

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 : 25th सितंबर, 2024

DATE : 25th September, 2024

समय : 11.30 A.M. बाद

TIME : 11.30 A.M. onwards

25th सितंबर, 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 25th September, 2024

अनुक्रमणिका (INDEX)

एजेंडा आइटम नंबर Agenda Item No	विषय Subject
Agenda Item No. 01	28.08.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held on 28.08.2024
Agenda Item No. 02	सीपज़-सेज़ इन्डिस्ट्रियल में एक नई इकाई स्थापित करने के लिए मेसर्स क्यूपिड डायमंड्स प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ। Application received from M/s Cupid Diamonds Private Limited for setting up of a new unit in SEEPZ-SEZ.
Agenda Item No.03	मेसर्स. क्विनुक्स से संपत्ति और देनदारियों के हस्तांतरण के लिए आवेदन क्विनुक्स कंसल्टेंसी सर्विसेज लिमिटेड - यूनिट II से मेसर्स. इन्फिनिटी फाइन ज्वेलरी। Application for transfer of assets and liabilities from M/s Quinox Consultancy Services Limited – Unit II into M/s Infinity Fine Jewellery.
Agenda Item No.04	मेसर्स. विशाल डायमंड्स से थर्ड पार्टी रिपेयर के लिए आवेदन प्राप्त हुआ। Application received from M/s. Vishal Diamonds for Third Party Repair.
Agenda Item No.05	मेसर्स एमएसजेपीएल ज्वेलरी प्राइवेट लिमिटेड से एलओपी में मौजूदा वस्तुओं की क्षमता बढ़ाने के साथ-साथ एलओपी को 5 साल की अवधि यानी 2024-25 से 2028-29 तक के लिए नवीनीकृत करने के लिए आवेदन प्राप्त हुआ है। यह 01.04.2024 से 31.03.2029 तक लागू होगा। Application received from M/s. MSJPL Jewellery Private Limited for increase capacity 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.06	कंपनी के भागीदारों और शेयरधारिता पैटर्न में परिवर्तन के लिए मेसर्स ज्वेल आर्ट (यूनिट-II) से आवेदन प्राप्त हुआ। Application received from M/s. Jewel Art (Unit-II) for change in partners and shareholding pattern of the company.
Agenda Item No.07	संतत एफएसआर [10 संख्या] के अनुसार यूनिट धारकों के प्रदर्शन की निगरानी करना। Monitoring performance of the unit holders as per the FSK [10 nos] attached.

२८अगस्त, २०२४ को विकास आयुक्त की अध्यक्षता में आयोजित SEEPZ SEZ के लिए अनुमोदन समिति की १९० वीं बैठक का कार्यवृत्त।	MINUTES OF 190 th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 28th AUGUST, 2024.
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एसईजेड का नाम Name of the SEZ	सीपज़-सेज़ SEEPZ-SEZ
बैठक संख्या Meeting No	१९०वीं 190 th
दिनांक Date	२८.०८.२०२४ 28.08.2024

उपस्थित सदस्य:

Members 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 पणिकर 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	श्री. विलास कुमटकर Shri. Vilas Kumatkar	Officer (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 of Customs	वित्त मंत्रालय के सीमा शुल्क एवं केंद्रीय उत्पाद शुल्क विभाग में सहायक आयुक्त के नामित व्यक्ति, Nominee of Commissioner of Customs, Air Cargo complex, Mumbai
6	श्री. प्रसाद वरवंटकर Shri. Prasad Varwantkar	उप विकास आयुक्त, सीपज़-सेज़ Deputy Development Commissioner, SEEPZ- SEZ	

7	श्रीमती कांची गुप्ता Mrs. Kanchi Gupta	विनिर्दिष्ट अधिकारी सीपज़-सेज़ Specified Officer, SEEPZ-SEZ
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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, and Hanish Rathi, ADC also attended for assistance and smooth functioning of the meeting.
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<p>कार्यसूची मद सं 01 : 07.08.2024 को आयोजित 189वीं बैठक के कार्यवृत्त की पुष्टि।</p> <p>दिनांक 07.08.2024 को आयोजित 189वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।</p> <p>समिति ने यह भी निर्देश दिया;</p> <ol style="list-style-type: none"> संबंधित इकाइयों की निगरानी की सूचना यूनिटधारकों को दी जाएगी निर्दिष्ट अधिकारी को इकाई का निरीक्षण करने और निर्यात के संबंध में रोजगार की जांच करने तथा रिपोर्ट प्रस्तुत करने का निर्देश दिया गया। मेसर्स प्रिटी ज्वेलरी को 7 दिनों के भीतर एडी बैंक से एक्सटेंशन प्रस्तुत करने के लिए एक अनुस्मारक भेजे 	<p>Agenda Item No. 01: Confirmation of Minutes of the 189th meeting held on 07.08.2024.</p> <p>The Minutes of the 189th Meeting held on 07.08.2024 were confirmed with consensus</p> <p>Committee also directed;</p> <ol style="list-style-type: none"> Monitoring noted of the respective units to be intimated to the Unitholders Specified Officer was directed to inspect the Unit and examine the employment vis-a-viz exports and furnish the report Send a reminder to M/s. Pretty Jewellery to furnish the extension from AD Bank within 7 days
<p>कार्यसूची मद सं 02: मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड की छत पर सौर पैनल की स्थापना के लिए आवेदन।</p> <p>इकाई ने छत पर सौर पैनल लगाने के लिए आवेदन प्रस्तुत किया था।</p>	<p>Agenda Item No. 02: Application for Installation of Solar Panels on Roof Top M/s. Gold Star Jewellery Pvt. Ltd</p> <p>The unit had submitted the application for Installation of Solar Panels on Roof Top.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने दिनांक 07.03.2024 के एमओसी एंड आई पत्र के अनुसार उनके कार्यालय परिसर की छत पर सौर पैनल लगाने के प्रस्ताव को मंजूरी दे दी, इस शर्त के अधीन कि सौर ऊर्जा का उपयोग केवल उनके एसईजेड इकाई परिसर के भीतर उनके स्वयं के संचालन के लिए किया</p>	<p>Decision : After deliberation, the Committee approved the proposal for installation of solar panels at their office premises terrace terms of the MOC & I letter dated 07.03.2024 subject to condition that the solar energy will be consumed exclusively for their own operations within their SEZ units premises and not to be supplied or sold to a</p>

जाएगा और किसी अन्य इकाई को आपूर्ति या बिक्री नहीं की जाएगी।	other units.
कार्यसूची मद सं 03 : एजेंडा के अनुसार परतुओं की ब्रॉड बैंडिंग के लिए मेसर्स एलिसियन डिजाइन्स से आवेदन प्राप्त हुआ। इकाई ने एसईजेड नियम 2006 के नियम 19(2) के अनुसार मर्चों की ब्रॉड बैंडिंग के लिए आवेदन प्रस्तुत किया था और विवरण नीचे दर्शाया गया है।	Agenda Item No. 03: Application received from M/s. Elysian Designs for Broad Banding of items as per agenda. The unit had submitted the application for Broad Banding of items in terms of Rule 19 of SEZ Rules 2006 and the details are indicated below.

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

निर्णय : विचार-विमर्श के बाद समिति ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार मर्चों की ब्रॉड बैंडिंग के लिए इकाई के प्रस्ताव को मंजूरी दे दी। समिति ने यूनिटधारक को यह घोषणा पत्र प्रस्तुत करने का भी निर्देश दिया कि वे प्राकृतिक चमड़े की खरीद/आयात नहीं करेंगे।	Decision: After deliberation, the Committee approved the proposal of the unit for Broad Banding of items in terms of Rule 19 (2) SEZ Rules 2006. Committee also directed the Unitholder furnish a declaration that they would not procure/import natural leather.
कार्यसूची मद सं 04: मेसर्स , जेनस्टार ज्वेलरी एलएलपी - यूनिट - II से आवेदन प्राप्त हुआ तीसरे पक्ष की मरम्मत के लिए।	Agenda Item No. 04: Application received from M/s. Zenstar Jewellery LLP - Unit - II for Third Party Repair.

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

Description of items to be Repaired	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 set up production

2. No additional Capital goods required.
3. They will achieve positive NFE.
4. They abide to follow SEZ Rules, Act & Public notice in this matter.

The said third party repair is within the approved projection of block data of 2024-25.

<p>निर्णय: विचार-विमर्श के बाद समिति ने मंत्रालय एवं परिवहन द्वारा जारी दिनांक 25.03.2010 के अनुदेश संख्या 51 के अनुसार इकाई के लिए तीसरे पक्ष द्वारा मरम्मत के प्रस्ताव को मंजूरी दे दी तथा इकाई को नए अनुमान के साथ फार्म एफ-1 प्रस्तुत करने का निर्देश दिया।</p>	<p>Decision : After deliberation, the Committee approved the proposal of third party repair : unit in terms of Instruction No. 51 dat 25.03.2010 issued by MOC&I and direct the unit to submit Form F-1 with ne projection.</p>
<p>कार्यसूची मद सं 05: क्षमता वृद्धि के लिए मेसर्स रैंक इंटरनेशनल से आवेदन प्राप्त हुआ। इकाई ने क्षमता वृद्धि के लिए आवेदन प्रस्तुत किया था और विवरण निम्नानुसार है:</p>	<p>Agenda Item No. 05: Application received from M/s. Rank International for Capacity Enhancement.</p> <p>The unit had submitted the application for Capacity Enhancement and the details are as under:</p>

Proposed capacity

Description of the items of Manufactured	Approved Capacity (Pcs.)	Proposed Capacity (Pcs.)
Pendant Chains of Gold Platinum Silver/ <i>Pendant Chains and Chains in Roll Form of Gold Platinum Silver</i>	10,00,000	12,00,000
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

Projections:-

Sr. No.	Particulars	Approved projections of 5 years 2019-20 to 2023-24		Proposed Projections for 5 years 2024-25 to 2028-29	
		Rs.In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	40,000	57,142.86	58,000.00	69,879.1
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	60,638.5
5.	Import of spares Parts & Consumables	1075.00	1,535.71	920.00	11,08.4
6.	Repatriation of Dividends Foreign Collaborators	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Knowhow 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 (2to15)	36,375.00	51,964.29	51,575.00	62,138.5
17.	Net Foreign Exchange Earning in Five Years(1-16)	3625.00	5,178.57	6,425.00	7,740.9

क्षमता में वृद्धि का कारण: इकाई ने बताया कि क्षमता में 10,00,000 से 12,00,000 तक की वृद्धि नई प्रौद्योगिकि

मशीनों के आयात के कारण हुई है, हालांकि, वांछित उत्पादन को पूरा करने के लिए अतिरिक्त स्थान की आवश्यकता नहीं होगी।
Reason for increase in capacity: Unit explained that increase in the capacity enhancement from 10,00,000 to 12,00,000 is due to import of new technology machines however, there would be no additional space requirement to meet the desired production.

निर्णय: विचार-विमर्श के बाद समिति ने एसईजेड नियम, 2006 के नियम 19 (2) के अनुसार क्षमता वृद्धि हेतु इकाई के प्रस्ताव को मंजूरी दे दी।

समिति ने नोट किया कि ब्रॉड बैंडिंग की कोई आवश्यकता नहीं है तथा रोल रूप में चेन के संबंध में उत्पाद के केवल आईटीसी एचएस को एलओए में 7108 से 7113 में परिवर्तित करने की आवश्यकता है।

Decision : After deliberation, the Committee approved the proposal of the unit for capacity enhancement in terms of Rule 19 (2) of SE Rules, 2006.

The Committee noted that there is no need of broad banding and only ITC HS of the product is required to be changed in LO from 7108 to 7113 in respect of chains in roll form.

कार्यसूची मद सं06: मेसर्स ज्वेलक्स इंडिया प्राइवेट लिमिटेड- यूनिट-II (ट्रेडिंग डिवीजन) से क्षमता में वृद्धि, क्षमता में कमी और एलओपी में मौजूदा वस्तुओं को हटाने के लिए आवेदन प्राप्त हुआ।

Agenda Item No. 06: Application received from M/s. Jewelux India Pvt. Ltd- Unit-II (Trading Division) for increase in capacity reduction of capacity & deletion of existing items in the LOP.

The details of the same are as follows:-

Increase in the capacity /reduction of capacity and deletion of items of existing LOP:

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	Rs 417000000	Rs 1000000000
2	ALL TYPES OF CHEMICALS USED FOR JEWELLERY MANUFACTURING	500000Ltrs.	100000 Ltrs.
3	ARTICLES OF GLASS, BEAKERS, LAMP	2000 pcs	Delete
4	SAFETY ITEMS, MASK, EAR PLUG, FINGER COAT, BANDAGES, GOGGLE, HAND GLOVES	500000 pcs	Delete

<p>निर्णय: विचार-विमर्श के बाद समिति ने एलओपी में क्षमता में वृद्धि, क्षमता में कमी और मौजूदा मदों को हटाने के प्रस्ताव को मंजूरी दे दी।</p>	<p>Decision : After deliberation, the Committee approved the proposal for increase in capacity, reduction of capacity & Deletion of Existing items in the LOP.</p> <p>Committee also directed that trading of goods will be within SEZ subsidiary/parents unit only.</p>
<p>कार्यसूची मद सं07:संलग्न एफएसआर [10 संख्या] के अनुसार यूनिट धारकों के प्रदर्शन की निगरानी</p>	<p>Agenda Item No. 07 :Monitoring performance of the Unit holders as per the FSRs [10 nos] attached</p>
<p>एफएसआर 12.मेसर्स एलाइड डिजिटल सर्विसेज लिमिटेड- (यूनिट नं. 405) 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>FSR 12. Monitoring Performance of M/s Allied Digital Services Ltd.- (Unit no 405)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 NSD 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>समिति ने इकाई को यह भी निर्देश दिया कि 2022-23की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।</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>The Committee also directed to initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2022-23 and non-filing of SERF data on SEZ online.</p>
<p>एफएसआर 13.मेसर्स एलाइड डिजिटल सर्विसेज लिमिटेड- (यूनिट नं. 406) 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</p>	<p>FSR 13. Monitoring Performance of M/s Allied Digital Services Ltd.- (Unit no 406)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 NSD</p>

<p>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>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>समिति ने इकाई को यह भी निर्देश दिया कि 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।</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>The Committee also directed to initiate action for issuance of Show Cause notice for delay submission of APR for the period 2022-23 and non-filing of SERF data on SEZ online.</p>
<p>एफएसआर 14. मेसर्स हिमालयन ज्वेल्स एलएलपी के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 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>समिति ने पाया कि निर्यात कम है, तथा इकाई ने बताया कि वे बाहर निकलने की प्रक्रिया में हैं।</p>	<p>FSR 14. Monitoring Performance of M/s Himalayan Jewells LLP -for the period of years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p> <p>The Committee observed that there is less exports, and the Unit had conveyed that they are in the process of exit.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 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</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>

<p>एनएफई हासिल किया था।</p> <p>समिति ने इकाई को यह भी निर्देश दिया कि 2020-21 (6 दिन की देरी), 2021-22 (18 दिन की देरी) और 2022-23 (302 दिन की देरी) की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।</p>	<p>The Committee also directed to initiate action for issuance of Show Cause notice for delay submission of APR for the period 2020-21 (delay by 6 days), 2021-22 (delay by 18 days) and 2022-23 (delay by 302 days).</p>
<p>एफएसआर 15, मेसर्स इन्फिनिया ज्वेल डिजाइन्स एलएलपी के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए कार्य 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 15. Monitoring Performance of M/s Infinia Jewel Designs LLP 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 NSD 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>समिति ने 'शून्य प्रतिशत मूल्य संवर्धन' दर्शाने के लिए कारण बताओ नोटिस जारी करने हेतु कार्रवाई आरंभ करने का भी निर्देश दिया।</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>The Committee also directed to initiate action for issuance of Show Cause notice for showing 'Zero percent value addition'</p>
<p>एफएसआर 16, मेसर्स सुंदरम ज्वेलरी के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए कार्य निष्पादन की निगरानी।</p> <p>इकाई ने 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 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 16. Monitoring Performance of M/s Sundaram Jewellery 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 NSD 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>समिति ने इकाई को प्राप्त मूल्य संवर्धन पर विस्तृत जांच करने के लिए प्रासंगिक दस्तावेज प्रस्तुत करने का भी निर्देश दिया।</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>The Committee also directed the unit to submit the relevant documents to carry out a detailed examination on the value added achieved.</p>
<p>एफएसआर 17. मेसर्स सिड्स ज्वेल्स प्राइवेट लिमिटेड के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए कार्य निष्पादन की निगरानी।</p> <p>इकाई ने 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 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 17. Monitoring Performance of M/s Sidds Jewels Pvt. Ltd. for the period of 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 NSD 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 को स्थगित कर दिया, क्योंकि इकाई प्रतिनिधि यूएसी बैठक में भाग लेने के लिए उपस्थित नहीं थे।</p>	<p>Decision: After deliberation, the Committee deferred the performance of the unit for the period 2022-23, as the Unit representative was not present to attend the meeting to clarify on the pending FE realization.</p>
<p>एफएसआर 18. मेसर्स वेस्टर्न आउटडोर इंटरएक्टिव प्राइवेट लिमिटेड (यूनिट I) के 4 वर्ष 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 18. Monitoring Performance of Western Outdoor Interactive Pvt. Ltd (Unit I) 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 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"> i. (i) 2020-21 और 2021-22 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करना। <p>समिति ने इकाई को निर्देश दिया कि:</p> <ol style="list-style-type: none"> i. बकाया राशि रु.1,40,129.56/- का भुगतान करें। ii. निर्यात की तुलना में कर्मचारियों द्वारा स्थान के उपयोग को उचित ठहराना। 	<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 SE Rules 2006.</p> <p>The Committee also directed office to :-</p> <ol style="list-style-type: none"> i. initiate action for issuance of Show Cause notice for delay in submission of APRs for the period 2020-21 and 2021-22. <p>The Committee directed the unit to :</p> <ol style="list-style-type: none"> i. clear the outstanding dues Rs.1,40,129.56/- ii. justify on the utilization of space by employees vis-a-viz exports.
<p>एफएसआर 19.नेसर्स वेस्टर्न आउटडोर इंटरएक्टिव प्राइवेट लिमिटेड (यूनिट II) के 3वर्ष की अवधि अर्थात 2019-20, 2020-21 और 2021-22के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2019-20, 2020-21 और 2021-22की 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 2019-20, 2020-21 और 2021-22की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 19. Monitoring Performance of M/Western Outdoor Interactive Pvt. Ltd (Unit II) for the period of 3 years i.e. 2019-20, 2020-21 and 2021-22.</p> <p>The unit has submitted the APR for the period 2019-20, 2020-21 and 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2019-20, 2020-21 and 2021-22 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 और 2021-22 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2019-20, 2020-21 and 2021-22 as the unit had achieved positive NFE on</p>

<p>के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने 2020-21 और 2021-22 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>समिति ने इकाई को निर्देश दिया कि वह कर्मचारियों द्वारा स्थान के उपयोग को निर्यात के संदर्भ में उचित ठहराए।</p>	<p>cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed to initiate acti for issuance of Show Cause notice for delay submission of APR for the period 2020-21 a 2021-22.</p> <p>The Committee directed the unit to justify the utilization of space by employees vis-a- exports.</p>
<p>एफएसआर 9.मेसर्स वेस्टर्न आउटडोर इंटरएक्टिव प्राइवेट लिमिटेड (यूनिट II) 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>FSR 20. Monitoring Performance of M/ Western Outdoor Interactive Pvt. Ltd (Unit II) for the period of 1 year i.e. 2022-23.</p> <p>The unit has submitted the APR for th period 2022-23 duly certified by Chartere Accountant. The export and import data fo the period 2022-23 was retrieved from NSD for cross verification with data submitted b them in the APR and same was foun 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>समिति ने इकाई को 1,40,130 रुपये का बकाया भुगतान करने का भी निर्देश दिया।</p>	<p>Decision: After deliberation, the Committe noted the performance of the unit for th period 2022-23 as the unit had achieve positive NFE on cumulative basis in terms c Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed the unit t clear the outstanding dues of Rs. 1,40,130</p>
<p>एफएसआर 21.मेसर्स आशिर सर्विसेज प्राइवेट लिमिटेड(पूर्व में एंकरसर्ट एनालिटिकल इंडिया प्राइवेट लिमिटेड के नाम से जाना जाता था) के 1 वर्ष अर्थात 2020-21की अवधि के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत</p>	<p>FSR 21. Monitoring Performance of M/ Ashir Services Pvt Ltd.(Formerly Known a Anchorcert Analytical India Pvt Ltd)for th period of 1 year i.e. 2020-21.</p> <p>The unit has submitted the APR for th period 2020-21 duly certified by Chartere Accountant. The export and import data fo</p>

<p>की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>the period 2020-21 was retrieved from NSD 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 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 2020-21 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006</p>
<p>कार्यसूची मद सं08: मेसर्स क्विनोक्स कंसल्टेंसी सर्विसेज प्राइवेट लिमिटेड यूनिट-II से स्थान अर्थात् यूनिट संख्या 166, एसडीएफ-VI, सीपज़-एसईजेड, जिसका कुल क्षेत्रफल 837 वर्ग मीटर है, को हटाने तथा मेसर्स क्विनोक्स कंसल्टेंसी सर्विसेज लिमिटेड यूनिट-III में स्थान जोड़ने के लिए आवेदन प्राप्त हुआ।</p> <p>इकाई ने मेसर्स क्विनोक्स कंसल्टेंसी सर्विसेज प्राइवेट लिमिटेड यूनिट-II का आवेदन प्रस्तुत किया था, जिसमें स्थान अर्थात् यूनिट संख्या 166, एसडीएफ-V I, सीपज़-एसईजेड, जिसका कुल क्षेत्रफल 837 वर्ग मीटर है, को हटाने और एजेडे में निर्दिष्ट विवरण के अनुसार मेसर्स क्विनोक्स कंसल्टेंसी सर्विसेज लिमिटेड यूनिट-III में स्थान जोड़ने का अनुरोध किया गया था।</p> <p>निर्णय: विचार-विमर्श के बाद समिति ने एसईजेड नियम 2006 के नियम 19 (2) के प्रावधान के अनुसार, मेसर्स क्विनोक्स कंसल्टेंसी सर्विसेज प्राइवेट लिमिटेड यूनिट-II के स्थान अर्थात् यूनिट संख्या 166, एसडीएफ-V I, एसईईपीजेड-एसईजेड, जिसका कुल क्षेत्रफल 837 वर्ग मीटर है, को हटाने और मेसर्स क्विनोक्स कंसल्टेंसी सर्विसेज लिमिटेड यूनिट-III में स्थान जोड़ने के प्रस्ताव को मंजूरी दे दी।</p>	<p>Agenda Item No. 08: 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 total area 837 sq.mtr. and addition of location into M/s. Quinnox Consultancy Services Ltd. UNIT - III.</p> <p>The unit had submitted the application 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 in M/s. Quinnox Consultancy Services Ltd. UNIT - III as per the details specified in the agenda.</p> <p>Decision:After deliberation, the Committee approved the proposal of 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 in terms of proviso of Rule 19 (2) of SEZ Rules 2006.</p>
<p>कार्यसूची मद सं09: मेसर्स एप्लाब लिमिटेड से मेसर्स ऑर्नजम एक्सपोर्ट्स इंडिया एलएलपी में परिसंपत्तियों और देनदारियों के हस्तांतरण के लिए आवेदन।</p>	<p>Agenda Item No. 09: Application for transfer to assets and liabilities from M/s. Apla Limited into M/s. Ornagem Exports India LLP.</p>

इकाई ने एसईजेड नियमों के नियम 74ए के अनुसार मेसर्स एप्लाब लिमिटेड की परिसंपत्तियों और देनदारियों को मेसर्स ऑर्गेजम एक्सपोर्ट्स इंडिया एलएलपी में स्थानांतरित करने के लिए आवेदन प्रस्तुत किया था, जिसका विवरण नीचे दिया गया है:

The unit had submitted application for transfer of assets and liabilities of M/s. Apla Limited into M/s. Ornagem Exports India LLP in terms Rule 74A of SEZ Rules, as per detail below:

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

LIST OF DIRECTORS/PARTNERS OF THE COMPANY :-

M/s. Apla 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. Apla 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

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

Sr. No.	Particulars	M/s. Aplab Limited Approved for 5 years 2023-24 to 2027-28		M/s. Ornagem Export India LLP Proposed for 5 years 2024-25 to 2028-29 a per Rule 74 A	
		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	10347.4
16.	NFE (1-16)	1800.00	2202.00	2125.95	2520.39

निर्णय: विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 74ए के अनुसार मेसर्स अप्लाब लिमिटेड की परिसंपत्तियों और देनदारियों को मेसर्स ऑर्नेजम एक्सपोर्ट्स इंडिया एलएलपी को हस्तांतरित करने के प्रस्ताव को मंजूरी दे दी, बशर्ते कि यह एसईजेड नियम, 2006 के नियम 74 के तहत मेसर्स अप्लाब लिमिटेड के बाहर निकलने के बाद ही प्रभावी होगा।

Decision: After deliberation, the Committee approved the proposal for transfer of assets and liabilities of M/s. Aplab Limited to M/s. Ornagem Exports India LLP in terms of Rule 74A of SEZ Rules, 2006 subject to condition that the same will be effective only after exit of M/s. Aplab Limited under Rule 74 of SEZ Rules, 2006.

समिति ने यह भी निर्देश दिया कि:-

बैठक में आवेदक द्वारा पुष्टि किए गए बड़े हुए अनुमानों के लिए संशोधित फॉर्म एफ प्रस्तुत करने पर ही मेसर्स ऑर्नेजम को एलओए दिया जाएगा।

Committee also directed that :-

LOA to be given to M/s. Ornagem only submission of revised Form F for increases projections as confirmed by the applicant the meeting.

बैठक अध्यक्ष को धन्यवाद ज्ञापन के साथ संपन्न हुई।

The Meeting concluded with a vote of thanks to the chair.

Signed by Dnyaneshwar

Bhalchandra Patil

Date: 04-09-2024 17:14:17

ज्ञानेश्वर वी पाटील, आईएए
अध्यक्ष-सह-विकास आयुक्त
सीपज़-सेज़

**अनुमोदन समिति के लिए की गई कार्रवाई 28.08.2024 को आयोजित
Action Taken for Approval Committee held on 28.08.2024**

कार्यसूची मद सं. Agenda Item No.	विषय Subject	टिप्पणियां Remarks
एजेंडा आइटम नंबर 01 Agenda Item No. 01	28.08.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held on 28.08.2024	
एजेंडा आइटम नंबर 02 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.	Approval letter for Solar Panel on Roof Top issued to Unit on 10.09.2024.
एजेंडा आइटम नंबर 03 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.	Approval letter for Broad Banding of Items issued to Unit on 11.09.2024.
एजेंडा आइटम नंबर 04 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.	Approval letter for Third party issued to Unit on 11.09.2024
एजेंडा आइटम नंबर 05 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.	Approval letter for capacity enhancement and broad banding of items issued to Unit on 11.09.2024
एजेंडा आइटम नंबर 06 Agenda Item No. 06	मेसर्स ज्वेलेक्स इंडिया प्राइवेट लिमिटेड- यूनिट-II (ट्रेडिंग विभाजन) से एलओपी में क्षमता बढ़ाने, क्षमता में कमी करने और मौजूदा मदों को हटाने के साथ-साथ 5 साल की अवधि बानी 2024-25 से 2028-29 के लिए एलओपी के नवीकरण के लिए आवेदन प्राप्त हुआ, जो 01.04.2024 से 31.03.2029 तक लागू होगा। 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.	Approval letter for Increase Capacity, Reduction of Capacity & Deletion of Existing items issued to Unit on 29.08.2024.
एजेंडा आइटम नंबर 07 Agenda Item No, 07	एफएसआर 12. मेसर्स एलाइड डिजिटल सर्विसेज लिमिटेड- (यूनिट नं. 405) के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए प्रदर्शन की निगरानी। FSR 12. Monitoring Performance of M/s. Allied Digital Services Ltd.- (Unit no.	a. Monitoring noted and letter issued to unit on 11.09.2024 b. Show Cause Notice issued.

	405)for the period of 1 year i.e. 2022-23.	
	<p>एफएसआर 13.मेसर्स एलाइड डिजिटल सर्विसेज लिमिटेड-(यूनिट नं. 406) के 1 वर्ष अर्थात 2022-23 की अवधि के लिए प्रदर्शन की निगरानी।</p> <p>FSR 13. Monitoring Performance of M/s. Allied Digital Services Ltd.- (Unit no. 406)for the period of 1 year i.e. 2022-23.</p>	<p>a. Monitoring noted and letter issued to unit on 11.09.2024</p> <p>b. Show Cause Notice issued.</p>
	<p>एफएसआर 14.मेसर्स हिमालयन ज्वेल्स एलएलपी के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24के लिए प्रदर्शन की निगरानी।</p> <p>FSR 14. Monitoring Performance of M/s. Himalayan Jewells LLP for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to unit on 11.09.2024</p> <p>b. Show Cause Notice issued.</p>
	<p>एफएसआर 15.मेसर्स इन्फिनिया ज्वेल डिजाइन्स एलएलपी के 1 वर्ष अर्थात 2022-23 की अवधि के लिए कार्य प्रदर्शन की निगरानी।</p> <p>FSR 15. Monitoring Performance of M/s. Infinia Jewel Designs LLP for the period of 1 year i.e. 2022-23.</p>	<p>a. Monitoring noted and letter issued to unit on 11.09.2024</p> <p>b. Show Cause Notice issued.</p>
	<p>FSR 16. Monitoring Performance of M/s. Sundaram Jewellery for the period of 1 year i.e. 2022-23.</p> <p>FSR 16. Monitoring Performance of M/s. Sundaram Jewellery for the period of 1 year i.e. 2022-23.</p>	<p>Monitoring noted and letter issued to unit on 11.09.2024 to submit the relevant documents to carry out detailed examination of value addition.</p>
	<p>एफएसआर 17.मेसर्स सिड्स ज्वेल्स प्राइवेट लिमिटेड के 1 वर्ष अर्थात 2022-23 की अवधि के लिए कार्य निष्पादन की निगरानी।</p> <p>FSR 17. Monitoring Performance of M/s.</p>	<p>Monitoring performance of the unit deferred and letter issued to unit on 11.09.2024 to update on the pending FE realization.</p>

	Sidds Jewels Pvt. Ltd. for the period of 1 year i.e. 2022-23.	
	एफएसआर 18. मेसर्स वेस्टर्न आउटडोर इंटरएक्टिव प्राइवेट लिमिटेड (यूनिट I) के 4 वर्ष की अवधि अर्थात 2019-20, 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी। FSR 18. Monitoring Performance of Western Outdoor Interactive Pvt. Ltd. (Unit I) for the period of 4 years i.e. 2019-20, 2020-21, 2021-22 and 2022-23.	a. Monitoring noted and letter issued to unit on 11.09.2024 to clear the outstanding dues Rs. 1,40,129.56/- and justify on the utilization of space by employees vis-a-viz exports. b. Show Cause Notice is issued.
	एफएसआर 19. मेसर्स वेस्टर्न आउटडोर इंटरएक्टिव प्राइवेट लिमिटेड (यूनिट II) के 3 वर्ष की अवधि अर्थात 2019-20, 2020-21 और 2021-22 के लिए प्रदर्शन की निगरानी। FSR 19. Monitoring Performance of M/s Western Outdoor Interactive Pvt. Ltd. (Unit II) for the period of 3 years i.e. 2019-20, 2020-21 and 2021-22.	a. Monitoring noted and letter issued to unit on 11.09.2024 to justify on the utilization of space by employees vis-a-viz exports. b. Show Cause Notice is issued.
	एफएसआर 20. मेसर्स वेस्टर्न आउटडोर इंटरएक्टिव प्राइवेट लिमिटेड (यूनिट II) के 1 वर्ष अर्थात 2022-23 की अवधि के लिए प्रदर्शन की निगरानी। FSR 20. Monitoring Performance of M/s Western Outdoor Interactive Pvt. Ltd. (Unit II) for the period of 1 year i.e. 2022-23.	Monitoring noted and letter issued to unit on 11.09.2024.
	एफएसआर 21. मेसर्स आशिर सर्विसेज प्राइवेट लिमिटेड (पूर्व में एंकरवर्ट एनालिटिकल इंडिया प्राइवेट लिमिटेड के नाम से जाना जाता था) के 1 वर्ष अर्थात 2020-21 की अवधि के लिए प्रदर्शन की निगरानी। FSR 21. Monitoring Performance of M/s Ashir Services Pvt Ltd. [Formerly Known	Monitoring noted and letter issued to unit on 11.09.2024.

	as Anchorcert Analytical India Pvt Ltd)for the period of 1 year i.e. 2020-21.	
एजेंडा आइटम नंबर 08 Agenda Item No. 08	<p>मेसर्स क्विनोक्स कंसल्टेंसी सर्विसेज प्राइवेट लिमिटेड यूनिट-II में स्थान अर्थात यूनिट संख्या 166, एसडीएफ-VI, एसईईपीजेड-एसईजेड, जिनका 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।</p> <p>Application received from M/s. Quinnox Consultancy Services Pvt. Ltd Unit-II for deletion of location i.e. Unit no. 166, SDP-VI,SEEPZ-SEZ admeasuring a total area 837 sq.mtr and addition of location into M/s. Quinnox Consultancy Services Pvt. Ltd. Unit-III.</p>	Approval letter for transfer of assets and liabilities in terms of Rule 74 A issued on _____
एजेंडा आइटम नंबर 09 Agenda Item No. 09	<p>मेसर्स एप्लब लिमिटेड से मेसर्स ऑर्नाजम एक्सपोर्ट्स इंडिया एलएनपी में परिसंपत्तियों और देनदारियों के हस्तांतरण के लिए आवेदन।</p> <p>Application for transfer to assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP.</p>	<p>Letter issued on 12.09.2024 for take over of assets and liabilities.</p> <p>Letter issued on 12.09.2024 to M/s. Ornagem Exports India LLP to submit the revised Form F for increased projections.</p>

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

Proposal for Approval Committee	The proposal of M/s. Cupid Diamonds Private Limited for setting up of a new unit in SEEPZ-SEZ.																											
Rule provision w.r.t SEZ Rules, 2006	SEZ Rule 17 & 18.																											
Request of the company	Application for setting up of New Unit in SEEPZ-SEZ for Manufacturer & Exporter																											
Product to be warehouse/ service to be rendered	<table border="1"> <thead> <tr> <th>Item(s) Description</th> <th>Capacity (Not required for service unit)</th> <th>Units</th> <th>ITCHS Code</th> </tr> </thead> <tbody> <tr> <td>Combination Jewellery of Diamond/CZ or other Precious/Semi-precious Stones/Lab Grown Diamond</td> <td>1500.00</td> <td>Pieces</td> <td>7113</td> </tr> <tr> <td>Gold & Silver Mounting Jewellery</td> <td>10000.00</td> <td>Pieces</td> <td>7113</td> </tr> <tr> <td>Plain/Studded Platinum Jewellery</td> <td>5000.00</td> <td>Pieces</td> <td>7113</td> </tr> <tr> <td>Plain/Studded Silver Jewellery</td> <td>40000.00</td> <td>Pieces</td> <td>7113</td> </tr> <tr> <td>Studded/Plain Gold Jewellery</td> <td>150000.00</td> <td>Pieces</td> <td>7113</td> </tr> </tbody> </table>	Item(s) Description	Capacity (Not required for service unit)	Units	ITCHS Code	Combination Jewellery of Diamond/CZ or other Precious/Semi-precious Stones/Lab Grown Diamond	1500.00	Pieces	7113	Gold & Silver Mounting Jewellery	10000.00	Pieces	7113	Plain/Studded Platinum Jewellery	5000.00	Pieces	7113	Plain/Studded Silver Jewellery	40000.00	Pieces	7113	Studded/Plain Gold Jewellery	150000.00	Pieces	7113			
Item(s) Description	Capacity (Not required for service unit)	Units	ITCHS Code																									
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Studded/Plain Gold Jewellery	150000.00	Pieces	7113																									
Proposed Location of applicant in SEEPZ-SEZ	Admeasuring 876.50 sq. mtrs, at GJ-09, SEEPZ, MIDC, Andheri East, Mumbai-400096.																											
Other Information	The proposal of the applicant was placed in the 189 th Approval Committee meeting held on 07.08.2024 wherein the Committee deferred the proposal and the matter to be discussed with the Liquidator as the Sales Certificate issued by the Liquidator mentioned "Land" which belongs to SEEPZ Authority. It was also agreed that the rental dues of M/s. Shrenuj & Co. to be cleared by the Applicant before the next Approval Committee.																											
Additional Information	<p>In view of the directions of the Approval Committee, the Applicant was asked to pay the rental dues of Rs. 13,15,699/- towards outstanding dues of M/s. Shrenuj & Co..</p> <p>The applicant has made the payment of Rs. 13,15,699/- on 23.09.2024. Further the applicant has furnished a copy of the letter addressed to them by Liquidator duly clarifying and confirmation on the sale of Plot no. GJ-09. It has been clarified in the letter dt. 07.08.2024 that the Liquidator has auctioned the premises i.e. factory building erected on lease land. As Liquidator has sold the building built on leased land which was not separable, the terminology mentioned in the e-auction process</p>																											

	<p>and in communications submitted earlier was "Factory Land & Bldg.". It is not transfer of title of the said land in absolute terms. Since all the land plots within SEEPZ belongs to SEEPZ/MIDC and M/s. Shrenuj having been sub-lease can transfer only right to use said land for balance period subject to terms of the sub-lease.</p> <p>A revised schedule based on the said clarification is also issued superceeding the earlier Certificate of Sale dt. 17.10.2023. Clarification letter Copy attached.</p> <p>The agenda alongwith the requisite documents placed in the 189th Approval Committee is attached for reference.</p>
<p>Recommendation</p>	<p>Proposal of M/s. Cupid Diamonds Private Limited for setting up of a new unit in SEEPZ-SEZ for Manufacturing is submitted to Approval Committee for consideration in terms of Rule 17 & 18 of SEZ Rules, 2006,</p>

**GOVERNMENT OF INDIA
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AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Application for transfer of assets and liabilities from M/s. Quinnox Consultancy Services Limited – Unit II into M/s. Infinity Fine Jewellery.

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

Proposal for transfer of assets and liabilities from M/s. Quinnox Consultancy Services Pvt. Limited – Unit II into M/s. Infinity Fine Jewellery.

c. Relevant Provisions/Instructions and Orders:

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

d. Other Information:

M/s. Quinnox Consultancy Services Pvt. Limited – Unit II letter dated 16.09.2024 has submitted the application for transfer of assets and liabilities by M/s. Quinnox Consultancy Services Pvt. Limited – Unit II into M/s. Infinity Fine Jewellery.

M/s. Quinnox Consultancy Services Pvt. Limited – Unit II was granted LOA No. SEEPZ-SEZ/IA-I/APL/SW-009/2007-08/7464 dated 12.10.2007, as amended for development of computer software. The Unit commenced its operations w.e.f. 28.07.2008 and the current LOA is valid till 31.03.2028.

Details are as under :-

1	Name of the unit	M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT – II
2	Location	Unit No. 107, Multistoried Building and Unit No. 166, SDF-VI, SEEPZ-SEZ, Andheri – (East) -400096
3	Area	Unit No. 107 804 Sq. mtrs
3	LOP No. & Date	SEEPZ-SEZ/IA-I/APL/SW-009/2007-08/7464 dated 12.10.2007 Renewal of LOA for a further period of 5 years granted vide letter no. SEEPZ-SEZ/IA-I/NUS/APL/SW-003/1007-08/02599 dated 16.02.2021 i.e. 01.04.2023 to 31.03.2028
4	Item of Manufacture/Trading	Development of Computer Software
5	Date of commencement of production	28.07.2008
06	LOP valid upto	31.03.2028

07	Outstanding Rental dues if any	Nil	
08	Sub-lease Agreement Validity	Unit No. 107	Sub-lease agreement is registered for 95 years w.e.f. 08.02.2008
09	Monitoring Performance	Monitoring performance of the Unit has been noted in terms of Rule 54 of the SEZ Rules 2006 up to the period 2022-23 by the Approval Committee in its Meeting held on 18.07.2024.	

M/s. Infinity Fine Jewellery a partnership firm vide letter dt. 16.09.2024 have mentioned their interest in taking over the assets and liabilities from M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT – II and stated as follows :

- 1) Infiniti Fine Jewellery's promoter company, B.Saraiya & Co, has been a well-established diamond trading company for almost half a century. The partners are role models within the broader diamond and jewellery industry, having excellent relations with the owners of various leading jewellery and diamond companies for a long time.
- 2) The export performance of the parent company, M/s B.Saraiya & Co. during the last 3 financial years is as under:

Year	Turnover (Rs. In Lakhs)	Export Sales (Rs. In Lakhs)
2021-22	8674.44	5637.21
2022-23	7151.23	4821.51
2023-24	4560.55	2580.29

- 3) Additionally, one of the partners of B. Saraiya & Co., Siraj Saraiya, is also a founder and partner of another independent jewellery manufacturing factory in the name of M/s. Touchstone Fine Jewellery at Mumbai, having an export turnover of around Rs 10,600 lakhs during FY 2023-24. Touchstone is a fine jewellery manufacturer operating outside of SEEPZ for more than a decade and deals in fashion and engagement jewellery.
- 4) The applicant has received a commitment of export orders from their US clients like Royal Jewellery Mfg Inc (USD \$3 million), Paramount Gems (USD \$4 million), Big Co LLC (USD \$500,000), Shefi Diamonds Inc (USD \$200,000), Allison Kaufman (USD \$400,000), Jewellery Land (USD \$3 million) and Variety Gems (USD \$500,000).
- 5) Keeping in mind the growing international demand for jewellery and existing network of clientele, they have decided to set up a new unit within SEEPZ-SEZ and formed a new partnership firm- M/s Infiniti Fine Jewellery, which is wholly owned by family members. In order to meet the growing demand, they have identified and negotiated with one of the SEZ units in SEEPZ-SEZ, i.e. **M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT – II**

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

LIST OF DIRECTORS & PARTNERS OF THE COMPANY :-

M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT – II		M/s. Infinity Fine Jewellery	
Name	Designation	Name	Designation
Mr. Krishna Kumar Meenaya Poojary	Wholetime Director	Sh. Bharat Rasiklal Saraiya	Partner
Mr. Arun Singh	Director	Mrs. Chaitali Siraj Saraiya	Partner
Mr. Rajgurav Govind Sheth	Director	Sh. Siraj Bharat Saraiya	Partner
-	-	Sh. Shail Siraj Saraiya	Partner

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

LIST OF SHAREHOLDING PATTERN OF THE COMPANY :-

M/s. Quinnox Consultancy Services Pvt. Ltd. UNIT – II		M/s. Infinity Fine Jewellery	
Name of the Share holders	% of Share	Name of the Share holders	% of Share
Quinnox Inc	99.99	Sh. Bharat Rasiklal Saraiya	20 %
Mr. Krishna Kumar, Ms. Priya Pereira Sh. Anthony Pereira, Mr. Ruth Noronha Singh Ms. Rekha Raj & Ms. Kavita Kapoor [Holding 1 no. of share each]	0.01	Mrs. Chaitali Siraj Saraiya	20 %
-		Sh. Siraj Bharat Saraiya	40 %
-		Sh. Shail Siraj Saraiya	20 %
Total	100%	Total	100 %

➤ Net Worth of the Partners : As on 31.03.2023

Sr. No	List of Partners	Value [Rs. in lakhs]
1	Sh. Bharat Rasiklal Saraiya	847.19
2	Mrs. Chaitali Siraj Saraiya	537.67
3	Sh. Siraj Bharat Saraiya	1457.85
4	Sh. Shail Siraj Saraiya	134.14

➤ **Proposed Item of Manufacture :-**

Item Description	ITC(CPC)	Capacity	Unit
Studded/Plain Gold, Silver, Platinum, Brass, Titanium, Stainless Steel Jewellery with Diamonds [Natural & Lab grown], CZ, Precious & Semi-precious colour stones and synthetic stones & pearls	7113	50000	Pieces

➤ **Cost of Project & Means of Finance of M/s. Infinity Fine Jewellery (C/---)**

Figures in Lakhs			
Cost of Project			
Sr No.	Particulars		Amount
1	Built-up Space/Self Financed		570.96
2	Plant & Machinery	Imported	200.00
		Indigenous	250.00
3	Furniture & Fixtures		60.00
4	Electrical Fitting		45.00
5	Improvement of Leasehold Premises		80.00
6	Other Assets & Security		20.00
7	Net Working Capital		425.00
Total Cost			1650.96
Means of Finance			
1	Internal accruals		1650.96
Total			1650.96

➤ **Projections on taking over of assets & liabilities are as under:**

Sl. No.	Particulars	M/s. Quinnox Consultancy Services Pvt. Ltd. Unit – II [Unit No. 107] for the period of 2024-24 to 2027-28		M/s. Infinity Fine Jewellery Proposed for 5 years 2024-25 to 2028-29 (C/) (1US\$ = Rs. 83.50)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	5440.00	6514.97	42,407.00	51,000.60
2.	Import of Machinery	0.00	0.00	200.00	240.53
3.	Import of Raw Material and components	-	-	28,837.00	34,680.70
4.	Import of remaking and remanufacturing Unused/ used, new, broken jewelry goods	-	-	850.00	1022.25
5.	Import of Spares & Consumables	-	-	25.00	30.07

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	-	-	10.00	12.03
11.	Payment on training of Indian tech. abroad	-	-		
12.	Commission on export / discount	-	-	106.00	127.48
13.	Foreign Travel	20.00	23.95	127.00	152.74
14.	Amount of interest to be paid on ECB	-	-	106.00	127.48
15.	Any other payment	-	-	-	-
16.	Total (2 to 15)	20.00	23.95	30,261.00	36,393.27
17.	NFE (1-16)	5420.00	6491.02	12,146.00	14,607.34

➤ **Documents furnished by M/s. Infinity Fine Jewellery :-**

- 1) Copy of SEZ online system generated application FORM -F (Rule 17) of SEZ Rules 2006, duly stamped & signed in 5 copies (Request ID112400005756)
- 2) Break-up details of Foreign Exchange Balance Sheet.
- 3) Brief Profile of the firm
- 4) Projected Profit & Loss Account & Balance Sheet
- 5) Details of cost of project and means of finance.
- 6) List of Partners & its profit sharing ratio.
- 7) Copy of Partnership Deed dated 06.07.2024
- 8) Copy of PAN Card , copy of IEC & copy of GSTIN.
- 9) Net worth Certificate of all Partners of the firm.
- 10) Copies of the Balance Sheet & IT returns of the Promoter Company, M/s. B. Saraiya & Co for the FY 2021-22, 2022-23 & 2023-24.
- 11) Copies of the Balance Sheet and P & L account of M/s Touchstone Fine Jewellery for the FY 2021-22,2022-23 & 2023-24
- 12) List of imported/indigenous CG & RM
- 13) Copy of Memorandum of Undertaking dated 10.09.2024, duly executed between M/s Quinnox Consultancy Services Ltd and by their.
- 14) Undertaking in terms of Rule 74-A of SEZ Rules, 2006 for taking over assets and liabilities of Letter of Approval No. SEEPZ-SEZ/IA(I)/APL/SW-009/2007-08/7464 dated 12.10.2007 as

amended issued to M/s. Quinnox Consultancy Services Limited, located at Unit No. 107, Multistoried Bldg., SEEPZ SEZ.

Attention is invited to Rule 74 A of SEZ Rules 2006 which 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. ADC Recommendation :

The proposal for transfer of assets and liabilities of M/s. Quinnox Consultancy Services Pvt. Limited – Unit II into M/s. Infinity Fine Jewellery in terms of Rule 74 A of SEZ Rules, 2006 is placed before the Approval Committee for consideration.

**GOVERNMENT OF INDIA
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ANDHERI (EAST), MUMBAI**

**AGENDA NOTE FOR CONSIDERATION OF APPROVAL
COMMITTEE**

a. Proposal: -

Application received from M/s. Vishal Diamonds 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. Vishal Diamonds was granted Letter of Approval No. SEEPZ-SEZ/NUS/APL/GJ/314/03-04/451-455 dated 28.08.2003 as amended for manufacturing for Studded gold jewellery with cpd and polished diamonds precious & amp; semi precious stones /silver/ gold etc. The unit has commenced production w.e.f. 18.08.2004. The validity of LOA is upto 31.03.2024.

1	Name of the Company	M/s. Vishal Diamonds	
2	Location	Unit No. 05, Tower-I, SEEPZ++, SEEPZ-SEZ, Andheri (East)	
3	Area	164 sq. mtrs	
4	LOP No. & Date	SEEPZ-SEZ/NUS/APL/GJ/314/03-04/451-455 dated 28.08.2003 as amended	
5	Items of Manufactures	Approved Capacity (PCS)	Proposed Capacity (PCS)
a)	Studded gold jewellery with cpd and polished diamonds precious & amp; semi precious stones/ silver /gold etc.	55000 PCS	55000 PCS

6	Date of Commencement of Production	18.08.2004
7	Validity of LOA	31.03.2024

Further the unit has also requested for third party repair in terms of Instruction no. 51 and provided the details of the quantity and the value on annual basis and the details are as under:

Sr. No.	Description of Items to be repaired	Approximate PCS to be Repaired	Approx. Labour Charges [Rs. in Lakhs]
1.	Diamonds Studded Gold/Silver or Platinum Jewellery	5000 Pieces Apprx.	139.00

Projections

Sl. No.	Details	2 साल का मौजूदा (अनुमोदित) Existing of 2 years (approved) 2022-23 to 2023-24		5 वर्ष 2024-25 से 2028-29 के लिए प्रस्तावित Proposed for 5 years 2024-25 to 2028-29	
		रु. लाखों में Rs. In Lakhs	US'000	रु. लाखों में Rs. In Lakhs	US'000
1.	निर्यात का एकओबी मूल्य FOB value of exports	1150.00	1533.33	2750.00	3313.25
2.	मशीनरी का आयात Import of Machinery	0.00	0	30.00	36.14
3.	कच्चे माल और घटकों का आयात Import of Raw Material and components	630.00	840.00	1308.00	1575.90
4.	पुर्जों और उपभोग्य सामग्रियों का आयात Import of Spares & Consumables	6.00	8.00	12.00	14.46
5.	Remaking/repair of exported goods (includes third party repairs jewellery)	60.00	80.00	378.00	455.42
6.	विदेशी सहयोगियों को	-	-	-	-

	लाभांश और मुनाफे का प्रत्यावर्तन Repatriation of dividends and profits to foreign collaborates				
7.	रॉयल्टि Royalty	-	-	-	-
8.	लंपसम जानिए कैसे फीस Lumpsum Know how fee	-	-	-	-
9.	डिजाइन और ड्राइंग फीस Design & Drawing fees	-	-	-	-
10.	विदेशी तकनीशियनों का भुगतान Payment of foreign technicians	-	-	-	-
11.	विदेश में भारतीय टेक के प्रशिक्षण पर भुगतान Payment on training of Indian tech. abroad	-	-	-	-
12.	निर्यात पर कमीशन Commission on export	-	-	-	-
13.	विदेश यात्रा Foreign Travel	-	-	10.00	12.05
14.	ईसीबी पर भुगतान की जाने वाली ब्याज राशि Amount of interest to be paid on ECB	-	-	-	-
15.	कोई अन्य भुगतान Any other payment	-	-	-	-
16.	कुल Total (2 to 15)	696.00	928.00	1738.00	2093.98
17.	एनएफई NFE (1-16)	454.00	605.33	1012.00	1219.28

Attention is invited to Instruction no. 51 dated. 25.03.2010 issued by MOC&I may be seen 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 in terms of Instruction no. 51 dated 25.03.2010 is placed before Approval Committee for consideration.

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AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Application received from M/s. MSJPL Jewellery Private Limited for increase capacity 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 existing item 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. MSJPL Jewellery Private Limited was granted Letter of Approval No. IA(I)/NUS/APL/GJ/290/02-03/2257, Dated 31.03.2003 as amended for Studded Brass Jewellery, Studded Alloy Jewellery, Rubber Mould, Wax PCS, Resin PCS, Plain & Studded Gold Jewellery, Plain & Studded Silver Jewellery, Plain & Studded Platinum Jewellery, Plain & Studded Palladium Jewellery, Jewellery Studded with Labgrown Diamonds, Semi Polished Diamonds for Making Final Cut and polished Diamond. The unit has commenced production w.e.f. 01.05.2004. The validity of LOA is upto 31.03.2024.

Sr. No.	Heading	Details
1	Name of the Unit-	M/s. MSJPL Jewellery Private Limited
2	Location	Plot No. 18, SEEPZ-SEZ, Andheri East, Mumbai- 400096.
3	Area	4000 sq. mtr
4	LOA No. & Date-	IA-(I)/NUS/APL/GJ/290/2-03/2257, Dated 31.03.2003 as amended
5	Authorized Operation-	Studded Brass Jewellery, Studded Alloy Jewellery, Rubber Mould, Wax PCS, Resin PCS, Plain & Studded Gold Jewellery, Plain & Studded Silver Jewellery, Plain & Studded Platinum Jewellery, Plain & Studded Palladium Jewellery, Jewellery Studded with Labgrown Diamonds, Semi Polished Diamonds for Making Final Cut and polished Diamond.
6	Date of Commencement-	01.05.2004
7	Existing Block Period	2024-25 to 2028-29
9	Validity of LOA	Upto 31.03.2024

10	Outstanding Rent dues	Rs. NIL/- as on 29.08.2024
11	Labour Dues	NIL
12	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 17.04.2003 to 16.04.2033
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 12.03.2024 submitted the application for increase capacity, 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 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	Jewellery Studded with Labgrown Diamonds	5000.00 Pieces	150000.00 Pieces

- It is seen from above mentioned table the unit has increased the capacity of existing items.

Approved and Actual export-import performance for the last block of one year

Year	Export		Import of RM + Spares		Import of CG	
	Projected	Actual	Projected	Actual	Projected	Actual
2019-20	15000.00	27317.57	12375.00	22755.45	20.00	22.77
2020-21	16000.00	Yet to be Scrutinize	13200.00	Yet to be Scrutinize	22.00	Yet to be Scrutinize
2021-22	28250.00	Yet to be Scrutinize	24638.00	Yet to be Scrutinize	100.00	Yet to be Scrutinize
2022-23	77750.00	Yet to be Scrutinize	68238.00	Yet to be Scrutinize	2677.00	Yet to be Scrutinize
2023-24	88750.00	Yet to be Scrutinize	76388.00	Yet to be Scrutinize	2180.00	Yet to be Scrutinize
Total	225750.00	27317.57	194839.00	6732.55	4999.00	22.77

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	2969.81

The proposal of the unit for monitoring of performance was placed before the Unit Approval Committee in its meeting held on 26.08.2021. After deliberation, the Committee has noted the performance of the unit for the period 2019-20, 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 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.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Proposal of M/s. Jewel Art (Unit-II) for Change in Partners and Shareholding Pattern of the Company.

b) Specific issue on which decision of Approval Committee is required:-

Request for Change in Partners and Shareholding Pattern of the Company.

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

MOC&I Instruction No. 109 of MOC&I dated 18.10.2021.

d) Other Information: -

1.	Name of the Unit	M/s. Jewel Art (Unit-II)
2.	Location of the Unit	Unit No. G-19 & 22, G & J Complex No. II, SEEPZ, SEZ, Andheri (East), Mumbai-400096.
3.	Area	751 Sq. Mtr.
4.	LOA No. & Date	IA(I)/NUS/APL/GJ-05/04-05/2960, Dated 29.04.2004 as amended
5.	Item of Manufacture/Service	Studded Gold Jewellery, Gold Silver or Platinum Jewellery, Plain or studded with Diamonds/Precious/ Semi-Precious Stone or in Combination thereof.
6.	Date of Commencement	10.12.2004
8.	Validity of LOA	31.03.2025
9.	Outstanding Rent dues	Rs. 2608.77/- as on 20.09.2024
10.	Labour Dues	NIL
11.	Validity of Lease Agreement	Sub-lease agreement is registered w.c.f. 01.04.2020 to 31.03.2025
12.	Pending CRA Objection, if any	-
13.	Pending Show Cause Notice/Eviction Order/Recovery Notice/Recovery Order issued, if any	NIL

The unit vide letter dated 30.08.2024 has requested for Change in Partners and Shareholding Pattern of the Company. The details are as follows:

LIST OF PARTNERS

Sr. No.	Name of Previous Partners	Sr. No.	Name of the Current Partners
1	Mr. Dharmesh D. Shah	1	Mr. Dharmesh D. Shah
2	Mr. Vipul P. Shah	2	Mr. Vipul P. Shah
3	Mr. Priyanshu A. Shah	3	Mr. Priyanshu A. Shah
4		4	Mr. Rahil V. Shah

➤ It is seen from the above that there is change in the Partners of the company.

LIST OF PRE-POST SHAREHOLDING PATTERN

Sr. No.	Name of Previous Partners	Previous Profit Sharing Ratio	Sr. No.	Name of the Current Partners	Current Profit Sharing Ratio
1	Mr. Dharmesh D. Shah	33.33%	1	Mr. Dharmesh D. Shah	33.33%
2	Mr. Vipul P. Shah	33.34%	2	Mr. Vipul P. Shah	28.33%
3	Mr. Priyanshu A. Shah	33.33%	3	Mr. Priyanshu A. Shah	33.34%
			4	Mr. Rahil V. Shah	5.00%
	Total	100			100

➤ There is change in Shareholding Pattern of the company.

The unit furnished the following documents:

1. List of Directors before & after change.
2. CA Certified Shareholding Pattern before & after change.
3. Undertaking in terms of Instruction No. 109.
4. Undertaking regarding personal liability arising if any, against director.
5. Copy of Partnership Deed.

MOC&I Instruction No. 109 dated 18.10.2021 states that: " In suppression of Instruction No. 89 dated 17.05.2018 of their Department on the subject cited above and in exercise of provisions of Section 10(10) of the SEZ Act, 2005, it is hereby conveyed that the guidelines for approval in the cases of reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc of SEZ Developers/Co-Developers as well as SEZ unit shall be as follows.

- (i) Re-organization including change of name, change of shareholding pattern, business transfer arrangement, court approved mergers and demergers, change of constitution, change of Directors etc. may be undertaken by Unit Approval Committee concerned subject to condition that the Developer/Co-Developer/Units shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-Developer will remain unchanged on such re-organization'

e) Recommendation:

The proposal of the unit for Change in Partners & Shareholding Pattern is placed before Approval Committee Meeting for consideration in terms of MOC&I instruction No. 109, Dated 18.10.2021.

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AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring performance of the respective units in terms of Rule 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 and 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. Sidds Jewels Pvt. Ltd.	F.Y. 2022-23	FSR [178- 184]
2.	M/s. EOS Power India Pvt. Ltd.,- Trading Division	F.Y. 2020-21, 2021-22, 2022-23	FSR [185 -193]
3.	M/s. Livingstones Jewellery Pvt.Ltd.	F.Y. 2022-23	FSR [194 -201]
4.	M/s. Neysa Jewellery Ltd. -(Unit I)	F.Y. 2019-20, 2020-21, 2021-22, 2022-23	FSR [202 -214]
5.	M/s. Patdiam Jewellery Ltd.	F.Y. 2020-21, 2021-22, 2022-23	FSR [215 -225]
6.	M/s. Prism Jewellery	F.Y. 2020-21, 2021-22, 2022-23	FSR [226 - 234]
7.	M/s. SB & T International Ltd.	F.Y. 2021-22, 2022-23, 2023-24	FSR [235 -243]
8.	M/s. Tiana Jewellery Exports Pvt. Ltd.	F.Y. 2020-21, 2021-22, 2022-23	FSR [244 -256]
9.	M/s. Aplab Ltd.	F.Y. 2022-23	FSR [257 -264]
10.	M/s. Aplab Ltd.	F.Y. 2023-24, 2024-25	FSR [265 -273]

E. 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 / 17/2024 - Date: 24.08.24

Name of the Unit :- M/s. Sidis 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	Show Cause Notice was issued on 21.05.2024.
2. Unit to clear the outstanding dues of Rs.1,51,980.65 as on 21.03.2024, at the earliest.	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)					Total
	1 st Year 2018-19	2 nd Year 2019-20	3 rd Year 2020-21	4 th Year 2021-22	5 th Year 2022-23	
FOB value of export	30000	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.R. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	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	50389.45	181.97%
2022-23	38500	52683.14	136.84%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SREPZ-SEZ/1A(I)/APL/OJ-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	Male	33
	Female	04
	Total	37
b) No. of employees as on 31.03.2023		
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	<p>I. Goods are imported for third party repair, Value declared for Custom purpose only Rs.134412853</p> <p>II. Goods are supplied on no payment to be made, value declare for custom purpose only Rs.546244</p> <p>Total: Rs. 134959097/-</p>

(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 \neq 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

Findings

1.	This is the 1 year performance scrutiny 2022-23 of black 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.


 (सहायक निदेशक)
 सहायक निदेशक आयुक्त
 सीएन-सेक्टर

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-SBZ/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	137.87	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/12/2024

Name of the Unit: - M/s. EOS Power India Pvt Ltd Trading Division

Address: - Unit No. 58, SDF-II, SEEPZ-SEZ, Andheri (E), Mumbai- 400096

Block period: - 2019-20 to 2023-24

Financial Year: - 2020-21 (2nd Year), 2021-22 (3rd Year) & 2022-23 (4th Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2019-20 was placed in the 165th Approval Committee meeting held on 26.08.2021, 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.

(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	35.00	37.00	39.00	41.00	43.00	195.00
FE Outgo	26.00	28.00	29.00	31.00	31.00	146.00
NFE	9.00	9.00	10.00	10.00	11.00	49.00

(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	34.13	21.01	26.00	10.73	0.00	0.00	0.00
2020-21	36.00	15.32	27.00	11.12	0.00	0.00	0.00
2021-22	38.00	34.33	29.00	14.01	0.00	0.00	0.00
2022-23	40.00	35.36	30.00	19.55	0.00	0.00	0.00
Total	148.13	105.02	112.00	55.41	0.00	0.00	0.00

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

Year	Cumulative Projections NFE	Cumulative NFE Achieved	(Rs. in Lakhs)
			Cumulative % NFE Achieved
2019-20	8.13	12.90	158.67%
2020-21	17.13	17.15	100.12%
2021-22	26.13	35.35	135.29%
2022-23	36.13	52.61	145.61%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ- SEZ/1A(I)/NUS/APL/TRD/05/2013-14/4004 dated 04.04.2014			
Validity of LOA	10.07.2024			
Item(s) of manufacture/ Services	AC/DC ADAPTORS, BATTERY CHARGES/DC-DC CONVERTER, DC-DC INVERTERS, ELECTRONIC,ELECTRICAL AND ELECTRO MEC HANICAL COMPONENTS/ ACCESSORIES/ PCBA WITH OR WITHOUT ENCLOSURE/ CHASIS, POWER SUPPLY, RECTIFIERS			
Date of commencement of production	11.07.2014			
Execution of BLUT	Yes			
Pending CRA Objection, if any	No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No			
	2020-21	2021-22	2022-23	
a) Projected employment for the block period				
b) No. of employees as on 31.03.2023	04	04	04	
Area allotted (in sq. ft.)	2100.00 Sq. Ft.	2100.00 Sq. Ft.	2100.00 Sq. Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	525 Sq. Ft per employee	525 Sq. Ft per employee	525 Sq. Ft per employee	
Investment till date	Building	0.00	0.00	0.00
	Plant & Machinery	0.00	0.00	0.00

	TOTAL	0.00	0.00	0.00
Per Sq. ft. Export during the FY		Rs. 729.52 per Sq. Ft.	Rs. 1634.76 per Sq. Ft.	Rs.1683.81 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NA		
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.		APR 2020-21:- Yes, APR for the FY 2020-21 filed on 11.08.20 21.	APR 2021-22:- No, (The APR for the FY 2021-22 has not been filed within time. Submitted on 30.11.202 2 & the delay is of 60 days)	APR 2022-23:- No,(The APR for the FY 2022-23 has not been filed within time. Submitted on 30.12.2023 & the delay is of 90 days)

(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	15.32	15.32	0.00	NA
2021-22	34.33	34.33	0.00	NA
2022-23	35.36	35.36	0.00	NA

(b) **IMPORT**i. **(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	-	NA
2021-22	0.00	0.00	-	NA
2022-23	0.00	0.00	-	NA

ii. **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
2020-21	11.12	11.12	-	NA
2021-22	14.01	14.01	-	NA
2022-23	19.55	19.55	-	NA

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

		2020-21	2021-22	2022-23
i	Total Bond-Cum Legal Undertaking	86,19,360.00	86,19,360.00	86,19,360.00
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	82,85,494.00	78,88,243.00	73,04,717.00
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00	0.00	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)	3,97,250.00	5,83,527.00	8,51,564.00
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	78,88,243.00	73,04,717.00	64,53,153.00

		2020-21	2021-22	2022-23
(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	No	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	NA	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	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA	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	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	NA	NA	NA


	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.			
(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 DTA Procurement Done	No DTA Procurement Done	No DTA Procurement Done
(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. 6,11,077.40 outstanding dues till date.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 01.04.2021 to 31.03.2026

Findings

1.	2020-21 is the 2 nd year, 2021-22 is the 3 rd year & 2022-23 is the 4 th year of the block period 2019-20 to 2023-24. APR prior to this F Y 2019-20 has been monitored in the 154 th Approval Committee meeting held on 26.08.2021.
2.	<p>i. The unit has achieved export revenue of Rs. 15.32 Lakhs as against projected export of Rs. 36.00 i.e. 42.56% for the FY 2020-21.</p> <p>ii. The unit has achieved export revenue of Rs. 34.33 Lakhs as against projected export of Rs. 38.00 i.e. 90.34% for the FY 2021-22.</p> <p>iii. The unit has achieved export revenue of Rs. 35.36 Lakhs as against projected export of Rs. 40.00 i.e. 88.40% for the FY 2022-23.</p>
3.	<p>i. Net Foreign Exchange for the 2020-21 is Rs. 17.15 Lakh as against projected of Rs. 17.13 i.e. 100.12%</p> <p>ii. Net Foreign Exchange for the 2021-22 is Rs. 35.35 as against projected of Rs. 26.13 i.e. 135.29%</p> <p>iii. Net Foreign Exchange for the 2022-23 is Rs. 52.61 as against projected of Rs. 36.13 i.e. 145.61%.</p>
4.	Total outstanding Rent & others dues is Rs. 6,11,077.40 till date.
5.	The balance amount in BLUT at the end of 2020-21, 2021-22 & 2022-23 is positive.
6.	No Labour dues & Labour cases are pending against the unit in estate section.
7.	There is no CRA Objection pending.
8.	There is no SCN is pending.
9.	<p>i. The APR for the FY 2020-21 has been filed within prescribed time & submitted on 11.08.2021.</p> <p>ii. The APR for the FY 2021-22 has been filed within prescribed time & submitted on 30.11.2022. The delay is of 60 days.</p> <p>iii. The APR for the FY 2022-23 has been filed within prescribed time & submitted on 30.12.2023. The delay is of 90 days.</p>


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ANNEXURE - A1

M/s. EOS Power India Pvt Ltd Trading Division
 LOA No. IAI/INUS/APL/C/293/09-04/112 DATED 19.05.2003
 Date of Commencement - 11.07.2014
 LOA BLOCK PERIOD - 2019-20 TO 2023-24
 Monitoring Period - 2020-21, 2021-22 & 2022-23

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 (Rate + 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+Outflow)	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(c)		4B(c)		4A(b)+4+APR(5) / APR column (6)	4A(b)+4+APR (5)		APR (7)	4-11)	
2019-20	21.01	21.23	21.01	34.13	36.75+0.00	10.79	0.00	0.00	5.11	6.41	9.00	12.90	12.90	12.90
2020-21	15.32	15.32	15.32	36.00	21.12+0.00	11.12	0.00	0.00	11.67	11.07	9.00	4.25	4.25	17.15
2021-22	24.33	24.33	24.33	38.00	24.01+0.00	14.01	0.00	0.00	16.13	14.13	10.00	18.20	28.20	35.35
2022-23	25.35	25.36	25.36	40.00	29.50+0.00	19.55	0.00	0.00	19.10	18.10	10.00	17.26	17.26	52.61
Total Achieved	106.01	106.24	106.02	148.13		55.47	0	0	53.41	53.41	38	52.61	52.61	52.61

FINAL SCRUTINY REPORT /23/2024

Name of the Unit: - M/s. Livingstones Jewellery Pvt Ltd

Address: - G-24, G&J Complex-3, SEEPZ-SEZ, Andheri (E), Mumbai- 400096

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 2020-21 & 2021-22 was placed in the 172nd Approval Committee meeting held on 27.02.2023, wherein the Committee noted the monitoring 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.

(A): Observation on APR

(I) APPROVED Projections

(Rs. in Lakhs)

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FDB value of export	1052.00	1105.00	1160.00	1218.00	1278.00	5813.00
FE Outgo	741.26	840.87	894.31	943.91	943.91	4416.08
NFE	310.74	264.13	265.69	274.09	282.27	1396.92

(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	
2019-20	1052.00	1193.28	657.80	445.36	25.00	26.07	0.00
2020-21	1105.00	902.39	739.80	534.40	28.00	2.75	0.00
2021-22	1160.00	3655.20	776.62	3094.88	30.00	56.87	0.00
2022-23	1218.00	2693.62	815.45	1979.14	32.00	7.15	0.00
Total	4535.00	8444.49	2989.67	6053.78	115.00	92.84	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	310.74	327.88	105.51%
2020-21	574.87	507.17	88.22%
2021-22	840.56	1320.44	157.09%
2022-23	1114.65	1797.78	161.29%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	NUS/APL/GJ/46/12248 Dated 09.03.1993	
Validity of LOA	31.03.2024	
Item(s) of manufacture/ Services	Cut & Polished diamonds, Plain & Studded Gold/ Platinum Jewellery and combination of gold & platinum jewellery, plain & studded palladium jewellery	
Date of commencement of production	21.12.1993	
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- 70 Female- 1	
Area allotted (in sq. ft.)	7069.00 Sq Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	Rs.99.56 Sq. Ft per employee	
Investment till date	Building	0.00
	Plant & Machinery	Rs.298.83 Lakhs
	TOTAL	Rs.298.83 Lakhs
Per Sq. ft. Export during the FY	Rs.38104.68 per Sq. Ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL	
Value Addition during the monitoring period	14.65%	
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.		

(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
2022-23	2693.62	3216.12	522.5	The difference of Rs. 522.5 lakhs is due to the re-export of loan basis diamond, repaired jewellery and returnable sample which is not reflected in APR since no payment is involved in the transaction and the value shown in the shipping bills were custom purpose only.

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

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	Raw Material	1979.14	2868.06	888.92	The difference is due to the re-import of loan basis diamond, third party repair import and returnable sample which is not reflected in APR

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	Capital Goods	8.3	7.15	1.15	The difference is due to IUT transfer

Bond cum Legal Undertaking (BLUT)**(Rs. in Lakhs)**

i	Total Bond-Cum Legal Undertaking	3090.31
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	1595.28
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/	504.09

	Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	1091.19

(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
(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.	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 / 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	Pending for adjudication for the period 01.04.2024 to 31.03.2029

Findings

1.	This is the 4 th year of the block period 2019-20 to 2023-24. APR prior to this FY 2020-21 & 2021-22 has been monitored and noted in the 172 nd Approval Committee meeting held on 27.02.2023.
2.	The unit has achieved export revenue of Rs. 2693.62 Lakhs as against projected export of Rs. 1218.00 i.e. 221.15% for the 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. 1797.67 Lakh is positive.
6.	There is no case pending of Foreign Exchange.
7.	Value Addition of the unit is 14.68%.
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.


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ANNEXURE - A1

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 to 2023-24

UNIT NAME - M/s. Livingstones Jewellery Pvt Ltd
 LOA BLOCK PERIOD - 2019-20 to 2023-24
 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+Outflow)	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 (5)	4A(h)+(5)+APR (5)		APR (7)	[4-11]	
2019-20 To 2021-22														1320.43
2022-23	2693.62	3216.12	2693.62	1218.00	1979.14+65.17	2875.44	6.11	5.99	2216.39	2216.27	943.91	477.23	477.35	1797.78
Total Achieved	2693.62	3216.12	2693.62	1218.00		2875.44	6.11	5.99	2216.39	2216.27	943.91	477.23	477.35	1797.78

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. Livingstones Jewellery Pvt Ltd

Date of Commencement - 21.12.1993

LOA BLOCK PERIOD - 2019-20 to 2023-24

Amortisation Period - 2022-23

Value in Lakhs

YEAR	CG IMP.	IUT Transfer	Final CC	AMORTISED VALUE	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	6.80	0.00	6.80	4.75				0.68	0.68	0.68	0.68	0.68	0.68	0.68
2017-18	11.55	0.00	11.55	6.93					1.16	1.16	1.16	1.16	1.16	1.16
2018-19	9.70	0.00	9.70	4.85						0.97	0.97	0.97	0.97	0.97
2019-20	26.07	0.00	26.07	10.43							2.61	2.61	2.61	2.61
2020-21	2.75	0.00	2.75	0.63								0.28	0.28	0.28
2021-22	0.00	0.11	-0.11	0.02									0.01	0.01
2022-23	7.15	4.06	3.09	0.31										0.31
TOTAL	64.02	4.17	59.85	28.08	0.00	0.00	0.00	0.68	1.84	2.81	5.41	5.69	5.68	5.99

FINAL SCRUTINY REPORT/ 24/2024-25 Date:**Name of the Unit:** M/s. Neysa Jewellery Ltd.-Unit I**Address:** G-36, G & J Complex-III, Seepz-SEZ, Andheri (E), Mumbai - 400096.**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 142nd Approval Committee meeting in its meeting held on 05.02.2020 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19. The Committee also directed the unit to

- Action taken report :

Directions of the Approval Committee	Action taken if any.
a. To pay the outstanding rental dues amounting Rs. 32,87,942/-	Letter issued to the unit with a request to pay the outstanding dues and the unit has cleared the same and the dues are NIL.
b. Clear the pending foreign exchange realization and submit the report to specified officer.	

(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	700.00	750.00	800.00	850.00	900.00	4000.00
FE Outgo	593.10	629.75	664.40	699.05	733.70	3320.00
NPE	106.90	120.25	135.60	150.95	166.30	680.00

(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 Import (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	700.00	0.00	541.10	0.00	45.00	0.00	0.00
2020-21	750.00	0.00	587.25	0.00	35.00	0.00	0.00
2021-22	800.00	15.36	626.40	0.00	30.00	0.00	0.00
2022-23	850.00	26.60	665.55	0.00	25.00	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
2019-20	106.90	-2.50	-2.34%
2020-21	227.15	-3.34	-1.47%
2021-22	362.75	6.80	1.87%
2022-23	513.70	20.77	4.04%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	7/2/89-EPZ dt. 02.08.1991							
Validity of LOA	31.03.2024							
Item(s) of manufacture/ Services	Cut & Polished Diamonds , Studded Gold Jewellery and Plain and studded Platinum Jewellery, Silver Jewellery Plain and or Studded with diamonds, Precious, Semi-Precious and Synthetic Stones , Silver Jewellery Plain and or Studded with diamonds, Precious, Semi-Precious Stones, Synthetic Stones & Pearls, Gold Jewellery and or Platinum Jewellery Plain and or Studded with diamonds, Precious, Semi-Precious Stones, Synthetic Stones & Pearls							
Date of commencement of production	10.06.1994							
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	20	Male	16	Male	13	Male	13
	Female	0	Female	0	Female	0	Female	0
	Total	20	Total	16	Total	13	Total	13
Area allotted (in sq. ft.)	7071 sq. ft.							
Area available for each employee per sq. ft. basis (area/no. of employees)	2019-20	2020-21	2021-22	2022-23				
	353.55 sq. ft. per employee	441.94 sq. ft. per employee	543.92 sq. ft. per employee	543.92 sq. ft. per employee				
Investment till date	Financial Year	2019-20	2020-21	2021-22	2022-23			
	Building	Rs. 17.83 Lakh	Rs. 17.83 Lakh	Rs. 17.83 Lakh	Rs. 17.83 Lakh			
	Plant & Machinery	Rs. 192.74 Lakh	Rs. 192.74 Lakh	Rs. 192.74 Lakh	Rs. 192.74 Lakh			

	Total	Rs. 210.57 Lakh	Rs. 210.57 Lakh	Rs. 210.57 Lakh	Rs. 210.57 Lakh	
Per Sq. ft. Export during the FY	2019-20	Rs. NIL	Lakh per sq. ft.			
	2020-21	Rs. NIL	Lakh per sq. ft.			
	2021-22	Rs. 0.002	Lakh per sq. ft.			
	2022-23	Rs. 0.004	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 %	61.85 %	52.55 %	
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.	2019-20		2020-21	2021-22	2022-23	
	NO		NO	NO	NO	
	Submitted on 14.07.2023		Submitted on 14.07.2023	Submitted on 14.07.2023	Submitted on 22.11.2023	
	Request ID (242200005316)		Request ID (242200038032)	Request ID (242200038043)	Request ID (242300036775)	
	Delay by 560 days		Delay by 550 days	Delay by 286 days	Delay by 52 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
2019-20	0.00	0.00	0.00
2020-21	0.00	0.00	0.00
2021-22	15.36	15.36	0.00
2022-23	26.60	26.60	0.00

(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
2019-20	0.00	0.00	0.00
2020-21	0.00	0.00	0.00
2021-22	0.00	0.00	0.00
2022-23	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 (Import RM+IUT RM-IUT Transferred)	Figures as per Softex/Trade Data	Difference if any
2019-20	0.00	0.00	0.00
2020-21	0.00	0.00	0.00
2021-22	0.00	0.00	0.00
2022-23	0.00	0.00	0.00

(F) Bond cum Legal Undertaking (BLUT)

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	169.25	169.25	169.25	169.25
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	169.25	169.25	169.25	169.25
(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	-	-	-	-
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	169.25	169.25	169.25	169.25

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2019-20	2020-21	2021-22	2022-23
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	4 cases pending as per APR	4 cases pending as per APR	2 cases pending as per APR	2 cases pending as per APR
(H)	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.)	Not Applicable for Gems and Jewellery Units			
(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.				

(c)	Whether unit has filed any request for Cancellation of SOTEX/SERF				
(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
		NIL	NIL	NIL	NIL
(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.	There is no DTA procurement made for F.Y. 2019-20, 2020-21, 2021-22. The procurements from DTA for F.Y. 2022-23 is through SEZ online and taken inward with the permission of Gate Officers.			
(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? If yes, whether unit has discharged such duty / tax	NO			

	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?	NIL

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. 358453.41 as on 12.09.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered from 01.04.2019 to 31.03.2024 The Lease agreement to be renewed on renewal of LOA.

Findings

1.	These are 1 st , 2 nd , 3 rd and 4 th year of the block period 2019-20 to 2023-24 and performance scrutiny for the period 2019-20 to 2022-23. AFR prior to this F.Y. 2018-19 has been monitored by 142 nd Approval Committee meeting held on dt. 05.02.2020.
2.	Action in respect of the 142 nd Approval Committee meeting held on 05.02.2020, w.r.t. Outstanding dues letter issued to the unit and unit has cleared the outstanding dues.
3.	The unit has not achieved any export revenue against projected export of Rs. 700 Lakhs i.e. 0.00 % during the period for F.Y. 2019-20.
4.	The unit has not achieved any export revenue against projected export of Rs. 750 Lakhs i.e. 0.00 % during the period for F.Y. 2020-21.
5.	The unit has achieved export revenue of Rs. 15.36/- Lakhs as against projected export of Rs. 800 Lakhs i.e. 1.92 % during the period for F.Y. 2021-22.
6.	The unit has achieved export revenue of Rs. 26.60/- Lakhs as against projected export of Rs. 850 Lakhs i.e. 3.13 % during the period for F.Y. 2022-23.
7.	For the exports made from the unit for F.Y. 2021-22 and 2022-23, unit has utilized RM closing stock of F.Y. 2018-19. (Total value of RM closing Rs. 80.99 Lakhs, out of which total RM stock Rs. 17.82 Lakhs utilized in F.Y. 2021-22 and 2022-23 i.e. Rs. 5.20 Lakhs and Rs. 12.62 Lakhs respectively).
8.	Opening balance of Raw material declared is matching with previous year closing balance.
9.	Capital Goods Amortization has been shown correctly.
10.	Opening balance of CG mentioned as ZERO for F.Y. 2019-20 (i.e. Total value of CG for last 10 yrs). It should be Rs. 25.01 Lakhs.
11.	There is a NO EXPORT during F.Y. 2019-20 and 2020-21.

12.	There is too low export during F.Y. 2021-22 and 2022-23 vis a viz export projection.																		
13.	There is a NO RM import for F.Y. 2019-20, 2020-21, 2021-22 and 2022-23.																		
14.	Similarly, there is a NO CG import for F.Y. 2019-20, 2020-21, 2021-22 and 2022-23.																		
15.	Net Foreign Exchange Rs. (- 2.50)/- Lakh is negative for F.Y. 2019-20.																		
16.	Net Foreign Exchange Rs. (- 0.84)/- Lakh is negative for F.Y. 2020-21.																		
17.	Net Foreign Exchange Rs. 10.14/- Lakh is positive for F.Y. 2021-22.																		
18.	Net Foreign Exchange Rs. 13.97/- Lakh is positive for F.Y. 2022-23.																		
19.	<p>As per the letter received from the unit on dt.16.07.2019 and 05.02.2024 for justification on import and export revenue is as per below.</p> <p>a. The unit has changed its product mix from 'diamond studded jewellery in gold' to 'diamond studded jewellery in silver' to meet up customers demand and accordingly unit had projected lower projection for block period 2019-20 to 2023-24.</p> <p>b. The reason of short fall in F.Y. 2019-20 – The unit had undergone for repair and renovation work and unit was totally down to process the new business with customer.</p> <p>c. The reason of short fall in F.Y. 2020-21- The unit was shut down at the starting of the financial year due to Covid-19 pandemic.</p> <p>d. Raw material prices especially Gold and Diamond increased tremendously which was affected to acquire new orders from customers and also Russia - Ukraine war impacted on their business.</p> <p>e. Due to current market trend, major order from customer was for 'Silver Jewellery studded with synthetic stones and CZs' rather than 'Gold Jewellery studded with diamonds'.</p> <p>f. In order to increase the business, unit is making all the efforts to cater new customers at new destinations to increase the volume of business.</p>																		
20.	Pending Foreign Exchange Realization- 2 cases amounting Rs. 194.36 Lakhs are pending for FE realization beyond permissible time limit as per APR for F.Y. 2022-23.																		
21.	There is an outstanding rental dues Rs. 3,58,453.41/- as on 12.09.2024 against the unit.																		
22.	There are no Labour dues/cases pending against the unit in estate section.																		
23.	There is no CRA Objection pending.																		
24.	There is no SCN is pending.																		
25.	<p>Value Addition submitted by the Unit in the APR F.Y. 2019-20, 2020-21, 2021-22 and 2022-23 is 0.00%, 0.00%, 61.85% and 52.55% respectively. However, Value addition is not matching as per SEZ formula with the submission made in APR.</p> <table border="1" data-bbox="279 1724 1380 1953"> <thead> <tr> <th colspan="3">Value addition</th> </tr> <tr> <th>F.Y.</th> <th>Declared in APR</th> <th>As per SEZ formula</th> </tr> </thead> <tbody> <tr> <td>F.Y. 2019-20</td> <td>0.00 %</td> <td>0%</td> </tr> <tr> <td>F.Y. 2020-21</td> <td>0.00 %</td> <td>0%</td> </tr> <tr> <td>F.Y. 2021-22</td> <td>61.85 %</td> <td>195.38%</td> </tr> <tr> <td>F.Y. 2022-23</td> <td>52.55 %</td> <td>77.81%</td> </tr> </tbody> </table>	Value addition			F.Y.	Declared in APR	As per SEZ formula	F.Y. 2019-20	0.00 %	0%	F.Y. 2020-21	0.00 %	0%	F.Y. 2021-22	61.85 %	195.38%	F.Y. 2022-23	52.55 %	77.81%
Value addition																			
F.Y.	Declared in APR	As per SEZ formula																	
F.Y. 2019-20	0.00 %	0%																	
F.Y. 2020-21	0.00 %	0%																	
F.Y. 2021-22	61.85 %	195.38%																	
F.Y. 2022-23	52.55 %	77.81%																	

26.	The APR for the F.Y. 2019-20, 2020-21, 2021-22 and 2022-23 has not been filed within prescribed time and submitted on 14.07.2023 (Total 3 APRs) and 22.11.2023 (1 APR) i.e. there is a delay of 560 day (for 2 APRs) , 286 days and 52 days.
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(रिखा नायर)
सहायक विकास आयुक्त
सीप्ल-मेज़

ANNEXURE - A

NEVSA JEWELLERY LIMITED- UNIT I- LOA NO: 7/209-EPZ dated 32.08.1991

EXPORT & IMPORT NFE DATA FOR F.Y. YEAR 2019-20 TO 2023-24

Date of Commencement of production : 10.16.1994

(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 (FOE)	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+Outf low)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning (NFE)	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(v)		4A(h)+B+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2019-20	0.00	0	0.00	700.00	0.00 + 25.01	0.00	2.50	2.50	2.50	2.50	106.90	-2.50	-2.50	-2.50
2020-21	0.00	0	0.00	750.00	0.00 + 8.38	0.00	0.84	0.84	0.84	0.84	120.25	-0.84	-0.84	-3.34
2021-22	15.36	15.36	15.36	800.00	0.00 + 0.24	0.00	0.02	0.02	5.22	5.22	135.60	10.14	10.14	6.80
2022-23	26.60	26.60	26.60	850.00	0.00 + 0.12	0.00	0.01	0.01	12.63	12.63	150.95	13.57	13.97	20.77
Total Achieved	41.96	41.96	41.96	3100.00	8.74	0.00	3.37	3.37	21.19	21.19	513.70	20.77	20.77	20.77

FINAL SCRUTINY REPORT/25/2024-25 Date:**Name of the Unit:** M/s. Patdiam Jewellery Ltd.**Address:** Unit No. 102, Tower No.1, Seepz++, Seepz-SEZ, Andheri (East), Mumbai-400096.**Block period:** 2019-20 to 2023-24**Financial 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 2019-20 was placed in the 154th Approval Committee meeting in its meeting held on 26.08.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2019-20. The Committee also directed the unit to

- Action taken report :

Directions of the Approval Committee	Action taken if any.
a. To pay the outstanding rental dues amounting Rs. 29,22,719/-	Letter issued to the unit with a request to pay the outstanding dues and the unit has cleared the same and the dues are NIL.
b. Clear the pending foreign exchange realization and submit the report to specified officer.	

{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	5000.00	5100.00	5200.00	5400.00	5500.00	26200.00
FE Outgo	3018.00	3066.00	3113.00	3210.00	3261.00	15668.00
NFE	1982.00	2034.00	2087.00	2190.00	2239.00	10532.00

(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	
2019-20	5000	6184.51	3003	3082.13	15	0.00	60.08
2020-21	5100	6443.22	3056	312.10	10	25.81	0.00

2021-22	5200	9885.99	3108	3493.53	5	7.28	17.50
2022-23	5400	9832.56	3210	437.84	0	3.20	51.21

(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	1982	3338.63	168.45%
2020-21	4016	7110.66	177.06%
2021-22	6103	13524.88	221.61%
2022-23	8293	20168.16	243.19%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	IA/NUS/APL/G&J/284/02-03/2161 DATED 13.03.2003					
Validity of LOA	31.08.2024					
Item(s) of manufacture/ Services	Plain and Studded Silver Jewellery, Plain Gold Jewellery, Precious & Semi Precious Stones, Studded & plain Gold & Platinum Combination Jewellery, Studded Gold Jewellery, Studded Platinum Jewellery					
Date of commencement of production	12.04.2004					
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	2020-21		2021-22		2022-23	
	Male	110	Male	140	Male	150
	Female	30	Female	35	Female	39
	Total	140	Total	175	Total	189
Area allotted (in sq. ft.)	6079 sq. ft.					
Area available for each employee per sq. ft. basis (area/no. of employees)	2020-21		2021-22		2022-23	
	43.42 sq. ft. per employee		34.74 sq. ft. per employee		32.16 sq. ft. per employee	
Investment till date	Financial Year	2020-21		2021-22		2022-23
	Building	Rs.215.15 Lakh	Rs.215.15 Lakh	Rs.215.15 Lakh		

	Plant & Machinery	Rs.241.04 Lakh	Rs.275.22 Lakh	Rs.309.33 Lakh	
	Total	Rs. 456.19 Lakh	Rs. 490.37 Lakh	Rs. 524.48 Lakh	
Per Sq. ft. Export during the FY	2020-21	Rs. 1.06 Lakh per sq. ft.			
	2021-22	Rs.1.63 Lakh per sq. ft.			
	2022-23	Rs.1.62 Lakh per sq. ft.			
Quantity and value of goods exported under Rule 34 (unutilized goods)	2020-21	2021-22	2022-23		
	NO	NO	NO		
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2020-21	2021-22	2022-23		
	13.18 %	12.39 %	26.44 %		
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.	2020-21	2021-22	2022-23		
	NO Submitted on 28.12.2021 Request ID (242100034326) Delay of 88 days (Covid-19 pandemic)	YES Submitted on 30.09.2022 Request ID (242200030936)	YES Submitted on 30.09.2023 Request ID (242300034071)		

(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
2020-21	6443.22	6572.41	129.19	The difference is of consignment of 116.41 and Re-export of Rs.13.05 and Exchange rate difference of Rs. 0.27 in Lakhs
2021-22	9885.99	10664.86	778.87	The difference is of Loan basis of Rs. 12.76, Consignment of Rs. 715.81 and re-export of Rs. 75.83 in Lakhs
2022-23	9832.56	12275.26	2442.70	The difference is of Consignment of Rs. 2459.30 and Re-export of Rs. 62.89 in Lakhs and previous year export invoice appearing in the F.Y. 2022-23 of Rs. 79.49 Lakhs

(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
2020-21	25.81	25.81	0.00	
2021-22	7.28	7.28	0.00	
2022-23	3.20	3.20	0.00	

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

(Rs. In Lakhs)

Year/Period	Figures as per APR (Import RM+IUT RM-IUT Transferred)	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	312.10+2415.60-250.30= 2477.40	675.79	1801.61	The difference is of Consignment return Rs. 296.23, Re-import of repair Rs. 37.34, Returnable sample Rs. 2.90 and Loan basis of Rs. 1.41
2021-22	3493.53+326.19-300.95= 3518.77	1121.04	2397.73	The difference is of Re-import of Rs. 136.65, Consignment of Rs. 587.11, Returnable sample Rs. 5.19, Re-import exhibition of Rs.251, 0.16 exchange rate difference not taken in APR by unit and Local purchase of Diamond and Gold Rs. 3352.59 taken in APR.
2022-23	437.84+3262.58-611.19= 3089.23	2805.04	284.19	The difference is of Re-import of Rs. 67.60, Consignment of Rs. 622.77, Returnable sample Rs. 56.43, Re-import exhibition of Rs. 1703.65 and packing material of RS. 7.50 and C & F value of 1.58 not taken in APR by unit and Local purchase of Diamond and Gold Rs. 95.54 taken in APR.

(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars			
		2020-21	2021-22	2022-23
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	2783.42	2783.42	2783.42
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	-	2446.58	1903.71
(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	336.83	542.87	996.50	
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	2446.58	1903.71	907.21	

(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.	2020-21	2021-22	2022-23	
		38 cases pending as per APR	41 cases pending as per APR	27 cases pending as per APR	
(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.)	Not Applicable to Gems and Jewellery Units			
(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.				
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF				
(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).	2020-21	2021-22	2022-23	
		NIL	NIL	NIL	
(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.	All the procurements from DTA are through SEZ online and taken inward with the permission of Gate Officers
(M)	Details of the request IDs pending for COC 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? 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?	They do not have any set up of cafeteria/canteen food court in the Unit premises
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	NIL

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 21.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered w.e.f. 02.05.2003 for 95 yrs

Findings

1.	These are 2 nd , 3 rd and 4 th year of the block period 2019-20 to 2023-24 and performance scrutiny for the period 2020-21 to 2022-23. APR prior to this F.Y. 2019-20 has been monitored by 154 th Approval Committee meeting held on dt. 26.08.2021.
2.	Action in respect of the 154 th Approval Committee meeting held on 26.08.2021, w.r.t. Outstanding dues letter issued on 28.10.2021 to the unit and unit has cleared the outstanding dues.

3.	The unit has achieved export revenue of Rs. 6443.22/- Lakhs as against projected export of Rs. 5100/- i.e. 126.34 % during the period for F.Y. 2020-21.												
4.	The unit has achieved export revenue of Rs. 9885.99/- Lakhs as against projected export of Rs. 5200/- i.e. 190.12 % during the period for F.Y. 2021-22.												
5.	The unit has achieved export revenue of Rs. 9832.56/- Lakhs as against projected export of Rs. 5400/- i.e. 182.08 % during the period for F.Y. 2022-23.												
6.	Opening balance of Raw material declared is matching with previous year closing balance.												
7.	Capital Goods Amortization has been shown correctly.												
8.	Net Foreign Exchange Rs. 3772.03 /- lakh is positive for F.Y. 2020-21.												
9.	Net Foreign Exchange Rs. 6414.22 /- lakh is positive for F.Y. 2021-22.												
10.	Net Foreign Exchange Rs. 6643.28 /- lakh is positive for F.Y. 2022-23.												
11.	Pendency Foreign Currency Realization- 27 cases amounting Rs. 362.40 Lakhs are pending for FE realization beyond permissible limit as per APR for F.Y. 2022-23												
12.	There are no Labour dues/ cases, outstanding dues pending against the unit in estate section.												
13.	There is no CRA Objection pending.												
14.	There is no SCN is pending.												
15.	In the APR for the F.Y. 2022-23, consumable value 4.41 wrongly mentioned in CG.												
16.	There is a huge variation in actual exports vis a viz export projection for F.Y. 2021-22 and 2022-23. It is seen that there is no proportionate increase in RM import.												
17.	Value Addition submitted by the Unit in the APR F.Y. 2020-21, 2021-22 and 2022-23 is 13.18%, 12.39% and 26.44% respectively. However, Value addition is not matching as per formula with the submission made in APR.												
	Value addition												
	<table border="1"> <thead> <tr> <th>F.Y.</th> <th>Declared in APR</th> <th>As per SEZ formula</th> </tr> </thead> <tbody> <tr> <td>F.Y. 2020-21</td> <td>13.18%</td> <td>40.15%</td> </tr> <tr> <td>F.Y. 2021-22</td> <td>12.39%</td> <td>30.00%</td> </tr> <tr> <td>F.Y. 2022-23</td> <td>26.44%</td> <td>24.48%</td> </tr> </tbody> </table>	F.Y.	Declared in APR	As per SEZ formula	F.Y. 2020-21	13.18%	40.15%	F.Y. 2021-22	12.39%	30.00%	F.Y. 2022-23	26.44%	24.48%
F.Y.	Declared in APR	As per SEZ formula											
F.Y. 2020-21	13.18%	40.15%											
F.Y. 2021-22	12.39%	30.00%											
F.Y. 2022-23	26.44%	24.48%											
18.	There is no delay in filing of APR F.Y. 2021-22 and 2022-23.												
19.	The APR for the F.Y. 2020-21 has not been filed within prescribed time (i.e. till 30 th Sept 2021) and submitted on 28.12.2021 i.e. there is a delay of 88 days. However, as per circular received from Ministry of Commerce and Industry, extension was given to file APR till 31 st Dec 2021 due to Covid-19 pandemic for F.Y. 2020-21.												



(रिखा नायर)

 सहायक विकास आयुक्त
 सीपज़-मेज़

ANNEXURE - A
PATDIAM JEWELLERY LIMITED LOA NO: SEEPZ-SEZ/1A-1/NUS/APL/GJ/284/02-03/2161 dated 13.03.2003
EXPORT & IMPORT NFE DATA FOR F.Y. YEAR 2019-20 TO 2023-24
Date of Commencement of production : 12.04.2004

(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 (FOB)	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 + Outflow)	Projected Foreign exchange earning (NFE)	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)	
2019-20	6184.51	7226.59	6184.51	5000.00	3082.13+12.22	2233.86	4.50	4.50	2845.88	2845.88	1982.00	3338.63	3338.63	3338.63
2020-21	6443.22	8572.41	6443.22	5100.00	312.1+45.01	675.79	7.08	7.48	2671.19	2671.19	2034.00	3772.03	3772.03	7110.66
2021-22	9885.99	10664.85	9885.99	5200.00	3493.53+70.63	1121.04	7.81	7.81	3471.77	3471.77	2087.00	6414.22	6414.22	13524.88
2022-23	9832.56	12275.25	9832.56	5400.00	437.84+81.31	2805.04	8.13	8.13	3189.28	3189.28	2190.00	6643.28	6643.28	20168.16
Total Achieved	32346.28	36739.12	32346.28	20700.00	7534.97	6835.73	27.52	27.52	12178.12	12178.12	8293.00	20168.16	20168.16	20168.16

ANNEXURE - B

PATDIAM JEWELLERY LIMITED LOA NO: SEEPZ-SEZ/IA-I/NUS/APL/GJ/284/02-03/2161 dated 13.03.2003

Date of Commencement of production : 12.04.2004

Value in Lakhs

YEAR	CG IMP. 4B(V)	AMORTISED VALUE										
			11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2011-12	0.00	-	-	-	-	-	-	-	-	-	-	-
2012-13	0.00	-		-	-	-	-	-	-	-	-	-
2013-14	0.00	-			-	-	-	-	-	-	-	-
2014-15	0.00	-				-	-	-	-	-	-	-
2015-16	6.80	4.08					0.68	0.68	0.68	0.68	0.68	0.68
2016-17	0.00	-						-	-	-	-	-
2017-18	25.99	10.40							2.60	2.60	2.60	2.60
2018-19	0.00	-								-	-	-
2019-20	12.22	2.44									1.22	1.22
2020-21	25.81	2.58										2.58
TOTAL	70.82	19.50	0.00	0.00	0.00	0.00	0.68	0.68	3.28	3.28	4.50	7.08

ANNEXURE - B

PATDIAM JEWELLERY LIMITED LOA NO: SEEPZ-SEZ/IA-1/NUS/APL/GJ/284/02-03/2161 dated 13.03.2003

Date of Commencement of production : 12.04.2004

Value in Lakhs

YEAR	CG IMP. 4B(V)	AMORTISED VALUE										
			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	0.00	-	-	-	-	-	-	-	-	-	-	-
2013-14	0.00	-		-	-	-	-	-	-	-	-	-
2014-15	0.00	-			-	-	-	-	-	-	-	-
2015-16	6.80	4.76				0.68	0.68	0.68	0.68	0.68	0.68	0.68
2016-17	0.00	-					-	-	-	-	-	-
2017-18	25.99	13.00						2.60	2.60	2.60	2.60	2.60
2018-19	0.00	-							-	-	-	-
2019-20	12.22	3.67								1.22	1.22	1.22
2020-21	25.81	5.16									2.58	2.58
2021-22	7.28	0.73										0.73
TOTAL	78.10	27.31	0.00	0.00	0.00	0.68	0.68	3.28	3.28	4.50	7.08	7.81

ANNEXURE - B**PATDIAM JEWELLERY LIMITED LOA NO: SEEPZ-SEZ/IA-I/NUS/APL/GJ/284/02-03/2161 dated 13.03.2003****Date of Commencement of production : 12.04.2004**

YEAR	CG IMP. 4B(V)	AMORTISED VALUE	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	0.00	-	-	-	-	-	-	-	-	-	-	-
2014-15	0.00	-	-	-	-	-	-	-	-	-	-	-
2015-16	6.80	5.44			0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68
2016-17	0.00	-			-	-	-	-	-	-	-	-
2017-18	25.99	15.59					2.60	2.60	2.60	2.60	2.60	2.60
2018-19	0.00	-						-	-	-	-	-
2019-20	12.22	4.89							1.22	1.22	1.22	1.22
2020-21	25.81	7.74								2.58	2.58	2.58
2021-22	7.28	1.46									0.73	0.73
2022-23	3.20	0.32										0.32
TOTAL	81.30	35.44	0.00	0.00	0.68	0.68	3.28	3.28	4.50	7.08	7.81	8.13

FINAL SCRUTINY REPORT/ /2024

Date: .09.2024

Name of the Unit: - M/s. Prism Jewellery**Address:** - Unit No. 403, Bldg No. 1, SEEPZ++, SEEPZ-SEZ, Andheri (E), Mumbai 400096.**Block period:** - 2019-20 to 2023-24**Financial Year:** - 2020-21 (2nd Year), 2021-22 (3rd Year) & 2022-23 (4th Year)**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2019-20 was placed in the 162nd 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.

Sr. No.	Directions of the Approval Committee	Action taken if any.
1	Pay the outstanding rental dues of Rs. 4,47,854/-	Letter issued to the unit on 12.05.2022 with a request to pay outstanding rental dues of Rs.4,47,854/- immediately. Outstanding rental dues is Rs. 1,31,771.13 as on date 25.08.2024

(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	2000.00	2200.00	2400.00	2600.00	2800.00	12000.00
FE Outgo	1805.00	1980.00	2159.00	2339.00	2339.00	10761.50
NFE	195.00	220.00	241.00	260.50	322.00	1238.50

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

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	2000.00	2145.94	1800.00	1716.74	5.00	2.97	0.00
2020-21	2200.00	1137.58	1975.00	53.89	5.00	0.00	0.00
2021-22	2400.00	2302.67	2155.00	1030.67	4.00	0.00	0.00
2022-23	2600.00	1747.95	2336.00	590.04	4.00	0.00	0.00
Total	9200.00	7334.14	8265.5	3391.34	18.00	2.97	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	195.00	387.09	198.51%
2020-21	415.00	1472.54	354.83%
2021-22	656.00	2923.52	445.66%
2022-23	917.00	3971.78	433.13%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/1A(I)/NUS/APL/GJ/295/03-04/112 dated 19.05.2003		
Validity of LOA		31.08.2024		
Item(s) of manufacture/ Services		STUDED GOLD & PLATINUM JEWELLERY		
Date of commencement of production		20.05.2004		
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 - 11 & Women -10 , Total - 21	Men - 21 & Women - 12 , Total - 33	Men - 21 & Women - 13 , Total - 34
b) No. of employees as on 31.03.2023				
Area allotted (in sq. ft.)		6638.92 Sq. Ft.	6638.92 Sq. Ft.	6638.92 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		Rs. 316.14 Sq. Ft per employee	Rs.201.18 Sq. Ft per employee	Rs. 195.26 Sq. Ft per employee
Investment till date	Building	263.84	263.84	263.84
	Plant & Machinery	146.25	129.06	129.06
	TOTAL	410.09	392.90	392.90
Per Sq. ft. Export during the FY		Rs.17135.02 per Sq. Ft.	Rs. 34684.41 per Sq. Ft.	Rs. 26328.83 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		2.74 KG, Rs. 102.58 Lakhs	6.49 KG, Rs. 289.79 Lakhs	2.52 KG, Rs. 188.37 Lakhs
Value Addition during the monitoring period		11.98%	12.65%	13.97%
Whether all the APRs being considered now has been filed well within the time		APR 2020-21:- No, APR 2020-21 filed on 26.07.2022 as per the direction given by the		

limit, or otherwise.	U/s to the GOI dt. 29.06.2021 for extension in the last date of filing APR by SEZ unit. The unit has delayed in submission of APR by 206 days.
If no, details of the Year along with no of days delayed to be given.	APR 2021-22:- No, (The APR for the FY 2021-22 has not been filed within time submitted on 23.12.2022 & the delay is of 83 days)
	APR 2022-23:- No,(The APR for the FY 2022-23 has not been filed within time submitted on 06.12.2023 & the delay is of 66 days)

(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	1137.58	1138.45	0.87	Difference due to the re-export of diamond value to kalyan jewelers was considered in export by NSDL
2021-22	2302.67	2302.67	0.00	NA
2022-23	1747.95	1717.46	30.49	Difference due to the less advance received from party US\$ 37965.83, NSDL has entered only realizable amt, i.e. US\$ 61263.99 instead of US\$ 99229.82 in record.

(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
2020-21	12.47	12.47	0.00	NA
2021-22	223.04	223.04	0.00	NA
2022-23	646.03	656.16	0.00	NA

ii. **IMPORT (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

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

(Rs. In Lakhs)

		2020-21	2021-22	2022-23
i	Total Bond-Cum Legal Undertaking	6186.46	6186.46	6186.46
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	6077.24	6059.61	5973.49
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)	17.63	86.12	154.39
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	6059.61	5973.49	5819.10

(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.	FY 2020-21:- YES, 5 cases i. Damas Jewellery LLC- Rs 4.16 Lakhs ii. Jawhara Jewellery LLC- Rs.0.34 lakhs iii. Malabar Gold & Diamond FZCO- Rs.24.35 lakhs iv. The Diamond Gallery Rs.4.84 Lakhs v. The Diamond Gallery Rs.414.56 Lakhs Total Rs. 34.15 Lakhs
		FY 2021-22:- YES, 4 cases i. Damas Jewellery LLC- Rs 4.30 Lakhs ii. Jawhara Jewellery LLC- Rs.0.35 lakhs iii. The Diamond Gallery Rs.5.00 Lakhs iv. The Diamond Gallery Rs. 0.47 Lakhs Total Rs. 10.12 Lakhs

		FY 2022-23 :- YES, 5 cases		
		2020-21	2021-22	2022-23
		i. Damas Jewellery LLC- Rs 4.65 Lakhs ii. Jawhara Jewellery LLC- Rs. 0.38 lakhs iii. P N Gadgil Jewellers DMCC Rs. 140.04 iv. The Diamond Gallery Rs.5.41 Lakhs v. The Diamond Gallery Rs.0.51 Lakhs Total Rs. 150.99 Lakhs		
(H)	Whether all softex has been filed for the said period. If no, details thereof.	NA	NA	NA
(a)	SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.			
(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	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA	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	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.	Yes	Yes	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	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No	No	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	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	Total outstanding Rent dues is Rs. 1,31,771.13 as on date 25.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 06.06.2003 for 95 years

Findings

1.	2020-21 is the 2 nd year, 2021-22 is the 3 rd year & 2022-23 is the 4 th year of the block period 2019-20 to 2023-24. APR prior to this F Y 2019-20 has been monitored in the 162 nd Approval Committee meeting held on 28.04.2022.
2.	<p>The unit has achieved export revenue of Rs. 1137.58 Lakhs as against projected export of Rs. 2200.00 i.e. 51.71% for the FY 2020-21.</p> <p>ii. The unit has achieved export revenue of Rs. 2302.67 Lakhs as against projected export of Rs. 2400.00 i.e. 95.94% for the FY 2021-22.</p> <p>iii. The unit has achieved export revenue of Rs. 1747.95 Lakhs as against projected export of Rs. 2600.00 i.e. 67.23% for the FY 2022-23.</p>
3.	<p>i. Net Foreign Exchange for the 2020-21 is Rs. 1472.54 Lakh is positive.</p> <p>ii. Net Foreign Exchange for the 2021-22 is Rs. 2923.52 Lakh is positive.</p> <p>iii. Net Foreign Exchange for the 2022-23 is Rs. 3971.78 Lakh is positive.</p>
4.	Opening balance of Raw material declared is matching with previous year closing balance.
5.	Capital Goods Amortization has been shown correctly.

6.	Total outstanding Rent dues is Rs. 1,31,771.13 as on date 25.08.2024	
7.	No Labour dues & Labour cases are pending against the unit in estate section.	
8.	There is no CRA Objection pending.	
9.	There is no SCN is pending.	
10.	The balance amount in BLUT at the end of 2020-21, 2021-22 & 2022-23 is positive.	
11.	Pendency Foreign Currency Realization is 5 cases Rs.150.99 Lakhs for the FY 2022-23	
12.	Total value of currently existing capital goods imports, spares and foreign technical know-how fee till end of the year under report for the last 10 yrs (including this year) wrongly mention Rs. 24.27 in lakhs instead of Rs. 82.33/-	
13.	<p>i. The APR for the FY 2020-21 has not been filed within prescribed time & submitted on 26.07.2022. The unit has delayed in submission of APR by 206 days.</p> <p>ii. The APR for the FY 2021-21 has not been filed within prescribed time & submitted on 23.12.2022. The unit has delayed in submission of APR by 83 days.</p> <p>iii. The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 06.12.2023. The unit has delayed in submission of APR by 66 days.</p>	
14.	Value Addition submitted by the Unit in the APR F.Y. 2020-21 , 2021-22 and 2022-23 is 11.98%, 12.65% and 13.97%.	
Value Addition		
F.Y.	Declared in APR	As per formula
F.Y. 2020-21	11.98 %	593.35%
F.Y. 2021-22	12.65 %	173.00%
F.Y. 2022-23	13.97 %	152.79%


 (रेखा नायडर)
 सहायक विकास आयुक्त
 सीपि-सेज

ANNEXURE - A1

Prism Jewellery

LGA No. IAD/NSCL/APR/G/203/00-04/111 DATED 19.05.2003

Date of Commencement - 20.05.2004

LGA BLOCK PERIOD - 2019-20 TO 2023-24

Monitoring Period - 2019-20, 2021-22 & 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/NSCL-data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 0% as per rule 53 of SEZ Rules.	APR data (Raw material consumed +amortised+Outflow)	APR data as per verification (Raw material consumed +amortised+Outflow)	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
	(a)				(A)(4)+(B)		(4)(a)		(A)(9)+(B)+(7)(5) / APR column (8)	(A)(10)+(9)+APR (5)		APR (7)	(9-11)	
2019-20	2145.94	2149.92	2145.94	2000.00	1735.02	621.48	8.28	8.28	1758.85	1758.85	195.00	387.09	387.09	387.09
2020-21	1137.58	1138.45	1137.58	2100.00	32.47+40.79	11.47	8.23	8.23	52.13	52.13	220.00	1085.45	1085.45	1472.54
2021-22	2302.67	2302.67	2302.67	2400.00	223.04+32.5	223.04	8.23	8.23	851.69	851.69	241.00	1450.98	1450.98	2923.52
2022-23	1747.95	1747.16	1747.95	2600.00	646.05+24.27	656.14	8.23	8.23	699.69	699.69	241.00	1648.16	1648.16	3971.78
Total Achieved	7334.14	7308.50	7334.14	9200.00		1513.15	32.97	32.97	3562.36	3562.36	917.00	3671.78	3671.78	3971.78

ANNEXURE - B
PRISM JEWELLERY

LOA NO. IA(I)/NUS/APL/GJ/295/03-04/112 DATED 19.05.2003

DATE OF COMMENCEMENT OF PRODUCTION 20.05.2004

LOA BLOCK PERIOD - 2019-20 TO 2023-24

FY 2022-23

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE										
			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	0.91	0.91	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09
2014-15	43.23	38.91		4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32
2015-16	6.36	5.09			0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
2016-17	28.86	20.20				2.89	2.89	2.89	2.89	2.89	2.89	2.89
2017-18	0.00	-					-	-	-	-	-	-
2018-19	0.00	-						-	-	-	-	-
2019-20	2.97	1.19							0.30	0.30	0.30	0.30
2020-21	0.00	-								-	-	-
2021-22	0.00	-									-	-
2022-23	0.00	-										-
TOTAL	82.33	66.30	0.09	4.41	5.05	7.94	7.94	7.94	8.23	8.23	8.23	8.23

FINAL SCRUTINY REPORT | 27/2024**Date:****Name of the Unit :-** M/s. S B & T International Ltd**Unit Address:** Unit No. G-3, G & J Complex-I, SEEPZ-SEZ, Andheri(E), Mumbai-400096**Block period:** - 2019-20 to 2023-24**Financial Year:-** 2021-22(3rd year) , 2022-23 (4th year) and 2023-24(5th year)**Details of Previous Monitoring:-****1. Previous UAC observation**

The proposal of performance of the APR for the period 2020-21 was placed in the 157th Approval Committee meeting held on 26.11.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2020-21. The Committee also directed the unit to

- Action taken report :

Directions of the Approval Committee	Action taken if any.
i. Expedite the execution of sub-lease agreement for the period 15.11.2013 to 31.03.2019 & 01.04.2019 to 31.03.2024.	Sub-Lease agreement is registered for the period 15.11.2013 to 31.03.2019 and 01.04.2019 to 31.03.2024
ii. Pay outstanding rental dues amounting to Rs. 25,37,025/- by end of quarter i.e Dec 2021 failing which further necessary action to be initiated by Estate Section.	Unit has cleared the outstanding dues upto Dec 2021.

(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	1250	1250	1300	1300	6300
FE Outgo	1048	1096.50	1096.50	1145	1145	5533
NFE	152	153.50	153.50	155	153	767

(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	
2019-20	1200	814.29	1020	648.27	18	0	0
2020-21	1250	737.91	1062.50	573.81	19	0	0
2021-22	1250	989.63	1062.50	817.42	19	0	0
2022-23	1300	819.02	1105	622.88	20	0	0
2023-24	1300	6362.72	1105	6026.73	22	0	0

(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	152	119.1	78.35%
2020-21	305.5	265.23	86.82%
2021-22	459	461.10	100.46%
2022-23	614	689.05	112.22%
2023-24	767	1060.85	138.31%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	7/8/86-EPZ dated: 15.05.1986					
Validity of LOA	31.03.2024					
Item(s) of manufacture/ Services	Gold Earrings, Gold Pendants and Gold Rings					
Date of commencement of production	07.01.1988					
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	2021-22		2022-23		2023-24	
	Male	35	Male	36	Male	36
	Female	15	Female	14	Female	14
	Total	50	Total	50	Total	50
Area allotted (in sq. ft.)	4295 sq. ft.					
Area available for each employee	2021-22	2022-23	2023-24			

per sq. ft. basis (area/no. of employees)		85.9 sq. ft.	85.9sq. ft.	85.9sq. ft.	
Investment till date	Financial Year	2021-22	2022-23	2023-24	
	Building	Rs.0 lakh	Rs.0 lakh	Rs.0 lakh	
	Plant & Machinery	Rs.24.77 lakh	Rs.22.11 lakh	Rs.19.08 lakh	
	Total	Rs. 24.77 lakh	Rs. 22.11 lakh	Rs. 19.08 lakh	
Per Sq. ft. Export during the FY	2021-22	Rs.23041.44 lakh per sq. ft.			
	2022-23	Rs. 19069.15 lakh per sq. ft.			
	2023-24	Rs.148142.49 lakh per sq. ft.			
Quantity and value of goods exported under Rule 34 (unutilized goods)	2021-22	2022-23	2023-24		
	NO	NO	NO		
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2021-22	2022-23	2023-24		
	21.36	36.02	4.77		
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	YES	YES		
	Submitted on 30.06.2022 Request ID (242200009741)	Submitted on 23.06.2023 Request ID (242300007504)	Submitted on 28.06.2024 Request ID (242400007264)		

(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
2021-22	989.63	1019.96	30.33	Due to Re Export
2022-23	819.02	868.1	49.08	Due to Re Export
2023-24	6362.72	6410.54 Export Amendment value - 08.51 not included in trade Data(6402.03+8.51=6410.54)	47.82 (39.31+8.51)	Due to Re Export

(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
2021-22	0	0	0	NA
2022-23	0	0	0	NA
2023-24	0	0	0	NA

(ii) Raw Materials 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
2021-22	817.42	555.28	262.14	IUT Value- 262.14
2022-23	622.88	616.38	6.5	IUT Value- 6.49
2023-24	6026.73	6020.98	05.74	IUT Value- 05.74

(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars			
		2021-22	2022-23	2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	3510.68	3510.68	3510.68
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	3433.60	3378.76	3294.63
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00	0.00	0.00
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	54.84	84.13	452.31
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	3378.76	3294.63	2842.32

(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.	2021-22	2022-23	2023-24
		Nil as per APR	Nil as per APR	YES 4 cases Rs.

				5932.93 Lakhs. is pending for realization (As per APR 2023-24 submitted by the unit).
(H)	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.)	Not Applicable to Gems and Jewellery Units		
(a)	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.			
(b)	Whether unit has filed any request for Cancellation of SOFTEX/SERF			
(c)				
(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).	2021-22	2022-23	2023-24
		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?	No	No	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.	0.00	9.52	1.49
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring	No	No	No

	report				
(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.2,26,254/- as on 08.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered for the period 15.11.2013 to 31.03.2019 and 01.04.2019 to 31.03.2024

Findings

1.	This is the 8 year block period 2019-20 to 2023-24 and performance scrutiny for the period 2021-22 to 2023-24. APR prior to this F.Y. 2020-21 has been monitored by 157 th Approval Committee meeting held on dt.26.11.2021
2.	Action in respect of the 157 th Approval Committee meeting held on 26.11.2021, has also been completed by this office Sub-Lease agreement is registered for the period 15.11.2013 to 31.03.2019 and 01.04.2019 to 31.03.2024, Unit has cleared the Outstanding dues upto Dec 2021
4.	The unit has achieved export revenue of Rs. 989.63/- Lakhs as against projected export of Rs. 1250/- i.e. 79.17 % during the period for FY 2021-22.
5.	The unit has achieved export revenue of Rs. 819.02/- Lakhs as against projected export of Rs. 1300/- i.e. 63.00 % during the period for FY 2022-23.
6.	The unit has achieved export revenue of Rs. 6362.72/- Lakhs as against projected export of Rs. 1300/- i.e. 489.44 % during the period for FY 2023-24.
7.	Opening balance of Raw material declared is matching with previous year closing

	balance.															
8.	Capital Goods Amortization has been shown correctly.															
10.	Net Foreign Exchange Rs. 461.10/- lakh is positive for FY 2021-22.															
11.	Net Foreign Exchange Rs. 689.05/- lakh is positive for FY 2022-23.															
12.	Net Foreign Exchange Rs. 1060.85/- lakh is positive for FY 2023-24.															
13.	Pendency Foreign Currency Realization is 4 Cases Rs. 5932.93 for the FY 2023-24.															
14.	There is no Labour dues/ cases pending against the unit in estate section. There is a outstanding dues Rs.2,26,254/- as on 08.08.2024 against the unit															
15.	CRA Objection is pending AM No.05 dated 26.10.2022 w.r.t. Non- Surrender of export benefit availed against export proceeds write off. Letter issued to the unit on 20.09.2023. Reply of the unit is still awaited															
16.	There is no SCN is pending.															
17.	Value Addition submitted by the Unit in the APR F.Y. 2021-22 , 2022-23 and 2023-24 is 21.36%, 36.02% and 4.77%. <table border="1" data-bbox="272 891 1377 1106"> <thead> <tr> <th colspan="3">Value Addition</th> </tr> <tr> <th>F.Y.</th> <th>Declared in APR</th> <th>As per formula</th> </tr> </thead> <tbody> <tr> <td>F.Y. 2021-22</td> <td>21.36%</td> <td>21.36%</td> </tr> <tr> <td>F.Y. 2022-23</td> <td>36.02%</td> <td>36.02%</td> </tr> <tr> <td>F.Y. 2023-24</td> <td>4.77%</td> <td>4.77%</td> </tr> </tbody> </table>	Value Addition			F.Y.	Declared in APR	As per formula	F.Y. 2021-22	21.36%	21.36%	F.Y. 2022-23	36.02%	36.02%	F.Y. 2023-24	4.77%	4.77%
Value Addition																
F.Y.	Declared in APR	As per formula														
F.Y. 2021-22	21.36%	21.36%														
F.Y. 2022-23	36.02%	36.02%														
F.Y. 2023-24	4.77%	4.77%														
18.	There is no delay in filing of APR.															
19.	The unit has less export as projected for the FY 2021-22 and 2022-23															
20.	Employment per sq.ft is low vis-a-viz space allotted															


 (रिखा नायर)
 सहायक विकास आयुक्त
 सीप्ल-सेज़

ANNEXURE - A
M/s S B & T International Ltd. LOA NO: 7/8/86-EPZ dated 12.05.1986
EXPORT & IMPORT NFE DATA FOR FY YEAR 2019-20 to 2023-24

Year (F.Y.)	Export value as per				IMPORT value as per						MFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (FOB)	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+Outflow)	Projected Foreign exchange earning (NFE)	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(ii)		4A(h)+8+APR(5) / APR column (6)	4A(h)+9)+APR (5)		APR (7)	(8-11)	
2019-20	814.29	825.04	814.29	1200	442.01+0	442.01	0	0	695.19	695.19	151	119.1	119.1	119.1
2020-21	737.91	745.75	737.91	1250	349.82+0	349.82	0	0	591.78	591.78	153.5	146.13	146.13	265.23
2021-22	989.61	1019.96	989.63	1250	555.28+0	555.28	0	0	793.76	793.76	153.50	174.15	195.67	461.10
2022-23	819.02	868.10	819.02	1300	616.35+0	616.38	0	0	591.07	591.07	155.00	216.90	227.95	689.05
2023-24	6362.72	6402.09	6362.72	1300	6070.99+0	6070.98	0	0	5990.92	5990.92	153.00	289.94	371.80	1060.85
Total Achieved	9723.57	9860.88	9723.57	6300.00	0.00	7984.47	0.00	0.00	8662.72	8662.72	767.00	946.21	1060.85	

FINAL SCRUTINY REPORT / 28/2024-25 **Date:****Name of the Unit :-** M/s. Tiana Jewellery Exports Pvt. Ltd**Unit Address:** G-48, G & J Complex-1, SEEPZ-SEZ, Andheri (East), Mumbai-400096**Block period:** - 2019-20 to 2023-24**Financial 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 2019-20 was placed in the 156th Approval Committee meeting in its meeting held on 28.10.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2019-20. The Committee also directed the unit to

- Action taken report :

Directions of the Approval Committee	Action taken if any.
<p>i. Pay the outstanding rental dues amounting to Rs.44,42,343/- immediately or action as deemed necessary will be initiated in due course.</p> <p>ii. Specified Officer to visit the unit and submit a report regarding reason for non-payment of outstanding rental dues</p>	<p>Letter issued to the unit on 16.11.2021 with a request to pay outstanding dues and also requested to Specified Officer to visit the unit and submit a report regarding reason for non-payment of outstanding rental dues.</p> <p>Sr. Authorised Officer vide its letter dated 29.11.2021 informed that as directed by UAC, the unit was visited on 25.11.2021 and unit representative informed that they are regular pays rents and taxes and no rent amounting to Rs.44,42,343/- is pending for payment. They also stated that they have already paid rent till 31st December, 2021.</p> <p>They further stated that as per their records, only service Charges amounting to Rs.169218.72 is pending from their end and assured that they will pay the same within 10 days.</p> <p>It is to mentioned that the unit cleared Outstanding dues of Rs.44,42,343/- as on December 2021</p> <p>Presently, Outstanding dues Rs.1,84,589.88/- as on 17.09.2024</p>

(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	22000	25000	30000	31500	31500	140000
FE Outgo	17674	20325	24225	25625	28040	115889
NFE	4326	4675	5775	5875	3460	24111

(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	22000	10461.20	17500	9914.21	87	12.53	0.00
2020-21	25000	11578.76	20150	10826.35	70	8.75	0.00
2021-22	30000	10724.62	24050	9524.81	70	15.94	0.00
2022-23	31500	5981.03	25450	5394.54	70	52.20	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	4326	979.4	22.63%
2020-21	9001	1514.73	16.82%
2021-22	14776	2264.55	15.32%
2022-23	20651	2671.40	12.94%

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

LOA No. & Date	NUS/APL/GJ/48/93/6461 Dt. 02.09.1993
Validity of LOA	31.03.2024
Item(s) of manufacture/ Services	Manufacturing of Plain/Studded Gold Jewellery, Platinum, Jewellery, And Silver Jewellery & Combination Jewellery.
Date of commencement of production	01.02.1994
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		2020-21		2021-22		2022-23	
		Male	221	Male	257	Male	199
		Female	13	Female	12	Female	13
		Total	234	Total	269	Total	212
Area allotted (in sq. ft.)		14655.12 sq. ft.					
Area available for each employee per sq. ft. basis (area/no. of employees)		2020-21 62.63 sq. ft.		2021-22 54.48 sq. ft.		2022-23 69.13 sq. ft.	
Investment till date	Financial Year	2020-21		2021-22		2022-23	
	Building	Rs.0.15 lakh		Rs.0.15 lakh		Rs.3.99 lakh	
	Plant & Machinery	Rs.283.31 lakh		Rs.280.86 lakh		Rs.447.53 lakh	
	Total	Rs. 283.46 lakh		Rs. 281.01 lakh		Rs. 451.52 lakh	
Per Sq. ft. Export during the FY	2020-21	Rs. 79.00 lakh per sq. ft.					
	2021-22	Rs.73. lakh per sq. ft.					
	2022-23	Rs. 40.81 lakh per sq. ft.					
Quantity and value of goods exported under Rule 34 (unutilized goods)		2020-21		2021-22		2022-23	
		C & P Diamonds 1720.441 cts. Rs. 34494852/- Gold Findings 307.328 Gms. Rs.552735/-		C & P Diamonds 2153.095 cts. Rs. 38053855/- Gold Findings 120.64 Gms. Rs.433232/-		C & P Diamonds 2238.322 cts Rs.42550439/-	
		2020-21		2021-22		2022-23	
		13.50		13.50		15.28	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		2020-21 13.50		2021-22 13.50		2022-23 15.28	
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. APR for FY 2020-21 submitted on 28.12.2021 Request ID 242100023723)		No. APR for FY 2021-22 not submitted in NSDL within stipulated time period. Submitted on 06.02.2023 after a delay of 128 days. Request ID (242200034646)		No. APR for FY 2022-23 not submitted in NSDL within stipulated time period. Submitted on 21.12.2023 after a delay of 81 days. Request ID (242300037383)	

(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	
2020-21	11578.76	18693.73	7114.97	Value of breakup	
				Total Value as per NSDL Data	18705.20
				Less: FOC Value of Export	6692.89
				Less: Diff Value of Re-export, Repair, Sample etc	415.70
				Less: Cancelled Export	11.47
				Less Credit Note	6.44
				Value as per APR 20-21	11578.76
2021-22	10724.62	21198.61	10473.99	Value of breakup	
				Total Value as per NSDL Data	21231.18
				Less: FOC Value of Export	9857.30
				Less: Diff Value of Re-export, Repair, Sample etc	617.01
				Less: Cancelled Export	32.57
				Less Credit Note	1.48
				Add: Debit Note	1.80
Value as per APR 20-21	10724.62				
2022-23	5981.03	14194.54	8213.51	Value of breakup	
				Total Value as per NSDL Data	14211.18
				Less: FOC Value of Export	7737.43
				Less: Diff Value of Re-export, Repair, Sample etc	476.44
				Less: Diff Shipping bill request Expired	16.18
				Less: Credit Note	-0.06
				Add: Debit Note	0.41
Value as per APR 20-21	5981.59				

(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
2020-21	8.75	0.00	8.75	The Machinery of Rs.6.04 lakhs considered in FY 2020-21 for APR purpose as per B/E date and NSDL System has considered it in FY 2021-22. The have also purchase of tools Rs.2.71 lakhs
2021-22	15.94	31.96	16.02	Difference for 16.02 as under : They had imported Rhodium Plating Machine vide B/E No.1006221 amounting Rs.604071.25 which they have considered in FY 2020-21 for APR purpose as per B/E and NSDL system has considered it in FY 2021-22. They imported Capital Goods and spares transferred to other unit in SEZ/EOU/EHTP/STP during the year Rs.1238371.63. They also purchase tools Rs.239645/-
2022-23	52.20	52.20	0.00	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	
2020-21	10826.35	12501.86	1675.51	Value of breakup	
				Total Value as per NSDL Data	12587.81
				Less: Cancelled BOE Due to Duty Change	79.91
				Less: Value as per APR-20-21(10369.24)	
				IMP. Value	5939.39
				DTA Procure	4429.85
2021-22	9524.81	16289.35	6764.54	Add: Diff Value of other, packing materials, Raw materials, repaire, sample etc	6568.51
				Value of breakup	
				Total Value as per NSDL Data	16315.28
				Less: Value as per APR 21-22(8975.44)	
2021-22	9524.81	16289.35	6764.54	IMP. Value	6163.93
				DTA Procure	2811.51

				Add: Diff Value of other, packing materials, Raw materials, repairs, sample etc	10151.35
2022-23	5394.54	12638.28	7243.74	Value of breakup	
				Total Value as per NSDL	12690.49
				Less: Value as per APR 21-22(4987.07)	
				IMP. Value	4229.12
				DTA Procure	757.95
				Add: Diff Value of other, packing materials, raw materials, repair, sample etc	8461.38

(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars	2020-21			2021-22			2022-23		
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	73363.38			73363.38			73363.68		
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	70839.61			69194.51			67401.54		
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00			0.00			0.00		
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	1645.10			1792.97			1369.90		
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	69194.51			67401.54			66031.64		

(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.	2020-21	2021-22	2022-23
		Nil as per APR	Nil as per APR	Nil as per APR

(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.)	Not Applicable to Gems and Jewellery Units		
(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.			
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF			
(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).	2020-21	2021-22	2022-23
		Nil	Nil	Nil
(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?	No.	No.	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	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NO	NO	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	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
(P)	Details regarding value and duty foregone on services procured from DTA during the APR monitoring period	847463/-	1434547/-	890240/-

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.1,84,589.88/- as on 17.09.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is registered for the period 01.04.2014 to 31.03.2024

Findings

1.	This is the 5 th block period 2019-20 to 2023-24, APR prior to this F.Y. 2019-20 has been monitored by 156 th Approval Committee meeting held on dt.28.10.2021
2.	Action in respect of the 156 th Approval Committee meeting held on 28.10.2021, has also been completed by this office w.r.t. Outstanding dues letter issued on 16.11.2021 to the unit and copy to Specified Officer.
3.	The unit has achieved export revenue of Rs. 11578.76/- Lakhs as against projected export of Rs. 25000 /- i.e. 46.31 % during the period for FY 2020-21.
4.	The unit has achieved export revenue of Rs. 10724.62/- Lakhs as against projected export of Rs. 30000 /- i.e. 35.75 % during the period for FY 2021-22.
5.	The unit has achieved export revenue of Rs. 5981.03 /- Lakhs as against projected export of Rs. 31500 /- i.e. 18.98 % during the period for FY 2022-23.

6.	Opening balance of Raw material declared is matching with previous year closing balance.		
7.	Capital Goods Amortization has been shown correctly.		
8.	Net Foreign Exchange Rs. 1514.73 /- lakh is positive for FY 2020-21.		
9.	Net Foreign Exchange Rs. 2264.55 /- lakh is positive for FY 2021-22.		
10.	Net Foreign Exchange Rs. 2671.40 /- lakh is positive for FY 2022-23.		
11.	Pendency Foreign Currency Realisation is NIL.		
12.	There is no Labour dues, Labour cases, pending against the unit in estate section.		
13.	There is outstanding dues amount of Rs.1,84,589.88/- as on 17.09.2024 to be paid by the unit.		
14.	There is no CRA Objection pending.		
15.	There is no SCN is pending.		
16.	APR for FY 2020-21 submitted stipulated time period. Submitted on 28.12.2021		
17.	APR for FY 2021-22 not submitted in NSDL within stipulated time period. Submitted on 06.02.2023 after a delay of 128 days.		
18.	APR for FY 2022-23 not submitted in NSDL within stipulated time period. Submitted on 21.12.2023 after a delay of 81 days		
19.	Less Export as projected		
20.	Quantity and value of goods exported under Rule 34 (unutilized goods)		
	2020-21	2021-22	2022-23
	C & P Diamonds 1720.441 cts. Rs. 34494852/- Gold Findings 307.328 Gms. Rs.552735/-	C & P Diamonds 2153.095 cts. Rs. 38053855/- Gold Findings 120.64 Gms. Rs.433232/-	C & P Diamonds 2238.322 cts Rs.42550439/-
21.	Value Addition submitted by the Unit in the APR F.Y. 2020-21 , 2021-22 and 2022-23 is 13.50%, 13.50% and 15.28%.		
	Value Addition		
	F.Y.	Declared in APR	As per formula
	F.Y. 2021-22	13.50%	(-) 25.85%
	F.Y. 2022-23	13.50%	(-) 17.89%
	F.Y. 2023-24	15.28%	(-)22.11%

(रिखा नायर)

 सहायक विकास आयुक्त
 सीप्ल-सेज़

ANNEXURE - A1

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 TO 2023-24

UNIT NAME - M/s Tiana Jewellery Exports Pvt Ltd
Date of Commencement - 01.02.1994 [LOA No. NUS/GJ/48/93/6461 Dt.02.09.1993]
LOA BLOCK PERIOD - 2019-20 to 2023-24
Monitoring Period - 2020-21 to 2023-23

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per						NFE			
	APR data	NSOL 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/NSOL-data	Amortised value as per APR Rts. in Lakhs.	Amortise d 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+Outflow)	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)+B+APR(5) / APR column (6)	4A(h)+(B)+APR (5) / APR column (8)		APR (7)	(4-11)	
2019-20	10461.20	25443.59	10461.20	22000.00	9430.56+257.11	23318.16	26.96	26.29	9481.80	9481.80	4326.00	979.40	979.40	979.40
2020-21	11578.76	18693.73	11578.76	25000.00	10359.21+213.71	12501.86	24.37	24.37	11043.43	11043.43	4675.00	535.33	535.33	1514.73
2021-22	10724.62	21198.61	10724.62	30000.00	8975.44+262.44	16321.32	25.01	25.01	9974.80	9974.80	5775.00	749.82	749.82	2264.55
2022-23	5981.03	14194.54	5981.03	31500.00	4987.07+302.26	12690.40	30.23	30.23	5574.18	5574.18	5875.00	406.85	406.85	2671.40
Total Achieved	38745.61	79533.47	38745.61	108500.00		64831.83	105.57	105.90	36074.21	36074.21	20651.00	2671.40	2671.40	

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s Tiana Jewellery Exports Pvt Ltd
 Date of Commencement - 01.02.1994 (LOA No. NUS/GJ/48/93/6461 Dt.02.09.1993)
 LOA BLOCK PERIOD - 2019-20 to 2023-24
 Amortisation Period - 2020-21

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2011-12	9.59	9.59	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96
2012-13	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	33.64	26.91			3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36
2014-15	10.52	7.36				1.05	1.05	1.05	1.05	1.05	1.05	1.05
2015-16	78.51	47.11					7.85	7.85	7.85	7.85	7.85	7.85
2016-17	74.14	37.07						7.41	7.41	7.41	7.41	7.41
2017-18	9.56	3.82							0.96	0.96	0.96	0.96
2018-19	6.48	1.94								0.65	0.65	0.65
2019-20	12.53	2.51									1.25	1.25
2020-21	8.75	0.88										0.88
TOTAL	243.72	137.19	0.96	0.96	4.32	5.38	13.23	20.64	21.60	22.24	23.50	24.37

UNIT NAME - M/s Tiana Jewellery Exports Pvt Ltd
 Date of Commencement - 01.02.1994 (LOA No. NUS/GJ/48/93/6461 Dt.02.09.1993)
 LOA BLOCK PERIOD - 2019-20 to 2023-24
 Amortisation Period - 2021-22

Value in Lakhs

YEAR	CG IMP.	AMORTISED											
			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%	10%
2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	33.64	30.28		3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36
2014-15	10.52	8.42			1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
2015-16	78.51	54.96				7.85	7.85	7.85	7.85	7.85	7.85	7.85	7.85
2016-17	74.14	44.48					7.41	7.41	7.41	7.41	7.41	7.41	7.41
2017-18	9.56	4.78						0.96	0.96	0.96	0.96	0.96	0.96
2018-19	6.48	2.59							0.65	0.65	0.65	0.65	0.65
2019-20	12.53	3.76								1.25	1.25	1.25	1.25
2020-21	8.75	1.75										0.88	0.88
2021-22	15.94	1.59											1.59
TOTAL	250.07	152.61	0.00	3.36	4.42	12.27	19.68	20.64	21.29	22.54	23.41	25.01	25.01

		2021-22
	CG	3196911.25
Machinery		604071.25
	Total	2592840
Tools	+	239645
	Total	2832485
	-	1238371.63
	Total	1594113.37

UNIT NAME - M/s Tiana Jewellery Exports Pvt Ltd
 Date of Commencement - 01.02.1994 (LOA No. NUS/GJ/48/93/6461 Dt.02.09.1993)
 LOA BLOCK PERIOD - 2019-20 to 2023-24
 Amortisation Period - 2022-23

Value in Lakhs

YEAR	CG IMP.	AMORTISED	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	33.64	33.64	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36
2014-15	10.52	9.47		1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
2015-16	78.51	62.81			7.85	7.85	7.85	7.85	7.85	7.85	7.85	7.85
2016-17	74.14	51.90				7.41	7.41	7.41	7.41	7.41	7.41	7.41
2017-18	9.56	5.74					0.96	0.96	0.96	0.96	0.96	0.96
2018-19	6.48	3.24						0.65	0.65	0.65	0.65	0.65
2019-20	12.53	5.01							1.25	1.25	1.25	1.25
2020-21	8.75	2.63								0.88	0.88	0.88
2021-22	15.94	3.19									1.59	1.59
2022-23	52.20	5.22										5.22
TOTAL	302.27	182.84	3.36	4.42	12.27	19.68	20.64	21.29	22.54	23.41	25.01	30.23

FINAL SCRUTINY REPORT *12/9/2024 - 25*

Name of the Unit: - M/s. Aplab Ltd

Address: - Unit No. 37, SDF-II, SEEPZ-SEZ, Andheri (E), Mumbai 400096.

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 2020-21 & 2021-22 was placed in the 173rd Approval Committee meeting held on 26.08.2021, wherein the Committee noted the monitoring 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.

(A): Observation on APR

(I) APPROVED Projections

(Rs. in Lakhs)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB value of export	375.00	400.00	425.00	450.00	475.00	2125.00
FE Outgo	75.00	80.00	85.00	90.00	95.00	425.00
NFE	300.00	320.00	340.00	360.00	380.00	1700.00

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

(Lakhs)

Year	Export		P.B. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. Import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	375.00	387.50	75.00	59.50	0.00	0.83	0.00
2019-20	400.00	365.00	80.00	43.36	0.00	0.00	0.00
2020-21	425.00	336.96	85.00	31.08	0.00	11.89	0.00
2021-22	450.00	265.90	90.00	30.13	0.00	0.00	0.00
2022-23	475.00	442.49	95.00	48.38	0.00	0.00	0.00
Total	2125.00	1797.85	425.00	212.75	0.00	12.72	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
2018-19	300.00	310.20	103.40%
2019-20	620.00	630.88	101.75%
2020-21	950.00	882.99	91.97%
2021-22	950.00	1119.51	84.81%
2022-23	1340.00	1503.44	112.19%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		8/7/77-EPZD dated 20.12.1997
Validity of LOA		31.03.2028
Item(s) of manufacture/ Services		Digital Instruments- Digital Trainers, Benchmark Instruments, Battery Analyzers, Earthing Kit, Generator. Inverters, Isolation Transformer, Miniature Plain Paper Printer, Oscilloscopes, Other Instruments Logic Probe, Electronic Circuit Trainer, Data Mark 'X' Claim Lottery Terminals, PCB Assembly, Power Supplies, Solar PV Modules, test and Measuring Instruments, Transformer, UPS Power conditioning Load, Voltage Controllers & Regulators, Voltage Regulator
Date of commencement of production		01.06.1978
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		
b) No. of employees as on 31.03.2023		Male - 30 Female- 10
Area allotted (in sq. ft.)		7908 Sq. Ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		197.7 Sq. Ft.
Investment till date	Building	13.64
	Plant & Machinery	12.35
	TOTAL	26.00
Per Sq. ft. Export during the FY		Rs. 5589.28 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		NA

Whether the APR being considered now has been filed well within the time limit, or otherwise.	No
If no, details of the Year along with no of days delayed to be given.	APR for the FY 2022-23 filed on 22.11.2023. The unit has delayed in submission of APR by 52 days.

(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
2022-23	442.19	444.11	1.62	Due to exchange rate difference

(b) I. IMPORT (RM including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.**(Rs. in Lakhs)**

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	48.38	49.44	1.06	Due to exchange rate difference

II. IMPORT (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
2022-23	0.00	0.00	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

		2022-23
i	Total Bond-Cum Legal Undertaking	3,00,74,382/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	1,72,64,851/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	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)	50,53,452/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	1,22,11,399/-

(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.	NIL
(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	No


	<p>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</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 DSFF 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)	<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. 487,922.51 outstanding dues till date.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Adjudicated for the period 01.04.2023 to 31.03.2028

Findings

1.	2022-23 is the 5 th year of the block period 2018-19 to 2022-23. APR prior to this FY 2020-21 & 2021-22 has been monitored in the 178 th Approval Committee meeting held on 23.08.2023.
2.	The unit has achieved export revenue of Rs. 442.49 Lakhs as against projected export of Rs. 475.00 i.e. 93.16 % for the FY 2022-23.
3.	Net Foreign Exchange for the 2022-23 is Rs. 1509.57 Lakh is positive.
4.	Opening balance of Raw material declared is matching with previous year closing balance.
5.	Total outstanding Rent dues are Rs. 487,922.51 till date
6.	No Labour dues & Labour cases are pending against the unit in estate section.
7.	There is no CRA Objection pending.
8.	There is no SCN is pending.
9.	The balance amount in ELUT at the end of 2022-23 is positive.
10.	The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 22.11.2023. The unit has delayed in submission of APR by 52 days.


 (मनीष कुमार)
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M/S. Apathi Sri. L.O.A. No. 2272-EPZ dated 28.12.2022
 EXPORT & IMPORT INFE DATA FOR FY YEAR 2018-19 TO 2022-23

IB: 10/10/23

Year (FY)	Export value as per				IMPORT value as per						C/FE			
	APR data	NSDL data	FOB Export value found during APR verification as per rate of SEZ Rates	Projected Ex-Grs. Exporting	Deport during the year - APR (RMA + CG)	TT/NETI data	Admitted value as per APR	Authorized value of CG 100 as per rate of SEZ Rates	APR data (Raw material consumed + merchandise + Outflow)	APR data as per verification (Raw material consumed + merchandise + Outflow)	Dejected Foreign exchange earning	As per APR	After Verification as per Rate of SEZ Rates	C/F Consistencies Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Nil				4A(2)+4B		4B(1)		4A(1)+4B(2) / APR column (6)	4A(1)+4B(5)		APR (7)	4B(1)	
2018-19 2019-20														620.00
2020-21	330.98	330.09	332.76	425.00	13.75	1.47	8.28	1.28	149.31	41.85	140.88	352.50	532.11	682.99
2021-22	265.9	265.44	267.9	470.00	44.22	44.22	1.54	2.34	65	33.67	340.00	237.67	532.71	1125.72
2022-23	462.00	462.11	462.00	175.00	48.38+32.72	29.44	1.77	2.14	73.69	53.78	380.00	389.30	388.32	1502.44
Total Actuals	1064.86	1064.64	1064.64	1750.00		46.13	4.69	5.46	284.00	152.30	1060.00	879.73	672.56	1908.44

ANNEXURE - 8**M/s Aplab Ltd. LOA NO: 8/7/77-EPZ dated 20.12.1977****Date of commencement of production : 01.06.1978****2022-23**

YEAR	CG IMP.	2022-23										Total
		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	0.00	-	-	-	-	-	-	-	-	-	-	-
2014-15	0.00		-	-	-	-	-	-	-	-	-	-
2015-16	0.00			-	-	-	-	-	-	-	-	-
2016-17	0.00				-	-	-	-	-	-	-	-
2017-18	0.00					-	-	-	-	-	-	-
2018-19	0.83						0.08	0.08	0.08	0.08	0.08	0.42
2019-20	0.00							-	-	-	-	-
2020-21	11.89								1.19	1.19	1.19	3.57
2021-22	10.89									1.09	1.09	2.18
2022-23	0.00										-	-
TOTAL	23.61	0.00	0.00	0.00	0.00	0.00	0.08	0.08	1.27	2.36	2.36	6.16

FINAL SCRUTINY REPORT/34/2024-25

Name of the Unit: - M/s. Aplab Ltd

Address: - Unit No. 37, SDF-II, SEEPZ-SEZ, Andheri (E), Mumbai 400096.

Block period: - 2023-24 to 2027-28

Financial Year: - 2023-24 (1st Year) & 2024-25 (2nd Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2020-21 & 2021-22 was placed in the 178th Approval Committee meeting held on 26.08.2021, wherein the Committee noted the monitoring 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 51 of SEZ Rules 2006.

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

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of export	400.00	425.00	450.00	475.00	500.00	2250.00
FE Outgo	80.00	86.00	90.00	95.00	100.00	450.00
NFE	320.00	340.00	360.00	380.00	400.00	1800.00

(II) Performance as compared to projections during the block period 2023-24 to 2027-28**(Lakhs)**

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. Import		Other outflow
			Projected	Actual	Projected	Actual	
2023-24	400.00	565.11	80.00	48.51	0.00	0.00	0.00
2024-25	425.00	167.05	85.00	0.02	0.00	0.00	0.00
Total	825.00	732.16	165.00	48.53	0.00	0.00	0.00

(III) Cumulative NFE achieved during the block period 2023-24 to 2027-28.**(Rs. in Lakhs)**

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2023-24	320.00	511.04	159.7%
2024-25	660.00	646.17	97.90%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		8/7/77-EPZD dated 20.12.1997	
Validity of LOA		31.03.2028	
Item(s) of manufacture/ Services		Digital Instruments- Digital Trainers, Benchmark Instruments, Battery Analyzers, Earthing Kit, Generator, Inverters, Isolation Transformer, Miniature Plain Paper Printer, Oscilloscopes, Other Instruments- Logic Probe, Electronic Circuit Trainer, Data Mark 'X' Claim Lottery Terminals, PCB Assembly, Power Supplies, Solar PV Modules, test and Measuring Instruments, Transformer, UPS Power conditioning Load, Voltage Controllers & Regulators, Voltage Regulator	
Date of commencement of production		01.06.1978	
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			
b) No. of employees as on 31.03.2024 & 31.03.2025		Male- 30 Female- 10	
Area allotted (in sq. ft.)		7908 Sq. Ft.	
Area available for each employee per sq. ft. basis (area / no. of employees)		2023-24	197.7 Sq. Ft.
		2024-25	197.7 Sq. Ft.
		2023-24	2024-25
Investment till date	Building	13.64	13.64
	Plant & Machinery	12.36	12.36
	TOTAL	26.00	26.00
Per Sq. ft. Export during the FY		Rs. 7146.05 per Sq. Ft.	Rs. 2112.42 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL	NIL
Value Addition during the monitoring period		NA	NA

Whether the APR 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	Yes
	APR for the FY 2023-24 filed on 24.06.2024	APR for the FY 2024-25 filed on 19.09.2024

(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
2023-24	565.11	566.45	1.34	Due to exchange rate difference
2024-25	167.05	167.04	0.01	

(b) I. IMPORT (RM including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis**(Rs. in Lakhs)**

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2023-24	48.51	55.99	7.48	Unit has not shown April 2023 data in APR
2024-25	0.02	0.02	0.00	NA

ii. IMPORT (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
2023-24	0.00	0.00	0.00	NA
2024-25	0.00	0.00	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

		2023-24	2024-25
i	Total Bond-Cum Legal Undertaking	4,64,22,000/-	4,64,22,000/-
ii	Remaining Value of BLUT given by entity at the star of the Financial Year.	4,64,22,000/-	4,64,22,000/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	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)	61,03,555/-	21,55,487/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	4,03,18,445/-	3,81,62,958/-

(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	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	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	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA
(f)	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	No
(J)	Is the unit sharing any of their infrastructures	No	No

	with other units or are utilizing infrastructure of another unit in the same or other SRZ. 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		
(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	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	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No	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	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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. 487,922.51 outstanding dues till date.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Adjudicated for the period 01.04.2023 to 31.03.2028

Findings

1.	2023-24 is the 1 st year & 2024-25 is the 2 nd of the block period 2023-24 to 2027-28. APR prior to this F Y 2020-21 & 2021-22 has been monitored in the 178 th Approval Committee meeting held on 23.08.2023.
2.	i. The unit has achieved export revenue of Rs. 565.11 Lakhs as against projected export of Rs. 400.00 i.e. 141.28% for the FY 2023-24. ii. The unit has achieved export revenue of Rs. 167.05 Lakhs as against projected export of Rs. 425.00 i.e. 39.31% for the FY 2024-25.
3.	i. Net Foreign Exchange for the 2023-24 is Rs. 2022.76 Lakh is positive. ii. Net Foreign Exchange for the 2024-25 is Rs. 2160.04 Lakh is positive.
4.	Opening balance of Raw material declared is matching with previous year closing balance.
5.	Total outstanding Rent dues are Rs. 487,922.51 till date.
6.	No Labour dues & Labour cases are pending against the unit in estate section.
7.	There is no CRA Objection pending.
8.	There is no SCN is pending.
9.	The balance amount in BLUT at the end of 2023-24 & 2024-25 is positive.
10.	i. The APR for the FY 2023-24 has been filed within prescribed time. ii. The APR for the FY 2024-25 has been filed within prescribed time.

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Year (F.Y.)	Export value as per				IMPORT value as per						XRF			
	APR data	MSD data	FOI Export value based during APR verification as per Rule 53 of SEZ Rules.	Projected foreign earning	Import during the year - APR (Raw + CG)	IT/MSD data	Assorted data as per APR	Assorted value of CG APR as per Rule 53 of SEZ Rules.	APR data, Raw material consumed + assimilated Outflow	APR data as per verification (Raw material consumed + assimilated Outflow)	Projected foreign earnings	As per APR	After Verification As per Rule 53 of SEZ Rules.	On Overall Bnc
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	300				$(4)(b) + (4)(c)$		$(4)(d)$		$(4)(b) + (4)(c) / APR$	$(4)(d) + (4)(e)$		APR (7)	(4)(1)	
2023-24	645.11	540.43	265.17	600.00	64.51+1.12	33.93	3.11	2.28	31.52	34.07	320.00	515.89	511.01	511.04
2024-25	867.05	137.04	167.05	425.00	0.28+1.12	0.61	2.11	2.28	28.77	28.94	340.00	137.28	136.82	646.47
Total Achieved	732.16	733.47	732.14	875.00		34.54	5.22	4.56	60.29	63.01	660.00	650.47	647.83	646.51

ANNEXURE - B

M/s Aplab Ltd. LOA NO: 8/7/77-EPZ dated 20.12.1977

Date of commencement of production : 01.06.1978

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		2023-24										
		In Lakhs										
YEAR	CG IMP.	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	Total
		10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2014-15	0.00	-	-	-	-	-	-	-	-	-	-	-
2015-16	0.00		-	-	-	-	-	-	-	-	-	-
2016-17	0.00			-	-	-	-	-	-	-	-	-
2017-18	0.00				0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.58
2018-19	0.83					-	-	-	-	-	-	-
2019-20	0.00						-	-	-	-	-	-
2020-21	11.89							1.19	1.09	1.09	1.09	3.37
2021-22	10.89								1.09	1.09	1.09	2.18
2022-23	0.00									-	-	-
2023-24	0.00										-	-
TOTAL	23.61	0.00	0.00	0.00	0.08	0.08	0.08	1.27	2.26	2.26	2.26	6.13

ANNEXURE - B**M/s Aplab Ltd. LOA NO: 8/7/77-EPZ dated 20.12.1977****Date of commencement of production : 01.06.1978****2024-25**

YEAR	CG IMP.	2024-25										
		15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	Total
		10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2015-16	0.00	-	-	-	-	-	-	-	-	-	-	-
2016-17	0.00		-	-	-	-	-	-	-	-	-	-
2017-18	0.00			-	-	-	-	-	-	-	-	-
2018-19	0.83				0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.50
2019-20	0.00					-	-	-	-	-	-	-
2020-21	11.89						1.19	1.19	1.19	1.19	1.19	4.76
2021-22	10.89							1.09	1.09	1.09	1.09	3.27
2022-23	0.00								-	-	-	-
2023-24	0.00									-	-	-
2024-25	0.00										-	-
TOTAL	23.61	0.00	0.00	0.00	0.08	0.08	1.27	2.36	2.36	2.36	2.36	8.52