



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

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SSEZ/B/68/AC/2020-21/ 228

Dated: 16<sup>th</sup> June, 2022.

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),<br>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,

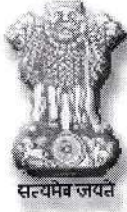
I am directed to forward herewith approved minutes of the **ninety seven (97<sup>th</sup>) meeting of Approval Committee for multi-product Surat Special Economic Zone, Developed by DGDC, held on Wednesday the 15<sup>th</sup> June, 2022 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, for information and necessary action.**

Encl. as above.

Yours faithfully,

*Vinod*  
20/6/22

Assistant Development Commissioner,  
Surat Special Economic Zone.



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**Minutes of the 97<sup>th</sup> (Ninety Seven) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 15-06-2022 at 11:30 hours in the Conference Hall, Surat Special Economic Zone under the Chairmanship of Shri Virendra Singh, Development Commissioner, Surat Special Economic Zone, Surat.**

Approval Committee constituted by the Central Government vide Notification dated 18-06-2008 issued from file No. 1/1/2006-EPZ consists of the following Chairman and Members viz:-

01.	Development Commissioner, Surat Special Economic Zone.	Chairperson, Ex-officio
02.	Director or Deputy Secretary to the Government of India, Ministry of Commerce and Industry, Department of Commerce or his nominee not below the rank of Under Secretary to the Government of India	Member, Ex-officio
03.	Joint Director General of Foreign Trade, Surat.	Member, Ex-officio
04.	Commissioner of Customs or Central Excise having territorial jurisdiction of the Special Economic Zone or his nominee not below the rank of Joint Commissioner.	Member, Ex-officio
05.	Commissioner of Income Tax having territorial jurisdiction over the SEZ or his nominee not below the rank of Joint Commissioner.	Member, Ex-officio
06.	Director (Banking), Banking Division, Ministry of Finance, Government of India.	Member, Ex-officio
07.	District Collector or Additional District Collector or Deputy Collector of Surat District.	Member, Ex-officio
08.	General Manager, District Industries Centre of Surat District.	Member, Ex-officio
09.	A representative of M/s. Diamond & Gem Development Corporation Ltd., (Developer of Surat - SEZ).	Special Invitee





The following members were present:-

01	Shri Jacob Augustine, Asstt. Director, DGFT, Surat.	Member
02	Shri P. S. Chaudhary, Commissioner of Income Tax, Surat	Member
03	Smt. Viral Pandya, Assistant Director Enforcement, District Industries Center, 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 Ashok Singh, Specified Officer, Surat SEZ.
02	Shri Vikram Singh, ADC, Surat SEZ.

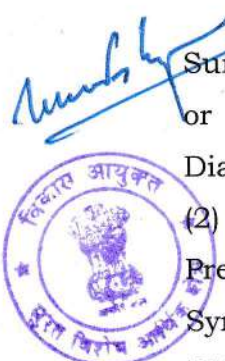
**The Approval Committee Members confirmed the Minutes of the 96<sup>th</sup> Meeting held on 11.02.2022.**

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

**97-A- FRESH CASES**

**(1) Application for setting up SEZ unit namely M/s Glawxie LLP, Surat.**

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for manufacturing activity of (1) Diamond or Precious or Semi Precious Stones or Laboratory Created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds (CVD) or Cubic Zirconia (CZ) Studded Silver Jewellery (ITC[HS] Code-71131120) (2) Diamond Studded Gold Jewellery (ITC[HS] Code-71131930) (3) Precious and Semi Precious Stones or Laboratory Created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds (CVD) or Cubic Zirconia (CZ) Studded Gold Jewellery (ITC[HS] Code-71131940) (4) Wrist Watch without any Movement/Machinery without Dial or Case with or without Metal Straps/Bands Belts Studded with Diamond, Precious and Semi Precious Stone, CZ and Lab Grown Diamond (ITC[HS] Code-71179090 and proposed annual capacity (1) 1268 Kgs. (2) 43 Kgs. (3) 123 Kgs. (4) 292 Kgs.



Shri Jagdishbhai V. Sutariya, partner of the Unit appeared before the Approval Committee and explained their proposal.

The Committee, after due deliberations, approved the proposal subject to the standard terms and conditions. The value addition norms will be applicable as per Rule 18 of SEZ Rules, 2006 and as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time. Further the Committee rejected the ITC Code 71179090 and directed to correct HSN code as per Customs Tariff for Wrist Watch without any Movement/Machinery without Dial or Case with or without Metal Straps/Bands Belts Studded with Diamond, Precious and Semi Precious Stone, CZ and Lab Grown Diamond.

**(2) Application for setting up SEZ unit namely M/s Keeva Jewels LLP, Surat.**

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for manufacturing activity of (1) Diamond Studded Silver Jewellery (ITC[HS] Code-71131120) (2) Imported of Old Fashioned Studded Silver Jewellery for Repairing and Remaking on Job Work/Purchase-Sale basis. (ITC[HS] Code-71131120) (3) Lab Grown Diamond Studded Silver Jewellery (ITC[HS] Code-71131120) (4) Zone to Zone Plain & Studded Silver Jewellery for Repairing and Remaking on Job Work (ITC[HS] Code-71131120) (5) Plain Silver Jewellery (ITC[HS] Code-71131130) (6) Plain Gold Jewellery (ITC[HS] Code-71131910) (7) Diamond Studded Gold Jewellery (ITC[HS] Code-71131930) (8) Imported of Old Fashioned Studded Gold Jewellery for Repairing and Remaking on Job Work/Purchase-Sale basis. (ITC[HS] Code-71131930) (9) Lab Grown Diamond Studded Gold Jewellery (ITC[HS] Code-71131930) (10) Zone to Zone Plain & Studded Gold Jewellery for Repairing and Remaking on Job Work (ITC[HS] Code-71131930) (11) Plain Platinum Jewellery (ITC[HS] Code-71131950) (12) Diamond Studded Platinum Jewellery (ITC[HS] Code-71131990) (13) Lab Grown Diamond Studded Platinum Jewellery (ITC[HS] Code-71131990) (14) Diamond Studded Brass Jewellery (ITC[HS] Code-71171990) (15) Imported of Old Fashioned Studded Brass Jewellery for Repairing and Remaking on Job Work/Purchase-Sale basis (ITC[HS] Code-71171990) (16) Plain Brass Jewellery (ITC[HS] Code-71171990) (17) Zone to Zone Plain & Studded Brass Jewellery for Repairing and Remaking on Job Work (ITC[HS] Code-71171990) and Proposed Annual Capacity (1) 109.28 Kgs. (2) 1.04 Kgs. (3) 55.21 Kgs. (4) 1.06 Kgs. (5) 8.77 Kgs. (6) 1.37 Kgs. (7) 15.35 Kgs. (8) 2.08 Kgs. (9) 2 Kgs. (10) 2.12 Kgs. (11) 1.05 Kgs. (12) 3.18 Kgs. (13) 48.77 Kgs. (14) 3546.67 Kgs. (15) 1.04 Kgs. (16) 310.00 Kgs. (17) 1.06 Kgs.

Shri Rajeshbhai Tejani, partner and Shri Rajeshbhai Kuvadiya partner of the Unit appeared before the Approval Committee and explained their proposal.



Therefore, the Committee, after due deliberations, approved the proposal subject to the standard terms and conditions. The value addition norms will be applicable as per Rule 18 of SEZ Rules, 2006 and as specified in the prevailing Foreign Trade Policy or Handbook of Procedures, as amended from time to time.

**(3) Application for setting up SEZ unit namely M/s Shashwat Manufacturing, Surat.**

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for manufacturing activity of (1) Rejected/Rejection Rough Diamonds (ITC [HS] Code-71023100) (2) Job Work Services (Cut & Polished Diamonds Repairing) (ITC [HS] Code-71023910) (3) Cut & Polished Diamonds (ITC[HS] Code-71023910) and proposed annual capacity (1) 6000 Carats (2) 50000 Carats (3) 15000 Carats.


Shri Mitul J. Mehta, partner of the Unit appeared before the Approval Committee and explained their proposal.

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

**97-B- Other Cases**

**(1) Request made by M/s. Shree Ram Exports, Plot No. 181, Surat SEZ for Broad-banding of manufacturing activities in their existing LOA.**

The Committee members were informed that M/s. Shree Ram Exports, Plot No. 181, Surat SEZ vide letter dated 06.04.2022 have submitted revised Form F3 requesting for Broad banding by addition of following new items for manufacturing in their existing LoA:-



Sr No.	Item(s) Description	Annual capacity	HS Code
1	Pure Metal Scrap	16840	72044900
2	Pure Brass Scrap	31440	74040022
3	Pure Aluminium Scrap	8340	76020010
4	Pure Copper Scrap	7140	74040012

Shri Ankit Singhal, proprietor of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request of broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard

terms and conditions. Further, the Committee also decided that the Condition mentioned in the FTP policy 2015-20 and Exim policy for metallic waste and scrap should be followed scrupulously. There should be no wastage that will harm the environment and greenery of the Surat Special Economic Zone, therefore, no plastic and rubber is allowed.


**(2) Request made by M/s Gautam Jewels Pvt. Ltd, Plot No. 254-A, Surat SEZ for change in Directors of the unit.**

The Committee members were informed that M/s Gautam Jewels Pvt. Ltd, Plot No. 254-A, Surat SEZ, Surat vide their letter dated 08.04.2022 have intimated about change of Directors of the unit.

The Unit has submitted following documents in support of the aforesaid change:-

1. Copy of DIR-12 of Directors;
2. Copy of PAN Card & Aadhar Card of new Directors
3. Copy of Company Master Data;
4. List of Share Holders as on date
5. Copy of GST Certificate
6. Copy of IEC
7. Copy of IT Returns of new Directors for last 3 years
8. Copy of Appointment & Resignation Letters
9. Copy of Share Holders ID Proof

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



Sr. No.	Name of the Directors (Shri/Smt.)	DIN No./Date of appointed or cessation	Current Status
1	Mukesh Kumar Datta	02414613/25.01.2022	Retired
2	Ganesh Prasad Gautam	02571394/25.01.2022	Retired
3	Priti Prakash Gandhi	08561089/21.10.2021	New Director
4	Prakash Dahyabhai Gandhi	00103272/21.10.2021	New Director

The Share Holding Pattern as per given documents of updated share holders are same as earlier as under:-

Sr. No.	Name of the Share Holder (Shri/Smt)	No. of Shares held	% of Share holding
1	Vinod Jagdish Gautam	20300	99.5098
2	Ganesh Prasad Gautam	100	0.4902



Shri Prakash Dahyabhai Gandhi, one of the director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Directors subject to approval by relevant statutory bodies with following conditions:-

- a) Seamless continuity of the SEZ activities with unaltered responsibilities and Obligations for the altered unit entity;
- b) Fulfilment of all eligibility criteria applicable to units, including security clearances etc. by the altered unit entity and its constituents;
- c) Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- d) Full financial details relating to the transfer of equity shall be furnished immediately to the Member (IT), CBDT, Department of Revenue.
- e) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
- h) Copy of modified IEC and Registration Cum Membership Certificate (RCMC) shall be furnished.
- i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- j) The Unit shall furnish fresh LUT/Bond.

**(3) Request made by M/s Sagarempire Jewels Pvt. Ltd, Unit No. 101 on Plot No. 193, Surat SEZ for inclusion of Plot No. 219-220 in their existing LOA.**

The Committee members were informed that M/s Sagarempire Jewels Pvt. Ltd, Unit No. 101 vide their letter dated 20.04.2022 (Online Request ID No. 422200121022) has requested for inclusion of Plot No. 219-220 in their existing LOA dated 28.02.202 as

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amended from time to time. They have also submitted a copy of letter of earmarking vide letter ref no. DGDC/8/2021-22 dated 30.03.2022 admeasuring 2000 Sq. meters issued by the DGDC Ltd in this matter for extension of their project at the said plot.

Shri Saurin R. Shah, one of the director of the unit appeared before the Approval Committee & explained the above proposal.

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

**(4) Request made by M/s V M Kreation, Unit No. 5 & 6 on Plot No. 296, Surat SEZ for inclusion of Plot No. 277 in their existing LOA.**

The Committee members were informed that M/s V M Kreation, Unit No. 5 & 6 on Plot No. 296 dated 27.05.2022 (Online Request ID No. 422200161261) has requested for inclusion of Plot No. 277 in their existing LOA dated 23.01.2020 as amended from time to time. They have also submitted a copy of letter of earmarking vide letter ref no. DGDC/2022-23/084 dated 23.05.2022 admeasuring 1000 Sq. meters issued by the DGDC Ltd in this matter for extension of their project at the said plot.

Shri Neel P. Doshi, one of the partner of the unit appeared before the Approval Committee & explained the above proposal.

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

**(5) Request made by M/s. Pan Parag India Company, Plot No. 56-57, Surat SEZ for Broad-banding of manufacturing activities in their existing LOA.**

The Committee members were informed that M/s Pan Parag India Company, Plot No. 56-57, Surat SEZ vide letter dated 19.05.2022 have submitted Form F3 requesting for Broad banding by addition of following new items for manufacturing in their existing LoA:-

Sr No.	Item(s) Description of Manufacturing Activity	Annual capacity (In MT)	HS Code
1	Filter Khaini	500	24039910
2	Filter Tabbag	500	24039910

Shri Raju B. Shah, Authorized Representative of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request of broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions. Further, the Committee also decided that no DTA sale is allowed.



**(6) Request made by M/s Ramas Lab Unit No. 134 on Plot No. 256 & 170, Surat SEZ for inclusion of Plot No. 69, 70, 71 & 72 in their existing LOA.**

The Committee members were informed that M/s Ramas Lab Unit No. 134 on Plot No. 256 & 170, Surat SEZ dated 07.06.2022 (Online Request ID No. 422200171385) has requested for inclusion of Plot No. 69, 70, 71 & 72 in their existing LOA dated 28.02.2020 as amended from time to time. They have also submitted a copy of letter of earmarking vide letter dated 07.06.2022 admeasuring 4000 Sq. meters issued by the DGDC Ltd in this matter for extension of their project at the said plot.

Shri Ronak A. Tilala, Accountant of the unit appeared before the Approval Committee & explained the above proposal.

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

**(7) Request made by M/s Zota Healthcare Ltd, Plot No. 169, Surat SEZ for change in Directors of the unit.**

The Committee members were informed that M/s Zota Healthcare Ltd, Plot No. 169, Surat SEZ, Surat vide their letter dated 25.05.2022 have intimated about change in Directorship and Share Holding Pattern of the unit.

The Unit had submitted following documents in support of the aforesaid change:-

1. Copy of DIR-12 of Directors;
2. Copy of PAN Card & Aadhar Card of new Directors
3. Copy of Company Master Data;
4. List of Share Holders as on date
5. Copy of GST Certificate
6. Copy of IEC



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

Sr. No.	Name of the Directors (Shri/Smt.)	Current Status
1	Ketankumar C. Zota	Continuing Director
2	Kamlesh R. Zota	Continuing Director
3	Himanshu M. Zota	Continuing Director
4	Manukant C. Zota	Continuing Director
5	Varshaben G. Mehta	New Director

6	Moxesh K. Zota	New Director
7	Bhumi M. Doshi	New Director
8	Vitrag S. Modi	New Director
9	Jayashreeben N. Mehta	New Director
10	Dhiren P. Shah	New Director

M/s Zota Healthcare Ltd. is a listed company. The Share Holding Pattern as per given documents are as under:-

Sr.No.	Name of the Share Holder (Shri/Smt)	% of Share holding
1	Promoters & Promoters Group	69.67
2	Public	30.33

Shri Kamlesh R. Zota, one of the director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in constitution of Directors 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. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- Full financial details relating to the transfer of equity shall be furnished immediately to the Member (IT), CBDT, Department of Revenue.
- The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.





- g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
- h) Copy of modified IEC and Registration Cum Membership Certificate (RCMC) shall be furnished.
- i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- j) The Unit shall furnish fresh LUT/Bond.

**(8) Request made by M/s. Shivaay Jewels, Plot No. 102, Surat SEZ for Broad-banding of manufacturing activities in their existing LOA.**

The Committee members were informed that M/s Shivaay Jewels, Plot No. 102, Surat SEZ vide letter dated 01.06.2022 have submitted Form F requesting for Broad banding by addition of following new items for manufacturing in their existing LOA:-

Sr No.	Item(s) Description of Manufacturing Activity	Annual capacity (In Grams)	HS Code
1	Wrist Watch with Movement and or Digital Watch for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond	55000 Grams	91011900
2	Watch Cases and Parts thereof (Cases of Precious Metal or of Metal Clad with Precious Metal) for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond	30000 Grams	91111000
3	Watch Straps, Watch Bands and Watch Bracelets and other Parts thereof for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond	20000 Grams	91132090
4	Complete Watch or Clock Movement, unassembled or Partly Assembled for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond	15000 Grams	91101100

Shri Paresh V. Dobariya, Partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request of broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions. If import/export of complete watch is there details like Brand Name,

Serial No. (Model No.), Numbers etc. of the watch should be mentioned in the Invoice/packing list and purpose for import/export should be mentioned. If import/export of wrist watch case, straps is there it should be mentioned in the Invoice/Packing list along with quantity and purpose for import/export should be mentioned.

**(9) Request made by M/s Nouveau Diamonds LLP, Plot No. 24-25 & 62-63, Surat SEZ for surrender of Plot No. 222 in their existing LOA.**

The Committee members were informed that M/s Nouveau Diamonds LLP, Plot No. 24-25 & 62-63, Surat SEZ vide their letter dated 31.05.2022 has requested for surrender of Plot No. 222 in their existing Letter of Approval. The Unit has made online request vide ID-422200166415 dated 31.05.2022 for surrender of Plot No. 222. The Unit has given the reason for plot deletion that the Plot No. 222 is plot is non operational since long so they want to delete the said plot from the existing LOA.

Shri Ashokbhai C. Khunt, Authorized Representative of the unit appeared before the Approval Committee & explained the above proposal.

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

**(10) Proposal for issuance of Show Cause Notice for failure to realize outstanding Foreign Exchange beyond the stipulated time as per RBI guidelines in respect of M/s Sagar Diamonds Ltd, treating the same as non-export as well as process of their application of renewal of LOA in this case.**

The Committee members were informed that M/s Sagar Diamonds, Plot No. 266-B, Surat SEZ vide their letter dated 26.04.2022 has requested renewal of their LOA. The Unit has made online request vide ID-202200003445 dated 26.04.2022.

On scrutiny of APR for the F.Y 2020-21 it was noticed that the unit had pending remittance for the F.Y 2017-18 to 2019-20, but has not mentioned pending remittance for the year 2020-21. The details are as follow:

<b>BRC Pending as per APR</b>		<b>(In lakhs)</b>
2017-18	1974.4	As per APR
2018-19	40715.39	
2019-20	61001.18	
Total BRC pending	103690.97	

As per RBI Circular from time limit for realization and repatriation of full value of goods/software/services is within a period of nine months.



Moreover, the above unit has not submitted the APRs in stipulated time, and therefore, it is proposed to issue Show Cause Notice to the said unit also for imposing penalty under Rule 54(2) & 22(3) of the SEZ Rules, 2006 read with Section 11 of Foreign Trade (Development and Regulation) Act, 1992.

**Statement of the NFE, outstanding foreign exchange pending for realization, NFE status after deducting inward foreign exchange remittance as per the APR submitted by the Units is as under:**

(Rs. in lakhs)

Period	Export as per APR	Import as per APR	Due Date of APR	Actual date of filling APR
2017-18	6444.96	6202.16	30.09.2018	02.01.2019
2018-19	110966.04	109734.19	30.09.2019	13.08.2020
2019-20	157627.78	153956.2	31.12.2020	23.02.2021
2020-21	185777.91	175031.47	31.12.2021	27.05.2022
<b>Total</b>	460816.69	444924.02		

The unit has not submitted pending remittance statement in APR for the F.Y 2020-21. Hence, the Proposal for issuance of Show Cause Notice for failure to realize outstanding Foreign Exchange beyond the stipulated time as per RBI guidelines for the period of 2017-18 to 2019-20 along with non submission of the APRs in stipulated time for the year 2017-18 to 2020-21 in respect of M/s Sagar Diamonds Ltd.

Total Export for the F.Y 2017-18 to 2019-20 (A) = Rs. 275038.78 Lakhs

Total Import for the F.Y 2017-18 to 2019-20 (B) = Rs. 269892.55 Lakhs

NFE as per for the period 2017-18 to 2019-20 = A-B = Rs. 5146.23 Lakhs

Since the unit has BRC pending for the F.Y 2017-18 to 2019-20 of Rs. 103690.97 Lakhs and treating the same as non export in NFE calculation is as below:

NFE for the period 2017-18 to 2019-20 = Rs (-) 98544.74 Lakhs (5146.23-103690.97)

Shri Saurin R. Shah, one of the director of the unit appeared before the Approval Committee & explained the above proposal.


After due deliberations, the Committee decided to issue Show Cause Notice for pending realization as well as negative NFE along with delay in filing of APR. The Committee decided to renew the LOA of the unit. So that exports are not affected.




**(11) Request made by M/s. Rudra Exports, Unit No. 120 on Plot No. 299, Surat SEZ for Broad- banding of manufacturing activities in their existing LOA.**

The Committee members were informed that M/s. Rudra Exports, Unit No. 120 on Plot No. 299, Surat SEZ vide letter dated 13.06.2022 have submitted Form F requesting for Broad banding by addition of following new items for manufacturing in their existing LOA:-

Sr No.	Item(s) Description of Manufacturing Activity	Annual capacity (In Grams)	HS Code
1	Wrist Watch with Movement and or Digital Watch for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond	40000 Grams	91011900
2	Watch Cases and Parts thereof (Cases of Precious Metal or of Metal Clad with Precious Metal) for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond	28000 Grams	91111000
3	Watch Straps, Watch Bands and Watch Bracelets and other Parts thereof for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond	20000 Grams	91132090
4	Complete Watch or Clock Movement, unassembled or Partly Assembled for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond	15000 Grams	91101100

 Shri Paresh V. Dobariya, Partner of the unit appeared before the Approval Committee & explained the above proposal.

 The Committee, after due deliberations, approved the request of broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions. If import/export of complete watch is there details like Brand Name, Serial No. (Model No.), Numbers etc. of the watch should be mentioned in the Invoice/packing list and purpose for import/export should be mentioned. If import/export of wrist watch case, straps is there it should be mentioned in the Invoice/Packing list along with quantity and purpose for import/export should be mentioned.

**(12) Request made by M/s Jewelen Pvt. Ltd Unit No. 88, Plot No. 302, Surat SEZ, for amendment in HSN code in their existing LOA.**

The Committee members were informed that M/s Jewelen Pvt. Ltd Unit No. 88, Plot No. 302, Surat SEZ, for amendment in HSN code in their existing LOA



The unit has requested to amend ITC HSN code of Watch Jewellery from 91149030 to 71179090 and HSN code of Moissanite diamond in LOA dated 15.02.2021 from 71131130 to 71049900.

No authorized representative of the unit appeared before the Approval Committee.


The Committee, after due deliberations, approved the request of change in HSN code of Moissanite diamond in their existing LOA subject to fulfilment of the other standard terms and conditions. Further the Committee rejected the ITC Code 71179090 for Watch Jewellery and directed to correct product name with HSN code as per Customs Tariff.

### 97-C- Monitoring of audited APRs of the Units of Surat SEZ.

As per the Rule 54 of the SEZ Rules, 2006,

- (i) Performance of the Unit shall be monitored by the Approval Committee as per the guidelines in Annexure appended to these rules.
- (ii) In case the Approval Committee come to the conclusion that a Unit has not achieved positive NFE, the said Unit shall be liable for penal action under the provisions of FTDR Act 1992.

The APRs of the following units duly certified by the Chartered Accountants and audited by the Chartered Accountant appointed by this office as per the direction of the Zonal Development Commissioner were placed before the Approval Committee.



Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
1	Textrade International Ltd. (01.04.2007)	2015-16	9919.61	6968.78	2950.83	NIL
		2016-17	13837.15	10445.99	3391.16	
		2017-18	11956.14	10147.08	1809.06	
		2018-19	9900.14	9385.24	514.9	
		2019-20	6165.8	7107.85	-942.05	
	<b>Total</b>		<b>51778.84</b>	<b>44054.94</b>	<b>7723.9</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	Maa Padma Exports. (20.03.2018)	2017-18	116.27	109.01	7.26	NIL
		2018-19	9894.89	9200.5	694.39	
		2019-20	0	0	0	
		2020-21	1426.67	1414.33	12.34	
	<b>Total</b>		<b>11437.83</b>	<b>10723.84</b>	<b>713.99</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	Sagar Diamonds Ltd. (06.06.2017)	2017-18	6444.96	6202.16	242.8	10122119 (USD)
		2018-19	110966	109734.19	1231.85	1080 (Rs. In crore)
		2019-20	157627.8	153956.2	3671.58	1576.69 (Rs. In crore)
	<b>Total</b>		<b>275038.8</b>	<b>269892.55</b>	<b>5146.23</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
4	Europea Makeour Jewel Pvt. Ltd. (29.06.2019)	2019-20	35468.46	33727.39	1741.07	NIL
		2020-21	73536.31	69366.22	4170.09	730.41 (Rs. In crore)
	<b>Total</b>		<b>109004.8</b>	<b>103093.61</b>	<b>5911.16</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
5	A. A. Perfumes (15.12.2016)	2019-20	1209.92	241.5	968.42	1.07 (Rs. In crore)
	<b>Total</b>		<b>1209.92</b>	<b>241.5</b>	<b>968.42</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
6	RHC Global Exports Pvt. Ltd. (02.09.2019)	2019-20	9719.61	9306.25	413.36	97.20 (Rs. crore)
	<b>Total</b>		<b>9719.61</b>	<b>9306.25</b>	<b>413.36</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
7	R. K. Gems. (13.03.2020)	2020-21	153.92	67.24	86.68	NIL
	<b>Total</b>		<b>153.92</b>	<b>67.24</b>	<b>86.68</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
8	Divine Jewellery. (15.10.2011)	2020-21	855.62	802.08	53.54	22.10 (Rs. crore)
	<b>Total</b>		<b>855.62</b>	<b>802.08</b>	<b>53.54</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
9	Envision Scientific	2020-21	1342	598.21	743.79	NIL





	Pvt. Ltd.				
	(15.02.2020)				
	<b>Total</b>		<b>1342</b>	<b>598.21</b>	<b>743.79</b>

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
10	Shivaay Jewels.	2020-21	1124.56	290.06	834.5	0.9992 (Rs. In crore)
	(03.12.2018)					
	<b>Total</b>		<b>1124.56</b>	<b>290.06</b>	<b>834.5</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
11	Mahavir Impex.	2020-21	1301.62	867.64	433.98	NIL
	(12.04.2018)					
	<b>Total</b>		<b>1301.62</b>	<b>867.64</b>	<b>433.98</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
12	Unitop Aquacare Ltd.	2020-21	1639.21	96.08	1543.13	NIL 1.17 (Rs. In crore)
	(26.09.2019)	2021-22	32.6	31.62	0.98	
	<b>Total</b>		<b>1671.81</b>	<b>127.7</b>	<b>1544.11</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
13	V. M. Kreation.	2019-20	1.41	0	1.41	NIL
	(13.03.2020)	2020-21	104.01	12.6	91.41	
	<b>Total</b>		<b>105.42</b>	<b>12.6</b>	<b>92.82</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
14	Authentic Diamond Mfg.	2020-21	14947.82	14224.08	723.74	26.51 (Rs. In crore)
	(07.05.2015)					
	<b>Total</b>		<b>14947.82</b>	<b>14224.08</b>	<b>723.74</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
15	Pharmawind Healthcare Pvt. Ltd.	2020-21	66.17	0	66.17	NIL
	(27.06.2020)					
	<b>Total</b>		<b>66.17</b>	<b>0</b>	<b>66.17</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
16	Sahajanand	2015-16	3483.97	1526.86	1957.11	NIL



	Technologies Pvt. Ltd.					0.6212 (Rs. In crore) 0.923 (Rs. In crore) 0.7864 (Rs. In crore)
	(07.08.2003)	2016-17	4130.59	1819.54	2311.05	
		2017-18	4411.21	1961.53	2449.68	
		2018-19	4910.13	1463.92	3446.21	
	<b>Total</b>		<b>16935.9</b>	<b>6771.85</b>	<b>10164.05</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
17	Bhalaria Metal Forming	2019-20	1565.55	0	1565.55	NIL
	(27.09.2004)	2020-21	830.29	0	830.29	
	<b>Total</b>		<b>2395.84</b>	<b>0</b>	<b>2395.84</b>	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
18	Mital Jewels.	2019-20	621.05	2.02	619.03	NIL
	(02.07.2018)					
	<b>Total</b>		<b>621.05</b>	<b>2.02</b>	<b>619.03</b>	

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

**97-D- Post-facto approval of action taken by the Development Commissioner under the delegated powers of the Approval Committee.**

- (1) Request made by made by M/s Nouveau Jewellery LLP, Unit No. 406 on Plot No. 248 & 206-207-A, Surat SEZ for inclusion of Plot No. 38-39 & 48-49 in their existing LOA

M/s Nouveau Jewellery LLP, Unit No. 406 on Plot No. 248 & 206-207-A, Surat SEZ vide their letter dated 19.03.2022 has requested for inclusion of for inclusion of Plot No. 38-39 & 48-49 in their existing LOA dated 18.03.2020. They have also submitted a copy of letter of earmarking vide letter no. DGDC/808/2021-22 dated 04.03.2022 admeasuring 4000 Sq. meters issued by the DGDC Ltd in this matter for extension of their project at the said plot.

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





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

The meeting ended with vote of thanks to the Chair.



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