious and Semi-Precious Stones Studded Jewellery	12 Kgs	71131145
4.	Manufacturing, Job Work of Silver Natural or Cultured Pearls Studded Jewellery	5 Kgs	71131145
5.	Manufacturing, Job Work of Silver Laboratory-Created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds (CVD, HPHT) Studded Jewellery	10 Kgs	71131144
6.	Manufacturing, Job Work, of Silver Laboratory-Created or Laboratory Grown Diamond or Manmade or Cultured or Synthetic Diamonds (CVD, HPHT) or Cubic Zirconia (CZ) Studded Jewellery, Natural Diamond,	25 Kgs	71131149



	Precious & Semiprecious Stone, Synthetic Stone, Pearls, Mother of Pearl, Natural/Synthetic Opal, Onyx Studded Jewellery.		
7.	Repair, Remaking & Remelting/Resetting of Silver Laboratory-Created or Laboratory Grown Diamond or Manmade or Cultured or Synthetic Diamonds (CVD, HPHT) or Cubic Zirconia (CZ) Studded Jewellery, Natural Diamond, Precious & Semiprecious Stone, Synthetic Stone, Pearls, Mother of Pearl, Natural/Synthetic Opal, Onyx Studded Jewellery.	5 Kgs	71131149
8.	Manufacturing, Job Work of Gold Natural Diamond Studded Jewellery	17 Kgs	71131913
9.	Manufacturing, Job Work of Gold Plain/ Mounting/Casting / Jewellery	10 Kgs	71131911
10.	Manufacturing, Job Work of Gold Precious and Semi-Precious Stone Studded Jewellery	15 Kgs	71131915
11.	Manufacturing, Job Work, of Gold Natural or Cultured Pearls Studded Jewellery	5 Kgs	71131915
12.	Manufacturing, Job Work of Gold, Laboratory-Created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds (CVD, HPHT)	15 Kgs	71131914
13.	Manufacturing, Job Work of Gold Laboratory-Created or Laboratory Grown Diamond or Manmade or Cultured or Synthetic Diamonds (CVD, HPHT) or Cubic Zirconia (CZ) Studded Jewellery, Natural Diamond, Precious & Semiprecious Stone, Synthetic Stone, Pearls, Mother of Pearl Natural/Synthetic Opal, Onyx, Monzonite, Studded Jewellery. Parts of Gold.	15 Kgs	71131919
14.	Manufacturing, Job Work of Platinum Natural Diamond Studded Jewellery	5 Kgs	71131923
15.	Manufacturing, Job Work of Platinum Plain/ Mounting/Casting Jewellery	3 Kgs	71131921
16.	Manufacturing, Job Work of Platinum Precious and Semi-Precious Stone & Studded Jewellery	2 Kgs	71131925
17.	Manufacturing, Job Work of Platinum Natural or Cultured Pearls Studded Jewellery	2 Kgs	71131922



18.	Manufacturing, Job Work of Platinum Laboratory-Created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds (CVD, HPHT) Studded Jewellery	3 Kgs	71131924
19.	Manufacturing, Job Work, of Platinum Laboratory-Created or Laboratory Grown Diamond or Manmade or Cultured or Synthetic Diamonds (CVD, HPHT) or Cubic Zirconia (CZ) Studded Jewellery, Natural Diamond, Precious & Semiprecious Stone, Synthetic Stone, Pearls, Mother of Pearl, Natural/Synthetic Opal, Onyx, Monzonite Studded Jewellery.	4 Kgs	71191929
20.	Manufacturing, Job Work, of Brass Studded Jewellery with Laboratory-Created or Laboratory Grown Diamond or Manmade or Cultured or Synthetic Diamonds (CVD/HPHT) Or Cubic Zirconia (CZ) Studded Jewellery, Natural Diamond, Precious Semiprecious Stone, Pearls, Opal Studded Jewellery.	70 Kgs	71179010
21.	Repair, Remaking & Remelting/Resetting, of Brass Studded Jewellery with Laboratory-Created or Laboratory Grown Diamond or Manmade or Cultured or Synthetic Diamonds (CVD/HPHT) or Cubic Zirconia (CZ) Studded Jewellery, Natural Diamond, Precious Semiprecious Stone, Pearls, Opal Studded Jewellery.	6 Kgs	71179010
22.	Manufacturing, Job Work of Brass/Ceramic/Steel/Iron/Other Metals Plain Jewellery	12 Kgs	71171990
23.	Wax Tree (Free Sample Made in Wax Mould)	5 Kgs	34049090
24.	Parts of Silver	1 Kgs	71131190
25.	Parts of Platinum	1 Kgs	71131960

M/s K. K. Jewels Pvt. Ltd, Plot No. 254-B, Surat SEZ has been granted LOA bearing No. SSEZ/K-2/156/2003-04/1800, dated 27.04.2004 for manufacturing activity.

The unit had requested the Development Commissioner to approve the said request for broad-banding for manufacturing activity prior to UAC meeting as they had received new order from the Customer and due to revised HSN code for their authorised products needs to be updated for the said order. Moreover, the unit has also declared that there is no new investment required and they have already necessary Capital Goods for the said changes. Further, the unit has also requested to remove old product details like HSN Code, Product Description and annual capacity. Further, the matter regarding



verification of the description and ITC (HS) Codes of the export items have been referred to Customs, Surat SEZ. The verification report is awaited from the Customs Authority.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 12.06.2026.

Shri Susanta Muni, one of the directors of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval, subject to the submission of a revised detailed description of the products proposed for broad-banding, along with their respective HSN Codes, after incorporating the observations contained in the verification report received from Customs, Surat SEZ.

(5) Request made by M/s Nysa Industries, Plot Nos. 166, 167, 212 & 213, Surat SEZ for broad-banding of manufacturing and Job Work activity in existing LoA.

M/s Nysa Industries, Plot Nos. 166, 167, 212 & 213, Surat SEZ, vide letter dated 09.06.2026, have submitted Form-F3 for Broad-banding of manufacturing and Job Work activity in existing LOA as per below table;

Broad-Banding for Manufacturing activity

Sr. No.	Items Description for Manufacturing & Job Work activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing and Job Work Embroidery on all types of Fabrics	2300000 Meters	58101000, 58109110, 58109190, 58109210, 58109220, 58109290, 58109910, 58109990

M/s Nysa Industries, Plot Nos. 166, 167, 212 & 213, Surat SEZ has been granted LOA bearing No. SSEZ/II/06/2015-16/381, dated 17.06.2015, renewed from time to time.

The unit had requested the Development Commissioner to approve the said request for broad-banding for manufacturing and Job Work activity prior to UAC meeting as they had received export orders from overseas customers and early approval would enable them to execute these orders in a timely manner. Further, the matter

regarding verification of the description and ITC (HS) Codes of the export items have been referred to Customs, Surat SEZ. The verification report is awaited from the Customs Authority.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 10.06.2026.

Shri Naresh Shah, one of the directors of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing and job work activities in the existing Letter of Approval subject to submission of a revised description with their ITC(HS) Codes and annual capacity of the products proposed for broad-banding.

(6) Request made by M/s Mahavir Impex, Plot No. 290-B, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s Mahavir Impex, Plot No. 290-B, Surat SEZ, vide letter dated 15.06.2026, have submitted Form-F3 for Broad-banding of manufacturing activity in existing LOA as per below table;

Broad-Banding for Manufacturing activity

Sr No	Items Description for Manufacturing activity	Annual Capacity	ITC HS Code
1.	Gold Mounting & Gold Jewellery Plain	5000 Grams	71131911
2.	Gold Jewellery Studded with Pearls	3000 Grams	71131912
3.	Gold Jewellery Studded with Natural Diamond	12000 Grams	71131913
4.	Gold Jewellery Studded with Lab Grown Diamond	18000 Grams	71131914
5.	Gold Jewellery Studded with other Precious Stone & Semi Precious Stone	2000 Grams	71131915
6.	Gold Jewellery Studded with CZ Jewellery and Gold Jewellery Studded with Combination of Lab Grown Diamond, Natural Diamond, Precious & Semi Precious Stone, CZ & Other	6000 Grams	71131919
7.	Gold Findings	1000 Grams	71131990
8.	Silver Jewellery Plain, Silver Mountings	2000 Grams	71131141



9.	Silver Jewellery Studded with Pearls	1000 Grams	71131142
10.	Silver Jewellery Studded with Natural Diamond	3000 Grams	71131143
11.	Silver Jewellery Studded with Lab Grown Diamond	2000 Grams	71131144
12.	Silver Jewellery Studded with other Precious Stone & Semi Precious Stone	1000 Grams	71131145
13.	Silver Jewellery Studded with CZ, Silver Jewellery Studded with Combination of Lab Grown Diamond, Natural Diamond, Precious Stone & Semi Precious Stone, CZ & Other	3000 Grams	71131149
14.	Silver Findings	1000 Grams	71131190
15.	Platinum Mounting & Platinum Jewellery Plain	5000 Grams	71131921
16.	Platinum Jewellery Studded with Pearls	3000 Grams	71131922
17.	Platinum Jewellery Studded with Natural Diamond	12000 Grams	71131923
18.	Platinum Jewellery Studded with Lab Grown Diamond	18000 Grams	71131924
19.	Platinum Jewellery Studded with other Precious Stone & Semi Precious Stone	2000 Grams	71131925
20.	Platinum Jewellery Studded with CZ, Platinum Jewellery Studded with Combination of Lab Grown Diamond, Natural Diamond, Precious Stone & Semi Precious Stone, CZ & Other	2000 Grams	71131929
21.	Platinum Findings	3000 Grams	71131960
22.	Imitation Jewellery Plain	1000 Grams	71171990
23.	Imitation Jewellery Studded with imitation pearls or imitation or synthetic stones.	2000 Grams	71179010

M/s Mahavir Impex, Plot No. 290-B, Surat SEZ has been granted LOA bearing No. SSEZ/II/010/2016-17/41, dated 19.04.2017, 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)

Plant & Machinery
 Imported : - 0.00
 Indigenous : - 0.00
 Working Capital :- 135.39

Total- : - 135.39

Source of Fund (Rs. In Lakhs)

Own Fund

Employment Details

	Men	Women
At the time of LOA: -18	1	
Broad - banding:	25	5

The unit had requested the Development Commissioner to approve the said request for broad-banding for manufacturing activity prior to UAC meeting as their urgent export order already been delayed due to this issue and therefore, they required this broad-banding. Further, the matter regarding verification of the description and ITC (HS) Codes of the export items have been referred to Customs, Surat SEZ.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 18.06.2026.

Shri Rutal Shah, one of the authorised persons of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval.

(7) Request made by M/s Kavya Jewels, Plot No. 188-B, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s Kavya Jewels, Plot No. 188-B, Surat SEZ, vide their letter dated 22.06.2026, requested for Broad-banding of manufacturing activity in existing LOA as per below table;

Sr No.	Item(s) Description of Manufacturing activity	Annual capacity	ITC HS Code
1.	Manufacturing of Plain Gold Jewellery, Gold Mounting Jewellery	3 Kgs.	71131911
2.	Manufacturing of Natural Diamond Studded Gold Jewellery	10 Kgs.	71131913
3.	Manufacturing of Lab Grown CVD, HPHT Diamond Studded Gold Jewellery	3 Kgs.	71131914
4.	Manufacturing of Colour Stone, Precious and Semi-Precious Studded Gold Jewellery	8.50 Kgs.	71131915
5.	Manufacturing of Pearls Studded Gold Jewellery	0.50 Kgs.	71131912
6.	Manufacturing of Cubic Zirconia Studded Gold Jewellery	1 Kg.	71131919
7.	Manufacturing of Natural Diamond & Lab Grown CVD, HPHT & Colour Stone & Precious & Semi Precious Stone, Cubic Zirconia & Synthetic Studded Gold Jewellery	7 Kgs.	71131919

8.	Job Working of Plain Gold Jewellery, Gold Mounting Jewellery	3 Kgs.	71131911
9.	Job Working of Natural Diamond Studded Gold Jewellery	8.50 Kgs.	71131913
10.	Job Working of Lab Grown CVD, HPHT Diamond Studded Gold Jewellery	3 Kgs.	71131914
11.	Job Working of Colour Stone, Precious & Semi Precious Stone, Studded Gold Jewellery	8.50 Kgs.	71131915
12.	Job Working of Pearls Studded Gold Jewellery	0.50 Kgs.	71131912
13.	Job Working of Cubic Zirconia Studded Gold Jewellery	1 Kg.	71131919
14.	Job Working of Natural Diamond & Lab Grown CVD, HPHT & Colour Stone & Precious & Semi Precious Stone, Cubic Zirconia & Synthetic Studded Gold Jewellery	7 Kgs.	71131919
15.	Re-making, Re-pairing, Melting and Re-melting of Plain Gold Jewellery	0.10 Kgs.	71131911
16.	Re-making, Re-pairing, Melting and Re-melting of Natural Diamond Gold Jewellery	0.20 Kgs.	71131913
17.	Re-making, Re-pairing, Melting and Re-melting of Lab Grown CVD, HPHT Diamond Studded Gold Jewellery	0.20 Kgs.	71131914
18.	Re-making, Re-pairing, Melting and Re-melting of Colour Stone, Precious & Semi Precious Studded Gold Jewellery	0.20 Kgs.	71131915
19.	Re-making, Re-pairing, Melting and Re-melting of Cubic Zirconia Studded Gold Jewellery	0.20 Kgs.	71131919
20.	Re-making, Re-pairing, Melting and Re-melting of Natural Diamond & Lab Grown CVD, HPHT & Colour Stone & Precious & Semi Precious Stone, Cubic Zirconia & Synthetic Studded Gold Jewellery	0.10 Kgs.	71131919
21.	Manufacturing of Plain Silver Jewellery, Silver Mounting Jewellery	2 Kgs.	71131141
22.	Manufacturing of Natural Diamond Studded Silver Jewellery	14 Kgs.	71131143
23.	Manufacturing of Lab Grown CVD, HPHT Diamond Studded Silver Jewellery	8 Kgs.	71131144
24.	Manufacturing of Colour Stone, Precious and Semi-Precious Studded Silver Jewellery	14 Kgs.	71131145
25.	Manufacturing of Pearls Studded Silver Jewellery	0.50 Kgs.	71131142
26.	Manufacturing of Cubic Zirconia Studded Silver Jewellery	10 Kgs.	71131149

27.	Manufacturing of Natural Diamond & Lab Grown CVD, HPHT & Colour Stone & Precious & Semi Precious Stone, Cubic Zirconia & Synthetic Studded Silver Jewellery	13 Kgs.	71131149
28.	Job Working of Plain Silver Jewellery, Silver Mounting Jewellery	2 Kgs.	71131141
29.	Job Working of Natural Diamond Studded Silver Jewellery	14 Kgs.	71131143
30.	Job Working of Lab Grown CVD, HPHT Diamond Studded Silver Jewellery	8 Kgs.	71131144
31.	Job Working of Colour Stone, Precious & Semi Precious Stone, Studded Silver Jewellery	14 Kgs.	71131145
32.	Job Working of Pearls Studded Silver Jewellery	0.50 Kgs.	71131142
33.	Job Working of Cubic Zirconia Studded Silver Jewellery	10 Kgs.	71131149
34.	Job Working of Natural Diamond & Lab Grown CVD, HPHT & Colour Stone & Precious & Semi Precious Stone, Cubic Zirconia & Synthetic Studded Silver Jewellery	13 Kgs.	71131149
35.	Re-making, Re-pairing, Melting and Re-melting of Plain Silver Jewellery	0.10 Kgs.	71131141
36.	Re-making, Re-pairing, Melting and Re-melting of Natural Diamond Silver Jewellery	0.40 Kgs.	71131143
37.	Re-making, Re-pairing, Melting and Re-melting of Lab Grown CVD, HPHT Diamond Studded Silver Jewellery	0.30 Kgs.	71131144
38.	Re-making, Re-pairing, Melting and Re-melting of Colour Stone, Precious & Semi Precious Studded Silver Jewellery	0.40 Kgs.	71131145
39.	Re-making, Re-pairing, Melting and Re-melting of Cubic Zirconia Studded Silver Jewellery	0.30 Kgs.	71131149
40.	Re-making, Re-pairing, Melting and Re-melting of Natural Diamond & Lab Grown CVD, HPHT & Colour Stone & Precious & Semi Precious Stone, Cubic Zirconia & Synthetic Studded Silver Jewellery	0.30 Kgs.	71131149
41.	Manufacturing of Plain Platinum Jewellery, Platinum Mounting Jewellery	0.10 Kgs.	71131921
42.	Manufacturing of Natural Diamond Studded Platinum Jewellery	0.30 Kgs.	71131923
43.	Manufacturing of Lab Grown CVD, HPHT Diamond Studded Platinum Jewellery	0.10 Kgs.	71131924



44.	Manufacturing of Colour Stone, Precious and Semi-Precious Studded Platinum Jewellery	0.10 Kgs.	71131925
45.	Manufacturing of Cubic Zirconia Studded Platinum Jewellery	0.10 Kgs.	71131929
46.	Manufacturing of Natural Diamond & Lab Grown CVD, HPHT & Colour Stone & Precious & Semi Precious Stone, Cubic Zirconia & Synthetic Studded Platinum Jewellery	0.10 Kgs.	71131929
47.	Job Working of Plain Platinum Jewellery, Platinum Mounting Jewellery	0.10 Kgs.	71131921
48.	Job Working of Natural Diamond Studded Platinum Jewellery	0.30 Kgs.	71131923
49.	Job Working of Lab Grown CVD, HPHT Diamond Studded Platinum Jewellery	0.10 Kgs.	71131924
50.	Job Working of Colour Stone, Precious & Semi Precious Stone, Studded Platinum Jewellery	0.10 Kgs.	71131925
51.	Job Working of Cubic Zirconia Studded Platinum Jewellery	0.10 Kgs.	71131929
52.	Job Working of Natural Diamond & Lab Grown CVD, HPHT & Colour Stone & Precious & Semi Precious Stone, Cubic Zirconia & Synthetic Studded Platinum Jewellery	0.10 Kgs.	71131929
53.	Wax Piece and Wax Tree	700 Kgs.	34049090

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 had requested the Development Commissioner to approve the said request for broad-banding for manufacturing activity prior to UAC meeting as they had pending export order. The unit had mentioned that there are no additional employment and investment required for this request. Further, the description & ITC (HS) Code of export items requested by the unit have been verified & confirmed by the Customs, Surat SEZ and the discrepancies noticed in the application have been rectified by the unit and the corrected particulars have been submitted.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 24.06.2026.

Shri Upendra Italia, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval subject to the submission of a revised description of the products proposed for broad-banding, along with their respective HSN Codes, after incorporating the observations contained in the verification report received from Customs, Surat SEZ.

(8) Request made by M/s Shree Nnansharda Jewellery, Plot No. 295-A, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s Shree Nnansharda Jewellery, Plot No. 295-A, Surat SEZ vide letter dated 19.06.2026 have submitted form F-3 for Broad banding of following items for manufacturing in their existing LoA as per below table:-

Sr No.	Item(s) Description of Manufacturing Activity	Annual capacity	HS Code
1.	Gold & Plain Gold Jewellery including Mounting and Finding	366 Kgs.	71131910
2.	Plain Gold Jewellery, Gold Mounting Jewellery	78 Kgs.	71131911
3.	Gold Jewellery Studded with Natural Diamond	100 Kgs.	71131913
4.	Gold Jewellery Studded with Precious Stone and Semi-Precious Stone	15 Kgs.	71131915
5.	Gold Jewellery Studded with CZ, Gold Jewellery, Studded with Lab Grown Diamond, Natural Diamond, Precious Stone & Semi Precious Stone, CS and Others	47 Kgs.	71131919
6.	Platinum Jewellery Studded with Natural Diamond	6 Kgs.	71131923
7.	Plain Silver Jewellery, Silver Mounting Jewellery	86 Kgs.	71131141
8.	Silver Jewellery Studded with Natural Diamond	103 Kgs.	71131143
9.	Silver Jewellery Studded with Precious Stone and Semi-Precious Stone	10 Kgs.	71131145
10.	Silver Jewellery Studded with CZ and Silver Jewellery Studded with Lab Grown Diamond, Natural Diamond, Precious Stones and Semi-Precious Stone, CS and Other	22 Kgs.	71131149
11.	Plain Brass Jewellery and Brass Jewellery Studded with CZ	60 Kgs.	71179090



12.	Used & Old Gold Jewellery Studded with Natural Diamonds for Remaking, Remelting, Repairing	40 Kgs.	71131913
13.	Used & Old Gold Jewellery Studded with Precious Stone and Semi-Precious Stone for Remaking, Remelting, Repairing	30 Kgs.	71131915
14.	Used & Old Gold Jewellery Studded with Lab Grown Diamonds, Natural Diamonds, Precious Stone and Semi-Precious Stone, CZ & Other for Remaking, Remelting, Repairing	30 Kgs.	71131919
15.	Gold Findings	15 Kgs.	71131960
16.	Silver Findings	5 Kgs.	71131190

The said unit has been granted LOA bearing No. SSEZ/II/10/2008-09/373 dated 25.08.2008 and valid upto 25.07.2026 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: - 0.00

Working Capital: - 156.84

Total - 156.84

Source of Fund (Rs. In Lakhs):-

Own Fund- 156.84

The employment details are as under: -

Employment Details

	Men	Women
At the time of LOA:	58	11
Broad-banding:	75	17

The unit had requested the Development Commissioner to approve the said request for broad-banding for manufacturing activity prior to UAC meeting as their urgent export order already been delayed due to this issue and therefore, they have required this broad-banding. Further, the description & ITC (HS) Code of export items requested by the unit have been verified & confirmed by the Customs, Surat SEZ and the discrepancies noticed in the application have been rectified by the unit and the corrected particulars have been submitted.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 23.06.2026.



Shri Hiren Parmar, authorised person of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval subject to submission of a revised description with their ITC(HS) Codes and annual capacity of the products proposed for broad-banding.

(9) Request made by M/s B. R. Overseas, Plot No. 32-B, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s B. R. Overseas, Plot No. 32-B, Surat SEZ, vide letter dated 03.06.2026, have submitted Form-F3 for Broad-banding of manufacturing activity in existing LOA as per below table.

Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Wax Pieces & Wax Tree	1000 Kgs.	34049090

M/s B. R. Overseas, Plot No. 32-B, Surat SEZ has been granted LOA bearing No. SSEZ/II/15/2019-20/1114, dated 28.02.2020, renewed from time to time.

The specified officer vide letter dated 27.11.2025 has also inform to this office that as per Rule 45(7) of SEZ Rules, 2006 "A Unit may export free samples without any limit, including samples made in wax moulds or silver mould or non-precious metal alloy or rubber moulds through all permissible modes of export."

The unit had requested the Development Commissioner to approve the said request for broad-banding for manufacturing activity prior to UAC meeting as they had pending export order for the said product which was not permitted in their existing LoA and they had received the export order for the said item. Further, the unit has mentioned that there is no additional employment and investment required for this broad-banding request. Also, the matter regarding verification of the description and ITC (HS) Codes of the broad-banding items has been referred to Customs, Surat SEZ.

 In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 03.06.2026.



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

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval.

(10) Request made by M/s Ramas Lab, Unit No. 134 on Plot No 256, 69-72 & 170, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

M/s. Ramas Lab, Unit No. 134 on Plot No 256, 69-72 & 170, Surat SEZ vide letter received dated 01.06.2026, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below tables.

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
1.	Lab Grown Rough Diamonds-Industrial	1100000 Carats	71042110
2.	Lab Grown Rough Diamonds-Non-Industrial	1100000 Carats	71042120
3.	Lab Grown Rough Diamonds-Others	1100000 Carats	71042900
4.	Cut & Polished Lab Grown Diamonds-Industrial	150000 Carats	71049110
5.	Cut & Polished Lab Grown Diamonds-Non-Industrial	150000 Carats	71049120
6.	Cut & Polished Lab Grown Diamonds-Others	150000 Carats	71049900
7.	Lab Grown Rough Diamonds Seeds	100000 Carats	71041000
8.	Lab Grown Rough Diamonds Seeds-Industrial	100000 Carats	71042110
9.	Lab Grown Rough Diamonds Seeds-Non-Industrial	100000 Carats	71042120
10.	Lab Grown Rough Diamonds Seeds-Others	100000 Carats	71042900

M/s Ramas Lab, Unit No. 134 on Plot No 256, 69-72 & 170, Surat SEZ has been granted LOA bearing No. SSEZ/II/019/2019-20/1123 dated 28.02.2020 renewed from time to time.

 The unit has also mentioned that there are no further additional employment and investment required for this request.

The unit had requested to approve the said request for broad-banding for manufacturing activity prior to UAC meeting as they had pending export order for the said products due to HSN code issue in their existing LoA. Further, the matter regarding



verification of the description and ITC (HS) Codes of the export items has been referred to Customs, Surat SEZ. The verification report is awaited from the Customs Authorities.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 02.06.2026.

Shri Kalpesh Trivedi, authorised person of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval, subject to the submission of a revised description of the products proposed for broad-banding, along with their respective HSN Codes, after incorporating the observations contained in the verification report received from Customs, Surat SEZ.

(11) Request made by M/s Kiran Jewelry, Plot No. 28, 59 & 60, Surat SEZ for Enhancement of annual capacity, Broad-banding for manufacturing activity as well as updation of ITC (HS) Code of existing products in LoA.

M/s Kiran Jewelry, Plot No. 28, 59 & 60, Surat SEZ vide letter dated 04.06.2026, applied for enhancement of annual capacity, Broad-banding for manufacturing activity as well as updation of ITC (HS) Code of existing products 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	Plain Wax Pieces-Tree	300 Kgs.	3000 Kgs.	34049090

Broad-Banding for manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Gem Stone, Synthetic Stone, Cubic Zirconia, Color Stones, Color Stones Precious-Semi Precious Stones, Lab Grown Diamond, Natural Diamond Studded Brass Jewellery	120 Kgs	71179090
2.	Steel Finding Parts	15 Kgs.	71179090
3.	Plain Silver Jewellery	50 Kgs.	71131141



4.	Synthetic Stones Cubic Zirconia Stone, Color Stones and Other Studded Silver Jewellery	50 Kgs.	71131149
5.	Lab Grown Diamond Studded Gold Jewellery	100 Kgs.	71131914
6.	Synthetic Stones Cubic Zirconia Stones, Color Stones and Other Studded Gold Jewellery	20 Kgs.	71131919
7.	Plain Brass Jewellery	10 Kgs.	71171990
8.	Plain Alloy Jewellery	5 Kgs.	71171990
9.	Synthetic Stone, Cubic Zirconia Stones, Color Stones, Precious-Semi Precious Stones, Lab Grown Diamond, Natural Diamond Studded Alloy Jewellery	5 Kgs.	71179090
10.	Natural Diamond Studded Gold Jewellery	265 Kgs.	71131913

Updation of ITC (HS) Code of existing products

Sr. No.	Items Description for manufacturing	Existing Item Code (ITC HS Code No.)	New Item Code (ITC HS Code No.)
1.	Plain Gold Jewellery	71131910	71131911
2.	Precious, Semi Precious Stone Studded Gold Jewellery	71131930	71131915
3.	Natural Diamond Studded Platinum Jewellery	71131990	71131923
4.	Natural Diamond Studded Silver Jewellery	71131120	71131143
5.	Precious-Semi Precious Stone Studded Silver Jewellery	71131120	71131145

Items Removal from the Existing LoA

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Lab Grown Diamond Studded Wax Pieces-Tree	80 Kgs	71162000
2.	Diamond Studded Wax Pieces-Tree	18 Kgs.	71162000
3.	Color Stone, Precious-Semi Precious Stone Studded Wax Pieces-Tree	2 Kgs.	71162000

M/s Kiran Jewelry, Plot No 28, 59-60, Surat SEZ has been granted LOA bearing No. SSEZ/II/27/2007-08/695, dated 30.08.2007 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)

Plant & Machinery- Existing
Working Capital :- 14755.00

Total- :- 14755.00

Source of Fund (Rs. In Lakhs)

Partners Capital & Export receivable



Employment Details

	Men	Women
At the time of LOA: -884	243	
Broad – banding:	30	20

The unit had requested the Development Commissioner to approve the said request for broad-banding for manufacturing activity prior to UAC meeting as they had pending export order for the said product is not permissioned in their existing LoA. Further, the unit has submitted e-BRC's for exports during the F.Y. 2024-25 & 2025-26.

Moreover, the matter regarding verification of the description and ITC (HS) Codes of the export items has been referred to Customs, Surat SEZ.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee accorded vide in its 4th (fourth) meeting held on 13-02-2009 and granted permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 05.06.2026.

Shri Vishal Jetani, authorised person of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval.

116-F- 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.

Details of Show Cause Notice issued		
Sr. No.	Name of Units	Remarks (Reason for issuance of SCN)
1	M/s Amore Jewels Pvt. Ltd.	Late filing of APR (2023-24 & 2024-25)
2	M/s British Jewel.	Late filing of APR (2023-24)
3	M/s Evergreen Technologies.	Not filing of APR (2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 & 2024-25) for trading activity.
4	M/s Gala Thermo Shrink.	Late filing of APR (2021-22, 2022-23 & 2023-24) and not filing of APR for trading activity (2023-24 & 2024-25)
5	M/s Kosan Industries Pvt. Ltd.	Late filing of APR (2023-24 & 2024-25)
6	M/s M13 Growthglen Pvt. Ltd.	Pending of APR (2022-23, 2023-24 & 2024-25)
7	M/s Mahapragya Exports Pvt. Ltd.	Pending of APR (2022-23, 2023-24 & 2024-25)



8	M/s Nilkanth Jewels.	Late filing of APR (2022-23 & 2023-24) and not filing of APR 2024-25
9	M/s Sahajanand Laser Technology Ltd.	Late filing of APR (2023-24 & 2024-25)
10	M/s Sanman Trade Impex Ltd.	Late filing of APR (2021-22, 2022-23, 2023-24 & 2024-25)
11	M/s Shreeji Krupa Jewels LLP	Late filing of APR (2021-22 & 2022-23)

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

116-G - Monitoring of audited APRs of the Units of Surat SEZ.

As per Rule 54 of the SEZ Rules, 2006,

- Performance of the Unit shall be monitored by the Approval Committee as per the guidelines in Annexure appended to these rules.
- 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	M/s Nutracare International. (25.06.2008)	2022-23	1916.11	471.57	1444.54	Rs. 0.39 Crores
		2023-24	1532.94	1170.8	362.14	NIL
		2024-25	2532.52	435.24	2097.28	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	M/s Pratik Ornate House. (08.08.2022)	2022-23	432.28	215.76	216.52	NIL
		2023-24	539.27	184.19	355.08	NIL
		2024-25	500.36	213.29	287.07	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	M/s Nysa Industries. (20.01.2016)	2019-20	6466.12	2654.78	3811.34	NIL
		2020-21	6590.23	720.49	5869.74	NIL
		2021-22	7361.2	559.62	6801.58	NIL
		2022-23	8862.13	521.24	8340.89	NIL
		2023-24	9433.57	564.88	8868.69	NIL
		2024-25	6528.5	650.03	5878.47	NIL

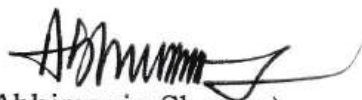


Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
4	M/s McCoy Drugs Pvt. Ltd. (29.06.2008)	2021-22	93.61	101.87	-8.26	NIL
		2022-23	87.98	49.6	38.38	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
5	M/s Suyash Ayurveda. (01.08.20211)	2020-21	8.31	0	8.31	NIL
		2021-22	34.94	0	34.94	NIL
		2022-23	2.25	0	2.25	NIL
		2023-24	3.05	0	3.05	NIL
		2024-25	0	0	0	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.


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

