

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

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SSEZ/B/AC/87/2024-25/28/

Dated: 24th June, 2024

## 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 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

The Developer (DGDC), Sachin, Surat

Fax No. (0261) 239-7664

Subject:-

Forwarding of minutes of the Approval Committee meeting.

Sir,

I am directed to forward herewith approved minutes of the One Hundred and Fifth (105th) meeting of Approval Committee for multi-product Surat Special Economic Zone, Developed by DGDC, held on Thursday the 20th June, 2024 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, for information and necessary action.

Encl. as above,

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.





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

टेलीफैक्सनंबर (0261) 2399445; फौन नंबर 2399911

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Minutes of the 105th (One Hundred and Fifth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 20-06-2024 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 D. T. Parate, Dy. DGFT, Surat.	Member
02	Shri Ravish Bhatt, Joint Commissioner, Income Tax, Surat	Member
03	Shri Sachin R. Dalvi, Assistant Commissioner, Customs, Surat	Member
04	Shri A.S. Vasava, Jr. I.I., District Industries Center, Surat.	Member
05	Shri B. G. Tamakuwala, General Manager, M/s. DGDC Ltd.	Nominee of the Developer i.e. M/s. DGDC Ltd.

The following officers were also present in the meeting:-

01	Shri Samay Singh Meena, Specified Officer, Surat SEZ.
02	Shri Mukesh Kumar, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 104th Meeting held on 30.04.2024.

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

## 105-A-Deferred Fresh Proposals for Surat - SEZ (SSEZ):-

# Application for setting up SEZ unit namely M/s Monalisa Casting & Exports, Surat

The Committee members were informed that their Proposal is for setting up SEZ unit for "Manufacturing of (1) Diamond Studded Silver Jewellery, Precious and Semi Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131143) (2) CVD, Cubic Zirconia Gem Stones, Color Stones and Lab Grown CVD Studded Silver Jewellery (ITC[HS] Code-71131144) (3) Plain Gold Jewellery (ITC[HS] Code-71131911) (4) Diamond Studded Gold Jewellery, Precious and Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131913) 5) CVD, Cubic Zirconia Gem Stones, Color Stones and Lab Grown CVD Studded Gold Jewellery (ITC[HS] Code-71131914)".

The unit had applied for setting up a unit in Surat SEZ which was put up in 104th UAC held on 30.04.2024 and the applicant had been asked to appear with all partners in next meeting and hence, the proposal was deferred.

Shri Bhuvanesh Singh Dalawat, Shri Pawan Kumar Sharma and Shri Jacobite Aldose Vavachan partners of the Unit appeared before the Approval Committee and explained their proposal. He stated that he will manufacture Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond, Precious & Semi Precious Stone and

Lab Grown CVD Studded Jewellery etc. Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 10000.00 Lakh, with outgo of foreign exchange as Rs. 8692.48 Lakh, resulting NFE of Rs. 1307.52 Lakh (15.04%), from manufacturing activity. He has assured that he will generate employment for 21 Persons (18 Male, 03 Female).

The Committee, after due deliberations, approved the proposal subject to generation of 25 Nos. employment and 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.

# Application for setting up SEZ unit namely M/s Kapadia Exim Pvt. Ltd, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Trading & Manufacturing activity as per Annexure-1 attached". For the proposed project, FOB value of exports for the 5 years period is projected as Rs. 4331.25 Lakh, with outgo of foreign exchange as Rs. 4125.00 Lakh, resulting NFE of Rs. 206.25 Lakh (5%), from trading & manufacturing activity. On scrutiny of the application form submitted by the applicant, it appeared that the total investment is amounting to Rs. 100.00 Lakh, which will be arranged by Loan from Relatives.

The proposal was put up in 104th UAC held on 30.04.2024 but the proposal was deferred and applicant had been asked to submit revised proposal with additional investment. The applicant vide their letter dated 15.05.2024 submitted revised proposal with additional investment which is funded by father of the both directors.

Shri Mohammad Hafiz Shaikh, Authorised Person of the applicant appeared before the Approval Committee and explained their proposal. He stated that they will manufacture and trade the goods as per Annexure – I. Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 4331.25 Lakh, with outgo of foreign exchange as Rs. 4125.00 Lakh, resulting in NFE of Rs. 206.25 Lakh (5%), from manufacturing& trading activity. He has assured that he will generate employment for 25 Persons (20 Male, 5 Female).

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

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# Application for setting up SEZ unit namely M/s Ribbon Rings, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Manufacturing of (1) Diamond Studded Silver Jewellery, Precious and Semi Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131143) (2) CVD, Cubic Zirconia Gem Stones, Color Stones and Lab Grown CVD Studded Silver Jewellery (ITC[HS] Code-71131144) (3) Plain Gold Jewellery (ITC[HS] Code-71131911) (4) CVD, Cubic Zirconia Gem Stones, Color Stones and Lab Grown CVD Studded Gold Jewellery (ITC[HS] Code-71131913) (5) Diamond Studded Gold Jewellery, Precious and Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131914)".

The proposal was put up in 104th UAC held on 30.04.2024. It was observed that the the partners do not have adequate working capital/proposed investment at present. The partners were asked to submit detailed sources of funds with Balance Sheet, IT returns, Bank Statement, Audit Reports etc.

The Applicant vide letter dated 20.05.2024 submitted source of finance, audit report with P&L and balance sheet of M/s Namo Diamonds Pvt. Ltd, Bank Statement of the partners Mr. Rahul Agarwal, Mr. Navin Bohra and bank Statement of M/s Ribbon Rings.

Shri Rahul Agarwal and Shri Navin Bohra, Partnersof the Unit appeared before the Approval Committee and explained their proposal. They stated that they will manufacture Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond, Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery etc. Further, they stated that the FOB value of exports for the 5 years period is projected as Rs. 5000.00 Lakh, with outgo of foreign exchange as Rs. 4347.29 Lakh, resulting in NFE of Rs. 652.71 Lakh (15.01%), from manufacturing activity. Their proposal states that they will generate employment for 10 Persons (07 Male, 03 Female).

The Committee member Shri Ravish Bhatt, Joint Commissioner, Income Tax, Surat raised a query regarding financial arrangements of the partners. It was observed that the credit worthiness of M/s Namo Diamond Pvt. Ltd. does not seem to be feasible. The applicants were asked to submit Balance Sheet of M/s Namo Diamond Pvt. Ltd. for FY 2020-21 & 2023-24.

Therefore, they are required to submit the requisite document regarding the above raised queries and the matter has been deferred for next Unit Approval Committee meeting.

## Application for setting up SEZ unit namely M/s Trillion Gems and Jewellery LLP, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Manufacturing of (1) Cut & Polished Natural Diamond Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131143) (2) CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite Synthetic Diamonds, Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131144) (3) Semi Precious Stone and Precious Stone Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131145) (4) Plain Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131911) (5) Cut & Polished Natural Diamond Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131913) (6) CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite Synthetic Diamonds, Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131914) (7) Semi Precious Stone and Precious Stone Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131915).

The proposal was put up in 104th UAC held on 30.04.2024. In the meeting, the applicant had not submitted the copy of earmarking letter from the developer for allotment of plot and the Committee had deferred their proposal. Now, the unit has submitted earmarking letter dated 14.05.2024 of Unit No. 182 on Plot No. 261, received from the developer.

Shri Bhadresh Prajapati, Partner of the Unit appeared before the Approval Committee and explained their proposal. He stated that they will manufacture Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond, Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery etc. Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 20468.00 Lakh, with outgo of foreign exchange as Rs. 18694.00 Lakh, resulting in NFE of Rs. 1774.00 Lakh (9.49%), from manufacturing activity. Their proposal states that they will generate employment for 12 Persons (07 Male, 05 Female).

The Committee, after due deliberations, approved the proposal subject to generation of 20 Nos. employment (15 Male, 05 Female) and other 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.

#### 105 - B - Deferred Cases

## Request made by M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ for change in Composition of Directors.

The Committee members were informed that M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ, Sachin, Surat, which they have intimated about change in Directorship of the unit.

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

They have submitted a proposal for addition of one new Director i.e. Mr. Debasis Panigrahi and also mentioned that there is no change in share holding pattern. The following documents in support of the aforesaid change:-

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

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

Sr. No.	DIN	Name of Directors	Current Status
1	00013035	Mr. Dhirajlal Vallabhbhai Kotadia	Continuing Director
2	06575042	Mr. Bhargav Dhirajlal Kotadia	Continuing Director
3	06782685	Mr. Abhishek Rajendrakumar Kabra	Continuing Director
4	08568779	Mr. Jose Calle Serrano	Continuing Director
5	01709758	Mr. Gautam Gode	Continuing Director
6	07729738	Mr. Harivadan Jagadish Pandya	Continuing Director
7	07983480	Mr. Ganesh Prasad Sabat	Continuing Director
8	09782750	Ms. Vyanjana Kiritbhai Pandya	Continuing Director
,9	10221436	Ms. Sonalika Dhar	Continuing Director
10	08838872	Mr. Debasis Panigrahi	New Director



No one appeared in 104th UAC Meeting held on 30.04.2024, hence, the matter was deferred for next UAC Meeting.

Shri Kishor Dudhat, Vice President of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in composition of Director of the unit 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;
- c) 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.
- 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.
- 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.

The Unit shall furnish fresh LUT/Bond.

(2) Request made by M/s Rockman Advanced Composites Pvt. Ltd, Plot No. 184-185 & 194-195, Surat SEZ vide their letter dated 06.02.2024 for change in Registered office address.

The Committee members were informed that M/s Rockman Advanced Composites Pvt. Ltd, Plot No. 184-185 & 194-195, Surat SEZ, Sachin, Surat vide their letter dated 06.02.2024 have requested for change in registered office address.

The Unit was granted LOA No. SSEZ/II/35/2007-08/200 dated 25.02.2008 (as amended time to time) to set up the unit for manufacturing activity The unit had commenced their authorised operation w.e.f. 26.07.2010.

The unit has submitted following documents in support of the change in registered office address i.e. 503, RECTANGLE 1 D4, Saket District Centre, South Delhi, New Delhi - 110017.

- 1. Copy of IEC Certificate
- 2. Copy of RCMC

The proposal was put up before 104th UAC held on 30.04.2024, but no one appeared before the Committee; hence, the matter was deferred for next Unit Approval Committee meeting.

Now, the unit vide letter dated 20.06.2024 has withdrawn their application for change of Registered office address. Hence, the Committee, after due deliberations, accepted their request for withdrawal of application for change in registered office address.

(3) SCN issued dated 02.11.2023 to M/s. Himson International Pvt. Ltd., Plot No. 172, 173 & 174, Surat SEZ, Sachin, Surat for cancellation LoA under Section 16(1 of SEZ Act, 2005. Further, the unit has requested for Broadbanding of Perfumery products for manufacturing activity as well as request for addition of Plot No.171 in their existing LoA.

The Committee members were informed that M/s. Himson International Pvt. Surat Special Economic Zone, Sachin, Surat-394230, Surat Special Economic Zone, Sachin, Surat has applied for Renewal of LOA for further period of 05 years vide their letter dated 11.07.2022 and this office has raised outer vide letter dated 19.07.2022, 30.08.2022 & 16.03.2023 and their reply vide letter dated 14.08.2023. The LOA of the unit has expired on 11.07.2022. On scrutiny of APRs submitted by the unit, it was noticed that the unit has not done any export/import from 2009-10 onwards.

#### As per Rule-19 of SEZ Rule, 2006:

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

(6A)(1) The Units which intend to renew the validity of Letter of Approval shall submit, before two months from the date of expiry of the Letter of Approval, the completed application in form F1 along with requisite document, to the Development Commissioner, duly signed by the Proprietor or Managing Partner or if it is a company, by the Managing Director or the Director(s) or any person who has or have been duly authorised for this purpose by a resolution of the Board of Directors of the Company:

Provided that in case an application is not submitted after the said period of two months, such reasonableness of the delay shall be examined on the merits and circumstances of the case and the request for renewal of LOP shall be decided by the Development Commissioner.

- (2) in case of non-compliance of the procedures specified in clause (1), the Letter of Approval shall not be considered for renewal.
- (3) the Development Commissioner may renew the Letter of Approval for a period of five years or for a shorter period, in form F 2, based on the evaluation of the Unit as per sub-rule (6B):
- (6B) The renewal of Letter of Approval shall be based on the evaluation of the following criteria, namely:-
- (i) Export performance of the Unit in the last block vis-a-vis the initial export projection submitted by the Unit.
  - (ii) Projected employment with reference to actual employment generated.
- (iii)Instance of violation of applicable statutes related to the functioning of the Unit.
  - (iv) Cases of default, if any, of statutory payments.
- (v) Undertaking of any activity not sanctioned or approved by the Development Commissioner.

(vi) The decision of the Development Commissioner or Approval Committee in this regard shall be final and binding on the Unit except in cases where the Unit prefers an appeal before the Board of Approval, in accordance with rule 55\*.

On perusal of APRs submitted by the unit up to 2022-23 and a letter F.No. SSEZ/Lic/22/01-02/1340 dated 21.07.2022 received from the Specified Officer, Surat SEZ, Sachin, the performance of the unit in the last five years for manufacturing activity is as under:-

Sr.No	Description	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
1	FOB Value of Export	0.00	0.00	0.00	0.00	0.00	0.00
2	Foreign Exchange outgo	0,00	0.00	0,00	0.00	0.00	0.00
3	NFE earnings	0.00	0.00	0.00	0.00	0.00	0.00

The unit had contravened the condition (7) of the Bond cum LUT executed by them with the Development Commissioner, read with Rule 22(2) & Rule 22(3) of SEZ Rules, 2006 and the basic conditions for operating as SEZ unit and has not bothered to fulfill the stipulated requirements for quite considerable period of time and therefore, they do not appear to be serious in operating as SEZ Unit.

Therefore, a SCN F.No. K/SSEZI/43/2001-02/1401 dated 02.11.2023 had been issued to the unit for cancellation of LOA and penalty for delay filing of APRs and a letter F.No. K/SSEZI/43/2001-02/1364 dated 25.10.2023 was also issued. Personal hearing with the unit holder has been done on 28.12.2023.

## Section 16(1) of SEZ Act, 2005 reads as under:-

"(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."

The matter was taken up in 104th UAC Meeting held on 30.04.2024 for cancellation of LOA. However, vide letter dated 02.04.2024, the unit has come up with a new proposal requesting that they wish to implement their perfumery and cosmetics project in SEZ with total annual capacity of 4992000 Pieces. The LoA of the unit has already expired w.e.f. 11.07.2022.

Shri Kamlesh Bachkaniwala, Director of the unit appeared before 104th Unit Approval Committee & requested not to cancel their LOA. Further, he has requested that they wish to implement their perfumery and cosmetics project in SEZ with total annual capacity of 4992000 Pieces for which they have advance export orders in hand.



The case was put up before 104th UAC held on 30.04.2024 and the Committee asked Shri Kamlesh Bachkaniwala to submit a concrete proposal with relevant documents and the matter was deferred for next Unit Approval Committee meeting.

The Committee members were informed that the unit has submitted their proposal for broad banding/diversification of their business in the existing LOA vide their letter dated 11.06.2024, which is as under:-

Broad-Banding of manufacturing activity

Sr.	Items Description for	Annual	Item Code
No.	manufacturing activity	Capacity	(ITC HS Code No.)
1.	Perfume - Perfumery Products	4992000 Pcs.	33030040

M/s Himson International Pvt. Ltd., Plot No. 172, 173 & 174, Surat SEZ has been granted LOA bearing No. K/SSEZ/I/043/2001-02/10908 dated 16.02.2002. The LOA of the unit has already expired w.e.f. 11.07.2022 and the unit has submitted their renewal request, which is to be decided in the UAC.

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)

(Rs. in Lakhs)

1123.20

5616.00

Own Capital: - 314.25

Capital Goods (Indigenous & Import):-99.00

Working Capital Miscellaneous Assets : - 200,00

Total: -

314.25 Lakhs

**Employment Details** 

NFE earnings

 Men
 Women

 Existing LOA:
 2
 0

 Broad-banding:
 60
 25

The unit has submitted forex balance sheet as under:-

1123.20

Sr. Description 1st year 2nd 3rd 4th 5th Total No. year year year year FOB Value 3244.80 3244.80 3244.80 3244.80 3244.80 16224.00 Export Foreign 2121.60 2121.60 2121.60 2121.60 2121.60 10608.00 Exchange outgo

Further, the unit vide above said letter has also requested to add Plot No. 171 in their existing LOA. The same plot has been leased by DGDC i.e. the Developer of Surat SEZ on 01.07.2003, the same had not been included in their LOA.

1123.20

1123.20

1123.20



3

Shri Kamlesh Bachkaniwala, Director of the unit appeared before 105th Unit Approval Committee & explained their proposal. He stated that they will manufacture Perfume - Perfumery Products with total annual capacity of 4992000 Pieces for which they have advance export orders in hand. He stated that manufacturing activity will start in next 06 months. He has assured that he will generate employment for 85 Persons (60 Male, 25 Female).

The Committee, after due deliberations, approved the request of renewal for further period of three years i.e. from 11.07.2022 to 11.07.2025.

The Committee, after due deliberations, approved the request of Diversification in their business and inclusion of Items i.e. Perfume – Perfumery Products (ITC HS Code – 33030040) with total annual capacity of 4992000 Pieces in their existing LOA and asked the unit to start their production within 06 months.

The Committee, after due deliberations, approved the request of addition of Plot No. 171 in their existing LOA.

#### 105 - C - Other Cases

 Request made by M/s Kiran Jewelry, Plot No. 28, 59 & 60, Surat SEZ for change in Partnership Deed as well as change of Share Ration in Profit or Loss.

The Committee members were informed that M/s Kiran Jewelry, Plot No. 28, 59 & 60, Surat SEZ, Sachin, Surat, vide their letter dated 22.05.2024 has requested for change in Partnership Deed as well as change of Share Ration in Profit or Loss.

The Unit was granted LOA No. SSEZ/II/027/2007-08/695 dated 30.08,2007 to set up the unit for "Manufacturing activity" as mentioned in LOA dated 30.08.2007 as amended from time to time.

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

- Copy of revised Partnership Deed
- 2. ITR copies of New Partner
- 3. Copy of Pan Card and Aadhar Card of new Partner
- 4. Updated Copy of IEC
- 5. List of Profit and Loss Share Ratio

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



Sr.	Name of the Partners	Retiring /	P/L Sharing Ratio	
No.	(Shri/Smt.)	Continuing/New Partners	2% 31% 33% 33%	New
1	Babubhai S. Lakhani	Continuing Partner	2%	98%
2	Mavjibhai S. Patel	Retired Partner	31%	-
3	Dinesh M. Lakhani	Retired Partner	33%	+ (4)
4	Rajesh L. Lakhani	Retired Partner	33%	(46
5	Mehul P. Vaghani	Retired Partner	1%	
6	Varshaben B. Lakhani	New Partner		2%
	Tota	1:-	100%	100%

Shri Amit Padsala, General Manager of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Partnership Deed as well as change of Share Ratio in Profit or Loss 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;
- c) 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.
- e) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
  - The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.

Copy of modified IEC and Registration Cum Membership Certificate (RCMC) shall be furnished.



- The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- The Unit shall furnish fresh LUT/Bond.
- (2) Request made by M/s Excel Overseas Pvt. Ltd, Plot No. 176-A, Surat SEZ for change in registered office address.

The Committee members were informed that M/s Excel Overseas Pvt. Ltd, Plot No. 176-A, Surat SEZ, Sachin, Surat, vide their letter dated 16.05.2024 for change in registered office address.

The Unit was granted LOA No. SSEZ/II/017/2012-13/1201 dated 16.01.2013 to set up the unit for manufacturing activity as mentioned in LOA dated 16.01.2013 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 01.04.2014.

The unit has submitted following documents in support of the change in registered office address i.e. GW-6140, Bharat Diamond Bourse, Bandra Kurla Complex, Bandra (E), Mumbai-400051.

- 1. Copy of IEC Certificate
- 2. Copy of RCMC
- 3. Form-18
- 4. Copy of GST Certificate

Shri Haresh B. Paraliya Authorised Person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee approved the request for change of registered office subject to submission of rent agreement and ownership documents of the premises and fulfillment of the other standard terms and conditions.

(3) Request made by M/s Preksha Exports, Unit No. 147-148 on Plot No. 255, Surat SEZ for change in Partnership Deed as well as change of Share Ratio in Profit or Loss.

The Committee members were informed that M/s Preksha Exports, Unit No. 147-148 on Plot No. 255, Surat SEZ, Sachin, Surat, vide their letter dated 07.06.2024 for change in Partnership Deed as well as change of Share Ration in Profit or Loss.

The Unit was granted LOA No. SSEZ/II/08/2023-24/1194 dated 12.09.2023 to set up the unit for "Manufacturing activity" as mentioned in LOA dated 12.09.2023 as amended from time to time.

They have submitted following documents in support of the aforesaid change;

- 1. Copy of revised Partnership Deed
- 2. ITR copy of New Partner
- 3. Copy of Pan Card and Aadhar Card of new Partner
- 4. Updated Copy of IEC
- 5. Copy of updated GST Certificate

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

Sr.	Name of the Partners	Retiring /	P/L Sharing Ratio		
No.	(Shri/Smt.)	Continuing/New Partners	Existing	New	
1	HimmatsinghPemawat	Retired Partner	49%		
2	Jacob Jose Vavachan	Continuing Partner	51%	50%	
3	Mehul Ranka	New Partner		50%	
Total	<b>:</b> -		100%	100%	

Shri Jacob Jose Vavachan, Partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Partnership Deed as well as change of Share Ratio in Profit or Loss 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;
- 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.

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.
- The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- The Unit shall furnish fresh LUT/Bond.
- (4) Request made by M/s R K Gems, Unit No. 12 (Ground Floor) on Plot No. 296, Plot No. 224, 225, 226 & 226-A, Surat SEZ, vide their letter dated 28.05.2024, for surrender of Unit No. 12 (Ground Floor) on Plot No. 296 in their existing Letter of Approval.

The Committee members were informed that M/s R K Gems, Unit No. 12(Ground Floor) on Plot No. 296, Plot No. 224, 225, 226 & 226-A, Surat SEZ vide their letter dated 28.05.2024 requested for surrender of Unit No. 12(Ground Floor) on Plot No. 296 in their existing Letter of Approval. The Unit has made online request vide ID-422400170253 dated 28.05.2024 for surrender of Unit No. 12(Ground Floor) on Plot No. 296.

The Unit has given the reason that due to shifting of operations to their new facility located on Plot No. 224, 225, 226 & 226-A, in Surat SEZ therefore, the Unit No. 12(Ground Floor) on Plot No. 296, Surat SEZ is lying vacant and idle.

Shri Vinay M. Vaghani, General Manager of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for exclusion of Unit No. 12(Ground Floor) on Plot No. 296 from their existing LOA.

(5) Request made by M/s Bhathwari Technologies, Plot No. 110-111, Surat SEZ, vide their letter dated 30.05.2024, for surrender of Plot No. 110, Surat SEZ in their existing Letter of Approval.

The Committee members were informed that M/s Bhathwari Technologies, Plot No. 110-111, Surat SEZ vide their letter dated 30.05.2024 requested for surrender of Plot No. 110 in their existing Letter of Approval. The Unit has made online request vide ID-422400173930 dated 29.05.2024 for surrender of Plot No. 110, Surat SEZ.

The Unit has given the reason that due to slowdown in demand of their product and it is not economically viable for them to continue manufacturing activity from the unit on Plot No. 110 in Surat SEZ. Therefore, the Plot No. 110, Surat SEZ is lying vacant and idle.

Shri Rahul M. Makani, Authorised Person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for exclusion of Plot No. 110 from their existing LOA.

(6) Request made by M/s Jai Shree Ram Corporation LLP, Plot No. 200, Surat SEZ, vide their letter dated 13.06.2024, for surrender of Plot No. 200 and inclusion of Plot No. 110 in their existing Letter of Approval.

The Committee members were informed that M/s Jai Shree Ram Corporation LLP, Plot No. 200, Surat SEZ vide their letter received dated 13.06.2024 requested for surrender of Plot No. 200 and inclusion of Plot No. 110 in their existing Letter of Approval. They have also submitted a copy of letter of earmarking vide letter dated 30.06.2024 admeasuring 1000 Sq. Meter issued by M/s DGDC Ltd. in this matter for extension of their project at the said plot. The letter of Earmarking is valid after subject to deletion of Plot No. 110 of M/s Bhathwari Technologies by Approval Committee.

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

Cost of Project (Rs. in Crore)

Source of Fund:-

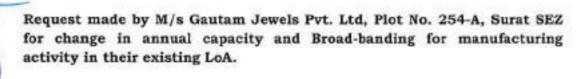
Ready Unit :- 3.00

(7)

Own Fund

Shri Sajivshant Aryavir Saxena and Shri Sanjay Sunderlal Meena, Partner of the unit appeared before the Approval Committee & explained the above proposal. Further, they have requested that they do not want to surrender the Plot No. 200 from existing LOA.

The Committee, after due deliberations, approved only the request for inclusion of Plot No. 110 in their existing LOA.



The Committee members were informed that M/s Gautam Jewels Pvt. Ltd, Plot No. 254-A, Surat SEZ vide letter dated 26.04.2024, have submitted Form-F3 for change in annual capacity and Broad-banding for manufacturing activity in existing LOA as per below table.

Change in Annual Capacity

Sr. No.	Items Description for manufacturing	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1	Gold	25 Kgs.	0	71
2	Diamond	4863 Carats	0	71

# Broad-Banding for Manufacturing Activity

Sr No	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Silver Jewellery Plain & Mountings	1000 Grams	71131141
2.	Silver Jewellery Studded with Natural Diamonds	1000 Grams	71131143
3.	Silver Jewellery Studded with Lab Grown Diamonds	1000 Grams	71131144
4.	Silver Jewellery Studded with Precious & Semi Precious Stone	1000 Grams	71131145
5.	Silver Jewellery Studded with Moissanite	500 Grams	71131145
6.	Silver Jewellery Studded with Lab Grown Diamonds, Natural Diamonds, Precious & Semi Precious Stone & Moissanite	500 Grams	71131149
7.	Platinum Jewellery Plain & Mountings	500 Grams	71131921
8.	Platinum Jewellery Studded Natural Diamonds	500 Grams	71131923
9.	Platinum Jewellery Studded Lab Grown Diamonds	500 Grams	71131924
10	Platinum Jewellery Studded with Precious & Semi Precious	500 Grams	71131925
11	Platinum Jewellery Studded with Moissanite	500 Grams	71131925
12	Platinum Jewellery Studded with Lab Grown Diamonds, Natural Diamonds, Precious & Semi Precious Stone & Moissanite	500 Grams	71131929
13	Gold Jewellery Plain & Mountings	3000 Grams	71131911
14	Gold Jewellery Studded with Natural Diamonds	6000 Grams	71131913
15	Gold Jewellery Studded Lab Grown Diamonds	5000 Grams	71131914
16	Gold Jewellery Studded with Precious & Semi Precious	3000 Grams	71131915
17	Gold Jewellery Studded with Moissanite	3000 Grams	71131915
18	Gold Jewellery Studded with Lab Grown	2500 Grams	71131919

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	Diamonds, Natural Diamonds, Precious & Semi Precious Stone & Moissanite		
19	Gold, Silver, Platinum Combination Jewellery Studded with Diamonds	2500 Grams	71131990
20	Cut & Polished Natural Diamond	4863 Carats	71023910

M/s Gautam Jewels Pvt. Ltd, Plot No. 254-A, Surat SEZ has been granted LOA bearing No. SSEZ/G-10/219/2003-04/1805, dated 19.04.2004 valid up to 19.08.2024

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):-

Own Capital - 22.57

Capital Goods (Indigenous)

- 0

Capital Goods (Import)

- O

Working Capital

:- 22.57

Total -

22.57

**Employment Details** 

Men

Women

At the time of LOA:

20

Broad-banding

30

10

Shri Prakash D Gandhi, Director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for change of annual capacity and Broad-banding for manufacturing activity in existing LOA subject to generation of total 50 Nos. employment and fulfillment of the other standard terms and conditions. The value addition will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy and Handbook of Procedures therefore amended from time to time. Import of items where there is no wastage is permitted on net to net basis when exported.

Request made by M/s Aco Perfumes & Cosmetics LLP, Plot No. 87-88, Surat SEZ for Broad-banding for manufacturing and trading activity in their existing LoA.

The Committee members were informed that M/s Aco Perfumes & Cosmetics LLP, Plot No. 87-88, Surat SEZ vide letter dated 13.05.2024 have submitted Form-F3 for Broad-banding for manufacturing and trading activity in existing LOA as per below able.

Sr No.	Item(s) Description of Manufacturing and Trading Activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Mfg - Tonners	290000 Pieces	33049990
2.	Mfg - Cleansers	290000 Pieces	33049990
3.	Mfg - Lip Balms	290000 Pieces	30049011
4.	Mfg - Body Mist	2900000 Pieces	33030090
5.	Mfg - Body Milk	290000 Pieces	33049990
6.	Mfg - Face Wash	290000 Pieces	33049190
7.	Mfg - Mud Masks	290000 Pieces	33049990
8.	Mfg - Skin Serums	290000 Pieces	33049990
9.	Mfg - Body Creams	750000 Pieces	33049990
10.	Mfg - Sugar Scrubs	750000 Pieces	33049990
11.	Mfg - Sun Tan Oils	290000 Pieces	33049990
12.	Mfg - Peel of Masks	290000 Pieces	33049990
13.	Mfg - Fairness Creams	290000 Pieces	33049910
14.	Mfg - Petroleum Jelly	800000 Pieces	27121090
15.	Mfg - Camphor Creams	290000 Pieces	33049990
16.	Mfg - Vitamin E Skin Oils	290000 Pieces	33049990
17.	Mfg - Day Night Creams	290000 Pieces	33049910
18.	Mfg - Body Massage Oils	290000 Pieces	33049990
19.	Mfg - Face & Body Scrubs	800000 Pieces	33049990
20.	Mfg - Sun Screen Lotions	200000 Pieces	33049990
21.	Mfg - Vitamin E Skin Creams	200000 Pieces	33049990
22.	Mfg - Anti-Ageing Oils & Cream	200000 Pieces	33049990
23.	Mfg - Paraben Free & Sulphate Free Products	200000 Pieces	33049990
24.	Mfg - Hair Oils	950000 Pieces	33059019
25.	Mfg - Hair Foods	950000 Pieces	33059090
26.	Mfg - Shampoos	950000 Pieces	33051090
27.	Mfg - Hair Serums	200000 Pieces	33059090
28.	Mfg - Conditioners	950000 Pieces	33059090
29.	Mfg - Hair Relaxers	200000 Pieces	33051090
30.	Mfg - Hair Styling Gels	200000 Pieces	33059090
31.	Mfg - Scalp Conditioners	200000 Pieces	33059090
32.	Mfg - Hair Premium Creams	200000 Pieces	33059090
33,	Mfg - Shampoo & Conditioners	900000 Pieces	33059090
34.	Mfg - Shampoo cum Conditioners	900000 Pieces	33051090
35.	Mfg-Paraben Free & Sulphate Free Hair Products	200000 Pieces	33051090
36.	Mfg - Keratin & Argan Hair Straitening Shampoo & Condition	200000 Pieces	33051090
37.	Mfg - Hair Tonic	200000 Pieces	33051090
38.	Míg - Hair Cream	200000 Pieces	33059030

39,	Mfg - Other Hair Preparations	200000 Pieces	33059090
10.	Mfg - Baby Cleansing Milk	200000 Pieces	33049990
41.	Mfg - Moisturising Baby Soft Oil	200000 Pieces	33049990
42.	Míg - Baby Shower Gels	200000 Pieces	33049990
43.	Míg - Baby Shampoos	200000 Pieces	33051090
44.	Míg - Baby Creams & Lotions	200000 Pieces	33049990
45.	Míg - Baby Jelly	200000 Pieces	33049990
46.	Mfg - Baby Diaper Rash Creams	200000 Pieces	33049990
47.	Mfg - Baby Mouth Wash	200000 Pieces	33061090
48.	Mfg - Baby Toothpaste	200000 Pieces	33061020
49.	Mfg-Paraben Free & Sulphate Free Baby Products	200000 Pieces	33051090
50,	Mfg - Beard Oils	200000 Pieces	33071090
51.	Mfg - Mooch Oils	200000 Pieces	33071090
52.	Míg - Beard Wash	200000 Pieces	33071090
53.	Mfg - Face Cream	200000 Pieces	33049910
54,	Mfg - Shaving Gels	200000 Pieces	33071090
55.	Mfg - Beard Softner	200000 Pieces	33071090
56.	Mfg - Shaving Foam	200000 Pieces	33071010
57.	Mfg - Shaving Creams	200000 Pieces	33071010
58.	Mfg - Beard Growth Oil	200000 Pieces	33071090
59.	Mfg - Whitening Creams	200000 Pieces	33049910
60.	Mfg - Pre Shaving Cream	200000 Pieces	33071010
61.	Mfg - Beard Setter Serum	200000 Pieces	33071090
62.	Mfg - Post Shaving Scrum	200000 Pieces	33071090
63.	Mfg - Whitening Foam Face wash	200000 Pieces	33049190
64.	Míg - Mouth Wash	200000 Pieces	33061090
65.	Mfg - Tooth Paste	200000 Pieces	33061020
66.	Mfg - Tooth Powder	200000 Pieces	33061010
67.	Mfg - Body Wash	750000 Pieces	34013019

68.	Mfg - Hand Wash	750000 Pieces	34013019
69.	Mfg - Hand Sanitizer	750000 Pieces	34029099
70.	Mfg - Aroma Therapy Shampoos	750000 Pieces	33051090
71.	Mfg - Shower Gels with Natural Scrubs	750000 Pieces	33049990
72.	Mfg – Inhalers	100000 Pieces	30049099
73.	Mfg - Vaporubs	100000 Pieces	30049099
74.	Mfg - Pain Relief Ointments	100000 Pieces	30049099
75.	Mfg - Leather Wax	100000 Picces	27129090
76.	Mfg - Toilet Cleaners	750000 Pieces	34029099
77.	Mfg - Glass Cleaning liquids	750000 Pieces	34029099
78.	Mfg - Dish washing Liquids	750000 Pieces	34029099
79.	Mfg - Floor Cleaning Liquids	750000 Pieces	34029099
80.	Mfg - Seat Polish	100000 Pieces	34059090
81.	Mfg - Car Shampoos	100000 Pieces	34029099
82.	Mfg - Car Wax Polish	100000 Pieces	27129090
83.	Mfg - Facial Products	100000 Pieces	33049990
84.	Mfg - Liposoluble Waxes	100000 Pieces	27129090
85.	Mfg - Treatment hair Oils	100000 Pieces	33059019
86.	Mfg - Hair Styling Products	100000 Pieces	33059090
87.	Mfg - Hair Growth Products	100000 Pieces	33059019
88.	Mfg - Anti Stress Body Massage Oils	100000 Pieces	33019059
89.	Mfg - Manicure Pedicure Products	100000 Pieces	33043000
90.	Mfg - Treatment Shampoos & conditioners	100000 Pieces	33051090
91.	Mfg - Breast Cream	100000 Pieces	33049990
92.	Mfg - Glycolic Peel off	100000 Pieces	33049990
93.	Mfg - Body Firming Oils	100000 Pieces	33049990
94.	Mfg - Facial Sheet Masks	100000 Pieces	33049990

Mfg - Breast Tightening Oils	100000 Pieces	33049990
Mfg - Virginal Tightening Creams	100000 Pieces	30039011
Mfg - Anti Aging Oils and Creams	100000 Pieces	33049990
Mfg - Virginal Wash Intimate Wash	100000 Pieces	34013019
Mfg - Whitening Creams, Lotions & serums	100000 Pieces	33049990
Mfg - Hydrolised Collagen &Elasten Products	100000 Pieces	30049099
Mfg - Sulphate free Shampoos & Conditioners	100000 Pieces	33051090
Mfg - Perfume with alcohol	200000 Litres	33030010
Trading - Toners	300000 Pieces	33049990
Trading - Cleansers	300000 Pieces	33049990
Trading - Lip Balms	300000 Pieces	30049011
Trading - Body Mist	3000000 Pieces	33030090
Trading - Body Milk	300000 Pieces	33049990
Trading - Face Wash	300000 Pieces	33049190
Trading - Mud Masks	300000 Pieces	33049990
Trading - Skin Serums	300000 Pieces	33049990
Trading - Body Creams	800000 Pieces	33049990
Trading - Sugar Scrubs	800000 Pieces	33049990
Trading - Sun Tan Oils	300000 Pieces	33049990
Trading - Peel Of Masks	300000 Pieces	33049990
Trading - Fairness Creams	300000 Pieces	33049910
Trading - Petroleum Jelly	800000 Pieces	27121090
Trading - Camphor Creams	300000 Pieces	33049990
Trading - Vitamin E Skin Oils	300000 Pieces	33049990
Trading - DayNight Creams	300000 Pieces	33049910
	300000 Pieces	33049990
Trading - Body Massage Oils	COCCOO LICCOO	
	Mfg - Virginal Tightening Creams  Mfg - Anti Aging Oils and Creams  Mfg - Virginal Wash Intimate Wash  Mfg - Whitening Creams, Lotions & serums  Mfg - Hydrolised Collagen & Elasten Products  Mfg - Sulphate free Shampoos & Conditioners  Mfg - Perfume with alcohol  Trading - Toners  Trading - Cleansers  Trading - Lip Balms  Trading - Body Mist  Trading - Body Mist  Trading - Face Wash  Trading - Mud Masks  Trading - Skin Serums  Trading - Sugar Scrubs  Trading - Sugar Scrubs  Trading - Petroleum Jelly  Trading - Petroleum Jelly  Trading - Camphor Creams  Trading - Camphor Creams	Mfg - Virginal Tightening Creams  Mfg - Anti Aging Oils and Creams  Mfg - Virginal Wash Intimate Wash  Mfg - Whitening Creams, Lotions & serums  Mfg - Hydrolised Collagen & Elasten Products  Mfg - Bulphate free Shampoos & Conditioners  Mfg - Perfume with alcohol  Trading - Toners  Trading - Cleansers  Trading - Lip Balms  Trading - Body Mist  Trading - Face Wash  Trading - Mud Masks  Trading - Skin Serums  Trading - Sugar Scrubs  Trading - Sugar Scrubs  Trading - Perl Of Masks  Trading - Petroleum Jelly  Trading - Petroleum Jelly  Trading - Camphor Creams  Trading - Petroleum Jelly  Trading - Petroleum Jelly  Trading - Petroleum Skin Oils  Tood000 Pieces  Trading - Petroleum Skin Oils  Tood000 Pieces  Trading - Petroleum Skin Oils  Trading - Camphor Creams  Trading - Camphor Creams  Trading - Camphor Creams  Trading - Camphor Creams  Trading - Vitamin E Skin Oils

122.	Trading - Sun-Screen Lotions	200000 Pieces	33049990
123.	Trading - Vitamin E Skin Creams	200000 Pieces	33049990
124.	Trading - Anti-Ageing Oils & Creams	200000 Pieces	33049990
125.	Trading-Paraben Free & Sulphate Free Products	200000 Pieces	33049990
126.	Trading - Hair Oils	1000000 Pieces	33059019
127,	Trading - Hair Foods	1000000 Pieces	33059090
128.	Trading - Shampoos	1000000 Pieces	33051090
129.	Trading - Hair Serums	200000 Pieces	33059090
130.	Trading - Conditioners	1000000 Pieces	33059090
131.	Trading - Hair Relaxers	200000 Pieces	33051090
132.	Trading - Hair Styling Gels	200000 Pieces	33059090
133.	Trading - Scalp Conditioners	200000 Pieces	33059090
134.	Trading - Hair Premium Creams	200000 Pieces	33059090
135.	Trading - Shampoo & Conditioners	1000000 Pieces	33059090
136.	Trading - Shampoo Cum Conditioner	1000000 Pieces	33051090
137.	Trading - Paraben Free & Sulphate Free Hair Products	200000 Pieces	33051090
138.	Trading - Keratin & Argan Hair Straightening Shampoo & Conditioners	200000 Pieces	33051090
139.	Trading - Hair Tonic	200000 Pieces	33059030
140.	Trading - Hair Cream	200000 Pieces	33059030
141.	Trading - Other hair preparations	200000 Pieces	33059090
142.	Trading - Baby Cleansing Milk	200000 Pieces	33049990
143.	Trading - Moisturizing Baby Soft Oil	200000 Pieces	33049990
144.	Trading - Baby Shower Gels	200000 Pieces	33049990
145.	Trading - Baby Shampoos	200000 Pieces	33051090
146.	Trading - Baby Creams & Lotions	200000 Pieces	33049990
147.	Trading - Baby Jelly	200000 Pieces	33049990
148.	Trading - Baby Diaper Rash Creams	200000 Pieces	33049990
149,	Trading - Baby Mouth Wash	200000 Pieces	33061090

150.	Trading - Baby Toothpaste	200000 Pieces	33061020
151.	Trading - Paraben Free & Sulphate Free Baby Products	200000 Pieces	33051090
152.	Trading - Beard Oils	200000 Pieces	33071090
153.	Trading - Mooch Oils	200000 Pieces	33071090
154.	Trading - Beard Wash	200000 Pieces	33071090
155.	Trading - Shaving Gels	200000 Pieces	33071090
156.	Trading - Beard Softner	200000 Pieces	33071090
157.	Trading - Shaving Foam	200000 Pieces	33071010
158.	Trading - Shaving Creams	200000 Pieces	33071010
159.	Trading - Beard Growth Oil	200000 Pieces	33071090
160.	Trading - Whitening Creams	200000 Pieces	33049910
161.	Trading - Pre Shaving Cream	200000 Pieces	33071010
162.	Trading - Beard Setter Serum	200000 Pieces	33071090
163.	Trading - Post Shaving Serum	200000 Pieces	33071090
164.	Trading - Whitening Foam Face Wash	200000 Pieces	33049190
165.	Trading - Mouth Wash	200000 Pieces	33061090
166.	Trading - Tooth Paste	200000 Pieces	33061020
167.	Trading - Tooth Powder	200000 Pieces	33061010
168.	Trading - Body Wash	800000 Pieces	34013019
169.	Trading - Hand Wash	800000 Pieces	34013019
170.	Trading - Aroma Therapy Shampoos	800000 Pieces	33051090
171.	Trading - Shower Gels with Natural Scrubs	800000 Pieces	33049990
172.	Trading - Inhalers 100000 Pieces		30049099
173.	Trading - Vaporubs	100000 Pieces	30049099
174.	Trading - Pain Relief Ointments	100000 Pieces	30049099
175.	Trading - Leather Wax	100000 Pieces	27129090
176.	Trading - Toilet Cleaners	800000 Pieces	34029099
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177.	Trading - Glass Cleaning liquids	800000 Pieces	34029099
178.	Trading - Dish washing Liquids	800000 Pieces	34029099
179.	Trading - Floor Cleaning Liquids	800000 Pieces	34029099
180.	Trading - Seat Polish	100000 Pieces	34059090
181.	Trading - Car Shampoos	100000 Pieces	34029099
182.	Trading - Car Wax Polish	100000 Pieces	27129090
183.	Trading - Facial Products	100000 Pieces	33049990
184,	Trading - Liposoluble Waxes	100000 Pieces	27129090
185.	Trading - Treatment hair Oils	100000 Pieces	33059019
186.	Trading - Hair Styling Products	100000 Pieces	33059090
187.	Trading - Hair Growth Products	100000 Pieces	33059019
188.	Trading - Anti Stress Body Massage oils	100000 Pieces	33019059
189.	Trading - Manicure Pedicure Products	100000 Pieces	33043000
190.	Trading - Treatment Shampoos & conditioners	100000 Pieces	33051090
191.	Trading - Breast Cream	100000 Pieces	33049990
192.	Trading - Glycolic Peel off	100000 Pieces	33049990
193.	Trading - Body Firming Oils	100000 Pieces	33049990
194.	Trading - Facial Sheet Masks	100000 Pieces	33049990
195.	Trading - Breast Tightening Oils	100000 Pieces	33049990
196.	Trading - Virginal Tightening Creams	100000 Pieces	30039011
197.	Trading - Anti Aging Oils and Creams	100000 Pieces	33049990
198.	Trading - Virginal Wash Intimate Wash	100000 Pieces	34013019
199.	Trading - Whitening Creams, Lotions & serums	100000 Pieces	33049990
200.	Trading - Hydrolised Collagen &Elasten Products	100000 Pieces	30049099
201.	Trading - Sulphate free Shampoos & Conditioners	100000 Pieces	33051090
202.	Trading - Other Lifting, Handling, Loading or Unloading Machinery	10 Pieces	84289090
203.	Trading - Other Machinery for Filling, Losing, Sealing or Labelling Bottles , Cans, Boxes, Bags or Others	10 Pieces	84229090

204.	Trading - Plastic Cap	1250000 Pieces	39235010
205.	Trading - Plastic Sleeve	1250000 Pieces	39235010
206.	Trading - Plastics Tray	1250000 Pieces	39235010
207.	Trading - Printed, Coated & Frosted Glass Bottle	1250000 Pieces	70109000
208.	Trading - Printed & Coated Plastic Bottle	1250000 Pieces	39233090
209,	Trading - Bakhoor	1250000 Pieces	33074100
210.	Trading - Body Butter	1250000 Pieces	33049930
211.	Trading - Air Freshner	1250000 Pieces	33030040
212.	Trading - Bath Gel	1250000 Pieces	33049990
213.	Trading - Glycerine Cream	1250000 Pieces	33049990
214.	Trading - Rose Water	1250000 Pieces	33030020
215.	Trading - Glycerine Oil Glycorol	1250000 Pieces	29054500
216.	Trading - Hair Wax	1250000 Pieces	33051090
217.	Mfg - Plastic Cap	1250000 Pieces	39235010
218.	Mfg - Plastic Sleeve	1250000 Pieces	39235010
219.	Mfg - Plastics Tray	1250000 Pieces	39235010
220.	Mfg - Printed, Coated & Frosted Glass Bottle	1250000 Pieces	70109000
221.	Mfg - Printed & Coated Plastic Bottle	1250000 Pieces	39233090-
222.	Mfg – Bakhoor	1250000 Pieces	33074100
223.	Mfg - Body Butter	1250000 Pieces	33049930
224.	Mfg - Air Freshener	1250000 Pieces	33030040
225.	Mfg - Bath Gel	1250000 Pieces	33049990
226.	Mfg - Glycerine Cream	1250000 Pieces	33049990
227.	Mfg - Rose Water	1250000 Pieces	33030020
228.	Mfg - Glycerine Oil Glycorol	1250000 Pieces	29054500
229.	Mfg - Hair Wax	1250000 Pieces	33051090

The said unit has been granted LOA bearing No. SSEZ/II/06/2018-19/1009 dated 14.03.2019 and valid up to 27.02.2025 for manufacturing and trading activity.

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

## Cost of Project (Rs. in Lakhs)

#### Source of Fund:-

Own Funds

	400.00
Others	:- 10.00
Pre-operative expense	:- 50.00
Working Capital:-	:- 340.00

Total - :- 400.00

**Employment Details** 

707	Men	Women
At the time of LOA:	170	190
Broad-banding:	20	30

Shri Furkan Y Attarwala, Partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for Broadbanding for above said goods for manufacturing and trading activity in their existing LOA subject to fulfillment of the other standard terms and conditions.

(9) Request made by M/s Eskay Speciality Chemicals, Plot No. 207-B & 208, Surat SEZ for enhancement of annual capacity of trading activity in their existing LoA.

The Committee members were informed that M/s EskaySpeciality Chemicals, Plot No. 207-B & 208, Surat SEZ vide letter dated 12.06.2024 have submitted Form-F-3 for enhancement of annual capacity of trading activity in existing LoA as per below table.

Sr. No.	Items Description for Trading Activity	Existing Annual Capacity (In Nos.)	Existing Annual Capacity (In Nos.)	Item Code (ITC HS Code No.)	
01.	Empty Enema Kits	3000 Nos	50000 Nos	90183990	
02.	One Shot Inflator	5000 Nos	30000 Nos.	90183990	
03.	Air Insuflator	5000 Nos	30000 Nos	90183990	

M/s Eskay Speciality Chemicals, Plot No. 207-B & 208, Surat SEZ has been granted LOA bearing No. SSEZ/II/016/06-07/2515 dated 07.02.2007 renewed up to 06.04.2028 for manufacturing & trading Activity.

Shri Sawant S.S., Authorised Person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for capacity enhancement of above said goods for trading activity in existing LOA subject to fulfillment of the other standard terms and conditions.

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

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 issues				
Sr.No	Name of Units	Remarks (Reason for issuance of SCN)			
1	Dharmaj Exports	Late filing of APR (2014-15, 2015-16 & 2020-21 to 2022-23)			
2	Sahajanand Laser Technology Ltd.	Late filing of APR (2003-04 to 2007-08, 2009-10 to 2019 20) Pending APR (2020-21 to 2022-23)			
3	Jewel One	Late filing APR (2020-21 to 2022-23)			
4	K. K. Jewels Pvt. Ltd.	Late filing APR (2004-05 to 2007-08, 2009-10 to 2012-13, 2017-18, 2018-19 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.

#### 104-E- Monitoring of audited APRs of the Units of Surat SEZ.

As per the 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.
- (ii) In case the Approval Committee come to the conclusion that a Unit has not achieved positive NFE, the said Unit shall be liable for penal action under the provisions of FTDR Act 1992.

The Approval Committee in its Meetings held from time to time has monitored the APRs of the most of the Units of Surat SEZ. The APRs submitted by the following Units have been audited by the Chartered Accountant appointed by this office as per the direction of the Zonal Development Commissioner: The Details are furnished as under.

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
1	Shree Parshwanath Exports.	2012-13	0	0	0	
	(10.12.2011)	2013-14	0	0	0	
		2014-15	0	0	0	NIL
		2015-16	0	0	0	
		2016-17	0	0	0	
		2017-18	0	0	0	

	Name of the SEZ			-		
		2022-23	3162,36	953.39	2208.97	
		2021-22	1506.14	502.31	1003.83	
		2020-21	606.68	225.26	381.42	NIL
	[WAINTIANAT]	2019-20	203.63	61.52	142.11	
3	(01.07.2014)	2017-18	466.5	174.74	291.76	
3	Dharmaj Exports.	2017-18	1394.35	689.04	705.31	
Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
		2021-22	0	0	0	
		2020-21	0	0	0	
		2019-20	0	Ó	0	
		2018-19	0	0	0	
		2017-18	0	0	0	
		2016-17	0	0	.0	NIL
ý		2015-16	0	0	0	
		2014-15	0	0	0	
	A Committee of the Comm	2013-14	0	0	0	
-	(01.08.2011)	2012-13	0	0	0	
2	Jainam Jewels.	2011-12	50.65	49.74	0.91	
Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
		-				
		2022-23	0	0	0	
		2021-22	0	0	0	
-		2020-21	0	0	0	
		2018-19	0	0.	0	

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	Commencement)					
6	Sahajanad Medical Technologies Ltd.	2022-23	18266.64	9903.67	8362.97	NIL
	(04.01.2011)		1	10.000,000		124,0432
Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
7	Gala Thermo Shrink.	2022-23	917.64	372.61	545.03	NIL

After due deliberations, the Committee approved the above cited APRs of the Units & directed to issue Show Cause Notice where there is pending Realization/ Negative NFE.

The meeting ended with vote of thanks to the Chair.

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

# Annexure-I

Item(s) Description for Manufacturing and Trading activity	(under chapter of ITC (HS)Code)	Capacity (Not required for service unit)	Units
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or peeled (Trading)	7577	5000.00	Kgs
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or pecled (Trading)	08013100	5000.00	Kgs
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or peeled (Trading)	08013210	5000.00	Kgs
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or peeled (Trading)	08013220	5000.00	Kgs
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or peeled (Trading)	08013290	5000.00	Kgs
OTHER NUTS, FRESH OR DRIED, WHETHEROR NOT SHELLED OR PEELED WALNUTS (Trading)	08023100	25000.00	Kgs
Dates Fresh (excluding wet dates) (Trading)	08041010		Kgs
Dates, Soft (khayzur or wet dates) (Trading)	08041020	50000.00	Kgs
Dates, Hard (chhohara or kharek) (Trading)	08041030	25000.00	Kgs
Chocolate and other food preparations containing cocoa (Trading)	18069090	10000.00	Kgs
Food preparations not elsewhere specified or included (Trading)	21051000	200000.00	Kgs
Food preparations not elsewhere specified or included (Trading)	21069099	100000.00	Kgs
Perfumes and toilet waters (Manufacturing/Trading)	33030010	10000.00	Kgs
Perfumes and toilet waters (Manufacturing/Trading)	33030020	10000.00	Kgs
Perfumes and toilet waters [Manufacturing/Trading]	33030030	10000.00	Kgs
Perfumes and toilet waters (Manufacturing/Trading)	33030040	10000.00	Kgs
Perfumes and toilet waters Manufacturing/Trading)	33030050	10000.00	Kgs
Perfumes and toilet waters Manufacturing/Trading)	33030060	10000.00	Kgs
Perfumes and toilet waters Manufacturing/Trading)	33030090	10000.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: Manufacturing/Trading	33041000	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), poluding sunscreen or sun tan preparations:	33042000	500.00	Kgs

Manufacturing/Trading)			
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: Manufacturing/Trading	33043000	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: [Manufacturing/Trading)	33049110	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: [Manufacturing/Trading)	33049120	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments); including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049190	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049910	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049920	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049930	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049940	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049950	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049990	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33051010	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33051090	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33052000	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33053000	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059011	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059019	500.00	Kgs
Preparation for use on the hair Manufacturing/Trading)	33059020	500.00	Kgs

Preparation for use on the hair (Manufacturing/Trading)	33059030	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059040	500.00	Kgs
Preparation for use on the hair [Manufacturing/Trading]	33059050	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059090	500.00	Kgs
Woven Fabrics of Synthetics Filament Yarn,: woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyester : Polyester	54071046	100000.00	Meters
suitings (Manufacturing/Trading)  Woven Fabrics of Synthetics Filament Yarn,:  Woven Fabrics obtained from strip or the like:	54072040	100000.00	Meters
Printed Manufacturing/Trading)			
Other woven fabrics, containing 85 or more by weight or polyester filaments: (Manufacturing/Trading)	54076110	50000.00	Meters
Woven Fabrics of Synthetics Filament Yarn,: Containing 85 or more by weight of non textured polyeste r filaments: Polyester suitings (Manufacturing/Trading)	54076120	50000.00	Meters
Other woven fabrics, containing 85 or more by weight or polyester filaments:(Manufacturing/Trading)	54076190	450000.00	Meters
Other woven fabrics, containing 85 or more by weight or polyester filaments:{Manufacturing/Trading}	54076900	50000.00	Meters
Other woven fabrics of Synthetics staple fibres (Manufacturing/Trading)	55151130	20000.00	Meters
Other woven fabrics of Synthetics staple fibres (Manufacturing/Trading)	55151140	20000.00	Meters
Other woven fabrics of Synthetics staple fibres (Manufacturing/Trading)	55151190	60000.00	Meters
Mcn's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61012000	12500.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61013010	12500.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61019010	12500.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks; annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61019090	12500.00	Pieces
Women's or boys overcoats, car-coats, capes, loaks, annoraks (including ski-jackets), wind-	61022000	12500.00	Pieces

cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)			
Women's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61023010	12500.00	Pieces
Women's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61029010	12500.00	Pieces
Women's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61029090	12500.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61031010	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61031020	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61032300	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61032910	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61033200	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61033300	5000.00	Pieces
Mcn's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61034200	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61034300	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61034910	5000,00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61034990	5000.00	Pieces
Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61041300	2700.00	Pieces
Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61041910	2700.00	Pieces
Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61042200	2700.00	Pieces
Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61042300	2700.00	Pieces



61042910	2700.00	Pieces
61043200	2700.00	Pieces
61043300	2700.00	Pieces
61043910	2700.00	Pieces
61044200	2700.00	Pieces
61044300	2700.00	Pieces
61044910	2700.00	Pieces
61045200	2700.00	Pieces
61045300	2700.00	Pieces
61045910	2700.00	Pieces
61046200	2700.00	Pieces
61046300	2700.00	Pieces
61046910	2700.00	Pieces
61046990	4100.00	Pieces
61051010	10000.00	Pieces
61051020	10000.00	Pieces
61052010	10000.00	Pieces
61059010	10000.00	Pieces
61059090	10000.00	Pieces
61061000	12500.00	Pieces
	61043200 61043300 61043910 61044200 61044300 61045200 61045200 61045910 61046200 61046300 61046910 61046910 61051020 61052010 61059090	61043200         2700.00           61043300         2700.00           61043910         2700.00           61044200         2700.00           61044300         2700.00           61044910         2700.00           61045200         2700.00           61045300         2700.00           61046200         2700.00           61046300         2700.00           61046910         2700.00           61046990         4100.00           61051010         10000.00           61052010         10000.00           61059090         10000.00

Women's or girls blouses, shirts and shirt-blouses, (Manufacturint/Trading)	61062010	12500.00	Pieces
Women's or girls blouses, shirts and shirt-blouses, (Manufacturint/Trading)	61069010	12500.00	Pieces
Women's or girls blouses, shirts and shirt-blouses, (Manufacturint/Trading)	61069090	12500.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61071100	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61071210	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61071910	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61072100	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61072210	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61072910	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61079110	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61079190	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61079910	12000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61081110	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61081910	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, [Manufacturing/Trading]	61081920	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, [Manufacturing/Trading]	61082100	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, [Manufacturing/Trading]	61082210	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, Manufacturing/Trading)	61082910	9000.00	Pieces

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Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61083100	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61083210	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, pantics, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61083910	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, pantics, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61089100	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61089210	10000.00	Pieces
T-shirts, singlets and other vests, (Manufacturing/Trading)	61091000	12500.00	Pieces
T-shirts, singlets and other vests, (Manufacturing/Trading)	61099010	12500.00	Pieces
T-shirts, singlets and other vests, (Manufacturing/Trading)	61099030	12500.00	Pieces
T-shirts, singlets and other vests, (Manufacturing/Trading)	61099090	12500.00	Pieces
Jerseys, pullovers, cardigans, waistcoasts and similar articles (Manufacturing/Trading)	61101110	5000.00	Pieces
Jerseys, pullovers, cardigans, waistcoasts and similar articles (Manufacturing/Trading)	61101120	5000.00	Pieces
Jerseys, pullovers, cardigans, waistcoasts and similar articles (Manufacturing/Trading)	61101190	5000.00	Pieces
Jerseys, pullovers, cardigans, waistcoasts and similar articles (Manufacturing/Trading)	61102000	5000.00	Pieces
Jerseys, pullovers, cardigans, waistcoasts and similar articles (Manufacturing/Trading)	61103010	5000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	61112000	50000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	61113000	50000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	61119010	50000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	61119090	50000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61121100	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61121200	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61121910	1000.00	Pieces

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Track suits, ski suits and swimwear (Manufacturing/Trading)	61122030	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61122040	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61123100	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61123910	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61124100	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61124910	2000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61151000	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61152100	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosicry, including graduated compression hosicry (for example, stockings for varicose veins) and footwear without applied soles; (Manufacturing/Trading)	61152200	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61152910	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61152990	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61153000	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61159500	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery for example, stockings for varicose veins and footwear without applied soles, Manufacturing/Trading)	61159600	3000,00	Pieces
Panty Hose, tightd, stockings, socks and other nosiery, including graduated compression hosiery for example, stockings for varicose veins and cotwear without applied soles. Manufacturing/Trading)	61159990	5000.00	Pieces

Gloves, mittens and mitts, knitted or crocheted, (Manufacturing/Trading)	61161000	2500.00	Pieces
Gloves, mittens and mitts, knitted or crocheted,	61169200	2500.00	Pieces
(Manufacturing/Trading)	LUNCON DOING ON		
Gloves, mittens and mitts, knitted or crocheted, (Manufacturing/Trading)	61169300	2500.00	Pieces
Gloves, mittens and mitts, knitted or crocheted, (Manufacturing/Trading)	61169990	2500.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61171010	1250,00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61171030	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61171040	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61171090	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61178010	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61178030	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61178040	1250,00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61179000	1250.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62011210	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62011310	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62011910	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62019200	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, Manufacturing/Trading)	62019300	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, Manufacturing/Trading)	62019910	7000.00	Pieces

Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62019990	8000.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62021200	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62021300	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62021910	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029110	6250,00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029210	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029310	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029911	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029990	6250.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62031200	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62031910	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62032200	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62032300	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62033200	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62033300	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62033919	4500.00	Pieces

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Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62033990	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62034290	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62034300	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62034990	5000.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts [Manufacturing/Trading]	62041200	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62041300	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62041911	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62042210	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62042300	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62043200	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62043300	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044110	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044120	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044210	2900,00	Pieces
Women's or girls suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044220	2900.00	Pieces
Women's or girls suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044310	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044390	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62045200	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62045300	2900.00	Pieces

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Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62046290	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62046300	3600.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62052000	12500.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62053000	12500.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62059019	12500.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62059090	12500.00	Pieces
Women's or girls blouses, shirts and shirt-blouses, (Manufacturing/Trading)	62061010	16500.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62064000	17000.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62069000	16500.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62071100	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62071910	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62071930	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62071990	9000,00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62072110	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62072200	9000.00	Pieces
Men's or boys singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62079110	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62079120	9000.00	Pieces
Men's or boys singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62079911	28000.00	Pieces

Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62081100	30000.00	Pieces
Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62081910	30000.00	Pieces
Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62082200	30000.00	Pieces
Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62089210	30000.00	Pieces
Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62089990	30000.00	Pieces
Babics Garments and clothing accessories (Manufacturing/Trading)	62093000	100000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	62099010	5000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	62099090	100000.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62111100	2500.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62111200	2500.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62113200	2500.00	Carto
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62113300	2500.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62114299	2500.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62114300	2500.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, (Manufacturing/Trading)	62121000	200000.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, (Manufacturing/Trading)	62122000	200000.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, (Manufacturing/Trading)	62123000	200000.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, (Manufacturing/Trading)	62129010	200000.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, Manufacturing/Trading)	62129090	200000.00	Pieces

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Handkerchiefs (Manufacturing/Trading)	62129090	4000.00	Pieces
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Handkerchiefs (Manufacturing/Trading)	62132000	3000.00	Piece
Handkerchiefs (Manufacturing/Trading)	62139010	3000.00	Pieces
Shawls, scarves, mufflers, mantillas, veil (Manufacturing/Trading)	s 62141020	5000.00	Pieces
Shawls, scarves, mufflers, mantillas, veil (Manufacturing/Trading)	s 62141030	10000.00	Piece
Shawls, scarves, mufflers, mantillas, veil (Manufacturing/Trading)	s 62141090	50000.00	Piece
Shawls, scarves, mufflers, mantillas, veil (Manufacturing/Trading)	62143090	500000.00	Piece
Shawls, scarves, mufflers, mantillas, veil (Manufacturing/Trading)	62149010	50000.00	Pieces
Shawls, scarves, mufflers, mantillas, veil (Manufacturing/Trading)	62149039	50000.00	Pieces
Shawls, scarves, mufflers, mantillas, veil (Manufacturing/Trading)	62149049	50000.00	Pieces
Shawls, scarves, mufflers, mantillas, veil (Manufacturing/Trading)	62149059	50000.00	Pieces
Shawls, scarves, mufflers, mantillas, veil (Manufacturing/Trading)	62149099	235000.00	Pieces
Ties, bow ties and cravats (Manufacturing/Trading)	, 62151010	1250.00	Pieces
Ties, bow ties and cravats (Manufacturing/Trading)	62152000	1250.00	Pieces
Ties, bow ties and cravats (Manufacturing/Trading)	, 62159010	1250.00	Pieces
Ties, bow ties and cravats (Manufacturing/Trading)	62159090	1250.00	Pieces
Gloves, mittens and mitts (Manufacturing/Trading)	, 62160010	3000.00	Pieces
Gloves, mittens and mitts (Manufacturing/Trading)	, 62160020	3000.00	Pieces
Blankets and travelling rugs (Manufacturing/Trading)	63019090	10000.00	Pieces
Bed linen, table linen, toilted linen and kitcher linen, (Manufacturing/Trading)	63021010	2000.00	Pieces
Bed linen, table linen, toilted linen and kitcher linen, (Manufacturing/Trading)	63022190	2000.00	Pieces
Bed linen, table linen, toilted linen and kitcher linen, (Manufacturing/Trading)	63022200	2000.00	Pieces
Bed linen, table linen, toilted linen and kitcher linen, (Manufacturing/Trading)	63023200	2000.00	Pieces
Bed linen, table linen, toilted linen and kitcher linen, (Manufacturing/Trading)	63029190	2000.00	Pieces

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Curtain (including drapes) and interior blinds; Curtain or bed valances, (Manufacturing/Trading)	63031200	2500.00	Pieces
Curtain (including drapes) and interior blinds; Curtain or bed valances, (Manufacturing/Trading)	63039990	2500.00	Pieces
Other furnishing articles, Bedsheet and bed cover (Manufacturing/Trading)	63041910	2500.00	Pieces
Other furnishing articles, Bedsheet and bed cover (Manufacturing/Trading)	63041930	2500.00	Pieces
Other furnishing articles, Bedsheet and bed cover (Manufacturing/Trading)	63041940	2500.00	Pieces
Other furnishing articles, Bedsheet and bed cover (Manufacturing/Trading)	63041990	2500.00	Pieces
Waterproof footwear with outer soles and upper of rubber or of plastics, the upper of which are neither fixed to the sole nor assembled by stitching riveling, nailing, screwing, plugging or similar process (Manufacturing/Trading)	64019990	25000.00	Pairs
Other footwear with outer soles and uppers of rubber or plastics (Manufacturing/Trading)	64021290	25000.00	Pairs
Other footwear with outer soles and uppers of rubber or plastics (Manufacturing/Trading)	64021990	25000.00	Pairs
Other footwear with outer soles and uppers of rubber or plastics (Manufacturing/Trading)	64029990	25000.00	Pairs
Footwear with outer sole of rubber, plastics, leather or composition leather and uppers of leather (Manufacturing/Trading)	64031990	25000.00	Pairs
Footwear with outer sole of rubber, plastics, leather or composition leather and uppers of leather (Manufacturing/Trading)	64032029	25000.00	Pairs
Footwear with outer soles of rubber, plastics, teather or composition leather and uppers of textile materials (Manufacturing/Trading)	64041990	50000.00	Pairs

