

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE
अंधेरी (पूर्व), मुंबई
ANDHERI (EAST), MUMBAI.

सीपज़-सेज़ के अनुमोदन समिति बैठक की कार्यसूची
AGENDA FOR
MEETING OF THE APPROVAL COMMITTEE FOR
SEEPZ-SEZ

स्थल : सम्मेलन कक्ष, दूसरी मंजिल, विकास आयुक्त का कार्यालय, सीपज़-सेज़, अंधेरी
(पूर्व), मुंबई-400 096.

VENUE : Conference Hall, 2nd Floor, The Office of the Development
Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai-400 096.

दिनांक : 28th अगस्त, 2024

DATE : 28th August, 2024

समय : 11.30 A.M. बाद

TIME : 11.30 A.M. onwards

28th अगस्त, 2024 को विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में सीपज़-सेज़ के लिए अनुमोदन समिति की बैठक।

MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 28th August, 2024.

अनुक्रमणिका (INDEX)

एजेंडा आइटम नंबर Agenda Item No	विषय Subject
Agenda Item No. 01	07.08.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held on 07.08.2024
Agenda Item No.02	मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड की छत पर सौर पैनल की स्थापना के लिए आवेदन। Application for Installation of Solar Panel on Terrace Roof of M/s. Gold Star Jewellery Pvt. Ltd
Agenda Item No.03	वस्तुओं की ब्रॉड बैंडिंग के लिए मेसर्स एलिसियन डिजाइन से आवेदन प्राप्त हुआ। Application received from M/s. Elysian Designs for Broad Banding of Items.
Agenda Item No.04	मेसर्स . जेनस्टार ज्वेलरी एलएलपी - यूनिट - II से आवेदन प्राप्त हुआ तीसरे पक्ष की मरम्मत के लिए। Application received from M/s. Zenstar Jewellery LLP - Unit - II for Third Party Repair.
Agenda Item No.05	मेसर्स. रैंक इंटरनेशनल से आवेदन प्राप्त हुआ क्षमता वृद्धि और वस्तुओं की व्यापक बैंडिंग के लिए। Application received from M/s. Rank International for Capacity Enhancement and broad banding of items.
Agenda Item No.06	मेसर्स ज्वेलेक्स इंडिया प्राइवेट लिमिटेड- यूनिट-II (ट्रेडिंग डिवीजन) से एलओपी में क्षमता बढ़ाने, क्षमता में कमी करने और मौजूदा मदों को हटाने के साथ-साथ 5 साल की अवधि यानी 2024-25 से 2028-29 के लिए एलओए के नवीकरण के लिए आवेदन प्राप्त हुआ, जो 01.04.2024 से 31.03.2029 तक लागू होगा। Application received from M/s. Jewalex India Pvt. Ltd- Unit-II (Trading Division) for Increase Capacity, Reduction of Capacity & Deletion of Existing items in the LOP alongwith Renewal of LOA for further period of 5 years i.e. 2024-25 to 2028-29 w.e.f. 01.04.2024 to 31.03.2029.
Agenda Item No.07	संलग्न एफएसआर [10 संख्या] के अनुसार यूनिट धारकों के प्रदर्शन की निगरानी करना। Monitoring performance of the unit holders as per the FSR [10 nos] attached.
Agenda Item No.08	मेसर्स क्विनोक्स कंसल्टेंसी सर्विसेज प्राइवेट लिमिटेड यूनिट-II से स्थान अर्थात यूनिट संख्या 166, एसडीएफ-VI, एसईईपीजेड-एसईजेड, जिसका कुल क्षेत्रफल 837 वर्ग मीटर है, को हटाने और मेसर्स क्विनोक्स कंसल्टेंसी सर्विसेज प्राइवेट लिमिटेड यूनिट-III में स्थान जोड़ने के लिए आवेदन प्राप्त हुआ। Application received from M/s. Quinnox Consultancy Services Pvt. Ltd Unit-II for deletion of location i.e. Unit no. 166, SDF-VI, SEEPZ-SEZ admeasuring a total area 837 sq.mtr and addition of location into M/s. Quinnox Consultancy Services Pvt. Ltd. Unit-III.
Agenda Item No.09	मेसर्स एप्लैब लिमिटेड से मेसर्स ऑर्नेजम एक्सपोर्ट्स इंडिया एलएलपी में परिसंपत्तियों और देनदारियों के हस्तांतरण के लिए आवेदन। Application for transfer to assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP.

०७ अगस्त, २०२४ को विकास आयुक्त की अध्यक्षता में आयोजित SEEPZ SEZ के लिए अनुमोदन समिति की 1८९ वीं बैठक का कार्यवृत्त।	MINUTES OF 189 th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 07h AUGUST, 2024.
--	---

एसईजेड का नाम Name of the SEZ	सीपज़-सेज़ SEEPZ-SEZ
बैठक संख्या Meeting No	१८९ वी 189 th
दिनांक Date	०७.०८.२०२४ 07.08.2024

उपस्थित सदस्य:**Members / Invitees Present:**

क्रमांक Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संस्था Organization
1	श्री. सी. पी. एस. चौहान Shri. C. P. S. Chauhan	संयुक्त. विकास आयुक्त, Jt. Development Commissioner,	सीपज़-सेज़ SEEPZ-SEZ.
2	श्री. लिडर पणिक्कर Shri. Leider Panicker	संयुक्त आयुक्त आयकर Joint Commissioner Income Tax	आयकर कार्यालय, मुंबई के नामिती Nominee of Income Tax office, Mumbai.
3	श्री. हिमांशु धर पांडे Shri. Himanshu Dhar Pandey	उप निदेशक डीजीएफटी Deputy Director DGFT	डीजीएफटी, मुंबई के नामिती Nominee of the Additional DGFT, Mumbai.
4	श्रीमती पूनम दराडे Smt. Poonam Darade	उप निदेशक उद्योग Dy. Director of Industries	उद्योग विकास आयुक्त, जीओएम, मुंबई के नामित Nominee of Development Commissioner of Industries, GoM, Mumbai.
5	श्रीमती मीरा रामकृष्णन Mrs. Meera Ramakrishnan	सहायक आयुक्त सीमा शुल्क Assistant Commissioner at Customs	वित्त मंत्रालय के सीमा शुल्क एवं केंद्रीय उत्पाद शुल्क विभाग में सहायक आयुक्त के नामित व्यक्ति, Nominee of Assistant Commissioner at Customs & Central Excise Department, Ministry of Finance,
	श्रीमती कांची गुप्ता	विनिर्दिष्ट अधिकारी सीपज़-सेज़	

6	Mrs. Kanchi Gupta	Specified Officer, SEEPZ-SEZ
7	Shri. Prasad Varwantkar	Deputy Development Commissioner, SEEPZ-SEZ

श्रीमती रेखा नायर, एडीसी, श्री. जीएस भंडारी, एडीसी, श्री. मनीष कुमार, एडीसी, ने भी बैठक के सुचारु संचालन और सहायता के लिए भाग लिया।	Smt. Rekha Nair, ADC, Shri. GS Bhandari, ADC, Shri. Manish Kumar, ADC, also attended for assistance and smooth functioning of the meeting.
---	--

कार्यसूची मद सं 01 : 18.07.2024 को आयोजित 188वीं बैठक के कार्यवृत्त की पुष्टि। दिनांक 18.07.2024 को आयोजित 188वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।	Agenda Item No. 01: Confirmation of Minutes of the 188 th meeting held on 18.07.2024. The Minutes of the 188 th Meeting held on 18.07.2024 were confirmed with consensus.
कार्यसूची मद सं 02: मेसर्सकडून अर्ज प्राप्त झाला. सिड्स ज्वेल्स प्रा. लिमिटेड साठी - a. क. विनिर्माण वस्तुओं की क्षमता में 5 वर्ष की अतिरिक्त अवधि अर्थात् 2023-24 से 2027-28 तक की वृद्धि, जो 01.04.2023 से 31.03.2028 तक लागू रहेगी; b. पीतल के आभूषणों को हीरे, प्रयोगशाला में उगाए गए हीरे के रंगीन पत्थर, कीमती और अर्ध-कीमती और सिंथेटिक रंगीन पत्थर आदि के साथ ब्रॉड बैंडिंग करना। यूनिटधारक द्वारा निम्नलिखित मदों की क्षमता वृद्धि और ब्रॉड बैंडिंग के प्रस्ताव से अनुमोदन समिति को अवगत कराया गया:	Agenda Item No. 02: Application received from M/s. Sidd's Jewels Pvt. Ltd for - a. Capacity Enhancement of items of Manufacture for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f. 01.04.2023 to 31.03.2028 ; b. Broad banding of Brass Jewellery with Diamond, Lab-Grown Diamond Colour Stone , Precious & Semi- Precious & Synthetic Colour stone etc. The proposal of capacity enhancement and broad banding of the following items was appraised to the Approval Committee by the Unitholder:

A. Broad banding :

Sr. No.	Description of item	ITC (HS) code
1	Brass Jewellery with Diamonds, Lab-Grown Diamonds, Colour Stones , Precious & Semi-Precious & Synthetic Colour stones.	7113

B. Capacity Enhancement :-

Description of the items of Manufacture	Approved Capacity	Proposed Capacity
Plain & Studded Gold/Platinum/Silver Jewellery Including the items of broad banding i.e. Brass Jewellery with Diamonds, Lab-Grown Diamonds, Colour Stones , Precious & Semi- Precious & Synthetic Colour stones.	48000 PCS	480000 PCS

C. Projections :-

Sr. No.	Description	Approved projections for 5 years 2018-19 to 2022-23		Proposed projections for 5 years 2023-24 to 2027-28	
		Rs. Crore	US'000	Rs. Crore	US'000
1.	FOB value of exports	3500	5,42,635.65	1185	144512.20
2.	Import of Machinery	7.5	1162.79	2.75	335.37
3.	Import of Raw Material and components	2658.75	4,12,209.30	899.93	109747.56
4.	Jewellery for Remaking/Third Party Remaking	350	54,263.56	118.5	14451.22
5.	Import of Spares & Consumables	3.75	581.39	1.5	182.93
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-

9.	Design & Drawing fees	-	-	-	-
10.	Payment of foreign technicians	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export	-	-	-	-
13.	Foreign Travel	95	14728.68	26.15	3189.02
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment	-	-	-	-
16.	Total (2 to 14)	3115	4,82,945.73	1048.83	127906.10
17.	NFE (1-15)	385	59,689.92	136.17	16606.10

इकाई प्रतिनिधि ने उल्लेख किया था कि क्षमता वृद्धि के लिए प्रस्तावित अनुमानों में कमी और उसमें दिए गए औचित्य का कारण महामारी और बढ़ती आर्थिक अनिश्चितताएं हैं; अमेरिका में मंदी ने इन कंपनियों को अपनी आक्रामक भर्ती रणनीतियों से पीछे हटने के लिए मजबूर किया है, जिसके परिणामस्वरूप कम उत्पादन, कम ऑर्डर हैं जो रोजगार में कमी को दर्शाते हैं।

135 मामलों में 394.37 लाख रुपये की बकाया विदेशी मुद्रा वसूली की जांच करने पर यह बताया गया कि इकाई को 3 महीने के भीतर लंबित विदेशी मुद्रा वसूली का निपटान करना होगा।

यूनिट प्रतिनिधि ने बताया कि उन्होंने प्राधिकृत व्यापारी बैंकों से समय विस्तार प्राप्त कर लिया है तथा 2 माह के भीतर भुगतान का आश्वासन दिया है।

निर्णय: विचार-विमर्श के बाद, समिति ने प्रस्ताव को स्थगित कर दिया और इकाई से लंबित विदेशी मुद्रा की वसूली और आयातित कच्चे माल के विभाजन के लिए विस्तृत विवरण प्रदान करने को कहा और लंबित एफई की वसूली के प्रस्ताव को अगली अनुमोदन समिति की बैठक में प्रमोटर/निदेशक द्वारा स्पष्ट किया जाना था।

Unit representative had mentioned that downward revision of projections proposed for capacity enhancement and justifications furnished therein is due to fallout from the pandemic and mounting economic uncertainties recession in USA has pushed these companies to retreat from their aggressive hiring strategies, resulting in low production, less orders reflecting in reduction in the employment.

On enquiry of the Outstanding foreign exchange realization of 135 cases amounting to Rs. 394.37 lakhs it was apprised that Unit had to expedite the clearance of pending foreign exchange realization within 3 months.

Unit representative had mentioned that they have obtained extension from AD Banks and have assured to clear the same within 2 months time.

Decision: After deliberation, the Committee deferred the proposal and asked the Unit to provide the detail for realization of pending Foreign Exchange and bifurcation of the imported raw materials and

	<p>the proposal for realization of pending FE to be explained by the Promoter/Director in the next Approval Committee meeting</p>
<p>कार्यसूची मद सं 03 : मेसर्स यूनी डिजाइन एलीट ज्वेलरी प्राइवेट लिमिटेड (डायमंड यूनिट) द्वारा नई इकाई स्थापित करने के लिए आवेदन</p> <p>मेसर्स यूनी डिजाइन एलीट ज्वेलरी प्राइवेट लिमिटेड (डायमंड यूनिट) ने आयातित अर्ध-पॉलिश किए गए हीरों से कटे और पॉलिश किए गए हीरों के विनिर्माण के लिए एक नई इकाई की स्थापना करने और उन्हें गाला नंबर 401 और 402, टॉवर II, सीपज़++, सीपज़-एसईजेड, अंधेरी ईस्ट, मुंबई-400096 से निर्यात करने के लिए आवेदन प्रस्तुत किया था, जिसमें आवंटित भूखंड का माप क्षेत्र 1234 वर्ग मीटर (13277.84 वर्ग फीट) प्रस्तावित सीमांकित क्षेत्र 2000 वर्ग फीट है, जिसकी क्षमता 600 सेंट प्रति माह है।</p> <p>निर्णय: विचार-विमर्श के बाद, समिति ने आयातित अर्ध-पॉलिश किए गए हीरों से कटे और पॉलिश किए गए हीरों के विनिर्माण के लिए एक नई इकाई की स्थापना और उन्हें गाला नंबर 401 और 402, टॉवर II, सीपज़++, सीपज़-एसईजेड, अंधेरी ईस्ट, मुंबई-400096 से निर्यात करने के प्रस्ताव को मंजूरी दे दी, जिसमें आवंटित भूखंड का माप क्षेत्र 1234 वर्ग मीटर (13277.84 वर्ग फीट) है, प्रस्तावित सीमांकित क्षेत्र 2000 वर्ग फीट है, जिसकी क्षमता 600 सेंट प्रति माह है।</p> <p>समिति ने यह भी निर्देश दिया कि उक्त अनुमोदन निम्नलिखित शर्तों के अधीन है:</p> <ol style="list-style-type: none"> इकाई आयात और निर्यात के समय जांच के दौरान दस्तावेजी साध्य के साथ प्रत्येक हीरे के संबंध में प्रक्रिया में अपव्यय सहित सभी 4सी मापदंडों के बारे में सीमा शुल्क विभाग को संतुष्ट करेगी। आयात और निर्यात के समय सीमा शुल्क द्वारा माल की 100% जांच। यदि उक्त वस्तुओं के आयात के लिए किसी अन्य लागू कानून में संबद्ध शर्त अपेक्षित हो तो उसे भी आयात के समय पूरा किया जाना चाहिए। उपरोक्त गतिविधियों के लिए विदेशी मुद्रा का बहिर्वाह मौजूदा परियोजना के लिए अनुमत सीमा के भीतर होगा। 	<p>Agenda Item No. 03: Application for setting up of new unit by M/s. Uni Design Elite Jewellery Pvt. Ltd. (Diamond Unit)</p> <p>M/s. Uni Design Elite Jewellery Pvt. Ltd.(Diamond Unit) had submitted the application for setting up of a new unit for manufacture of Cut & Polished Diamonds from imported semi-polished diamonds and export the same from Gala No. 401 & 402, Tower II, SEEPZ++, SEEPZ-SEZ, Andheri East, Mumbai-400096 admeasuring area Plot area allotted 1234 Sq. mtr. (13277.84 sq. ft) proposed demarcated area 2000 sq.ft with a capacity of 600 cts. Per Month.</p> <p>Decision : After deliberation, the Committee approved the proposal for setting up of a new unit for manufacture of Cut & Polished Diamonds from imported semi-polished diamonds and export the same from Gala No. 401 & 402, Tower II, SEEPZ++, SEEPZ-SEZ, Andheri East, Mumbai-400096 admeasuring area Plot area allotted 1234 Sq. mtr. (13277.84 sq. ft) proposed demarcated area 2000 sq.ft with a capacity of 600 cts. Per Month</p> <p>Committee also directed that the said approval is subject to the following conditions :</p> <ol style="list-style-type: none"> Unit shall satisfy the customs i.r.o. each diamond with documentary evidence during examination at the time of imports and exports about all the 4Cs parameters including wastage in process. 100% Examination of goods at the time of import and export by Customs. The allied condition if required in any other law in force for the said import of items should also be fulfilled at the time of import.

	d. The outflow of Foreign Exchange for undertaking the above activities would be within the limit permitted for existing project.
कार्यसूची मद सं 04 : सीपज़-एसईजेड में एक नई इकाई स्थापित करने के लिए मेसर्स इंपीरियल ज्वेल्स (ट्रेडिंग) का प्रस्ताव	Agenda Item No. 04: Proposal of M/s. Imperial Jewels (Trading) for setting up of a new unit in SEEPZ-SEZ.
एमएस। इंपीरियल ज्वेल्स (ट्रेडिंग) ने कटे और पॉलिश किए हुए हीरे, कटे और पॉलिश किए हुए लैब में उगाए गए हीरे के निष्कर्ष, माउंटिंग और चेन, (i) सोना, (ii) चांदी (iii) प्लेटिनम, (iv) टाइटेनियम (v) पैलेडियम (vi) पीतल, लैब में उगाए गए रंगीन पत्थर, कोल स्टोन-पीएस और एसपी स्टोन, सिंथेटिक पत्थर/सीजेड, किसी भी शुद्धता में टाइटेनियम/केटी/ग्रैन्यूल, किसी भी शुद्धता में पैलेडियम/केटी/ग्रैन्यूल, कच्चे हीरे, मोती, मशीनरी उपकरण और उसके हिस्से, सभी प्रकार के रसायन, सभी प्रकार के मिश्र धातु, मोम/मोम के टुकड़े, राल, रबड़/रबर के सांचे, चमड़ा/रबर की डोरियां, स्टील के डायल, निष्कर्ष, माउंटिंग और चेन, पीतल, ग्लास लांस, आभूषण बनाने के लिए उपकरण और उपभोग्य वस्तुएं, पैकिंग सामग्री, प्लास्टिक बैग, बक्से, ट्रे, टैग आदि, रोडियम सॉल्यूशंस यूनिट संख्या 72, एसडीएफ-III, सीपज़-एसईजेड में 139.41 वर्ग मीटर (1500 वर्ग फीट) के क्षेत्र में 160977440 नग की वार्षिक क्षमता के साथ।	M/s. Imperial Jewels (Trading) had submitted the application for setting up of a trading unit for Cut & Polished Diamonds, Cut & Polished Lab Grown Diamonds Findings, Mountings & Chains made of (i) Gold, (ii) Silver (iii) Platinum, (iv) Titanium (v) Palladium (vi) Brass, Lab Grown Colour Stones, Col Stone-PS & SP Stones, Synthetic Stones/CZ, Titanium in any purity/KT/Granules, Palladium in Any purity/KT/Granules, Rough Diamonds, Pearls, Machinery Appliance & Part Thereof, All types of Chemical, All types of Alloys, Wax/Wax pieces, Resin, Rubber/Rubber molds, Leather/Rubber Cords, Steel Dials, Findings, Mountings & Chains, Brass, Glass Lance, Tools & Consumables for Jewellery Making, Packing Material, Plastic Bags, Boxes, Trays, Tags etc, Rhodium Solutions at Unit No.72, SDF-III , SEEPZ-SEZ in an admeasuring 139.41 sq. mtr. (1500 Sq.ft) with an annual capacity of 160977440 no.
निर्णय: विचार-विमर्श के बाद, समिति ने कटे और पॉलिश किए हुए हीरे, कटे और पॉलिश किए हुए लैब में उगाए गए हीरे के निष्कर्ष, माउंटिंग और चेन के व्यापार के लिए एक नई इकाई की स्थापना के प्रस्ताव को मंजूरी दी, जो (i) सोने, (ii) चांदी (iii) प्लेटिनम, (iv) टाइटेनियम (v) पैलेडियम (vi) पीतल, लैब में उगाए गए रंगीन पत्थर, कोल स्टोन-पीएस और एसपी स्टोन, सिंथेटिक स्टोन/सीजेड, किसी भी शुद्धता में टाइटेनियम/केटी/ग्रैन्यूल, किसी भी शुद्धता में पैलेडियम/केटी/ग्रैन्यूल, कच्चे हीरे, मोती, मशीनरी उपकरण और उसके हिस्से, सभी	Decision : After deliberation, the Committee approved the proposal

<p>प्रकार के रसायन, सभी प्रकार के मिश्र धातु, मोम/मोम के टुकड़े, राल, रबड़/रबर के सांचे, चमड़ा/रबर की डोरियां, स्टील के डायल, निष्कर्ष, माउंटिंग और चेन, पीतल सोडियम सोल्यूशंस किसी भी 139.41 वर्ग मीटर (1500 वर्ग फीट) क्षेत्र में विधिवत रूप से सीमांकित।</p> <p>प्रतिबद्ध ने निर्देश दिया कि परिचालन अन्य इकाइयों जैसे मेसर्स ज्वेलक्स (ट्रेडिंग) के समान होगा जो सीपज़ में काम कर रहे हैं और हीरे का कोई व्यापार अनुमत नहीं है। साथ ही, कच्चे हीरे के किसी भी आयात/खरीद के साथ किम्बरली प्रमाणपत्र होना चाहिए और मेसर्स ज्वेलक्स (ट्रेडिंग) इकाई द्वारा उल्लिखित समान शर्तों के अनुसार एलओए जारी किया जाएगा।</p>	<p>for setting of a new unit for trading Cut & Polished Diamonds, Cut & Polished Lab Grown Diamonds Findings, Mountings & Chains made of (i) Gold, (ii) Silver (iii) Platinum, (iv) Titanium (v) Palladium (vi) Brass, Lab Grown Colour Stones, Col Stone-PS & SP Stones, Synthetic Stones/CZ, Titanium in any purity/KT/Granules, Palladium in Any purity/KT/Granules, Rough Diamonds, Pearls, Machinery Appliance & Part Thereof, All types of Chemical, All types of Alloys, Wax/Wax pieces, Resin, Rubber/Rubber molds, Leather/Rubber Cords, Steel Dials, Findings, Mountings & Chains, Brass, Glass Lance, Tools & Consumables for Jewellery Making, Packing Material, Plastic Bags, Boxes, Trays, Tags etc, Rhodium Solutions in any in an area admeasuring 139.41 sq. mtr. (1500 Sq.ft) duly demarcated.</p> <p>Committed directed that the operations will be similar to other units like M/s. Jewelex (Trdg.) working in SEEPZ and No trading of diamonds/lab grown diamonds/stones etc are permissible. Also, any import/procurement of rough diamonds should accompany by a Kimberley Certificate and LOA will be issued as per same conditions mentioned M/s. Jewelex (Trdg.) unit.</p>
<p>कार्यसूची मद सं 05: प्लॉट संख्या GJ-09, SEEPZ++ पर SEEPZ-</p>	<p>Agenda Item No. 05: Proposal of M/s. Cupid Diamonds Private</p>

SEZ में एक नई इकाई स्थापित करने के लिए मेसर्स क्यूपिड डायमंड्स प्राइवेट लिमिटेड का प्रस्ताव।

निर्णय: विचार-विमर्श के बाद, समिति ने मेसर्स क्यूपिड डायमंड्स प्राइवेट लिमिटेड द्वारा एक नई इकाई स्थापित करने के प्रस्ताव को स्थगित कर दिया और परिसमापक द्वारा जारी बिक्री प्रमाणपत्र पर चर्चा की। इस प्रस्ताव की परिसमापक की टिप्पणियों के साथ विस्तार से पुनः जांच की आवश्यकता थी क्योंकि परिसमापक द्वारा जारी बिक्री प्रमाणपत्र में 'भूमि' का उल्लेख था जो सीपज़ प्राधिकरण की है। मेसर्स श्रेनुज एंड कंपनी के खिलाफ बकाया किराया अगली यूएसी से पहले चुकाया जाना चाहिए।

Limited for setting up of a new unit in SEEPZ-SEZ at Plot no. GJ-09, SEEPZ++.

Decision: After deliberation, Committee deferred the proposal for setting of a new unit by M/s. Cupid Diamonds Private Limited and discussed on the Sale Certificate issued by liquidator. This proposal required to be re-examined in detail with comments from the liquidator as the Sale Certificate issued by the liquidator mentioned 'land' which belongs to SEEPZ Authority. The outstanding rental dues against M/s. Shrenuj & Co. to be cleared before the next UAC.

कार्यसूची मद सं 06: कंपनी के साझेदारों और शेयरधारिता पैटर्न में परिवर्तन के लिए मेसर्स एम.के. का प्रस्ताव।

मेसर्स एम.के. ने नीचे उल्लिखित विवरण के अनुसार कंपनी के भागीदारों और शेयरधारिता पैटर्न में बदलाव के लिए आवेदन प्रस्तुत किया था

Agenda Item No. 06: Proposal of M/s. M.K for change in Partners and shareholding pattern of the Company.

M/s. M.K had submitted the application for change in Partners and shareholding pattern of the Company as per the details mentioned below :

साझेदारों की विस्तृत सूची तथा पूर्व एवं पश्चात शेयरधारिता पैटर्न निम्नानुसार है:

The details list of the Partners and shareholding pattern Pre & Post are as under :

भागीदारों की सूची

LIST OF PARTNERS

क्रमांक। Sr. No.	पिछले साझेदारों का नाम Name of Previous Partners	क्रमांक। Sr. No.	वर्तमान साझेदारों का नाम Name of the Current Partners
1	Shri. Manganmal Tikamdas Sadhwani	1	Shri. Naresh Manganmal Sadhwani
2	Mrs. Kamala	2	Mr. Ishhan Naresh

	Manganmal Sadhwani		Sadhwani
3	Mr. Jai Manganmal Sadhwani	3	Mr. Jai Manganmal Sadhwani
4	Master Ishhan Naresh Sadhwani		

पूर्व-पश्चात शेयरधारिता पैटर्न की सूची

LIST OF PRE-POST SHAREHOLDING PATTERN

क्रमांक। Sr. No.	पिछले साझेदारों का नाम Name of Previous Partners	शेयरधारिता का पिछला % Previous % of Shareholding	क्रमांक। Sr. No.	वर्तमान साझेदारों का नाम Name of the Current Partners	शेयरधारिता का वर्तमान % Current % of Shareholding
1	Shri. Manganmal Tikamdas Sadhwani	30%	1	Shri. Naresh Manganmal Sadhwani	34%
2	Mrs. Kamala Manganmal Sadhwani	30%	2	Mr. Ishhan Naresh Sadhwani	33%
3	Mr. Jai Manganmal Sadhwani	30%	3	Mr. Jai Manganmal Sadhwani	33%
4	Master Ishhan Naresh Sadhwani	10%			
	Total	100			100

निर्णय: विचार-विमर्श के बाद, समिति ने मंत्रालय के दिनांक 18.10.2021 के निर्देश संख्या 109 के अनुसार भागीदारों में परिवर्तन और कंपनी के शेयरधारिता पैटर्न में परिवर्तन के लिए इकाई के प्रस्ताव को मंजूरी दे दी, बशर्ते कि उक्त निर्देश की शर्तों का अनुपालन किया जाए।

Decision : After deliberation, the Committee approved the proposal of the unit for change in Partners & change in shareholding pattern of the Company in term of MOC&I Instruction no. 109 dated 18.10.2021 subject to compliance of the conditions of the said Instruction.

कार्यसूची मद सं 07: मेसर्स इमेजिनेरियम (इंडिया) प्राइवेट लिमिटेड से तृतीय पक्ष मरम्मत की अनुमति हेतु आवेदन प्राप्त हुआ।

Agenda Item No. 07: Application received from M/s. Imaginarium (India) Pvt. Ltd for permission for third Party Repair The unit had submitted application for permission for Third Party Repair as per the details given in agenda.

इकाई ने एजेंडा में दिए गए विवरण के अनुसार तृतीय पक्ष मरम्मत की अनुमति के

<p>लिए आवेदन प्रस्तुत किया था।</p> <p>निर्णय: विचार-विमर्श के बाद, समिति ने तीसरे पक्ष द्वारा मरम्मत के प्रस्ताव को मंजूरी दे दी, साथ ही विनिर्माण मर्दों के अंतर्गत दिखाए गए इनपुट को हटाने का निर्देश दिया। इसके अलावा एलओए को इकाई द्वारा वास्तव में निर्मित मर्दों के लिए संशोधित किया जाना है।</p>	<p>Decision: After deliberation, the Committee approved the proposal for third party repair with a direction to delete the inputs shown under items of manufacture in the LoA. Further the LOA to be amended to the items actually manufactured by the unit.</p>
<p>कार्यसूची मद सं 08: एजेंडा के अनुसार मर्दों की विस्तृत बैंडिंग के लिए मेसर्स ग्लोबल ज्वेलरी प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ।</p> <p>निर्णय: विचार-विमर्श के बाद, समिति ने इकाई द्वारा अनुरोधित वस्तुओं (टुकड़ों) की ब्रॉड बैंडिंग के प्रस्ताव को मंजूरी दे दी। साथ ही समिति ने निर्देश दिया कि कंपनी के प्रतिनिधित्व के अनुसार कट एंड पॉलिशड डायमंड का निर्माण इकाई द्वारा नहीं किया जाता है, लेकिन 1993 से एलओए में इसका उल्लेख किया गया है, इसे हटा दिया जाना चाहिए और संशोधित एलओए जारी किया जाना चाहिए।</p>	<p>Agenda Item No. 08 Application received from M/s. Global Jewellery Private Limited for broad banding of items as per agenda.</p> <p>Decision: After deliberation, the Committee approved the proposal for broad banding of items (pieces) as requested by unit.</p> <p>Also Committee directed that as per representation of company Cut & Polished Diamond is not manufactured by unit but it is mentioned in LOA since 1993 should be deleted and amended LOA should be issued.</p>
<p>कार्यसूची मद सं 09: उद्यमिता में परिवर्तन और परिसंपत्तियों और देनदारियों के मेसर्स एप्लाब लिमिटेड से मेसर्स ऑर्नेजम एक्सपोर्ट्स इंडिया एलएलपी में हस्तांतरण के लिए आवेदन।</p> <p>इकाई ने उद्यमिता में परिवर्तन तथा परिसंपत्तियों और देनदारियों को मेसर्स एप्लाब लिमिटेड से मेसर्स ऑर्नेजम एक्सपोर्ट्स इंडिया एलएलपी में स्थानांतरित करने के लिए आवेदन प्रस्तुत किया था।</p> <p>निर्णय: विचार-विमर्श के बाद समिति ने परिसंपत्तियों के हस्तांतरण के प्रस्ताव को स्थगित कर दिया क्योंकि प्रस्ताव को</p>	<p>Agenda Item No. 09 : Application for change in entrepreneurship and transfer of assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP.</p> <p>The unit had submitted the application for change in entrepreneurship and transfer of assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP.</p>

समझाने के लिए कोई प्रतिनिधि मौजूद नहीं था।	Decision : After deliberation, Committee deferred the proposal of transfer of assets as no representative was present to explain the proposal.
कार्यसूची मद सं 10 : नीचे दिए गए विवरण के अनुसार एसईजेड नियम, 2006 के नियम 74ए के अनुसार यूनिट संख्या 181 और 188, एसडीएफ-VI, प्रथम तल, एसईईपीजेड-एसईजेड में अतिरिक्त स्थान के रूप में मेसर्स इंपीरियल ज्वेल्स द्वारा मेसर्स इन्फोगेन इंडिया प्राइवेट लिमिटेड की परिसंपत्तियों और देनदारियों के हस्तांतरण के लिए आवेदन:	Agenda Item No. 10 : Application for transfer of taking over assets and liabilities of M/s. Infogain India Private Limited by M/s. Imperial Jewels as additional location at Unit No. 181 & 188, SDF-VI, 1 st Floor, SEEPZ-SEZ in terms of Rule 74A of SEZ Rules, 2006 as per details below :

दोनों फर्मों के निदेशकों/भागीदारों का विवरण इस प्रकार है:

The details of Directors /Partners of both the firms are as follows:

LIST OF DIRECTORS/PARTNERS OF THE COMPANY :-

M/s. Infogain India Pvt. Limited		M/s Imperial Jewels	
Name of Director	Designation	Name of Partners	Designation
Mr. Kulesh Bansal	Director	Shri. Savjibhai D. Dholakia	Partner
Mr. Rakesh Malhotra	Director	Shri. Ghanshyambhai D. Dholakia	Partner
Mr. Krishnakumar Natarajan	Director	Shri. Rajesh Himmatbhai Dholakia	Partner
-	-	Shri. Tulsibhai D. Dholakia	Partner
-	-	Shri. Brijesh Tulasibhai Dhokakia	Partner
-	-	Shri. Hitarth Ghanshyambhai Dhokakia	Partner
-	-	Shri. Rajesh Pragjibhai Malaviya	Partner
-	-	M/s. Dholakia Lab Grown Diamond Pvt. Ltd	Partner

दोनों फर्मों के शेयरधारिता पैटर्न का विवरण इस प्रकार है:

The details of Shareholding Pattern of both the firms are as follows:

LIST OF SHAREHOLDING PATTERN OF THE COMPANY :-

M/s. Infogain India Private Limited

Name of the Share holders	Number of Shares	Nominal Amount (Rs.)	Percentage (%) of Shareholding
Infogain Corporation	261,299 Equity Sharers	26,129,900	100%
Registered Office : 1209 Orange street, Wilmington, New Castle County, Delaware 19801, USA			
Global Headquarters : 485 Alberto Way, Los Gatos, CA 95032, USA			
Mr. Rakesh Malhotra (As nominee of Infogain Corporation)	1 Equity Share	100	
Total			
	261,300	26,130,000	100.00%

M/s Imperial Jewels	
Name of the Share holders	Shareholding Pattern as on date % of Share
Shri. Savjibhai D. Dholakia	10%
Shri. Ghanshyambhai D. Dholakia	10%
Shri. Rajesh Himmatbhai Dholakia	19%
Shri. Tulsibhai D. Dholakia	10%
Shri. Brijesh Tulasibhai Dhokakia	14%
Shri. Hitarth Ghanshyambhai Dhokakia	14%
Shri. Rajesh Pragjibhai Malaviya	3%
M/s. Dholakia Lab Grown Diamond Pvt. Ltd	20%
Total	100%

• रोजगार का विवरण

DETAILS OF EMPLOYMENT

Employment Details	Existing Employees	Proposed Employees	Increase By
	260 Nos	360 Nos	100 Nos

The detailed projections after taking over of assets & liabilities and Additional Location are as under:

Sr. No.	Particulars	M/s. Infogain India Pvt. Limited Approved for 5 years 2022-23 to 2026-27 (1US\$=Rs. 83.00)		M/s Imperial Jewels Approved for 5 years 2023-24 to 2027-28 as per Renewal of LOA (1US\$=Rs. 82.20)		M/s. Imperial Jewels Projections 5 years 2023-24 to 2027-28 after Addition of Location	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	23,761	30,364	152,627	185678	204,761	247,146
2.	Import of Machinery	300	383	140	170	210	253
3.	Import of Raw Material and components including deemed imports, nominated agency etc	-	-	88,676	107879	117,204	141,466
4.	Import of Spares & Consumables	25	31	1,526	1856	1,972	2381
5.	Repatriation of dividends and profit to foreign collaborators	-	-	-	-	-	-
6.	Royalty	-	-	-	-	-	-
7.	Lumpsum Know how fee	-	-	-	-	-	-
8.	Design & Drawing fees	-	-	-	-	-	-
9.	Payment of foreign technicians	-	-	-	-	-	-
10.	Payment on training of Indian tech. abroad	-	-	-	-	-	-
11.	Commission on export	476	608	-	-	-	-
12.	Foreign Travel	1,188	1,519	235	285	205	247
13.	Amount of interest to be paid on ECB Amount of interest to be paid on deferred payment credit	-	-	-	-	-	-
14.	Any other payment	712	1,121	-	-	-	-
15.	Total (2 to 14)	2,701	3,664	90,557	90577	119,592	144,348
16.	NFE (1-15)	21,060	26,720	62,049	62049	85,168	102,798

<p>निर्णय: विचार-विमर्श के बाद, समिति ने SEZ नियम, 2006 के नियम 74A के अनुसार मेसर्स इंफोगेन इंडिया प्राइवेट लिमिटेड की परिसंपत्तियों और देनदारियों को यूनिट संख्या 181 और 188, SDF-VI, प्रथम तल, SEEPZ-SEZ में अतिरिक्त स्थान के रूप में मेसर्स इंपीरियल ज्वेल्स को हस्तांतरित करने के प्रस्ताव को मंजूरी दे दी, इस शर्त के साथ कि यह SEZ नियम, 2006 के नियम 74 के तहत मेसर्स इंफोगेन इंडिया प्राइवेट लिमिटेड के बाहर निकलने के बाद ही प्रभावी होगा।</p>	<p>Decision: After deliberation, the Committee approved the proposal for transfer of assets and liabilities of M/s. Infogain India Private Limited to M/s. Imperial Jewels as additional location at Unit No. 181 & 188, SDF-VI, 1st Floor, SEEPZ-SEZ in terms of Rule 74A of SEZ Rules, 2006 with a condition that the same will be effective only after exit of M/s. Infogain India Private Limited. Under Rule 74 of SEZ Rules, 2006.</p>
<p>कार्यसूची मद सं 11: संलग्न एफएसआर [10 संख्या] के अनुसार यूनिट धारकों के प्रदर्शन की निगरानी</p> <p>Agenda Item No. 11 : Monitoring performance of the Unit holders as per the FSRs [10 nos] attached</p>	
<p>एफएसआर 1. मेसर्स सी. जे. ज्वैलरीज प्राइवेट लिमिटेड के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2022-23 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 1. Monitoring Performance of M/s. C. J. Jewelleries Private Limited for the period of 1 year i.e. 2022-23.</p> <p>The unit has submitted the APR for the period 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>

<p>समिति ने 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करने का भी निर्देश दिया।</p>	<p>The Committee also directed to initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2022-23.</p>
<p>एफएसआर 2. मेसर्स ई-एम्फेसिस सॉल्यूशंस प्राइवेट लिमिटेड के 3 वर्ष की अवधि अर्थात् 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22 और 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22 और 2022-23 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 2. Monitoring Performance of M/s. e-Emphasys Solutions Pvt. Ltd for the period of 3 years i.e. 2020-21,2021-22 and 2022-23.</p> <p>The unit has submitted the APR for the period 2020-21,2021-22 and 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2020-21,2021-22 and 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22 और 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संव्ययी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने इकाई को यह भी निर्देश दिया कि</p> <p>i. प्रति कर्मचारी उपयोग किए गए स्थान के सापेक्ष रोजगार का अन्वेषण करें।</p> <p>ii. अगले 6 महीनों में रोजगार और निर्यात में वृद्धि सुनिश्चित करना।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21,2021-22 and 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed the Unit to</p> <ol style="list-style-type: none"> Explore employment vis-a-viz space utilized per employee to ensure increase in employment and export in next 6 months.
<p>एफएसआर 3. मेसर्स रैंक इंटरनेशनल के 4 वर्षों की अवधि अर्थात् 2019-20, 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p>	<p>FSR 3. Monitoring Performance of M/s. Rank International for the period of 4 years i.e. 2019-20, 2020-21, 2021-22 and 2022-23.</p>

<p>इकाई ने 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>The unit has submitted the APR for the period 2019-20, 2020-21, 2021-22 and 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2019-20, 2020-21, 2021-22 and 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 5 4 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने 2021-22 और 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करने का भी निर्देश दिया।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2019-20, 2020-21, 2021-22 and 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed to initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2021-22 and 2022-23.</p>
<p>एफएसआर 4. मेसर्स सिमिक इलेक्ट्रॉनिक प्राइवेट लिमिटेड के 1 वर्ष अर्थात 2022-23 की अवधि के लिए कार्य निष्पादन की निगरानी।</p> <p>इकाई ने 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2022-23 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 4. Monitoring Performance of M/s. Simic electronic Pvt. Ltd for the period of 1 year i.e. 2022-23.</p> <p>The unit has submitted the APR for the period 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23,</p>

<p>एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p><u>एफएसआर 5</u> मेसर्स टेरा इंफॉर्मेटिक्स प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2019-20, 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 5. Monitoring Performance of M/s. Tera Informatics Pvt. Ltd for the period of 4 years i.e. 2019-20, 2020-21, 2021-22 and 2022-23.</p> <p>The unit has submitted the APR for the period 2019-20, 2020-21, 2021-22 and 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2019-20, 2020-21, 2021-22 and 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p><u>निर्णय:</u> विचार-विमर्श के बाद, समिति ने 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया कि</p> <ol style="list-style-type: none"> प्रति कर्मचारी उपयोग किये जाने वाले स्थान के सापेक्ष रोजगार का अन्वेषण करें। अगले 6 महीनों में रोजगार और निर्यात बढ़ाएँ। 2021-22 और 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें। निर्दिष्ट अधिकारी को इकाई का दौरा करना होगा तथा निर्यात निष्पादन और रोजगार तथा उनके 	<p><u>Decision:</u> After deliberation, the Committee noted the performance of the unit for the period 2019-20, 2020-21, 2021-22 and 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed to</p> <ol style="list-style-type: none"> Explore employment vis-a-viz space utilized per employee. Increase employment and export in next 6 months. Initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2021-22 and 2022-23. Specified Officer to visit the Unit and submit the report

द्वारा अधिगृहित स्थान के संबंध में रिपोर्ट प्रस्तुत करनी होगी।	on export performance and employment vis-à-vis the
<p>एफएसआर 6 . मेसर्स टाइगर ज्वेलरी (इंडिया) प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2019-20, 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>space occupied by them.</p> <p>FSR 6. Monitoring Performance of M/s. Tiger Jewellery (India) Pvt. Ltd for the period of 4 years i.e. 2019-20, 2020-21, 2021-22 and 2022-23.</p> <p>The unit has submitted the APR for the period 2019-20, 2020-21, 2021-22 and 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2019-20, 2020-21, 2021-22 and 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 5 4 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। मूल्य संवर्धन में देखी गई भिन्नताओं के लिए, यह निर्देश दिया गया था:</p> <ol style="list-style-type: none"> मूल्य संवर्धन की विस्तृत जांच करने के लिए प्रासंगिक दस्तावेज प्रस्तुत करें। एपीआर मॉनिटरिंग सेल द्वारा एक माह के भीतर मामले की जांच की जानी चाहिए और रिपोर्ट डीसी को प्रस्तुत की जानी चाहिए। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2019-20, 2020-21, 2021-22 and 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. For the variations observed in Value Addition, it was directed to :</p> <ol style="list-style-type: none"> Submit the relevant documents to carry out detailed examination of value addition. examine the matter by APR monitoring cell within one month & report should be submitted to DC.
<p>एफएसआर 7 . ज्वेलक्स इंडिया प्राइवेट लिमिटेड- यूनिट-II (ट्रेडिंग डिवीजन) के 3 वर्ष की अवधि अर्थात् 2020-21 और 2022-23 के लिए प्रदर्शन की</p>	<p>FSR 7. Monitoring Performance of Jewelex India Pvt. Ltd- Unit-II (Trading Division) for the period of 3 years i.e. 2020-21 &</p>

<p>निगरानी।</p> <p>इकाई ने 2020-21, 2021-22 और 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22 और 2022-23 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>2022-23.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22 & 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 2021-22 & 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22 और 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने इकाई को व्यावहारिक तरीके से प्रक्षेपण को संशोधित करने का भी निर्देश दिया।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22 & 2022-23 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed Unit to revise the projection in pragmatic manner.</p>
<p>एफएसआर 8 . मेसर्स जिनाई ज्वेल्स प्राइवेट लिमिटेड के 2 वर्ष की अवधि अर्थात् 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2021-22 और 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2021-22 और 2022-23 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 8. Monitoring Performance of M/s Jinai Jewels Pvt. Ltd for the period of 2 years i.e. 2021-22 & 2022-23.</p> <p>The unit has submitted the APR for the period 2021-22 & 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2021-22 & 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2021-22 और 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2021-22</p>

<p>दिया क्योंकि इस अवधि में इकाई ने कोई लेनदेन नहीं किया था।</p>	<p>& 2022-23 as the unit had no transactions in the period.</p>
<p>एफएसआर 9. मेसर्स प्रिटी ज्वेलरी प्राइवेट लिमिटेड के 1 वर्ष अर्थात 2022-23 की अवधि के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2022-23 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p> <p>प्रतिबद्ध को अवगत कराया गया कि निर्यात आय बहुत अधिक बकाया है, जिसके लिए इकाई ने कहा कि उन्होंने बैंक को विस्तार अनुरोध प्रस्तुत कर दिया है तथा एक माह में यह अनुरोध प्राप्त हो जाएगा।</p>	<p>FSR 9. Monitoring Performance of M/s Pretty Jewellery Pvt. Ltd for the period of 1 years i.e. 2022-23.</p> <p>The unit has submitted the APR for the period 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p> <p>The Committed was apprised that there are huge outstanding export proceeds, for which Unit had stated that they have submitted the extension request to bank and same will be received in one month time.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया कि</p> <ol style="list-style-type: none"> 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें। 6 माह के भीतर विदेशी मुद्रा प्राप्ति का भुगतान करें तथा एक माह के भीतर प्राधिकृत व्यापारी बैंक से विस्तारण प्रस्तुत करें। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed to</p> <ol style="list-style-type: none"> Initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2022-23. Clear the foreign exchange realization within 6 months and submit extension from AD Bank within one month.
<p>एफएसआर 10. मेसर्स प्रायोरिटी ज्वेल्स</p>	<p>FSR 10. Monitoring Performance</p>

<p>प्राइवेट लिमिटेड के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2022-23 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>of M/s Priority Jewels Pvt. Ltd for the period of 1 year i.e. 2022-23.</p> <p>The unit has submitted the APR for the period 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>तालिका एजेंडा एफएसआर 11. मेसर्स गोलकुंडा डायमंड एंड ज्वेलरी प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2019-20, 2020-21, 2021-22 और 2022-23 के लिए निगरानी प्रदर्शन।</p> <p>इकाई ने 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p> <p>निर्णय: समिति ने यह भी निर्देश दिया कि:-</p>	<p>Table Agenda FSR 11. Monitoring Performance of M/s Golkunda Diamond & Jewellery Pvt. Ltd for the period of 4 years i.e. 2019-20, 2020-21, 2021-22 & 2022-23.</p> <p>The unit has submitted the APR for the period 2019-20, 2020-21, 2021-22 & 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2019-20, 2020-21, 2021-22 & 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p> <p>Decision:</p> <p>The Committee also directed to :-</p>
<p>i. 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी</p>	<p>i. Initiate action for issuance</p>

<p>के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें। समिति ने वित्त वर्ष 2022-23 के लिए वार्षिक रिपोर्ट दाखिल करने में 02 दिनों की देरी को माफ कर दिया।</p> <p>ii. मूल्य संवर्धन की विस्तृत जांच करने के लिए प्रासंगिक दस्तावेज प्रस्तुत करें।</p> <p>iii. एक माह के भीतर एपीआर मॉनिटरिंग सेल द्वारा जांच की जानी चाहिए और रिपोर्ट डीसी को प्रस्तुत की जानी चाहिए।</p>	<p>of Show Cause notice for delay in submission of APR for the period 2022-23. Committee condoned the delay of 02 days for filing of APR for FY 2022-23.</p> <p>ii. Submit the relevant documents to carry out detailed examination of value addition.</p> <p>iii. examine by APR monitoring cell within one month & report should be submitted to DC.</p>
<p>बैठक अध्यक्ष को धन्यवाद ज्ञापन के साथ संपन्न हुई।</p> <p>The Meeting concluded with a vote of thanks to the chair.</p> <p style="text-align: center;">Signed by Dnyaneshwar Bhalchandra Patil Date: 12-08-2024 13:47:24 ज्ञानेश्वर बी पाटील, आईएस अध्यक्ष-सह-विकास आयुक्त, सीपज़-सेज़</p>	

अनुमोदन समिति के लिए की गई कारवाई 07.08.2024 को आयोजित
Action Taken for Approval Committee held on 07.08.2024

कायसूची मद सं. Agenda Item No.	विषय Subject	टिप्पणियां Remarks
एजडा आइटम नंबर 01 Agenda Item No. 01	07.08.2024 को हुई पिछली बैठक के कायवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held on 07.08.2024	
एजडा आइटम नंबर 02 Agenda Item No.02	<p>मेसस सिड्स ज्वेल्स प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ -</p> <p>a) विनिर्माण की वस्तुओं की क्षमता में वृद्धि 5 वर्ष की अतिरिक्त अवधि अर्थात् 2023-24 से 2027-28 तक , 01.04.2023 से 31.03.2028 तक;</p> <p>b) हीरे के साथ पीतल की ब्रॉड बंडिंग , प्रयोगशाला में विकसित हीरे के रंगीन पत्थर, कीमती और अध-कीमती और सिंथेटिक रंगीन पत्थर आदि।</p> <p>Application received from M/s. Sidd's Jewels Pvt. Ltd for –</p> <p>a) Capacity Enhancement of items of Manufacture for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f. 01.04.2023 to 31.03.2028 ;</p> <p>b) Broad banding of Brass with Diamond, Lab-Grown Diamond Colour Stone , Precious & Semi- Precious & Synthetic Colour stone etc.</p>	Letter issued to the unit on 16.08.2024 provide the detailed for realization of pending Foreign Exchange and bifurcation of the imported raw materials and the proposal for realization of pending FE to be explained by the Promoter/Director.
एजडा आइटम नंबर 03 Agenda Item No.03	<p>सीज़- सेज़ में एक नई इकाई की स्थापना के लिए मेसस यूनी डिजाइन एलीट ज्वेलरी प्राइवेट लिमिटेड डायमंड यूनिट का प्रस्ताव।</p> <p>Proposal of M/s. Uni Design Elite Jewellery Pvt. Ltd. Diamond Unit for setting up of a new unit in SEEPZ-SEZ.</p>	Letter of Approval for 1 year issued on 14.08.2024 for setting up a new Unit.
एजडा आइटम नंबर 04 Agenda Item No. 04	<p>सीज़-एसईजेड में एक नई इकाई स्थापित करने के लिए मेसस इंपीरियल ज्वेल्स (ट्रेडिंग) का प्रस्ताव।</p> <p>Proposal of M/s. Imperial Jewels (Trading) for setting up of a new unit in SEEPZ-SEZ.</p>	LOA for 1 year issued on 14.08.2024 for setting up a new unit.
एजडा आइटम नंबर 05 Agenda Item No. 05	<p>प्लॉट संख्या GJ-09, SEEPZ-SEZ++ पर एक नया SEEPZ-SEZ स्थापित करने के लिए मेसस क्यूपिड डायमंड्स प्राइवेट लिमिटेड का प्रस्ताव।</p> <p>Proposal of M/s. Cupid Diamonds Private Limited for setting up of a new in SEEPZ-SEZ at Plot no. GJ-09, SEEPZ-SEZ++.</p>	Letter issued to the unit dated 14.08.2024 to clear the outstanding dues of M/s. Shrenuj & Co. and also directed to examine the proposal as the Sale Certificate issued by the Liquidator mentioned "Land" which belongs to SEEPZ SEZ Authority.

<p>एजडा आइटम नंबर 06 Agenda Item No. 06</p>	<p>कंपनी के भागीदारों और शेयरधारिता पैटन म परिवर्तन के लिए मेसस एम. के. का प्रस्ताव। Proposal of M/s. M. K for change in Partners and shareholding pattern of the Company.</p>	<p>Approval Letter issued to the unit dated 14.08.2024 in terms of Instruction no. 109 dt. 18.10.2021.</p>
<p>एजडा आइटम नंबर 07 Agenda Item No. 07</p>	<p>मेसस इमेजिनोरियम (इंडिया) प्राइवेट लिमिटेड से तृतीय पक्ष मरम्मत की अनुमति के लिए आवेदन प्राप्त हुआ। Application received from M/s. Imaginarium (India) Pvt. Ltd for permission of Third Party Repair.</p>	<p>Permission Letter issued to the unit on 20.08.2024 for 3rd party repair.</p>
<p>एजडा आइटम नंबर 08 Agenda Item No. 08</p>	<p>वस्तुओं की ब्रॉड बडिंग के लिए मेसस ग्लोबल ज्वेलरी प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ। Application received from M/s. Global Jewellery Private Limited for Broad Banding of Items.</p>	<p>Permission Letter issued to the unit on 16.08.2024.</p>
<p>एजडा आइटम नंबर 09 Agenda Item No. 09</p>	<p>उद्यमिता म परिवर्तन और मेसस एप्लब लिमिटेड से मेसस ऑनजम एक्सपोर्ट्स इंडिया एलएलपी म परिसंपत्तियों और देनदारियों के हस्तांतरण के लिए आवेदन। Application for Change in Entrepreneurship and transfer of assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP.</p>	<p>Letter issued to the unit dated 16.08.2024 intimating that the proposal was deferred as the Unit representative was not present.</p>
<p>एजडा आइटम नंबर 10 Agenda Item No.10</p>	<p>मेसस इंफोगेन इंडिया प्राइवेट लिमिटेड की परिसंपत्तियों और देनदारियों को मेसस इंपीरियल ज्वेल्स म स्थानांतरित करने और अतिरिक्त स्थान यूनिट संख्या 181 और 188, एसडीएफ-VI, प्रथम तल, एसईईपीजेड-एसईजेड म एसईजेड नियम, 2006 के नियम 19(2) के साथ पठित 74ए और नियम 74 के अनुसार स्थानांतरित करने के लिए आवेदन। Application for transfer of taking over assets and liabilities of M/s. infogain India Private Limited into M/s. Imperial Jewels and additional location at Unit no. 181 & 188, SDF-VI, 1st Floor, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006.</p>	<p>Approval Letter issued on 21.08.2024 to M/s. Imperial Jewels for take over of assets and liabilities. Letter dt. 21.08.2024 issued to M/s. Infogain requesting the Unit to comply with Exit procedure</p>
<p>एजडा आइटम नंबर 11 Agenda Item No.11</p>	<p>एफएसआर 1. मेसस सी. जे. ज्वेलरीज प्राइवेट लिमिटेड के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए प्रदर्शन की निगरानी। FSR 1. Monitoring Performance of M/s. C. J. Jewellery Private Limited for the period of 1 year i.e. 2022-23.</p>	<p>Monitoring noted and Show Cause notice is being issued.</p>
	<p>एफएसआर 2. मेसस ई-एम्फेसिस सॉल्यूशंस प्राइवेट लिमिटेड के 3 वर्ष की अवधि अर्थात् 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी। FSR 2. Monitoring Performance of M/s. e-Emphasys Solutions Pvt.Ltd for the period of 3 years i.e. 2020-21,2021-22 and 2022-23</p>	<p>Monitoring noted and letter issued to unit on 20.08.2024 to i. Explore employment vis-a-viz space utilized per employee ii. To ensure increase in employment and export in next 6 months</p>

	<p>एफएसआर 3. मेसस रंक इंटरनेशनल के 4 वर्षों की अवधि अर्थात् 2019-20, 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 3. Monitoring Performance of M/s. Rank International for the period of 4 years i.e. 2019-20, 2020-21,2021-22 and 2022-23.</p>	Monitoring noted and Show Cause notice is being issued.
	<p>एफएसआर 4. मेसस सिमिक इलेक्ट्रॉनिक प्राइवेट लिमिटेड के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए काय निष्पादन की निगरानी।</p> <p>FSR 4. Monitoring Performance of M/s. Simic electronic Pvt. Ltd for the period of 1 year i.e. 2022-23.</p>	Monitoring noted
	<p>एफएसआर 5. मेसस टेरा इंफॉमेटिक्स प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2019-20,2020-21,2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 5. Monitoring Performance of M/s. Tera Informatics Pvt. Ltd for the period of 4 years i.e. 2019-20,2020-21,2021-22 and 2022-23.</p>	<p>Monitoring noted and letter issued to unit on 21.08.2024 to</p> <ol style="list-style-type: none"> Explore employment vis-a-viz space utilized per employee. Increase employment and export in next 6 months. Letter issued to SO on 21.08.2024 to Specified Officer to visit the Unit and submit the report on export performance and employment vis-à-vis the space occupied by them. <p>Show Cause notice is being issued.</p>
	<p>एफएसआर 6. मेसस टाइगर ज्वेलरी (इंडिया) प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2019-20, 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 6. Monitoring Performance of M/s. Tiger Jewellery (India) Pvt. Ltd for the period of 4 years i.e. 2019-20,2020-21,2021-22 and 2022-23.</p>	Monitoring noted and letter issued to unit on 14.08.2024 to submit the relevant documents to carry out detailed examination of value addition.
	<p>एफएसआर 7. ज्वेलक्स इंडिया प्राइवेट लिमिटेड- यूनिट-II (ट्रेडिंग डिवीजन) के 3 वर्ष की अवधि अर्थात् 2020-21 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 7. Monitoring Performance of Jewelex India Pvt. Ltd- Unit-II (Trading Division) for the period of 3 years i.e. 2020-21 & 2022-23</p>	Monitoring noted and letter issued to unit on 20.08.2024 to revise the projection in pragmatic manner.

	<p>एफएसआर 8. मेसस जिनाई ज्वेल्स प्राइवेट लिमिटेड के 2 वर्ष की अवधि अथात 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 8. Monitoring Performance of M/s Jinai Jewels Pvt. Ltd for the period of 2 years i.e. 2021-22 & 2022-23.</p>	Monitoring noted
	<p>एफएसआर 9. मेसस प्रिटी ज्वेलरी प्राइवेट लिमिटेड के 1 वर्ष अथात 2022-23 की अवधि के लिए प्रदर्शन की निगरानी।</p> <p>FSR 9. Monitoring Performance of M/s Pretty Jewellery Pvt. Ltd for the period of 1 years i.e. 2022-23.</p>	<p>Monitoring noted and Show Cause notice is being issued.</p> <p>Letter issued to the unit on 21.08.2024 to clear the foreign exchange realization within 6 months and submit extension from AD Bank within one month.</p>
	<p>एफएसआर 10. मेसस प्रायोरिटी ज्वेल्स प्राइवेट लिमिटेड के 1 वर्ष अथात 2022-23 की अवधि के लिए प्रदर्शन की निगरानी।</p> <p>FSR 10. Monitoring Performance of M/s Priority Jewels Pvt. Ltd for the period of 1 year i.e. 2022-23.</p>	Monitoring noted
	<p>तालिका एजंडा एफएसआर 11. मेसस गोलकुंडा डायमंड एंड ज्वेलरी प्राइवेट लिमिटेड के 4 वर्षों की अवधि अथात 2019-20, 2020-21, 2021-22 और 2022-23 के लिए निगरानी प्रदर्शन।</p> <p>Table Agenda FSR 11. Monitoring Performance of M/s Golkunda Diamond & Jewellery Pvt. Ltd for the period of 4 years i.e. 2019-20,2020-21,2021-22 & 2022-23.</p>	<p>Monitoring noted and Show Cause notice is being issued.</p> <p>Letter dt. 20.08.2024 issued to Unit to submit the relevant documents to carry out detailed examination of value addition</p>

**GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

M/s. Gold Star Jewellery Pvt. Ltd located at Block 'C' plot # 16P, 17, 28& 29P, SEEPZ-SEZ , Andheri (East), for approval w.r.t. Installation of Solar Panels on terrace roof.

b. Specific Issue on which decision of AC is required: -

Approval for Installation of Solar Panels on Terrace Roof.

c. Relevant Provisions:

As per /MOC&I OM dated 07.06.2021 issued under F. No. K-43014(16)/8/2020-SEZ, in partial modification of Power guidelines issued vide letter No. P-6/03/2006-SEZ (VOL-III), Dated 16.02.2016, following provision under para (iii) has been appended.

“Provided that, with the approval of Unit Approval Committee, a Unit may setup a non-conventional power plant within the premises of the unit for the exclusive purpose of captive consumption subject to the condition that no tax/duty benefits stipulated under Section 26 of SEZ Act, 2005 shall be available for setting up as well as operational and maintenance of such power plant. Such captive generating power plants shall comply with all rules, regulations and technical standards framed under the Electricity Act, 2003 as amended from time to time. Captive generative power plants with capacity 500KW and above has to be re-registered with Central Electricity Authority”.

d. Unit's Proposal :

The unit intends to Installation of Solar Panels on Terrace Roof. They have entered into Solar Energy Purchase Agreement with their vendor Tata Power & detail are as indicated below:

Proposed Capacity of plant	185KW
Annual Generation	Application for Net Metering to Tata Power has been attached. The Solar Energy Purchase Agreement with Tata Power will be executed by the end of September on completion of the project installation.
Name of Vender	Tata Power
Solar Energy Purchase Agreement	Submitted
Undertaking for availing Tax Benefits	Submitted
Undertaking w.r.t. solar energy generation will be used for their own operations within their SEEPZ-SEZ unit and not for nay commercial purpose	Submitted
Current MSECDCL Bill	Submitted

e. Other Information:

- LOA No. SEEPZ/NUS/APL/GJ/243/99/2774, Dated 17.03.2000 as amended.
- Location : Plot No. 16P, 17, 28, 29P, Block C, GJ-08 & GJ-09, Gems & Jewellery, Complex-II, SEEPZ-SEZ, Andheri (East), Mumbai- 400096.
- Date of Commencement : 25.03.2000
- Validity of LOA : 31.03.2025.
- The unit vide letter dated 22.08.2024 has confirm/undertake that:
They wish to avail any tax/duty benefits through the proposed solar generation plant. They confirm/undertake that solar generation plant will be consumed for their own operations within their SEZ unit premises and will not be supplied or sold to any other commercial units.
- The unit has also submitted a copy of the latest electricity bill and a detailed proposal of Solar Panel Installation.

f) Observation:

The proposal may be considered subject to the condition that the units as well as the vendor will not be eligible for any exemptions, drawback, concessions or nay other benefit available under section 7 or Section 26 of the SEZ Act for creating or operating such facilities and submission of a copy of the Solar Energy Purchase Agreement.

The unit will have to fulfill any conditions/safeguards laid down by the State Government/Electricity department from time to time.

The Solar energy generated will be consumed exclusively for their own operation within their premises and will not be supplied or sold to any other commercial units.

g) Recommendation: -

The proposal of the unit for Installation of Solar Panels is submitted to Approval Committee for considered in terms of MOC&I Office Memorandum dated 07.03.2024, 07.06.2021 in amendment to Power Guidelines dated 16.02.2016 issued by MOC&I & subject to following condition:

1. They will avail Duty benefits under Section 26 of SEZ Act 2005 in terms of MOC&I Office Memorandum dated 07.03.2024 in this proposal of solar power generation plant.
2. The solar energy will be consumed exclusively for their own operation within their SEZ unit premises and not be supplied or sold to any others units.

**GOVERNMENT OF INDIA,
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Application received from M/s. Elysian Designs for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Diamond, CS & CZ Studded Gold, Silver, Platinum & Brass Jewellery attached with Nylon cord, Braided Cord & Synthetic Leather Cord	Existing Capacity	71131

b) Specific Issue on which decision of AC is required: -

Permission for Broad Banding items.

c) Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/ Notification :-

Proviso of Rule 19 (2) of SEZ Rules 2006 "Provided that the Approval Committee may also approve proposals for broad banding, diversification, enhancement of capacity of production, change in item of manufacture or services activity if it meets the requirement of Rule 18".

d) Other Information: -

M/s. Elysian Designs. was granted LOA No. SEEPZ-SEZ/IA-I/ED/10/2019-20/03149, Dated 13.02.2020 as amended for Plain/Studded Palladium Jewellery, Plain/Studded Silver Jewellery Studded with Diamond, Precious Stones, Lab Grown Diamond and Mother of Pearls, Plain/Studded Silver Mounting Jewellery, Plain/Studded Gold Mounting Tugsten Titanium Brass Bronze Jewellery with Diamonds Color Stone & CZ. etc. at Unit No.45C & D, 46A, SDF-II. The unit started its commercial production w.e.f. 20.03.2020. The validity of LOA is upto 19.03.2025.

Name of the Company	M/s. Elysian Designs
Location	Unit No. 45C-D, 46A, SDF-II, SEEPZ-SEZ, Andheri (East), Mumbai-400096.
LOA No. & Date	SEEPZ-SEZ/IA-I/ED/10/2019-20/03149, Dated 13.02.2020 as amended
Items of Manufacture/Trading	Plain/Studded Palladium Jewellery, Plain/Studded Silver Jewellery Studded with Diamond, Precious

	Stones, Lab Grown Diamond and Mother of Pearls, Plain/Studded Silver Mounting Jewellery, Plain/Studded Gold Mounting Tungsten Titanium Brass Bronze Jewellery with Diamonds Color Stone & CZ.
Date of Commencement of Production	20.03.2020
Validity of LOA	19.03.2025
Outstanding Dues	Rs. 102,298.00/- as on 21.08.2024
Sublease Agreement Status	Sub Lease agreement is registered for the period of 19.02.2020 to 18.02.2025.
Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The monitoring performance of the unit was placed before the Unit Approval Committee in its meeting held on 27.03.2024, After deliberation, the Committee has noted the performance of the unit for the period 2021-22 & 2022-23, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

• **EXISTING APPROVED ITEMS OF MANUFACTURE**

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Plain/Studded Palladium Jewellery	600.00	71101900
2	Plain/Studded Silver Jewellery Studded with Diamond, Precious Stones, Lab Grown Diamond and Mother of Pearls	30000.00	71131120
3	Plain/Studded Silver Mounting Jewellery	840.00	71131130
4	Plain/Studded Gold Mounting Tungsten Titanium Brass Bronze Jewellery with Diamonds Colour Stone & CZ	600.00	71131910
5	1KT & 3KT and 5KT Gold Finding	5000.00	71131930
6	Plain & Studded Gold Jewellery Studded with Diamond, Precious Stones, Lab Grwon Diamond and Mother of Pearls	183600.00	71131930

7	Plain/Studded Platinum Jewellery	1800.00	71131990
8	Plain Studded Mounting Combination Jewellery of Gold with Silver & Gold with Platinum with Diamonds Colour Stone & CZ	6000.00	71131990
9	Plain/Studded Stainless Jewellery	120.00	71171100
10	Plain/Studded Copper Jewellery	120.00	71171990

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items to be newly added Service Activity	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Diamond, CS & CZ Studded Gold, Silver, Platinum & Brass Jewellery attached with Nylon Cord, Braided Cord & Synthetic Leather Cord.	Existing Capacity	71131

Specified Officer, SEEPZ-SEZ vide letter dated 04.06.2024 has stated that the inclusion of new items i.e. nylon cord, braided cord & synthetic leather cord attached with jewellery are classified in chapter 54 & 56. The Finished product i.e. studded jewellery attached with these cords is well classified in chapter 7113. The permission granted to the unit under LOA is for manufacturing of jewellery. The present activity, permission for which has been sought is covered under chapter 71. Further, import and export jewellery attached with synthetic leather cords is subject to NOC by Wildlife Crime Control Bureau (WCCB).

➤ Further the unit has stated as under:

1. There is no additional Capital Goods Require.
2. There is no additional requirement of Employment.
3. There is no change any export projections as it will remain the same within the projected figures.

Further, the unit vide letter dated 07.08.2024 has stated that there is no difference in product it is just the substitute for Chain which they were attaching to pendant. Nylon Cord, Braided Cord & Synthetic Leather Cord is the substitute for chain in pendant and it is now widely accepted in the Hong Kong & Europe Market.

Attention is invited to the letter no. SEEPZ-SEZ/IA-I/Policy/46/08-09/3042 dt. 25.03.2009 read with the letter No. SEEPZ-SEZ/IA-I/ Policy/46/2008-09 dated 25.09.2019 regarding Broad Banding of items listed in Chapter 71 of Customs Tariff wherein it is mentioned that "... Articles remained classified under sub heading 7113, 7114, 7116, 7117 and 7118 of Chapter 71 of the Customs Tariff (excluding articles of Base metal clad with precious Metals), there is no need to approach the Development Commissioner's Office for Broad Banding permission". However, when the Articles get classified under 7115 and/or excluded from Chapter 71 by notes under Chapter 71 of Customs Tariff or are articles of base metals clad with precious metal, broad banding permission will have to be obtained.

Further, the goods classified under the aforesaid tariff heading should be in compliance with Instruction No. 91 dated 28.11.2018 and DGFT Notification No. 43/2015-2020 dated 05.11.2018. Further condition of any Allied At or any other law in force, if required, for the import of raw material for manufacturing of jewellery shall be fulfilled at the time of export".

Also Attention is invited proviso of In terms of Para Rule 19 (2) of SEZ Rules, 2006 which stipulates that provided that the Approval Committee may also approve proposal for broad banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirement of Rule 18].

e) Recommendation:

The Proposal of unit for Broad Banding of items is placed before Approval Committee for consideration in terms of Rule 19 (2) of SEZ Rule, 2006.

**GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT
COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI**

**AGENDA NOTE FOR CONSIDERATION OF APPROVAL
COMMITTEE**

a. Proposal: -

Application received from M/s. Zenstar Jewellery LLP - Unit - II for Third Party Repair.

b. Specific Issue on which decision of AC is required: -

Approval for Third Party Repair.

c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/Notification :-

In terms of Instruction No. 51 dated 25.03.2010 issued by MOC&I.

d. Other Information: -

M/s. Zenstar Jewellery LLP - Unit - II was granted Letter of Approval No. SEEPZ-SEZ/IA-I/ZJLLP/22/2019-20/04666 dated 05.03.2020 as amended for manufacturing for Gold/Silver/Platinum/Palladium /Silver/Brass/Steel/Copper Plain & Studded Jewellery With Diamonds, Precious, Semi Precious Stones etc. The unit has commenced production w.e.f. 20.03.2020. The validity of LOA is upto 19.03.2025.

1	Name of the Company	M/s. Zenstar Jewellery LLP - Unit - II	
2	Location	Plot No. 1 & 2 (P), SEEPZ-SEZ, Andheri - (East), Mumbai - 400096	
3	Area	1600 sq. mtrs	
4	LOP No. & Date	SEEPZ-SEZ/IA-I/ZJLLP/22/2019-20/04666 dated 05.03.2020 as amended	
5	Items of Manufactures	Approved Capacity (PCS)	Proposed Capacity (PCS)
a)	GOLD/SILVER/PLATINUM/PALLADIUM /SILVER/BRASS/STEEL/COPPER PLAIN	2,00,000.00	2,00,000.00

	& STUDED JEWELLERY WITH DIAMONDS, PRECIOUS, PRECIOUS STONES ETC.	Pcs	Pcs
6	Date of Commencement of Production	20.03.2020	
7	Validity of LOA	19.03.2025	

1. **The Projected approximate volume of such repairs per annum will be as follows:**

Description of items to be Repaired (Third Party Repair)	PCS to be Repaired	Approx Repair cost Charges/ PER PCS
Gold Plain & Studded Jewellery	10,000 pcs	US \$ 5
Silver Plain & Studded Jewellery	2000 pcs	US \$ 1
Platinum plain & studded Jewellery	500 pcs	US \$ 7
Copper /Stainless Steel/ Brass Plain & Studded Jewellery	1000 pcs	US \$ 2
Silver Model & mountings	500 pcs	US \$ 1

• **Further the unit in their letter dated 01.08.2024 has stated the following:-**

1. Repair activities are common as per existing as per existing set up production
2. No additional Capital goods require.
3. They will achieve positive NFE
4. They abide to follow SEZ Rule, Act& Public notice.

The said third party repair request is within the approved projections.

Attention is invited to Instruction no. 51 dated. 25.03.2010 issued by MOC&I wherein a procedure was instructed to be followed by all G&J units in future for bringing in jewellery, broken jewellery for remaking, remelting and repairing like maintain of register, filling in the data of import for remelting, repairing, remaking and also entry of removal alongwith the quantity and description.

Based on the said Instruction, Customs issued a Public Notice no. 01/2010 dated. 08.04.2010 and a corrigendum to that effect on 26.04.2010 directing all Unit holders to strictly follow the procedure.

e. **ADC's Recommendation:**

The request of the unit for Third Party Repair is placed before Approval Committee for consideration.

**OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,
ANDHERI (EAST), MUMBAI**

**AGENDA NOTE FOR CONSIDERATION OF APPROVAL
COMMITTEE**

a. Proposal: -

Application received from M/s. Rank International for Capacity Enhancement and broad banding of items

b. Specific Issue on which decision of AC is required: -

Approval for Capacity Enhancement and broad banding of items.

c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/ Notification :-

In terms of Para Rule 19 (2) of SE Z Rules, 2006, "Provided that the Approval Committee may also approve proposal for broad banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirement of Rule 18".

d) Other Information: -

M/s. Rank International was granted Letter of Approval No. SEEPZ-SEZ/IA(I)/APL/GJ-43/2007-08/3359, Dated 30.04.2008 as amended as amended for manufacture & export for Pendant Chains of Gold Platinum Silver, Findings of Gold Platinum Silver, Mountings of Gold Platinum Silver, Studded Jewellery of Gold Platinum Silver. The unit has commenced production w.e.f. 17.04.2009. The validity of LOA was upto 16.04.2024.

Sr. No.	Heading	Details				
1	Name of the Unit	M/s. Rank International				
2	Location	Unit No. G-44, G & J Complex-I, SEEPZ-SEZ, Andheri East, Mumbai- 400096.				
3	Area	<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">G-44, G & J Complex-I</td> <td style="width: 40%;">8138. sq.ft.</td> </tr> </table>			G-44, G & J Complex-I	8138. sq.ft.
G-44, G & J Complex-I	8138. sq.ft.					
4	LOA No. & Date-	SEEPZ-SEZ/IA(I)/APL/GJ-43/2007-08/3359, Dated 30.04.2008 as amended				
5	Items of Manufacture	Items of	Approved	Proposed		

		Manufacture	Capacity (Pieces)	Capacity (Pieces)
		Pendant Chains of Gold Platinum Silver/ Pendant Chains and Chains in Roll Form of Gold Platinum Silver	10,00,000.00	12,00,000.00
		Findings of Gold Platinum Silver	60,00,000.00	60,00,000.00
		Mountings of Gold Platinum Silver	1,00,000.00	1,00,000.00
		Studded Jewellery of Gold Platinum Silver	50,000.00	50,000.00
6	Date of Commencement-	17.04.2009		
9	Validity of LOA	Upto 16.04.2024		
10	Outstanding Rent dues	NIL		
11	Labour Dues	NIL		
12	Validity of Lease Agreement	G-44, G & J Complex-I	Sub-lease agreement is registered for the period 18.04.2019 to 16.04.2024.	
13	Pending CRA Objection, if any	NO		
14	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No		

The unit vide their letters 16.07.2024 submitted the application for Capacity Enhancement alongwith renewal of LOA for further period of 5 years i.e. 5 years i.e. 2024-25 to 2028-29 w.e.f 17.04.2024 to 16.04.2029. The details of the same are as follows:-

Projections:-

Sr. No.		Approved projections of 5 years 2019-20 to 2023-24		Proposed Projections for 5 years 2024-25 to 2028-29	
		Rs. In Crore	US'000	Rs. In Crore	US'000
1.	FOB value of exports	40,000	57,142.86	58,000.00	69,879.5
2.	Foreign Exchange Outgo On				
3.	Import of Capital Goods	250.00	357.14	300.00	361.44
4.	Import of Raw Material and components	35025.00	50,035.71	50,330.00	60,638.55
5.	Import of spares Parts & Consumables	1075.00	1,535.71	920.00	11,08.43
6.	Repatriation of Dividends Foreign Collaborators	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of training of Indian Technicians abroad	-	-	-	-
11.	Commission on export etc.	-	-	-	-
12.	Foreign Travel Expenses	25.00	35.71	25.00	30.12
13.	Amount of interest to be paid on external Commercial Borrowing/deferred payment credit (Specify details)	-	-	-	-
15.	Any other Payments (Specify details)	-	-	-	-
16.	Total (2 to 15)	36,375.00	51,964.29	51,575.00	62,138.55
17.	Net Foreign Exchange Earning in Five Years (1-16)	3625.00	5,178.57	6,425.00	7,740.96

A. Existing Capacity & Item of manufacture :

Sr. No.	Description of the items of Manufactured	Approved Capacity (Pcs)
1	Pendant Chains of Gold Platinum Silver	10,00,000
2	Findings of Gold Platinum Silver	60,00,000
3	Mountings of Gold Platinum Silver	1,00,000
4	Studded Jewellery of Gold Platinum Silver	50,000

Proposed capacity and broad banding items

Description of the items of Manufactured	Approved Capacity (Pcs.)	Proposed Capacity (Pcs.)
Pendant Chains of Gold Platinum Silver/ Pendant Chains and Chains in Roll Form of Gold Platinum Silver	10,00,000.00	12,00,00.00
Findings of Gold Platinum Silver	60,00,000	No change
Mountings of Gold Platinum Silver	1,00,000	No change
Studded Jewellery of Gold Platinum Silver	50,000	No change

Reason for increase in capacity : Unit in its letter dt. 02.02.2024 has mentioned that increase in the capacity enhancement from 10,00,000 to 12,00,000 is due to import of new technology machines there would be no additional space requirement to meet the desired production.

Employment strength :

Strength	Male	Female	Total
Existing	48	18	66
Proposed	60	20	80

Export Performance :

Year	Export		Import of RM + Spares		Import of CG	
	Projected	Actual	Projected	Actual	Projected	Actual
2019-20	7400.00	9623.86	6700.00	8405.59	50.00	7.85
2020-	7600.00	9642.51	6875.00	7806.99	50.00	0.00

21						
2021-22	8000.00	13898.26	7200.00	11853.32	50.00	51.17
2022-23	8400.00	11181.88	7575.00	9114.63	50.00	35.33
2023-24	8600.00	Yet to be Scrutinize	7750.00	Yet to be Scrutinize	50.00	Yet to be Scrutinize
Total	40000.00	44,346.51	36100.00	37180.53	250.00	94.35

C. NFE Status on cumulative basis :-

Year	NFE (Rs. In lakhs) on cumulative basis
2019-20	1518.24
2020-21	3131.4
2021-22	5311.41
2022-23	7298.42
2023-24	Yet to be Scrutinize

The proposal of the unit for monitoring of performance was placed before the Unit Approval Committee in its meeting held on 07.08.2024. After deliberation, the Committee has noted the performance of the unit for the period 2019-20, 2020-21, 2021-22, 2022-23 that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

Attention is invited to the letter no. SEEPZ-SEZ/IA-I/Policy/46/08-09/3042 dt. 25.03.2009 read with the letter No. SEEPZ-SEZ/IA-I/Policy/46/2008-09 dated 25.09.2019 regarding Broad Banding of items listed in Chapter 71 of Customs Tariff wherein it is mentioned that "... Articles remained classified under sub heading 7113, 7114, 7116, 7117 and 7118 of Chapter 71 of the Customs Tariff (excluding articles of Base metal clad with precious Metals), there is no need to approach the Development Commissioner's Office for Broad Banding permission". However, when the Articles get classified under 7115 and/or excluded from Chapter 71 by notes under Chapter 71 of Customs Tariff or are articles of base metals clad with precious metal, broad banding permission will have to be obtained.

Attention is also invited to Rule 19 (2) of SEZ Rules, 2006 which stipulates that (provided that the Approval Committee may also approve proposal for broad banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirement of Rule 18.)

ADC's Recommendation:

The request of the unit for Capacity Enhancement and broad banding of items in terms of the proviso of Rule 19 (2) of SEZ Rules 2006 is placed before Approval Committee for consideration.

GOVERNEMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,
ANDHERI (EAST), MUMBAI

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Application received from M/s. Jewelex India Pvt. Ltd- Unit-II (Trading Division) for increase capacity, reduction of capacity & deletion of existing items in the LOP alongwith Renewal of LOA for further period of 5 years i.e. 2024-25 to 2028-29 w.e.f. 01.04.2024 to 31.03.2029.

b) Specific Issue on which decision of AC is required: -

Approval for increase capacity, reduction of capacity & deletion of existing items in the LOP alongwith Renewal of LOA for further period of 5 years i.e. 2024-25 to 2028-29 w.e.f. 01.04.2024 to 31.03.2029.

c) Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/Notification :-

In terms of Para Rule 19 (2) of SEZ Rules, 2006, "Provided that the Approval Committee may also approve proposal for broad banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirement of Rule 18".

d) Other Information: -

M/s. Jewelex India Pvt. Ltd- Unit-II (Trading Division) was granted Letter of Approval No. SEEPZ-SEZ/IA(I)/APL/GJ-42/TRADING/2008-09/4058, Dated 21.05.2008 as amended for Trading for diamonds, precious stones, semi-precious stones, color stones, gold castings, silver castings, gold findings, gold chains, alloys, wax pieces, polishing compound, casting investment powder, hand tools and part accessories burs, brush, buff, crucible and part thereof, all types of chemicals, all types of chemicals powder, stripping salt, all type of electro plating powder, rhodium solution, articles of glass, beakers, lamp, abbrasive part and accessories, resin, machinery, appliance and part thereof, machinery and part thereof, silver article, chain-findings, weighing scale and measuring accessories, safety items, mask, ear plug, finger coat, bandages, goggle, hand gloves, ring sizer, packing tray, display accessories and poly bags, eye glass, loope, titanium in any purity, kt, granules , platinum in any purity, kt granules, palladium in any purity, kt, granules. The unit has commenced production w.e.f. 24.06.2009. The validity of LOA is upto 31.03.2024.

Sr. No.	Heading	Details
1	Name of the Unit-	M/s. Jewelex India Pvt. Ltd- Unit-II (Trading Division)
2	Location	Plot No. 56B, Ground Floor, SEEPZ-SEZ
3	Area	2036 sq. mtr
4	LOA No. & Date-	SEEPZ-SEZ/IA(I)/APL/GJ 42/TRADING/2008-09/4058, Dated 21.05.2008 as amended

5	Authorized Operation-	Diamonds, precious stones, semi-precious stones, color stones, gold castings, silver castings, gold findings, gold chains, alloys, wax pieces, polishing compound, casting investment powder, hand tools and part accessories burs, etc..
6	Date of Commencement-	24.06.2009
7	Existing Block Period	2024-25 to 2028-29
9	Validity of LOA	Upto 31.08.2024
10	Outstanding Rent dues	Rs.(0.13)/- as on 22.08.2024
11	Labour Dues	NIL
12	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 06.06.2003 for 95 years.
13	Pending CRA Objection, if any	Yes
14	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No

The unit vide their letter 13.03.2024 submitted the application for increase capacity, reduction of capacity & deletion of existing items in the LOP alongwith Renewal of LOA for further period of 5 years i.e. 2024-25 to 2028-29 w.e.f. 01.04.2024 to 31.03.2029. The details of the same are as follows:-

Increase the Capacity /Reduction of Capacity and Deletion of Items of Existing LOP :-

Existing Items :

Sr. No.	Items of Manufacture/ Trading	Approved Capacity (Indian Rupees/Litres/Pieces)	Proposed Capacity (Indian Rupees/Litres/Pieces)
1	DIAMONDS, PRECIOUS STONES, SEMI-PRECIOUS STONES, COLOR STONES, GOLD CASTINGS, SILVER CASTINGS, GOLD FINDINGS, GOLD CHAINS, ALLOYS	417000000.00	1000000000.00
2	ALL TYPES OF CHEMICALS	500000.00	100000.00
3	ARTICLES OF GLASS, BEAKERS, LAMP	2000.00	Delete
4	SAFETY ITEMS, MASK, EAR PLUG, FINGER COAT, BANDAGES, GOGGLE, HAND GLOVES	500000.00	Delete

- It is seen from above mentioned table the unit has increased the capacity/ Reduction of Capacity and Deletion of Items.

Approved and Actual export-import performance for the last block of four years

Year	Export		Import of RM + Spares		Import of CG	
	Projected	Actual	Projected	Actual	Projected	Actual
2019-20	15750.00	60367.14	14648.00	15383.00	100.00	0.00
2020-21	15750.00	72028.94	14648.00	17570.49	100.00	2.07
2021-22	15750.00	133301.2	14648.00	21859.68	100.00	0.00
2022-23	15750.00	147414.5	14648.00	86180.14	100.00	0.00
2023-24	15750.00	Yet to be submitted	14648.00	Yet to be submitted	100.00	Yet to be submitted
Total	78750.00	413112.00	73240.00	140993	500.00	2.07

NFE status:-

On the basis of C.A., certified APR submitted by the unit the status of NFE for last 4 years as follows:-

Year	NFE (Rs. In lakhs) on cumulative basis
2019-20	46976.54
2020-21	107039.49
2021-22	216163.31
2022-23	279211.68
2023-24	Yet to be submitted

The proposal of the unit for monitoring of performance was placed before the Unit Approval Committee in its meeting held on 07.08.2024. After deliberation, the Committee has noted the performance of the unit for the period 2020-21 to 2022-23, that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

Attention is invited to Rule 19 (2) of SEZ Rules, 2006 which stipulates that (provided that the Approval Committee may also approve proposal for broad banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirement of Rule 18).

e. Recommendation:

The request of the unit for increase capacity, reduction of capacity & deletion of existing items in the LOP alongwith Renewal of LOA for further period of 5 years i.e. 2024-25 to 2028-29 w.e.f. 01.04.2024 to 31.03.2029 is placed before Approval Committee for consideration.

**GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE/
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring Performance of the respective units in terms of Rules 53 of SEZ Rules, 2006.

B. Specific Issue on which decision of UAC is required:

Monitoring Performance of the respective units as specified in FSR's

C. Relevant provisions of SEZ Act, 2005 & Rules, 2006/ Instruction/ Notification.

In terms of Rule 54 of SEZ, Rules 2006 : Performance of the unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these rules.

D. Other information

Sr. No.	Name of the Unit	APRs for the period	FSR of the relevant period
1	M/s. Allied Digital Services Ltd.- Unit no. 405	F.Y. 2022-23	FSR[110-115]
2	M/s. Allied Digital Services Ltd.- Unit no. 406	F.Y. 2022-23	FSR[116-121]
3	M/s. Himalayan Jewells LLP	F.Y. 2020-21, 2021-22, 2022-23 and 2023-24	FSR[122-129]
4	M/s. Infinia Jewel Designs LLP	F.Y. 2022-23	FSR[130-137]
5	M/s. Sundaram Jewellery	F.Y. 2022-23	FSR[138-145]
6	M/s. Sidds Jewels Pvt. Ltd.	F.Y. 2022-23	FSR[146-153]
7	M/s. Western Outdoor Interactive Pvt. Ltd. (Unit I)	F.Y. 2019-20, 2020-21, 2021-22 and 2022-23	FSR[154-162]
8	M/s. Western Outdoor Interactive Pvt. Ltd. (Unit II)	F.Y. 2019-20, 2020-21 and 2021-22	FSR[163-171]
9	M/s. Western Outdoor Interactive Pvt. Ltd. (Unit II)	F.Y. 2022-23	FSR[172-179]
10	M/s. Ashir Services Pvt. Ltd.	F.Y. 2020-21	FSR[180-187]

C. Recommendation :

The proposal of the Units based on the FSR in terms of Rule 54 of SEZ Rules, 2006 is submitted to the Approval Committee for consideration.

FINAL SCRUTINY REPORT/12/2024-25**Dt. 24/08.2024****Name of the Unit:-**M/s. Allied Digital Services Ltd (Unit- 405)**Block period:-** 2019-20 to 2023-24**Financial Year:-** 2022-23 (4th Year)**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2021-22 was placed in the 171st Approval Committee meeting held on 31.01.2023, wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

(A): Observation on APR**(I) APPROVED Projections****(Rs. in lakhs)**

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	1400.00	1512.00	1663.20	1862.78	2142.20	8580.18
FE Outgo	64.00	65.12	66.63	68.63	71.42	335.80
NFE	1336.00	1446.88	1596.57	1794.15	2070.78	8244.38

(II) Performance as compared to projections during the block period 2019-20 to 2023-24.**(Rs. in lakhs)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2022-23	1862.78	3347.36	0.00	0.00	50.00	0.00	0.00

(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24.**(Rs. in lakhs)**

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	6173.6	8744.75	141.65%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/IA-I/APL/SW-09/2010-11/8218 DATED 29.07.2010	
Validity of LOA		30.06.2024	
Item(s) of manufacture/ Services		IT/ITES.	
Date of commencement of production		01.07.2014	
Execution of BLUT		YES	
Pending CRA Objection, if any		No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No	
a) Projected employment for the block period	Men	150	
	Women	10	
b) No. of employees as on 31.03.2023	Transgender	0	
	Total	160	
Area allotted (in sq.ft.)		7908.60sq.ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)		49.43sq. ft. per employee	
Investment till date	Building	362.36 lakhs	
	Plant & Machinery	0.00 lakhs	
	TOTAL	362.36 lakhs	
Per Sq.ft. Export during the FY		42325.57per sq. ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL	
Value Addition during the monitoring period		NA	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		No. (The APR for the FY 2022-23 has not been filed within stipulated time as it filed on 20.02.2024 after delay of 142 days.)	

(E) Reconciliation of Export & Import data.**(a) EXPORT****(Rs. in lakhs)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2022-23	3347.36	1210.67	2136.69	The difference of Rs. 2136.69 lakhs is due to missed Submission of SERF Data i.e. April, June, July, August, December 2022, & March-2023.

(b) IMPORT

- i. **(Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs. in lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2022-23	0.00	0.00	Nil	-

- (ii) **Raw Materials** including procurement done on IUT (from SEZ, EOU, STPI, and EHTP) basis:

(Rs. in lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	0.00	0.00	Nil	-

(F) Bond-cum-Legal Undertaking (BLUT) (F.Y. 2022-23)**(Rs. in lakhs)**

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	50.00
ii	Value of BLUT amount at the beginning of the Financial Year 2022-23 (APR monitoring period)	44.30
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2022-23, if any	0.00
iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2022-23 (APR monitoring period)	34.45
v	Remaining or closing value of BLUT at the end of the Financial Year 2022-23 (APR monitoring period)	43.25

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Yes, Rs. 137.34 Lakhs
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No

(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	No
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub Lease Agreement is registered for 95 years w.e.f 12.10.2010.

Findings

1.	This is the 4 th year of the block period 2019-20 to 2023-24.
2.	The unit has achieved export revenue of Rs. 3347.36 lakhs as against projected export of Rs. 1862.78 lakhs i.e. 179.70 % during the period for FY 2022-23.
3.	The difference in Export figure submitted by unit is Rs. 2136.69 lakhs is due to missed Submission of SERF Data i.e. April, June, July, August, December 2022, & March-2023 on SEZ online.
4.	Capital Goods Amortization has been shown correctly.
5.	Net Foreign Exchange for the F.Y 2022-23 i.e. Rs. 141.65% is positive.
6.	As per record Rs. 137.34 lakhs will be pending for realization which the Unit has assured that the same will be adjusted in future exports.
7.	There is no Labour dues & Legal cases, pending against the unit in estate section.
8.	There is no CRA Objection pending.
9.	There is no SCN is pending.
10.	The APR for the FY 2022-23 has not been filed within stipulated time period as it was filed on 20/02/2024 after delay of 142 days .

Mनीष

(मनीष कुमार)
सहायक विकास आयुक्त
सीपज़-सेज़

FINAL SCRUTINY REPORT/13 /2024 -25**Dt. 20.08.2024****Name of the Unit:-M/s. Allied Digital Services Ltd (Unit- 406)****Block period: - 2019-20 to 2023-24**
Year)**Financial Year: - 2022-23 (4th****Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2021-22 was placed in the 171st Approval Committee meeting held on 31.01.2023, wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

(A): Observation on APR**(I) APPROVED Projections****(Rs. in lakhs)**

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	1400.00	1512.00	1663.20	1862.78	2142.20	8580.18
FE Outgo	64.00	65.12	66.63	68.63	71.42	335.80
NFE	1336.00	1446.88	1596.57	1794.15	2070.78	8244.38

(II) Performance as compared to projections during the block period 2019-20 to 2023-24.**(Rs. in lakhs)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2022-23	1862.78	2709.05	0.00	0.00	50.00	0.00	0.00

(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24.**(Rs. in lakhs)**

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	6173.6	13722.98	222.28%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/IA-I/APL/SW-010/2010-11/9320 DATED 27.08.2010.
Validity of LOA		20.08.2024
Item(s) of manufacture/ Services		IT/ITES.
Date of commencement of production		21.08.2014
Execution of BLUT		YES
Pending CRA Objection, if any		No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No
a) Projected employment for the block period b) No. of employees as on 31.03.2023	Men	160
	Women	20
	Transgender	0
	Total	180
Area allotted (in sq.ft.)		7908.60 sq.ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		43.94 sq. ft. per employee
Investment till date	Building	415.11 lakhs
	Plant & Machinery	0.00 lakhs
	TOTAL	415.11 lakhs
Per Sq.ft. Export during the FY		34254.48 per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		<p>No.</p> <p>(The APR for the FY 2022-23 has not been filed within stipulated time as it filed on 20.02.2024 after delay of 142 days.)</p>

(E) Reconciliation of Export & Import data.**(a) EXPORT****(Rs. in lakhs)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2022-23	2709.05	1519.97	1189.08	The difference of Rs. 1189.08 lakhs is due to missed Submission of SERF Data i.e. April, June, July, August, December 2022, & March-2023.

(b) IMPORT

- i. **(Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs. in lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2022-23	0.00	0.00	Nil	-

- (ii) **Raw Materials** including procurement done on IUT (from SEZ, EOU, STPI and EHTP) basis:

(Rs. in lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	0.00	0.00	Nil	-

(F) Bond-cum-Legal Undertaking (BLUT) (F.Y. 2022-23)**(Rs. in lakhs)**

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	50.00
ii	Value of BLUT amount at the beginning of the Financial Year 2022-23 (APR monitoring period)	48.40
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2022-23, if any	0.00
iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2022-23 (APR monitoring period)	20.54
v	Remaining or closing value of BLUT at the end of the Financial Year 2022-23 (APR monitoring period)	27.86

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Yes, Rs. 245.70 Lakhs
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the	No

	<p>payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	
(K)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	No
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof</p>	Yes
(M)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	No
(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	No
(O)	<p>Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring</p>	No

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub Lease Agreement is registered for 95 years w.e.f 12.10.2010.

Findings

1.	This is the 4 th year of the block period 2019-20 to 2023-24.
2.	The unit has achieved export revenue Rs. 2709.05 lakhs as against projected export of Rs. 1862.78 lakhs i.e. 145.43% during the period for FY 2022-23.
3.	The difference in Export figure submitted by unit is Rs. 1189.08 lakhs is due to missed Submission of SERF Data i.e. July, August, December 2022 & January, February, March-2023 on SEZ online.
4.	Capital Goods Amortization has been shown correctly.
5.	Net Foreign Exchange for the F.Y 2022-23 i.e. Rs. 222.28% is positive.
6.	As per record Rs. 245.70 lakhs will be pending for realization which the Unit has assured that the same will be adjusted in future exports.
7.	There is no Labour dues & Legal cases, pending against the unit in estate section.
8.	There is no CRA Objection pending.
9.	There is no SCN is pending.
10.	The APR for the FY 2022-23 has not been filed within stipulated time period as it was filed on 20/02/2024 after delay of 142 days .

मनीष

(मनीष कुमार)
सहायक विकास आयुक्त
सीप्ल-सेज़

FINAL SCRUTINY REPORT /14/2024 -25**Date: 24.08.2024****Name of the Unit: - M/s Himalayan Jewels LLP****Address: - Unit No. 004, Tower-1, SEEPZ Plus Plus, SEEPZ-SEZ, Andheri (E), Mumbai-400096****Block period: -2019-20 to 2023-24****Financial Year: - 2020-21 (2nd Year), 2021-22 (3rd Year) and 2022-23 (4th Year) & 2023-24 (5th Year)****Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2019-20 was placed in the 162th Approval Committee meeting held on 28.04.2022, wherein the Committee noted the monitoring performance of the Unit for the period
- 2019-20, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

Decision:- After deliberation, the Committee noted the performance of the unit for the period 2019-20, as the unit has achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

The Committee also directed-

- The unit to execute the sub-lease agreement for the period 01.04.2013 to 13.03.2013 & 01.04.2018 to 31.03.2023.
- Estate section to initiate action on the SCN dt. 18.05.2021.

(A): Observation on APR**(I) APPROVED Projections****(Rs. in Lakhs)**

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	1800.00	2340.00	3159.00	4423.00	6413.00	18135.00
FE Outgo	1520	1939.80	2609.18	3651.46	5292.26	15012.70
NFE	280.00	400.20	549.82	771.54	1120.74	3122.30

(II) Performance as compared to projections during the block period 2019-20 to 2023-24.**(Rs. in Lakhs)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2019-20	1800	1689.24	1520.00	1525.09	0.00	0.00	0.00
2020-21	2340	0.00	1939.80	0.00	0.00	0.00	0.00
2021-22	3159	9.99	2609.18	0.00	0.00	0.00	0.00
2022-23	4423	0.00	3651.46	10.66	0.00	0.00	0.00
2023-24	6413	0.00	5292.26	0.00	0.00	0.00	0.00
Total	18135	1699.23	15012.70	1535.75	0.00	0.00	0.00

(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24.**(Rs. in Lakhs)**

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	4140	174.14	4.20
2021-22	7299	174.14	2.38
2022-23	11722	174.14	1.48
2023-24	18135	174.14	0.96

(IV) Whether the Unit achieved Positive NFE : Yes**(D) Other Information:**

LOA No. & Date	SEEPZ-SEZ/IA(I)/SD/2/2019-20
Validity of LOA	01.04.2019 to 31.03.2024
Item(s) of manufacture/ Services	PLAIN STUDED JEWELLERY MADE OF GOLD, SILVER, PLATINUM, BRASS PALLADIUM, PLAIN STUDED COMBINATION JEWELLERY
Date of commencement of production	17.05.2019
Execution of BLUT	Yes

Pending CRA Objection, if any		No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No
Projected employment for the block period No. of employees as on 31.03.2023		- Men – 0 and Women – 0 , Total - 0
Area allotted (in sq. ft.)		2022.88 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		NIL
Investment till date	Building	Rs. 164.82 Lakhs
	Plant & Machinery	Rs.1.29 Lakhs
	TOTAL	Rs.166.11 Lakhs
Per Sq. ft. Export upto F.Y. 2022-23		NIL
Quantity and value of goods exported under Rule 34 (unutilized goods)		0.74 Lakh
Value Addition during the monitoring period		Not Applicable
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		APR 2020-21:- APR 2020-21 filed on 06.01.2022 as per the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filling APR by SEZ unit. The unit has delayed in submission of APR by 6 days.
		APR 2021-22:- No, APR 2021-22 filed on 19.10.2022. The unit has delayed in submission of APR by 18 days.
		APR 2022-23:- APR 2022-23 filed on 30.07.2024. The unit has delayed in submission of APR by 302 days.
		APR 2023-24:- Yes, APR 2023-24 filed on 20.08.2024.

(E) Reconciliation of Export & Import data.**(a) EXPORT****(Rs. in lakhs)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2020-21	0.00	0.00	0.00	NA
2021-22	0.00	0.00	0.00	NA
2022-23	0.00	0.00	0.00	NA
2023-24	0.00	0.00	0.00	NA

(b) IMPORT (RM+ Capital Goods including procurement done on IUT (from SEZ) basis.**(Rs. In Lakhs)**

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2020-21	0.00	0.00	0.00	NA
2021-22	0.00	0.00	0.00	NA
2022-23	0.00	0.00	0.00	NA
2022-23	0.00	0.00	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)**(Rs. In Lakhs)**

		2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	Rs. 7415.79	Rs. 7415.79	Rs. 7415.79	Rs. 7415.79
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 7166.91	Rs. 7166.91	Rs. 7166.91	Rs. 7166.91
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	NIL	NIL	NIL	NIL
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	NIL	NIL	NIL	NIL
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs. 7166.91	Rs. 7166.91	Rs. 7166.91	Rs. 7166.91

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	YES BELLE Jewellery ltd- Rs398.15 Lakhs Ocean Industrial Corporation Limited- Rs.20.12 lakhs Ocean Industrial Corporation Limited- Rs.361.73 lakhs Oro Concept International Ltd Rs.118.45 Lakhs S.K. International Rs.414.56 Lakhs Total Rs. 1635.90 Lakhs
(H) (a)	Whether all Softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.	No

	If yes, details thereof (year wise details to be provided)	
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises?</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	No
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

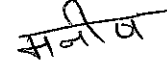
(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Dues as on date Rs. 87,834/-
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Adjudicated for the period 25.03.2019 to 31.12.2096. Pending for execution and registration

Findings

1.	These are the 2 nd , 3 rd , 4 th and 5 th year of the block period 2019-20 to 2023-24. APR prior to this F.Y. 2019-20 has been monitoring by 162 th Approval Committee meeting held on 28.04.2022.
2.	Unit has achieved export revenue of Rs. NIL Lakhs as against projected export of Rs1939 Lakhs i.e.0.00% for the FY 2020-21. Unit has achieved export revenue of Rs. NIL Lakhs as against projected export of Rs3651 Lakhs i.e. 0.00 % for the FY 2021-22. Unit has achieved export revenue of Rs. NIL Lakhs as against projected export of Rs 3651 Lakhs i.e. 0.00% for the FY 2022-23. Unit has achieved export revenue of Rs. NIL Lakhs as against projected export of Rs 5292 Lakhs i.e. 0.00% for the FY 2022-23.
3.	The unit has exceed actual projection vis a vis approved projection, there they should request to the development commissioner office for enhance the approved projections.
4.	Lease Agreement Adjudicated for the period 25.03.2019 to 31.12.2096. Pending for execution and registration
5.	Total outstanding Rent dues are Rs. 87,834 till date.
6.	Pending Foreign Remittance beyond Permissible period BELLE Jewellery ltd- Rs398.15 Lakhs Ocean Industrial Corporation Limited- Rs.20.12 lakhs Ocean Industrial Corporation Limited- Rs.361.73 lakhs Oro Concept International Ltd Rs.118.45 Lakhs S.K. International Rs.414.56 Lakhs Total Rs. 1635.90 Lakhs
7.	Net Foreign Exchange is positive.
8.	There is no CRA objection pending.
9.	There is no SCN is pending.
10.	No labour dues and Labour cases are pending against the unit.
11.	i. The APR for the FY 2020-21 has not been filed within prescribed time & submitted on 06.01.2022 i.e. there is a delay of 6 days.

<p>ii. The APR for the FY 2021-22 has not been filed within prescribed time & submitted on 19.10.2022 i.e. there is a delay of 18 days.</p> <p>iii. APR 2022-23 filed on 30.07.2024. The unit has delayed in submission of APR by 302 days.</p> <p>iv. The APR for the FY 2023-24 has been filed within prescribed time & APR filed on 20.08.2024.</p>
--



(मनीष कुमार)
सहायक विकास आयुक्त
सीपूज-सेज़

FINAL SCRUTINY REPORT/15/2024-25**Date: 24.08.2024****Name of the Unit: - M/s. Infinia Jewel Designs LLP****Address:-** Unit No. 54, SDF-II, SEEPZ-SEZ, Andheri (E), Andheri 400096**Block period: -** 2022-23 to 2026-27**Financial Year: -** 2022-23 (1st Year)**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2021-22 was placed in the 168th Approval Committee meeting held on 27.10.2022, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

Sr. No.	Directions of the Approval Committee	Action taken if any.
1	Unit to pay the outstanding rental dues within 10 days.	Unit has cleared all outstanding dues
2	Unit to execute the Sub-Lease agreement within 6 months failing which action in terms of SEZ Rules 2006 will be initiated	Unit has executed the Sub- Lease Agreement for the period 22.05.2021 to 21.05.2026
3	Unit to submit additional BLUT for negative balance in the BLUT	Unit has submitted additional BLUT

(A): Observation on APR**(I) APPROVED Projections****(Rs. in Lakhs)**

	2022-23	2023-24	2024-25	2025-26	2026-27	Total
FOB value of export	7000.00	8000.00	8500.00	9000.00	10000.00	42500.00
FE Outgo	6115.00	6956.00	7389.50	7848.00	8714.00	37022.50
NFE	885.00	1044.00	1110.50	1152.00	1286.00	5477.50

(II) Performance as compared to projections during the block period 2022-23 to 2026-27

(Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2022-23	7000.00	8221.53	6020.00	7730.44	50.00	4.59	0.00

(III) Cumulative NFE achieved during the block period 2022-23 to 2026-27.

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	885.00	618.93	69.94%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/GJ-04/16-17 dated 25.07.2016
Validity of LOA	02.04.2027
Item(s) of manufacture/ Services	Manufacture and export of plain and combination jewellery made of Gold, Silver, Platinum, and Palladium. Go IdPlatinum Palladium silver jewellery studded with diamond precious metal semi-precious stones, Cubic Zirconia, Colour Stone and Pearls. Brass steel copper jewellery studded with diamonds, precious and semi-precious stones.
Date of commencement of production	03.04.2017
Execution of BLUT	Yes
Pending CRA Objection, if any	No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No
a) Projected employment for the block period	-
b) No. of employees as on 31.03.2023	Men - 128 & Women - 7, Total - 135
Area allotted (in sq. ft.)	5812.51 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)	Rs.43.06 Sq. Ft per employee
Investment till date	Building 0.00
	Plant & Machinery 182.44

	TOTAL	182.44
Per Sq. ft. Export during the FY		Rs.141445.43 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		15.08%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.		Yes
If no, details of the Year along with no of days delayed to be given.		

(a) **EXPORT**

(Rs. In lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2022-23	8221.53	7797.31	424.22	The difference of Rs. 424.22 lakhs is due to the invoice 1 to 21 unit has taken Gross value and NSDL has taken Net Value

(b) **i. IMPORT (Raw Material** including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	7730.44	7504.39	226.05	The difference of 226.05 lakhs is due to i. IUT received from other unit of Rs. 220.96 Lakhs ii. The exchange rate of Rs. 5.09 Lakh

ii. Capital Goods including procurement done on IUT (from SEZ) basis

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	6.16	4.59	1.57	The difference of 1.57 lakhs is due to the freight charge

(F) Bond cum Legal Undertaking (BLUT)**(Rs. In Lakhs)**

i	Total Bond-Cum Legal Undertaking	Rs. 5786.61
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 5786.61
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	—
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 520.02
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	Rs. 5266.59

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
I	Whether unit has filed any request for Cancellation of Softex	NA

(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes,
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? Details to be given including amount of duty / tax recovered or yet to be recovered	No
(O)	Whether any violation of any of the provisions of law has been noticed /	No

observed by the Specified Officer during the period under monitoring
--

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered for two blocks i.e. 20.05.2016 to 21.05.2021 and 22.05.2021 to 21.05.2026

Findings

1.	This is the 1 st year of the block period 2022-23 to 2026-27. APR prior to this F Y 2021-22 has been monitored in the 168th Approval Committee meeting held on 27.10.2022.
2.	Action in respect of the 168 th Approval Committee meeting held on 27.10.2022, has also been initiated by this office
3.	The unit has achieved export revenue of Rs. 8221.53 Lakhs as against projected export of Rs. 7000.00 i.e. 117.45% for the FY 2022-23.
4.	Opening balance of Raw material declared is matching with previous year closing balance.
5.	Capital Goods Amortization has been shown correctly.
6.	Net Foreign Exchange Rs. 12110.89 Lakh is positive.
7.	Value Addition submitted by the Unit in the APR is 0.00%. However on scrutiny and re-working, it is seen that the Value addition achieved is 15.08% and the Unit has also admitted the fact that there was typo error.
8.	No Labour dues & Labour cases are pending against the unit in estate section.
9.	There is no CRA Objection pending.
10.	There is no SCN is pending.
11.	The APR for the FY 2022-23 has been filed within prescribed time.
12.	Women employment is very low compare to men.

मनीष

(मनीष कुमार)

सहायक विकास आयुक्त
सीपज-सेज़

ANNEXURE - A1

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2022-23 to 2026-27

UNIT NAME - M/s. Infinia Jewel Designs LLP

Date of Commencement - 03.04.2017 (LOA No. SEEPZ-SEZ/IA-I/NUS/GJ-04/16-17)

LOA BLOCK PERIOD - 2022-23 TO 2026-27

Monitoring Period - 2022-23

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL- data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+ Outflow)	APR-data as per verification (Raw material consumed +amortised+O utflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2022-23	8221.53	7797.31	8221.53	7000.00	7509.82+76.63	7508.97	7.56	7.48	7602.68	7602.60	885.00	618.85	618.93	618.93
Total Achieved	8221.53	7797.31	8221.53	7000.00		7508.97	7.56	7.48	7602.68	7602.60	885.00	618.85	618.93	618.93

CG AMORTISATION - details as provided by the

UNIT NAME - M/s.Infinia Jewel Design LLP

Date of Commencement - 03.04.2027

LOA BLOCK PERIOD - 2022-23 to 2026-27

Amortisation Period - 2022-23

YEAR	CG IMP.	AMORTISED VALUE						
			2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
			10%	10%	10%	10%	10%	10%
2017-18	11.67	7.00	1.17	1.17	1.17	1.17	1.17	1.17
2018-19	14.04	7.02		1.40	1.40	1.40	1.40	1.40
2019-20	2.52	1.01			0.25	0.25	0.25	0.25
2020-21	-0.20	0.06				-0.02	-0.02	-0.02
2021-22	42.22	8.44					4.22	4.22
2022-23	4.59	0.46						0.46
TOTAL	74.84	23.87	1.17	2.57	2.82	2.80	7.03	7.48

FINAL SCRUTINY REPORT 16/2024-25

Date: 24.08.24

Name of the Unit :- M/s. Sundaram Jewellery, Unit 26, SDF-I, SEEPZ- SEZ**Block period:** - 2021-22 to 2025-26**Financial Year:-** 2022-23 (2nd Year)**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2021-22 was placed in the 182nd Approval Committee meeting held on 20.12.2023, wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the unit to
 - Action taken report :

Directions of the Approval Committee	Action taken if any.
i. Pay the outstanding rental dues amounting to Rs.1,53,998/- at the earliest	Letter issued to the unit on 06.01.2024 with a request pay outstanding dues of Rs.1,53,998/- as on 13.12.2023 immediately. Outstanding dues of the unit NIL as on date 01.07.2024

(A): Observation on APR**(I) APPROVED Projections****(Rs. in lakhs)**

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2021-22	2022-23	2023-24	2024-25	2025-26	
FOB value of export	3000	3200	3900	4300	4600	19000
FE Outgo	2007	2143	2622	2893	3096	12761
NFE	993	1057	1278	1407	1504	6239

(II) Performance as compared to projections during FY 2022-23 for 5 years block period i.e. FY 2021-22 to 2025-26, is as follows:

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	3000	6557.26	1992	468.76	15	1.37	0.00
2022-23	3200	6386.57	2127	2264.40	16	0.15	0.00

(III) Cumulative NFE achieved during FY 2022-23 for the block period 2021-22 to 2025-26:

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	993	3611.47	363%
2022-23	2050	7423.88	362%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/33/04-05/2420 DATED 10.03.2005			
Validity of LOA	01.04.2021 to 31.03.2026			
Item(s) of manufacture/ Services	Studded Diamond Brass Jewellery Studded Gold Jewellery.			
Date of commencement of production	14.10.2005			
Execution of BLUT	Yes			
Pending CRA Objection, if any	NO			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Nil			
a) Projected employment for the block period				
b) No. of employees as on 31.03.2023	Men	Women	Transgender	Total
	81	14	0	95
Area allotted (in sq. ft.)	5250.88 sq. ft.			
Area available for each employee per sq. ft. basis (area/no. of employees)	55.27 sq. ft.			
Investment till date	Building	0.00 lakhs		
	Plant & Machinery	346.83 lakhs		
	TOTAL	346.83 lakhs		
Per Sq. ft. Export during the FY	121628.56 lakh/sq. ft.			
Quantity and value of goods exported under Rule 34 (un-utilized goods)	No			
Value Addition during the monitoring period	10.56%			
Whether the APR being considered now has been filed well within the time limit, or otherwise.	Yes, APR filed online on 28.09.2023 vide Request Id No. 242300030254.			
If no, details of the Year along with no of days delayed to be given.				

(E) Reconciliation of Export & Import data.**(a) EXPORT:**

(Rs. in Lakh)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2022-23	6386.57	6451.05	64.48	The unit vide its letter dated 12.03.2024(C/) informed that the difference in figures is due to free of cost sample & Loan Basis.

(a) IMPORT

- i. **(Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	0.15	0.00	0.15	IUT received during the year from M/s Euroshine Jewellery Works Pvt Ltd(Trading Divivion)(C/)

- (ii) **Raw Materials including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis:**

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per NSDL(Trade Data)	Difference if any	Reasons for difference
2022-23	2264.40	2283.43	19.02	The difference of Rs. 19.02 difference to Import of repair and sample, which is not considered in the APR whereas the same was included in the NSDL data.

(F) Bond-cum-Legal Undertaking (BLUT) (F.Y. 2022-23)

(Rs. In Lakhs)

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	554.13
ii	Value of BLUT amount at the beginning of the Financial Year 2022-23 (APR monitoring period)	435.58
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2022-23, if any	2229.78
iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2022-23 (APR monitoring period)	453.13

v	Remaining or closing value of BLUT at the end of the Financial Year 2022-23'askljssso (APR monitoring period)	2212.23
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No (As per APR)
(H) (a)	Whether all SOFTEX has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	Not Applicable to Gems and Jewellery Units
(b)	Whether all SOFTEX has been certified if so, till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	
(c)	Whether unit has filed any request for Cancellation of SOFTEX?	
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided)	NA
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	No, The supplier has approached for endorsement.
(L)	Whether the unit has filed in NSDL system all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report.	NIL

(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC/DC office has been issued or otherwise office has been issued, or otherwise.</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? Details to be given including amount of duty/tax recovered or yet to be recovered.</p>	No
-----	--	----

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2021 to 31.03.2026 for unit and 03.08.2022 to 31.03.2026 for Pantry

Findings

1.	This is the 2 nd of the block period 2021-22 to 2025-26, APR prior to this F.Y. 2021-22 has been monitored by 182 nd Approval Committee meeting held on dt.20.12.2023
	Action in respect of the 182nd Approval Committee meeting held on 20.12.2023, has also been completed by this office w.r.t. Outstanding dues letter issued on 06.01.2024 to the unit.
2.	The unit has achieved export revenue of Rs. 6386.57/- Lakhs as against projected export of Rs. 3200/- i.e. 199.58 % during the period for FY 2022-23.
3.	Opening balance of Raw material declared is matching with previous year closing balance.
4.	Capital Goods Amortization has been shown correctly.
5.	Net Foreign Exchange Rs. 7423.88 lakh is positive.
6.	Pendency Foreign Currency Realisation is NIL.
7.	There is no rental dues / Labour dues/cases, pending against the unit in estate section.
8.	There is no CRA Objection is pending .
9.	There is no SCN is pending.

10.	There is no delay in filing of APR.	
11.	Value Addition submitted by the Unit in the APR F.Y. 2022-23 is 10.56%	
	Value Addition	
	F.Y.	Declared in APR
	F.Y. 2022-23	10.56%
		As per formula
		16.46%



(रेखा नायर)

सहायक विकास आयुक्त

सीप्ल-सेज़

Annexure-A														
M/S. SUNDARAM JEWELLERY														
M/S Sundaram Jewellery LOA NO.SEEPZ-SEZ/NUS/APL/GJ/33/04-05/2420 DATED 10.09.2005														
Date of commencement of production 14.10.2005														
APR MONITORING 2022-2023														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	APR Data3(a)	NSDL Data	FOR export value found during verification as pr rule 53 of SEZ Rules.	Projected Export	Import during the year (APR Raw + CG 4A(b)+4B(i)	NSDL Data	Amortized value as per APR 4B(vi)	Aportized value of CG 10% as per Rule 53 of SEZ Rules	APR Data (RM +Amortized value +Outflow) 4A(h)+8+APR(5) + APR column (6)	APR data as per verification (RM+Amortized+ Outflow) 4A(h)+(9)+APR (5)	Projected NFE	NFE as per APR APR (7)	NFE After verification as pr Rule 53 of SEZ RULES (4-11)	On Cumulative Basis
2021-22	6765.30	6576.49	6765.30	3000.00	3561.18	506.22	5.10	5.10	3153.83	3153.83	993.00	3611.47	3611.47	3611.47
2022-23	6386.57	6451.05	6386.57	3200.00	2264.40+ 51.04	2283.43	5.12	5.12	2574.14	2574.16	1057.00	3812.41	3812.41	7423.88
Total	13151.87	13027.54	13151.87	6200.00	3561.18	2789.65	10.22	10.22	5727.97	5727.99	2050.00	7423.88	3611.47	

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/S. SUNDRAM JEWELLERY**

M/S Sundaram Jewellery LOA NO.SEEPZ-SEZ/NUS/APL/GJ/33/04-05/2420 DATED 10.03.2005

Date of commencement of production 14.10.2005

LOA BLOCK PERIOD - **2021-22 to 2025-26**

Amortisation Period - **2022-23**

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	Value in Lakhs									
			13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	15.33	15.33	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53
2014-15	16.15	14.54		1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62
2015-16	2.93	2.34			0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29
2016-17	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00					0.00	0.00	0.00	0.00	0.00	0.00
2018-19	4.33	2.17						0.43	0.43	0.43	0.43	0.43
2019-20	10.93	4.37							1.09	1.09	1.09	1.09
2020-21	0.00	0.00								0.00	0.00	0.00
2021-22	1.37	0.27									0.14	0.14
2022-23	0.15	0.02										0.02
TOTAL	51.19	39.04	1.53	3.15	3.44	3.44	3.44	3.87	4.97	4.97	5.10	5.12

FINAL SCRUTINY REPORT /17/2024-25 Date: 24.08.24

Name of the Unit :- M/s. Sidds Jewels Pvt. Ltd, Unit No.301, Multistoried building, SEEPZ-SEZ

Block period: - 2018-19 to 2022-23

Financial Year:- 2022-23 (5th Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2021-22 was placed in the 184th Approval Committee meeting held on 27.03.2024, wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the unit to
-
- Action taken report :

Directions of the Approval Committee	Action taken if any.
1. Specified Officer to initiate action for issuance of Show Cause Notice for delay in submission of APR for the period 2021-22 2. Unit to clear the outstanding dues of Rs.1,51,980.65 as on 21.03.2024, at the earliest.	Show Cause Notice was issued on 21.05.2024. Outstanding dues of Rs.83,731.62/- as on 16.08.2024 against the unit

(A): Observation on APR

(I) APPROVED Projections

(Rs. in lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2018-19	2019-20	2020-21	2021-22	2022-23	
FOB value of export	50000	60000	70000	80000	90000	350000
FE Outgo	44300	53300	62800	71800	79300	311500
NFE	5700	6700	7200	8200	10700	38500

(II) Performance as compared to projections during the block period 2018-19 to 2022-23.

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2018-19	50000	90133.90	42650	81527.91	150	13.56	0
2019-20	60000	95547.14	51650	85940.34	150	0	0
2020-21	70000	65069.11	60650	39849.59	150	6.65	0
2021-22	80000	23847.68	69650	12888.13	150	0	0
2022-23	90000	20552.33	76650	18478.57	150	0	0
Total	350000	295150.16	301250	238684.54	750	20.21	0

(III) Cumulative NFE achieved during the block period 2018-19 to 2022-23

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	5700	8686.35	152.39%
2019-20	12400	26173.34	211.07%
2020-21	19600	47695.02	243.34%
2021-22	27800	50589.45	181.97%
2022-23	38500	52683.14	136.84%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/GJ-17/2007-08/579
Validity of LOA	31.03.2023
Item(s) of manufacture/ Services	Plain & Studded Gold/Platinum/Silver Jewellery Proposed Additional item Brass with Diamond, Colour Stone , Precious & Semi- Precious & Synthetic Colour stone ITC HS Code 7113
Date of commencement of production	17.04.2008
Execution of BLUT	YES
Pending CRA Objection, if any	No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No

a) Projected employment for the block period b) No. of employees as on 31.03.2023		Male	33
		Female	04
		Total	37
Area allotted (in sq.ft.)		16048.99 sq.ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)		433.76 Sq.ft/employee	
Investment till date	Building	264.80	
	Plant & Machinery	768.29	
	TOTAL	1033.09	
Per Sq.ft. Export during the FY		128059.95 per sq. ft	
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL	
Value Addition during the monitoring period		11.22	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		NO Submitted on 27.05.2024 Request ID (242400004814) Delay of 239 days	

(E) Reconciliation of Export & Import data.**(a) EXPORT****(Rs.in lakhs)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2022-23	20552.33	2052.33	0.00	NA

(b) IMPORT

- i. **(Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2022-23	0	0	NIL	NA

(ii) Raw Materials including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	18478.57	19828.16	1349.29	i. Goods are imported for third party repair, Value declared for Custom purpose only Rs.134412853 ii. Goods are supplied on no payment to be made, value declare for custom purpose only Rs.546244 Total: Rs. 134959097/-

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	170499.20
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	145221.77
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	1746.31
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	143475.46

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	YES- 396 cases Rs. 52435.09 Lakhs (As per APR 2022-23 submitted by unit)
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NO
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit	NO

	<p>in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	NO
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	NO
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NO
(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility ?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed ? details to be given including amount of duty / tax recovered or yet to be recovered</p>	NO
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NO

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.83,731.62/- as on 16.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered for 95 years w.e.f. 01.02.2008

Findings

1.	This is the 1 year performance scrutiny 2022-23 of block period 2018-19 to 2022-23. APR prior to this F.Y. 2021-22 has been monitored by 184 th Approval Committee meeting held on 27.03.2024
2.	The unit has achieved export revenue of Rs. 20552.33/- Lakhs as against projected export of Rs. 90000/- i.e. 22.83 % during the period for FY 2022-23.
3.	Opening balance of Raw material declared is matching with previous year closing balance.
4.	Capital Goods Amortization has been shown correctly.
5.	Net Foreign Exchange Rs. 52683.14/- lakh is positive.
6.	Pendency Foreign Currency Realization is 396 Cases Rs. 52435.09 Lakhs for the FY 2022-23.
7.	There is no Labour dues/ cases, pending against the unit in estate section.
8.	There is no CRA Objection pending.
9.	There is outstanding dues of Rs.83,731.62/- as on 16.08.2024 against the unit
10.	There is no SCN is pending.
11.	The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 27.05.2024 i.e. there is a delay of 239 days
12.	The unit has less export as projected for the FY 2022-23
13.	Net Foreign exchange earning position at the end of previous year wrongly mentioned in the APR FY 2022-23.



(रेखा नायर)
सहायक विकास आयुक्त
सीप्ल-सेज़

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s Sidds Jewels Pvt. Ltd
 Date of Commencement - 17.04.2008 (LOA No. SEEPZ-SEZ/IA(I)/APL/GJ-17/2007-08/579 dated 29.01.2008)
 LOA BLOCK PERIOD - 2018-19 to 2022-23
 Monitoring Period - 2018-19 to 2022-23

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	5.92	5.92	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59
2014-15	157.87	142.08		15.79	15.79	15.79	15.79	15.79	15.79	15.79	15.79	15.79
2015-16	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00					0.00	0.00	0.00	0.00	0.00	0.00
2018-19	13.56	6.78						1.36	1.36	1.36	1.36	1.36
2019-20	0.00	0.00							0.00	0.00	0.00	0.00
2020-21	6.65	2.00								0.67	0.67	0.67
2021-22	0.00	0.00									0.00	0.00
2022-23	0.00	0.00										0.00
TOTAL	184.00	156.78	0.59	16.38	16.38	16.38	16.38	17.74	17.74	18.40	18.40	18.40

FINAL SCRUTINY REPORT | 18/2024-25

Date: 24.08.24

Name of the Unit :- M/s. Western Outdoor Interactive Pvt. Ltd Unit I, Unit No.202,Tower-II, SEEPZ++, SEEPZ-SEZ

Block period: - 2019-20 to 2023-24

Financial Year:- 2019-20 (1st Year)2020-21 (2nd Year),2021-22(3rd year) and 2022-23 (4th year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 was placed in the 153rd Approval Committee meeting in its meeting held on 13.07.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19. The Committee also directed the unit to

Directions of the Approval Committee	Action taken if any.
i. Pay the outstanding rental dues amounting to Rs.38,800/- i.e. Fine & Penalty as on date immediately.	Rs.13,800/- Fine & Penalty is pending as on 19.08.2024 against the unit.
ii. Justify on low performance and submit the report to the Specified Officer	Letter issued to the unit on 29.07.2021, 04.08.2021 & 07.12.2021. Unit in its reply dt. 20.12.2021 has mentioned that due to cyclical phase of aviation industry and steep competition in the industry there was a reduction in export revenue during the last couple of years

(A): Observation on APR

(I) APPROVED Projections

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	1200	1320	1452	1597	1757	7326
FE Outgo	171	180	167	178	191	887
NFE	1029	1140	1285	1419	1566	6439

(II) Performance as compared to projections during the block period 2019-20 to 2023-24.

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2019-20	1200	737.58	0.00	0.00	75	0.00	6.10
2020-21	1320	247.65	0.00	1.04	75	0.00	0.23
2021-22	1452	82.83	0.00	0.00	50	0.00	0.00
2022-23	1597	33.82	0.00	0.00	50	0.00	0.00

(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	1029	694.9	67.53%
2020-21	2169	906.1	41.77%
2021-22	3454	957.3	27.71%
2022-23	4873	964.19	19.78%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/532/98/209 dated 30.12.1998							
Validity of LOA	31.03.2024							
Item(s) of manufacture/ Services	Development of Computer Software							
Date of commencement of production	01.09.1999							
Execution of BLUT	YES							
Pending CRA Objection, if any	No							
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No							
No. of employees	2019-20		2020-21		2021-22		2022-23	
	Male	10	Male	10	Male	10	Male	50
	Female	15	Female	15	Female	15	Female	47
	Total	25	Total	25	Total	25	Total	97
Area allotted (in sq. ft.)	6639 sq. ft.							
Area available for each employee per sq. ft. basis (area/no. of employees)	2019-20		2020-21		2021-22		2022-23	
	265.56 sq. ft.		265.56 sq. ft.		265.56 sq. ft.		68.44 sq. ft.	
Investment till date	Financial Year	2019-20		2020-21		2021-22		2022-23
	Building	Rs. 264.69 lakh		Rs. 264.69 lakh		Rs. 264.69 lakh		Rs. 264.69 lakh
	Plant & Machinery	Rs. 582.28 lakh		Rs. 585.70 lakh		Rs. 585.70 lakh		Rs. 585.87 lakh

	Total	Rs. 846.97 lakh	Rs. 850.39 lakh	Rs. 850.39 lakh	Rs. 850.56 lakh
Per Sq. ft. Export during the FY	2019-20	Rs.11109.80 lakh per sq. ft.			
	2020-21	Rs. 3730.23 lakh per sq. ft.			
	2021-22	Rs.1247.63 lakh per sq. ft.			
	2022-23	Rs.509.41 lakh per sq. ft.			
Quantity and value of goods exported under Rule 34 (unutilized goods)	2019-20	2020-21	2021-22	2022-23	
	NO	NO	NO	NO	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2019-20	2020-21	2021-22	2022-23	
	0.00	0.00	0.00	0.00	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	YES	NO	NO	YES	
	Submitted on 31.12.2021 Request ID (242100020271)	Submitted on 19.01.2022 Request ID (242200000405) Delay of 19 days	Submitted on 25.07.2024 Request ID (242400004486) Delay of 663 days	Submitted on 28.09.2023 Request ID (242300030825)	

(E) Reconciliation of Export & Import data.**(a) EXPORT****(Rs. in Lakhs)**

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2019-20	737.58	738.88	1.3	Difference of is due to Accounts Exchange Rate Variation.
2020-21	247.65	253.62	5.97	Difference of is due to Accounts Exchange Rate Variation.
2021-22	82.83	83.24	0.41	Difference of is due to Accounts Exchange Rate Variation.
2022-23	33.82	33.82	0	NA

(b) **IMPORT**

- i. **(Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.
(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	0.00	0.00	0.00	0.00
2020-21	0.00	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00
2022-23	0.00	0.00	0.00	0.00

- (ii) **Raw Materials** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	0.00	0.00	0.00	NA
2020-21	1.04	1.04	0.00	As per Import data we have procured some material as consumables from abroad and the same has shown in APR Para 4 (A) (b).
2021-22	0.00	0.00	0.00	NA
2022-23	0.00	0.00	0.00	NA

(F) **Bond cum Legal Undertaking (BLUT)**

(INR in Lakhs)

Sr. No.	Particulars				
		2019-20	2020-21	2021-22	2022-23
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	196.48	196.48	196.48	196.48
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)		196.43	183.41	183.37
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any				0.00
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	0.05	13.02	0.04	0.00
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	196.43	183.41	183.37	183.37

(G)	Details of pending Foreign Remittance beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	2019-20	2020-21	2021-22	2022-23
		No	No	No	No
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.	Yes	Yes	Yes	Yes
(b)	Whether all SOFTEX/SERF has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	All Softex has been certified. Except Mar-20	All Softex has been certified. Except Apr-20 to Jan-21	All Softex has been certified. Except Dec-21	All Softex has been certified. Except Oct-22, Nov-22
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	No	No	No	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2019-20	2020-21	2021-22	2022-23
		No	No	No	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No	No	No	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	We are in process of filing the same.	We are in process of filing the same.	We are in process of filing the same.	We are in process of filing the same.
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	Yes	Yes	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NA	NA	NA	NA

(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise? Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?	No	No	No	No
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	No	No	No	No

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.1,40,129.56/- as on 19.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is Registered for 95 years w.e.f. 13.07.2006

Findings

1.	This is the 4 years performance scrutiny [2019-20 to 2022-23] of the block period 2019-20 to 2023-24 APR prior to this F.Y. Viz 2018-19 has been monitored by 153 rd Approval Committee meeting held on 13.07.2021.
2.	Action in respect of the 153 rd Approval Committee meeting held on 13.07.2021, has also been completed by this office, letter issued to the unit on 29.07.2021, 04.08.2021 & 07.12.2021, Rs.13,800/- Fine & Penalty is pending as on 19.08.2024 against the unit.
3.	The unit has achieved export revenue of Rs. 737.58/- Lakhs as against projected export of Rs. 1200 /- i.e. 61.46% during the period for FY 2019-20.
4.	The unit has achieved export revenue of Rs. 247.65 /- Lakhs as against projected export of Rs. 1320 /- i.e. 18.76 % during the period for FY 2020-21.
5.	The unit has achieved export revenue of Rs. 82.83/- Lakhs as against projected export of Rs. 1452 /- i.e. 5.70 % during the period for FY 2021-22.
6.	The unit has achieved export revenue of Rs. 33.82/- Lakhs as against projected export of Rs. 1597/- i.e. 2.12 % during the period for FY 2022-23.
7.	Capital Goods Amortization has been shown correctly.
8.	Net Foreign Exchange Rs. 694.9 /- lakh is positive for FY 2019-20.
9.	Net Foreign Exchange Rs. 906.1/- lakh is positive for FY 2020-21.
10.	Net Foreign Exchange Rs. 957.3/- lakh is positive for FY 2021-22.
11.	Net Foreign Exchange Rs. 964.19 /- lakh is positive for FY 2022-23.
12.	Pendency-Foreign-Currency-Realisation-is-NIL.
13.	There is no Labour dues, Labour cases pending against the unit in estate section.

14.	There is a outstanding dues Rs.1,40,129.56/- as on 19.08.2024 against the unit
15.	There is no CRA Objection pending.
16.	There is no SCN is pending.
18.	The APR for the FY 2020-21 and 2021-22 has not been filed within prescribed time & submitted on 19.01.2022 and 25.07.2024 i.e. there is a delay of 19 days and 663 days.
19	The unit has shown sudden increase in employment number from 25 to 97 in F.Y. 2022-23. However, export figures for the same F.Y. 2022-23 is Rs.33.82/- lakh against projected export of Rs.1597
20	The employment viz a vis export figures are inconsistent and require deeper examination



(रेखा नायर)

सहायक विकास आयुक्त
सीप्ल-सेज़

Annexure-A														
Western Outdoor Interactive Pvt Ltd Unit 202														
M/S Western outdoor Interactive Pvt Ltd Unit I LOA NO.NUS/APL/532/98/209 DATED 30.12.1998														
Date of commencement of production 01.09.1999														
APR MONITORING 2019-20 to 2022-23														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	APR Data3(a)	NSDL Data	FOR export value found during verification as pr rule 53 of SEZ Rules.	Projected Export	Import during the year (APR Raw + CG 4A(b)+4B(i)	NSDL Data	Amortized value as per APR 4B(vi)	Aportized value of CG 10% as per Rule 53 of SEZ Rules	APR Data (RM +Amortized value +Outflow) 4A(h)+8+APR(5) + APR column (6)	APR data as per verification (RM+Amortized+ Outflow) 4A(h)+(9)+APR (5)	Projected NFE	NFE as per APR APR (7)	NFE After verification as pr Rule 53 of SEZ RULES (4-11)	On Cumulative Basis
2019-20	737.58	738.88	737.58	1200	0+365.82	0	36.58	36.58	42.68	42.68	1029	694.9	694.9	694.9
2020-21	247.65	253.62	247.65	1320	1.04+351.84	1.04	35.18	35.18	36.45	36.45	1140	211.2	211.2	906.1
2021-22	82.83	83.24	82.83	1452	0+316.32	0	31.63	31.63	31.63	31.63	1285	51.2	51.2	957.3
2022-23	33.82	33.82	33.82	1597	0+269.29	0	26.93	26.93	26.93	26.93	1419	6.89	6.89	964.19
Total	1101.88	1109.56	1101.88	5569.00		1.04	130.32	130.32	137.69	137.69	4873.00	964.19	964.19	964.19

FINAL SCRUTINY REPORT 19/2024 -25 **Date:** 24.08.24

Name of the Unit :- M/s. Western Outdoor Interactive Pvt. Ltd Unit II, Unit No.201, Tower-II, SEEPZ++, SEEPZ-SEZ

Block period: - 2017-18 to 2021-22

Financial Year:- 2019-20 (3rd Year) 2020-21 (4th Year) and 2021-22(5th year)

Details of Previous Monitoring:-**1. Previous UAC observation**

The proposal of performance of the APR for the period 2018-19 was placed in the 153rd Approval Committee meeting in its meeting held on 13.07.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19.

(A): Observation on APR**(I) APPROVED Projections****(Rs. in Lakhs)**

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2017-18	2018-19	2019-20	2020-21	2021-22	
FOB value of export	4500	4700	4900	5100	5300	24500
FE Outgo	1490	1554	1618	1682	1746	8090
NFE	3010	3146	3282	3418	3554	16410

(II) Performance as compared to projections during the block period 2017-18 to 2021-22.**(Rs. In Lakhs)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2017-18	4500	4371.66	0.00	0.00	50	0.46	566.85
2018-19	4700	3748.22	0.00	0.00	50	2.47	551.81
2019-20	4900	2141.94	0.00	0.00	50	0.14	302.89
2020-21	5100	230.18	0.00	0.00	50	1.71	24.89
2021-22	5300	1368.70	0.00	0.00	50	0.00	285.56

(III) Cumulative NFE achieved during the block period 2017-18 to 2021-22**(Rs. in Lakhs)**

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2017-18	3010	3801.15	126.28%
2018-19	6156	6993.65	113.61%

2019-20	9438	8827.74	93.53%
2020-21	12856	9027.96	70.22%
2021-22	16410	10106.14	61.58%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/IA(I)/SW/05/2006-07/5027 dated 17.07.2006					
Validity of LOA		31.03.2024					
Item(s) of manufacture/ Services		Interactive Software for new IFE platforms, Cabin Applications Development, Content Applications, Graphical user Interface GUI Design					
Date of commencement of production		18.10.2006					
Execution of BLUT		YES					
Pending CRA Objection, if any		No					
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any		No					
No. of employees		2019-20		2020-21		2021-22	
		Male	02	Male	02	Male	02
		Female	05	Female	05	Female	05
		Total	07	Total	07	Total	07
Area allotted (in sq. ft.)		6639 sq. ft.					
Area available for each employee per sq. ft. basis (area/no. of employees)		2019-20		2020-21		2021-22	
		948.42 sq. ft.		948.42 sq. ft.		948.42 sq. ft.	
Investment till date	Financial Year	2019-20		2020-21		2021-22	
	Building	Rs. 264.69 lakh		Rs. 264.69 lakh		Rs. 264.69 lakh	
	Plant & Machinery	Rs. 527.41 lakh		Rs. 639.99 lakh		Rs. 639.99 lakh	
	Total	Rs. 792.1 lakh		Rs. 904.68 lakh		Rs. 904.68 lakh	
Per Sq. ft. Export during the FY	2019-20	Rs. 32262.99 lakh per sq. ft.					
	2020-21	Rs. 3467.08 lakh per sq. ft.					
	2021-22	Rs. 20616.05 lakh per sq. ft.					
Quantity and value of goods		2019-20		2020-21		2021-22	

exported under Rule 34 (unutilized goods)	NO	NO	NO	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2019-20	2020-21	2021-22	
	0.00	0.00	0.00	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	NO	NO	NO	
	Submitted on 01.01.2022 Request ID (242100009045) Delay of 1 days	Submitted on 22.08.2024 Request ID (242100031003) Delay of 1056 days	Submitted on 18.06.2024 Request ID (24240000758 1) Delay of 626 days	

(E) Reconciliation of Export & Import data.**(a) EXPORT****(Rs. in Lakhs)**

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2019-20	2141.94	1865.19	276.75	The difference is due to the commission amount where the realizable value in INR has been considered taking the gross amount including commission as in reality although in Softex we present commission as a part of invoice, we receive the gross amount as remittance and then the commission from that remittance is paid to the Commission Agents.
2020-21	230.18	216.78	13.4	Difference of is due to Accounts Exchange Rate Variation.
2021-22	1368.70	1381.11	12.41	Difference of is due to Accounts Exchange Rate Variation.

(b) **IMPORT**

- i. **(Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	0.14	0.14	0.00	0.00
2020-21	1.71	1.71	0.00	0.00
2021-22	0.00	0.00	0.00	0.00

- (ii) **Raw Materials** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	0.00	0.00	0.00	NA
2020-21	0.00	0.00	0.00	NA
2021-22	0.00	0.00	0.00	NA

(F) **Bond cum Legal Undertaking (BLUT)**

(INR in Lakhs)

Sr. No.	Particulars			
		2019-20	2020-21	2021-22
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	168.4	168.4	168.4
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)		168.32	168.32
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any			
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	0.08	0	6.61
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	168.32	168.32	161.71

(G)	Details of pending Foreign Remittance beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	2019-20	2020-21	2021-22
		No	No	No
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.	Yes	Yes	Yes
(b)	Whether all SOFTEX/SERF has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	All Softex has been certified. Except Mar-20	All Softex has been certified. Except Apr-20, May-20, Jul-20, Aug-20 to Nov-20	All Softex has been certified. Except Nov-21, Dec-21
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	No	No	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2019-20	2020-21	2021-22
		No	No	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No	No	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	We are in process of filing the same.	We are in process of filing the same.	We are in process of filing the same.
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	Yes	Yes	Yes

(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NA	NA	NA
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise? Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?	No	No	No
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	No	No	No

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.1,40,129.56/- as on 19.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is Registered for 95 years w.e.f. 13.07.2006

Findings

1.	This is the 3 years performance scrutiny [2019-20 to 2021-22] of the block period 2017-18 to 2021-22 APR prior to this F.Y. Viz 2018-19 has been monitored by 153 rd Approval Committee meeting held on 13.07.2021.
2.	Action in respect of the 153 rd Approval Committee meeting held on 13.07.2021, has also been completed by this office.
3.	The unit has achieved export revenue of Rs. 2141.94/- Lakhs as against projected export of Rs. 4900 /- i.e. 43.71 % during the period for FY 2019-20.
4.	The unit has achieved export revenue of Rs. 230.18 /- Lakhs as against projected export of Rs. 5100 /- i.e. 4.51 % during the period for FY 2020-21.
5.	The unit has achieved export revenue of Rs. 1368.70 /- Lakhs as against projected export of Rs. 5300 /- i.e. 25.82 % during the period for FY 2021-22.
6.	Capital Goods Amortization has been shown correctly.

7.	Net Foreign Exchange Rs. 8827.74 /- lakh is positive for FY 2019-20.
8.	Net Foreign Exchange Rs. 9027.96/- lakh is positive for FY 2020-21.
9.	Net Foreign Exchange Rs. 10106.14/- lakh is positive for FY 2021-22.
10.	Pendency Foreign Currency Realisation is NIL.
11.	There is no Labour dues/ cases pending against the unit in estate section.
12.	There is a outstanding dues Rs.1,40,129.56/- as on 19.08.2024 against the unit
13.	There is no CRA Objection pending.
14.	There is no SCN is pending.
15.	There is no delay in filing of APR F.Y. 2019-20 and 2022-23
16.	The APR for the FY 2019-20, 2020-21 and 2021-22 has not been filed within prescribed time & submitted on 01.01.2022, 20.01.2022 and 18.06.2024 i.e. there is a delay of 1 day, 1056 days and 626 days.
17.	The employment viz a vis export figures are inconsistent and require detailed examination



(रेखा नायर)

सहायक विकास आयुक्त
सीप्ल-सेज़

Annexure-A														
Western Outdoor Interactive Pvt Ltd Unit 201														
M/S Western outdoor Interactive Pvt Ltd Unit I LOA NO.SEEPZ-SEZ/IA(I)/SW/05/2006-07/5027														
Date of commencement of production 18.10.2006														
APR MONITORING 2017-18 to 2021-22														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	APR Data3(a)	NSDL Data	FOR export value found during verification as pr rule 53 of SEZ Rules.	Projected Export	Import during the year (APR Raw + CG 4A(b)+4B(i))	NSDL Data	Amortized value as per APR 4B(vi)	Aportized value of CG 10% as per Rule 53 of SEZ Rules	APR Data (RM +Amortized value +Outflow) 4A(h)+8+APR(5) + APR column (6)	APR data as per verification (RM+Amortized+ Outflow) 4A(h)+(9)+APR (5)	Projected NFE	NFE as per APR APR (7)	NFE After verification as pr Rule 53 of SEZ RULES (4-11)	On Cumulative Basis
2017-18	8119.88	8776.41		9200							3010			6993.65
2018-19											3146			
2019-20	2141.94	1865.19	2141.94	4900	0+49.59	0.14	4.96	4.96	307.85	307.85	3282	1834.09	1834.09	8827.74
2020-21	230.18	216.78	230.18	5100	0+50.66	1.71	5.07	5.07	29.96	29.96	3418	200.22	200.22	9027.96
2021-22	1368.7	1381.11	1368.7	5300	0+49.57	0	4.96	4.96	290.52	290.52	3554	1078.18	1078.18	10106.14
Total	11860.70	12239.49	3740.82	24500.00		1.85	14.99	14.99	628.33	628.33	16410.00	3112.49	3112.49	10106.14

CG AMORTISATION - details as provided by the Unit.

UNIT NAME

Western Outdoor Interactive Pvt Ltd Unit 201

M/S Western outdoor Interactive Pvt Ltd Unit I LOA NO.SEEPZ-SEZ/IA(I)/SW/05/2006-07/5027

Date of commencement of production 18.10.2006

LOA BLOCK PERIOD

2017-18 TO 2021-22

Amortisation Period

2021-22

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	Value in Lakhs									
			12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	15.36	15.36	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54
2013-14	8.18	7.36		0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82
2014-15	15.68	12.54			1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57
2015-16	5.07	3.55				0.51	0.51	0.51	0.51	0.51	0.51	0.51
2016-17	0.50	0.30					0.05	0.05	0.05	0.05	0.05	0.05
2017-18	0.46	0.23						0.05	0.05	0.05	0.05	0.05
2018-19	2.47	0.99							0.25	0.25	0.25	0.25
2019-20	0.14	0.04								0.01	0.01	0.01
2020-21	1.71	0.34									0.17	0.17
2021-22	0.00	0.00										0.00
TOTAL	49.57	40.72	1.54	2.35	3.92	4.43	4.48	4.53	4.77	4.79	4.96	4.96

FINAL SCRUTINY REPORT / 20/2024-25 Date: 24.08.24

Name of the Unit :- M/s. Western Outdoor Interactive Pvt. Ltd Unit II, Unit No.201, Tower-II, SEEPZ++, SEEPZ-SEZ

Block period: - 2022-23 to 2026-27

Financial Year:- 2022-23 (1st Year)

Details of Previous Monitoring:-**1. Previous UAC observation**

The proposal of performance of the APR for the period 2018-19 was placed in the 153rd Approval Committee meeting in its meeting held on 13.07.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19.

(A): Observation on APR**(I) APPROVED Projections (2 Years)****(Rs. in Lakhs)**

	1 st Year	2 nd Year	Total
	2022-23	2023-24	
FOB value of export	350	364	714
FE Outgo	35	200	235
NFE	315	164	479

(II) Performance as compared to projections during the block period 2022-23 to 2026-27.**(Rs. In Lakhs)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	350	503.15	0.00	0.00	35	0.00	37.34

(III) Cumulative NFE achieved during the block period 2022-23 to 2026-27**(Rs. in Lakhs)**

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	315	462.39	146.79%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/SW/05/2006-07/5027 dated 17.07.2006	
Validity of LOA	31.03.2024	
Item(s) of manufacture/ Services	Interactive Software for new IFE platforms, Cabin Applications Development, Content Applications, Graphical user Interface GUI Design	
Date of commencement of production	18.10.2006	
Execution of BLUT	YES	
Pending CRA Objection, if any	No	
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	No	
No. of employees	2022-23	
	Male	02
	Female	05
	Total	07
Area allotted (in sq. ft.)	6639 sq. ft.	
Area available for each employee per sq. ft. basis (area/no. of employees)	2022-23	
		948.42 sq. ft.
Investment till date	Financial Year	2022-23
	Building	Rs. 264.69 lakh
	Plant & Machinery	Rs.640.16 lakh
	Total	Rs. 904.85 lakh
Per Sq. ft. Export during the FY	2022-23	Rs.7578.70 lakh per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	2022-23	
		NO
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2022-23	
		0.00
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.	Yes	
		Submitted on 28.09.2023

If no, details of the Year along with no of days delayed to be given.

Request ID
(242300030836)

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in Lakhs)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2022-23	503.15	489.21	13.94	As per FY 2022-23 we have filed APR form with invoice details and the difference is shown on trade data is due to March-23 month entries are not shown so due to this difference shown.

(b) IMPORT

- i. **(Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	0.00	0.00	0.00	0.00

- (ii) **Raw Materials** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	0.00	0.00	0.00	0.00

(F) Bond cum Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars		
		2022-23	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	47.46	
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	47.46	
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0	
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	0.03	
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	47.43	

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NO
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	All Softex has been certified. Except Apr-22, Oct-22, Nov-22, Jan-23
(c)	Whether unit has filed any request for Cancellation of Softex	NO
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NO
(J)	Is the unit sharing any of their infrastructures with other units or	

	<p>are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	NO
(K)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	We are in process of filing the same.
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	YES
(M)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	NA
(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility ?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed ? details to be given including amount of duty / tax recovered or yet to be recovered</p>	NO
(O)	<p>Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring</p>	NO

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.1,40,129.56/- as on 19.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is Registered for 95 years w.e.f. 13.07.2006

Findings

1.	This is the 1 year performance scrutiny [2022-23] of the block period 2022-23 to 2026-27 APR prior to this F.Y. Viz 2018-19 has been monitored by 153 rd Approval Committee meeting held on 13.07.2021.
2.	Action in respect of the 153 rd Approval Committee meeting held on 13.07.2021, has also been completed by this office.
3.	The unit has achieved export revenue of Rs. 503.15/- Lakhs as against projected export of Rs. 350 /- i.e. 143.76 % during the period for FY 2022-23.
4.	Capital Goods Amortization has been shown correctly.
5.	Net Foreign Exchange Rs. 462.39 /- lakh is positive for FY 2022-23.
6.	Pendency Foreign Currency Realisation is NIL.
7.	There is no Labour dues, Labour cases pending against the unit in estate section.
8.	There is a outstanding dues Rs.1,40,129.56/- as on 19.08.2024 against the unit
9.	There is no CRA Objection pending.
10.	There is no SCN is pending.
11.	There is no delay in filing of APR F.Y. 2022-23
12.	The employment viz a vis export figures are inconsistent and require detailed examination



(रेखा नायर)

सहायक विकास आयुक्त
सीप्ल-सेज़

Annexure-A														
Western Outdoor Interactive Pvt Ltd Unit 201														
M/S Western outdoor Interactive Pvt Ltd Unit I LOA NO.SEEPZ-SEZ/A(i)/SW/05/2006-07/5027														
Date of commencement of production 18.10.2006														
APR MONITORING 2022-23														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	APR Data3(a)	NSDL Data	FOR export value found during verification as pr rule 53 of SEZ Rules.	Projected Export	Import during the year (APR Raw + CG 4A(b)+4B(i)	NSDL Data	Amortized value as per APR 4B(vi)	Aportized value of CG 10% as per Rule 53 of SEZ Rules	APR Data (RM +Amortized value +Outflow) 4A(h)+8+APR(5) + APR column (6)	APR data as per verification (RM+Amortized+ Outflow) 4A(h)+(9)+APR (5)	Projected NFE	NFE as per APR APR (7)	NFE After verification as pr Rule 53 of SEZ RULES (4-11)	On Cumulative Basis
2022-23	503.15	489.21	503.15	350	0+34.21	0	3.42	3.42	40.76	40.76	315	462.39	462.39	462.39
Total	503.15	489.21	503.15	350.00	0.00	0.00	3.42	3.42	40.76	40.76	315.00	462.39	462.39	462.39

CG AMORTISATION - details as provided by the Unit.

UNIT NAME

Western Outdoor Interactive Pvt Ltd Unit 201

M/S Western outdoor Interactive Pvt Ltd Unit I LOA NO.SEEPZ-SEZ/IA(I)/SW/05/2006-07/5027

Date of commencement of production 18.10.2006

LOA BLOCK PERIOD

2022-23 TO 2026-27**Amortisation Period****2022-23**

Value in Lakhs

YEAR	CG IMP.	AMORT ISED										
			13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	8.18	8.18	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82
2014-15	15.68	14.11		1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57
2015-16	5.07	4.06			0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
2016-17	0.50	0.35				0.05	0.05	0.05	0.05	0.05	0.05	0.05
2017-18	0.46	0.28					0.05	0.05	0.05	0.05	0.05	0.05
2018-19	2.47	1.24						0.25	0.25	0.25	0.25	0.25
2019-20	0.14	0.06							0.01	0.01	0.01	0.01
2020-21	1.71	0.51								0.17	0.17	0.17
2021-22	0.00	0.00									0.00	0.00
2022-23	0.00	0.00										0.00
TOTAL	34.21	28.78	0.82	2.39	2.89	2.94	2.99	3.24	3.25	3.42	3.42	3.42

FINAL SCRUTINY REPORT/ 21/2024 -25 Dated. 24.08.24

Name of the Unit :- M/s. Ashir Services Pvt Ltd (Formerly Known as Anchorcert Analytical India Pvt Ltd)

Address: UNIT 101B, SDF IV, ,SEEPZ SEZ, Andheri East, Mumbai-400096.

Block period: - 2016-17 to 2020-21

Financial Year:- 2020-21 (5th Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2020-21 was placed in the 188th Approval Committee meeting held on 18.07.2024, wherein the Committee **deferred** the monitoring performance of the Unit for the period 2020-21, wherein the Committee directed to re-examine the value of the Export vis-à-vis NFE achieved.

(A): Observation on APR**(I) APPROVED Projections****(Rs. in Crores)**

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2016-17	2017-18	2018-19	2020-21	2022-23	
FOB value of export	0.97	1.19	1.33	1.54	1.79	6.81
FE Outgo	1.11	1.14	1.21	1.33	1.44	6.24
NFE	(0.14)	0.05	0.12	0.21	0.34	0.58

(II) Performance as compared to projections during the block period 2016-17 to 2020-21.**(Rs. in Crores)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2016-17	0.97	00.18	2	0.00	253	3.42	0.04
2017-18	1.19	0.53	2	00.04	0.00	0.17(lakhs)	0.00
2018-19	1.33	0.94	2	00.02	0.00	0.00	0.00
2019-20	1.54	1.19	2	0.27(lakhs)	0.00	0.00	0.00
2020-21	1.79	0.82	2	0.08	0.00	0.00	0.00
Total	6.82	3.66	10	00.14	253	3.42	0.04

(III) Cumulative NFE achieved during the block period 2016-17 to 2020-21.**(Rs. in Crores)**

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2016-17	0.14	-0.21	-250%
2017-18	0.19	-0.02	-111%
2018-19	0.31	0.57	83%
2019-20	0.52	1.42	168%
2020-21	0.87	1.90	118%

(IV) Whether the Unit achieved Positive NFE : Yes**(D) Other Information:**

LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/SERVICE/04/2015-16/15596 Dated 29.09.2015			
Validity of LOA	17.07.2026			
Item(s) of manufacture/ Services	Assaying, hallmarking, Stamping, Plating, Testing.			
Date of commencement of production	18.07.2016			
Execution of BLUT	YES			
Pending CRA Objection, if any	Nil			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Nil			
a) Projected employment for the block period	Men	7		
	Women	4		
	b) No. of employees as on 31.03.2023	Transgender	0	
	Total	11		
Area allotted (in sq.ft.)	3593.84 sq.ft.			
Area available for each employee per sq.ft. basis (area / no. of employees)	326.71 sq. ft. per employee			
Investment till	Building	2.59		

date	Plant & Machinery	2.62
	TOTAL	5.21 Crores
Per Sq.ft. Export during the FY		2295.32 per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		N.A.
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		Yes.

(E) Reconciliation of Export & Import data.

(a) **EXPORT**

(Rs. in Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2020-21	0.82	0.00	0.82	The unit have already informed that the NSDL records movement of goods in trade summary report, but the unit only performs services on the goods & the same is not reflected in the NSDL

b. **IMPORT (RM + Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs.In Crores)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	0.8	0.8	0.00	N/A

(F) Bond-cum-Legal Undertaking (BLUT) (F.Y. 2020-21)**(Rs. in Crores)**

i	Total Bond-Cum Legal Undertaking	1.11
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	0.17
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	0.03
v	GST forgone on DTA procured goods	0.002
vi	GST forgone on DTA procured services	0.006
vii	Total (iv + v + vi)	0.038
viii	Remaining Value of BLUT as at the end of the Financial Year [(ii+iii) - (vii)] .	0.132

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NO
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NO
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not,	NA

	provide details of the Softex and reasons for pendency.	
(c)	Whether unit has filed any request for Cancellation of Softex	NA
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NO
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NO
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	NO
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	YES
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility?	NO

	If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NO

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub Lease Agreement is registered for the period 18.07.2021 to 17.07.2026

Findings

1.	This is the 5 th year of the block period 2016-17 to 2020-21.
2.	The unit has achieved export revenue of Rs. 0.82 Crore as against projected export of Rs.1.79 Crore i.e. 45.81% during the period for FY 2020-21.
3.	Opening balance of Raw material declared is matching with previous year closing balance.
4.	Capital Goods Amortization has been shown correctly.
5.	Net Foreign Exchange Rs. 118% is positive.
6.	Pendency Foreign Currency Realization is NIL.
7.	There is no Labour dues & Legal cases, pending against the unit in estate section.
8.	There is no CRA Objection pending.
9.	There is no SCN is pending.
10.	The APR for the Financial Year 2020-21 has been filed within stipulated time period.

(मनीष कुमार)
सहायक विकास आयुक्त
सीपज़-सेज़

ANNEXURE - A1

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2016-17 to 2020-21

UNIT NAME - M/s. Ashir Services Pvt Ltd (Formerly Know as Anchorcert Analytical India Pvt Ltd)

Date of Commencement - 18.07.2016 (LOA No. SEEPZ-SEZ/IA(I)/NUS/SERVICE/04/2015-16 dated 29.09.2015)

LOA BLOCK PERIOD - Existing 2016-17 to 2020-21

Monitoring Period - 2020-21

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year –APR (Raw + CG)	IT/NSDL- data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+O utflow)	APR-data as per verification (Raw material consumed +amortised+O utflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR(5)		APR (7)	(4-11)	
2016-17 to 2019-20			283.37	502.70							23.20		142.01	142.01
2020-21	82.49	0.00	82.49		8.72+0.00	8.72	34.25	34.25	34.25	34.25		48.24	48.24	190.25
Total Achieved	82.49	0.00	365.86	502.70		8.72	34.25	34.25	34.25	34.25	23.20	48.24	190.25	190.25

d by the Unit.

hir Services Pvt Ltd (Formerly Know as Anchorcert Analytical India Pvt Ltd)

16 (LOA No. SEEPZ-SEZ/IA-I/NUS/SERVICE/04/2015-16 date 29.09.2015)

to 2020-21

	16-17	17-18	18-19	19-20	20-21
	10%	10%	10%	10%	10%
	34.24	34.24	34.24	34.24	34.24
	-	0.01	0.01	0.01	0.01
			0.00	0.00	0.00
				0.00	0.00
					0.00
	34.24	34.25	34.25	34.25	34.25

**OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Application received from M/s. Quinnox Consultancy Services Pvt. Ltd. Unit-II for deletion of location i.e. Unit No. 166, SDF-VI, SEEPZ-SEZ admeasuring a total area 837 sq.mtr. and addition of location into M/s. Quinnox Consultancy Services LTD. UNIT - III.

b. Specific Issue on which decision of AC is required: -

Approval for deletion of location i.e. Unit No. 166, SDF-VI, SEEPZ-SEZ admeasuring a total area 837 sq.mtr. of M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT - II and addition of location into M/s. Quinnox Consultancy Services LTD. UNIT - III.

c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/ Notification :-

Proviso of Rule 19 (2) of SEZ Rules 2006 "Provided that the Approval Committee may also approve proposals for broad banding, diversification, enhancement of capacity of production, change in item of manufacture or services activity if it meets the requirement of Rule 18".

D) Other Information: -

Name of the unit	M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT - II		M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT - III	
Location	Unit No. 107, Multistoried Building and Unit No. 166, SDF-VI, SEEPZ-SEZ, Andheri - (East) -400096		Unit No. 169, SDF-VI, SEEPZ-SEZ, Andheri - (East) -400096	
Area	Unit No. 107	804 Sq. mtrs		
	Unit No. 166	837 Sq. mtrs	Unit No. 169	536 sq. mtr.
LOA No. & Date	SEEPZ-SEZ/IA-1/APL/SW-009/2007-08/7464 dated 12.10.2007		SEEPZ-SEZ/IA-1/APL/SW-08/2011-12/14213 dated 14.09.2011 as amended	
Item(s) of manufacture ⁰	Development of Computer Software		Development of Computer Software	
Date of commencement of production	28.07.2008		01.04.2014	
Validity of LOP	31.03.2028		31.03.2029	
Execution of BLUT	Yes		Yes	
Outstanding Rent dues	NIL		NIL	
Labour Dues	NIL		NIL	
Validity of Lease Agreement	Unit No. 107	Sub-lease agreement is registered for 95 years w.e.f. 08.02.2008	Unit No. 169	Sub-lease agreement is registered for 5 years i.e. 01.04.2019 to 31.03.2024
	Unit No. 166	Sub-lease agreement is registered for the period of 01.04.2023 to 31.03.2028		

Pending CRA Objection, if any (Unit I & V)	NIL	NIL
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any.	NIL	NIL

Details of Projections of Unit II [Unit no. 107 & 166] are as follows :-

(Rs. In lakhs)

Sl. No.	Particulars	Approved Projections of 5 years 2023-24 to 2028-29	Approved Projections of 4 years 2024-25 to 2028-29	Proposed Projections on deletion of location for 4 years 2024-25 to 2027-28.	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	16,600.00	13600.00	5440.00	6514.97
2.	Import of Machinery	10.00	8.00	0.00	0.00
3.	Import of Raw Material and components	-	-	-	-
4.	Unused Jewellery for Repair/Remaking Return	-	-	-	-
5.	Import of Spares & Consumables	-	-	-	-
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of foreign technicians	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export	-	-	-	-
13.	Foreign Travel	30.00	25.00	20.00	23.95
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment	-	-	-	-
16.	Total (2 to 15)	40.00	33.00	20.00	23.95
17.	NFE (1-16)	16560.00	13567.00	5420.00	6491.02

****Observed that there is a downward projections on deletion of location**

Monitoring of Performance

M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT - II						
Actual export import performance [Rs. In lakhs]:						
Export			Import of RM + Spares		Import of CG	
Year	Projected	Actual	Projected	Actual	Projected	Actual
2018-19	3225.60	1930.41	0.00	0.00	90.00	0.00
2019-20	3280.90	1896.89	0.00	0.00	130.00	0.00
2020-21	3317.76	2207.13	0.00	0.00	150.00	0.00
2021-2	3373.06	3643.18	0.00	0.00	100.00	0.00
2022-23	3409.92	4529.45	0.00	0.00	130.00	0.00
Total	16607.24	14207.06	0.00	0.00	600.00	0.00
NFE Status :-						
Year	NFE (Rs. In lakhs) on cumulative basis					
2018-19	1857.40					
2019-20	3710.88					
2020-21	5849.52					
2021-2	9421.26					
2022-23	13743.36					
The proposal of the unit for monitoring of performance was placed before the Approval Committee in its meeting held on 18.07.2024 . After deliberation, the Committee noted the performance of the unit for the period 2018-19 to 2022-23, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006						

Details of Projections of Unit III on addition of location [i.e. Unit no. 166] are as follows :-

Sl. No.	Particulars	(Rs. In lakhs)			
		Approved Projections of 5 years 2023-24 to 2028-29 [Unit no. 169]		Proposed Projections on addition of location for 5 years 2024-25 to 2028-29 [Unit No. 166+169]	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	8500.00	10365.85	18,850.00	27,574.85
2.	Import of Machinery	35.00	42.68	-	-
3.	Import of Raw Material and components	-	-	-	-
4.	Unused Jewellery for Repair/Remaking Return	-	-	-	-
5.	Import of Spares & Consumables	-	-	-	-
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of foreign technicians	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-

12.	Commission on export	-	-	-	-
13	Foreign Travel	50.00	62.34	125.00	149.70
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment.	-	-	-	-
16.	Total (2 to 15)	85.00	105.02	125.00	149.70
17.	NFE (1-16)	8415.00	10260.83	18,725.00	22,425.15

Monitoring of Performance

M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT - III						
Actual export import performance [Rs. In lakhs] :						
Export			Import of RM + Spares		Import of CG	
Year	Projected	Actual	Projected	Actual	Projected	Actual
2019-20	1800.00	1792.00	0.00	0.00	40.00	0.00
2020-21	1890.00	1404.00	0.00	0.00	40.00	0.00
2021-22	1984.00	1226.00	0.00	0.00	40.00	0.00
2022-23	2083.73	1242.00	0.00	0.00	40.00	21.00
2023-24	2187.91	Yet to be scrutinized	0.00	Yet to be scrutinized	40.00	Yet to be scrutinized
Total	9946.14	5664.00	0.00	0.00	160.00	21.00
NFE Status :-						
Year	NFE (Rs. In lakhs) on cumulative basis					
2019-20	1757.00					
2020-21	3119.00					
2021-22	4317.00					
2022-23	5495.00					
2023-24	Yet to be scrutinized					
The proposal of the unit for monitoring of performance was placed before the Approval Committee in its meeting held on 31.05.2024 . After deliberation, the Committee noted the performance of the unit for the period 2018-19 to 2022-23, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.						

Reason for deletion/deletion of location :

- Change in the HR policy necessitating clubbing of resource of unit no. 166 & 169
- Projects generating revenue from Unit no. 169 & 166 is being managed by same Project Managers, hence this change would help in better project management

Observations : It is to mention that the proportionate increase is more or less same as compared to the existing projections on addition of location.

ADC Recommendation : Proposal of deletion of location i.e. Unit No. 166, SDF-VI, SEEPZ-SEZ admeasuring a total area 837 sq.mtr. of M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT - II and addition of location into M/s. Quinnox Consultancy Services Ltd. UNIT - III in terms of proviso of Rule 19 (2) of SEZ Rules 2006 is placed before Approval Committee for consideration.

203

**GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Application for transfer of assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP.

b. Specific Issue on which decision of AC is required:

Proposal for Change of Entrepreneurship and transfer of assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP.

c. Relevant Provisions/Instructions and Orders:

In terms of Rule 74 A of the SEZ Rules 2006.

d. Other Information:

M/s. Aplab Limited letter dated 10.06.2024 has submitted the application for Change in Entrepreneurship and transfer of assets and liabilities by M/s. Aplab Limited into M/s. Ornagem Exports India LLP.

M/s. Aplab Limited has stated that they have granted letter of approval No. 8/7/77-EPZ dated 21.12.1977, as amended vide SEEPZ-SEZ/NUS/APL/144/94/VOL-IV/13210, Dated 05.10.2023 valid till 31.03.2028 for establishment of unit at SEEPZ-SEZ for manufacturing and export of Hardware. The approval for renewal of LOA for a further period of 5 years has been granted vide letter no. SEEPZ-SEZ/NUS/APL/144/94/VOL-IV/13210, dated 05.10.2023 valid till 31.03.2028. the unit commenced production with effect from 01.06.1978.

The check list of M/s. Aplab Limited are as under:-

1	Name of the unit	M/s. Aplab Limited
2	Location	Unit No. 37, SDF-II, SEEPZ-SEZ
3	Area	735 Sq. Ft.
4	LOP No. & Date	8/7/77-EPZ, Dated 21.12.1977 as amended Renewal of LOA for a further period of 5 years i.e. 01.04.2023 to 31.03.2028 was been granted vide letter no. SEEPZ-SEZ/NUS/APL/144/94/VOL-IV/13210, dated 05.10.2023.
5	Item of Manufacture/Trading	Oscilloscopes, Solar PV Modules, USP/Power conditions Load, Voltage Regulator, Isolation Transformer, Earthing Kit, Power Supplies, Inverters, Voltage Controllers &

		Regulator, Generator, Transformer, Miniature Plain Paper Printer, Other Instruments-Logic probe, Electronic Circuit Trainer, Data Mark "X" Claim Lottery Terminals, Digital Instruments-Digital Trainers, Benchmark Instruments, Battery Analyzers, Test and Measuring Instruments, Solar charges controller Solar power source, PCB Assembly, Electrical Electronics Cable Assemblies
6	Date of commencement of production	01.06.1978
7	LOP valid upto	31.03.2028
8	Outstanding Rental dues if any	Rs. 4,62,553/- as on 02.08.2024
9	Sub-lease Agreement Validity	Sub-lease agreement registered w.e.f. 01.04.2023 to 31.03.2028
10	Monitoring Performance	The monitoring performance of the unit was placed before the Approval Committee in its meeting held on 23.08.2023. After deliberation, Committee noted the performance of the unit for the period 2020-21 & 2021-22, as the unit had achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

M/s. Ornagem Exports India LLP has stated that :

1. The company is engaged in the business of manufacturing of Gold, Platinum and Silver Jewellery studded with Lab Grown diamond, cut & polished diamond, previous and semi-precious stone.
2. The company aims to establish its reputation as "Quality People with Quality Products" they have do experienced & visionary Sales & Marketing teams with zeal to work, having great ability to understand customer needs.

The export performance of M/s. Aplab Limited during the last 5 years block and current five years block upto 31st March 2028 has been as under :

Year	Value of Exports (Rs. In Lakhs)
2018-19	387.50
2019-20	365.00
2020-21	336.96
2021-22	265.90
2022-23	442.49
2023-24	669.00

They have achieved positive Net Foreign Exchange (NFE) during the last block of 5years as well as current block i.e. 2023-24 to 2027-28.

The unit has inform that their only customer M/s. Findal U.K has discontinued their agency for further export orders. The management has therefore, decided to discontinue the operations in SEEPZ SEZ by transferring the assets and liabilities to another SEZ unit in terms of rule 74A of SEZ Rules, 2006.

They have negotiated with M/s. Ornagem Exports India LLP, a Jewellery unit having its registered office at situated at 704-J, Solitaire, Planetaria Complex, Behind Maharashtra Nagar SS New Link Rd, Bhayander west, Thane-401101, they have shown their interest for taking over the assets and liabilities of their existing SEZ unit.

- The details of Directors of both the firms are as follows:

LIST OF DIRECTORS/PARTNERS OF THE COMPANY :-

M/s. Aplab Limited		M/s. Ornagem Export India LLP	
Name	Designation	Name	Designation
Mrs. Amrita P. Deodhar	Chairperson & Managing Director	Mr.Miten Vipul Geria	Partner
Dr. S.K. Hajela	Additional Director	Mr. Ravindra Vikaram Rathore	Partner
Mr. Sanjay N. Mehta	Independent Director		
Miss. Uma Balakrishnan	Independent Director		

- The details of Shareholding Pattern of both the firms are as follows:-

LIST OF SHAREHOLDING PATTERN OF THE COMPANY :-

M/s. Aplab Limited			
Name of the Share holders	No. of Shareholders	No. of shares	% of Share
Corporate Bodies	38	86821	0.78
Corporate Bodies (Promoter Co.)	2	247541	2.23
Directors (PAC)	1	6404364	57.75
Directors (Trust)	1	275606	2.49
Mutual Fund	4	2300	0.02
Non-Resident India	150	100342	0.91
Promoters	1	90000	0.81
Public	4994	3883026	35.01
Total	5191	11090000	100.00

M/s. Ornagem Exports India LLP		
Name of the Share holders	Share of fixed Capital (%)	Amount (Rs.)
Mr.Miten Vipul Geria	50	5000
Mr. Ravindra Vikaram Rathore	50	5000
Total	100	10000

				Figures in Lakhs	
Sr. No.	Particulars			Amount	
1					
2	Plant & Machinery	Indigenous	100.00	150.00	
		Imported	50.00		
3	Interior Work & Electrical etc.			100.00	
4	Furniture & Fixtures				
5	Air-Conditioning				
6	Other Assets & Security				
7	Working Capital			100.00	
Total Cost				350.00	
Means of Finance					
(A)	Foreign Direct Investment (FDI)			NIL	
(B)	Bank Borrowings			200.00	
(C)	Internal Accrual (Family & Friends)			150.00	
Total				350.00	

The detailed projections of taking over of assets & liabilities are as under:

Sr. No.	Particulars	M/s. Aplab Limited Approved for 5 years 2023-24 to 2027-28 (1US\$=Rs. 81.90)		M/s. Ornagem Exports India LLP Proposed for 5 years 2024-25 to 2028-29 as per Rule 74 A (1US\$=Rs. 83.49)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	2250.00	2747.00	10765.00	12893.76
2.	Foreign Exchange outgo ON	-	-	-	-
3	Import of Machinery	0.00	0.00	150.00	179.66
4.	Import of Raw Material and components	450.00	545.00	7535.50	9025.63
5.	Used, unused and broken jewellery for remaking, remelting, Royalty & Repairing (10%)	-	-	753.55	902.56
6.	Import of Spares & Consumables	0.00	0.00	50.00	59.89
7.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
8.	Royalty	-	-	-	-
9.	Lumpsum Know how fee	-	-	50.00	59.89
10.	Design & Drawing fees	-	-	-	-
11.	Payment on training of technicians abroad	-	-	-	-
12.	Commission on export	-	-	-	-
13.	Foreign Travel	-	-	100.00	119.77
14.	Amount of interest to be paid on external commercial borrowing/deferred payment credit (specify details)	-	-	-	-
15	Total (2 to 14)	450.00	545.00	8639.05	10347.41
16.	NFE (1-16)	1800.00	2202.00	2125.95	2520.39

1. Brief Profile of the company.
 2. Projected Profit & Loss account balance sheet.
 3. Cost of Project and Means of Finance.
 4. List of Directors and Address Proof.
 5. Details of Shareholding Patterns of the company.
 6. Certificate of Incorporation.
 7. Copy of PAN Card.
 8. Copy of IEC.
 9. Self Declaration regarding none of the directors of the company are involved in any case/violation of law or public policy.
 10. Details of capital goods, renovation material/goods to be imported/procured locally.
 11. Copies of confirmed exports orders in hand.
 12. Undertaking in terms of Rule 74A of SEZ Rules, 2006.
 13. Means of finance and list of capital goods to be taken over by the incoming unit.
- Rule 74 A stipulates that:-Transfer of assets by SEZ units upon their exit :-

Unit may opt out of SEZ by transferring its assets and liabilities to another person by way of transfer of ownership including sale of SEZ units subject to following conditions :-

- a. **Unit has held a valid LOA as well as lease of land for not less than a period of 5 years on the date of transfer**
- b. **Unit has been operational for a minimum period of 2 years after commencement of production as on date of transfer**
- c. **Such sale of transfer transaction shall be subject to approval of the Approval committee**
- d. **Transferee fulfils all eligibility criteria applicable to Unit and ;**
- e. **Applicable duties and liabilities if any as calculated under rule 74 as well as export obligation of the transferor unit, if any shall stand transferred to transferee unit which shall be under obligation to discharge the same on the same terms and conditions as transferor unit.**

e. Observation:

The proposal of the unit was placed before Approval Committee Meeting held on 07.08.2024 , the Committee deferred the proposal of transfer of assets as no representative was present to explain the proposal.

The unit has not submitted the following documents:

1. Net worth of Partners of M/s. Ornagem Exports India LLP.
2. Affidavit of signatory duly notarized on Rs. 100 stamp paper of M/s. Ornagem Export India LLP.
3. IT Return of the company for last three years of M/s. Ornagem Export India LLP.
4. Undertaking for Pollution Control of M/s. Ornagem Export India LLP.

f. Recommendation :

The proposal for transfer of assets and liabilities of M/s. Aplab Limited into M/s. Ornagem Exports India LLP in terms of Rule 74 A of SEZ Rules, 2006 is placed before the Approval Committee for consideration.
