

सीपज़विशेषआर्थिकक्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

अंधेरी (पूर्व), मुंबई
ANDHERI (EAST), MUMBAI.

सीपज़ -सेज़ के अनुमोदन समिति बैठककीकार्यसूची

AGENDA FOR
**MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-
SEZ**

स्थल : सम्मेलन कक्ष, दूसरी मंजिल, विकास आयुक्त का कार्यालय, सीपज़ -सेज़,अंधेरी (पूर्व), मुंबई-400096.

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

दिनांक : 25th नवंबर, 2024

DATE: 25th November, 2024

समय: 3.30 P.M. बाद

TIME: 3.30 P.M. onwards

25th नवंबर, 2024 को विकास आयुक्त, SEEPZ-SEZ की अध्यक्षता में SEEPZ-SEZ के लिए अनुमोदन समिति की बैठक।

MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 25th November, 2024.

अनुक्रमणिका (INDEX)

एजेंडा आइटम नंबर Agenda Item No	विषय Subject
Agenda Item No. 01	28.10.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held on 28.10.2024.
Agenda Item No.02	कंपनी के निदेशक में बदलाव के लिए मेसर्स कोर्स5 इंटेलिजेंस लिमिटेड का प्रस्ताव। Proposal of M/s. Course5 Intelligence Limited for Change in Director of the Company.
Agenda Item No.03	शेष 2 वर्ष की अवधि अर्थात् 2023-24 से 2024-25 के लिए निर्मित किए जाने वाले ब्रॉड बैंडिंग आइटम के लिए मेसर्स सनज्वेल्स प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ। Application received from M/s. Sunjewels Pvt. Ltd for Broad Banding items to be manufactured for remaining period of 2 years i.e. 2023-24 to 2024-25.
Agenda Item No.04	कंपनी के निदेशकों और शेयरधारिता पैटर्न में परिवर्तन के लिए मेसर्स सनफ्लावर ज्वेलरी प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ। Application received from M/s. Sunflower Jewellery Private Limited for Change in Directors and Shareholding Pattern of the Company.
Agenda Item No.05	संलग्न एफएसआर [09 संख्या] के अनुसार यूनिट धारकों के प्रदर्शन की निगरानी करना। Monitoring performance of the unit holders as per the FSR [09 nos] attached.

28 अक्टूबर, 2024 को विकास आयुक्त की अध्यक्षता में आयोजित सीपज़ एसईजेड के लिए अनुमोदन समिति की 192वीं बैठक का कार्यवृत्त[]	MINUTES OF 192 nd MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 28 th OCTOBER, 2024.
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एसईजेड का नाम Name of the SEZ	सीपज़-सेज़ SEEPZ-SEZ
बैठक संख्या Meeting No	१९२वीं 192 nd
दिनांक Date	२८.१०.२०२४ 28.10.2024

क्रमांक Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संस्था Organization
1	श्री. सी. पी. एस. चौहान Shri. C. P. S. Chauhan	संयुक्त. विकास आयुक्त, Jt. Development Commissioner,	सीपज़-सेज़ SEEPZ-SEZ.
2	श्री. लिडर पणिक्कर Shri. LeiderPanicker	संयुक्त आयुक्त आयकर Joint Commissioner Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामित[] Nominee of Commissioner Income Tax office, Mumbai.
3	श्री. हिमांशु धर पांडे Shri. HimanshuDharPandey	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई का नामित[] Nominee of the Additional DGFT, Mumbai.
4	श्री. विलास कुमुटकर Shri. VilasKumatkar, IO	आईओ, औद्योगिक अधिकारी , Industrial Officer	उद्योग विकास आयुक्त, जीओएम, मुंबई द्वारा नामित[] Nominee of Development Commissioner of Industries, GoM, Mumbai.
5	श्रीमती मीरा रामकृष्णन Mrs. MeeraRamakrishnan	सहायक आयुक्त सीमा शुल्क Assistant Commissioner of Customs	सीमा शुल्क आयुक्त, जनरल एयर कार्गो सहार, मुंबई के नामित[] Nominee of Commissioner of Customs(General), Air Cargo Complex, Sahar 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	दिनिर्दिष्ट अधिकारी सीपज़-सेज़ Specified Officer, SEEPZ-SEZ	

उपस्थित सदस्य:

Members Present:

कार्यसूची मद संख्या 01: 25.09.2024 को आयोजित 191वीं बैठक के कार्यवृत्त की पुष्टि नांक 25.09.2024 को आयोजित 191वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।	Agenda Item No. 01: Confirmation of Minutes of the 191 th meeting held on 25.09.2024. The Minutes of the 191 th meeting held on 25.09.2024, were confirmed with consensus.
कार्यसूची मद संख्या 02: कंपनी के शेयरहोल्डिंग पैटर्न में बदलाव के लिए मेसर्स डायट्रेंड्स ज्वेलरी प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ।	Agenda Item No. 02: Application received from M/s. Diatrends Jewellery Private Limited for change in shareholding pattern of the company.
मेसर्स डायट्रेंड्स ज्वेलरी प्राइवेट लिमिटेड ने नीचे लिखित विवरण के अनुसार कंपनी के परधारिता पैटर्न में बदलाव के लिए आवेदन स्तुत किया था:	M/s. Diatrends Jewellery Private Limited had submitted the application for change in shareholding pattern of the company as per the details mentioned below :

The details of shareholding Pre & Post are as under :

Pre Shareholding Pattern:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
	Shri. Sunit S Kothari	5,00,000	50%
	Shri. Kunal Mehta	2,50,000	25%
	Smt. Anuja Dhaval Mehta	2,50,000	25%
	Total	10,00,000	100%

Post Shareholding Pattern

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding	Relation with the Previous Shareholder
	Shri. Sunit S Kothari	2,50,000	25%	Self
	Mr. Sanjay Anandlal Kothari	80,000	8%	Father of Sunit Kothari
	Mrs. Maya Sanjay Kothari	80,000	8%	Mother of Sunit Kothari
	Mrs. Shweta Sunit Kothari	80,000	8%	Wife of Sunit Kothari
	Shri. Kunal Mehta	90,000	9%	Self
	Mrs. Priti Kunal Mehta	80,000	8%	Wife of Shri. Kunal Mehta
	Mr. Yatish Chandra Bhogilal Mehta	40,000	4%	Father of Shri. Kunal Mehta
	Mrs. Indra Yatish Mehta	40,000	4%	Mother of Shri. Kunal Mehta
	Smt. Anuja Dhaval Mehta	90,000	9%	Self
	Mr. Rishav Dhaval Mehta	80,000	8%	Son of Smt. Anuja Mehta
	Mr. Yatish Chandra Bhogilal Mehta	40,000	4%	Father in law of Shri. Anuja Mehta
	Mrs. Indra Yatish Mehta	40,000	4%	Mother in law of Anuja Mehta
	Total	10,00,000	100%	

<p>पूर्वसूचि: विचार-विमर्श के बाद, समिति ने मजोसीएंडआई निर्देश संख्या 109 दिनांक 8.10.2021 के अनुसार कंपनी के शेयरधारिता टर्न में बदलाव के लिए इकाई के प्रस्ताव को ज़ूरी दे दी और उक्त निर्देश की शर्तों के अनुपालन के अधीन।</p>	<p>Decision: After deliberation, the Committee approved the proposal of the unit for change in shareholding pattern of the company in terms of MOC&I Instruction no. 109 dated 18.10.2021 and subject to compliance of the conditions of the said Instruction.</p>
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<p>पूर्वसूची मद संख्या 02: मेसर्स विशाल डायमंड्स प्राइवेट पार्टी रिपेयर के लिए आवेदन प्राप्त आ।</p>	<p>Agenda Item No. 03: Application received from M/s. Vishal Diamonds for Third Party Repair.</p>
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Sr. No.	Description of Items to be repaired	Approximate PCS to be Repaired	Approx. Labour Value in Lakhs
1.	Diamonds Studded Gold/Silver /Platinum Jewellery	5000 Pieces Apprx.	Rs. 139.00

<p>पूर्वसूचि: विचार-विमर्श के बाद समिति ने दिनांक 5.03.2010 के निर्देश संख्या 51 के अनुसार उक्त निर्देश में उल्लिखित शर्तों के अनुपालन की शर्त पर तीसरे पक्ष द्वारा मरम्मत के प्रस्ताव को मंजूरी दी।</p>	<p>Decision: After deliberation, the Committee approved the proposal of third party repair in terms of Instruction No. 51 dated 25.03.2010 and subject to compliance of condition mentioned in the said Instruction.</p>
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<p>पूर्वसूची मद संख्या 04: संलग्न एफएसआर [09 संख्या] अनुसार यूनिट धारकों के प्रदर्शन की निगरानी करना।</p>	<p>Agenda Item No. 04: Monitoring performance of the Unit holders as per the FSRs [09 nos] attached.</p>
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<p>फएसआर 31. मेसर्स सिमिक इलेक्ट्रॉनिक्स प्राइवेट लिमिटेड के 1 वर्ष की अवधि अर्थात् 2023-24 के लिए प्रदर्शन की निगरानी।</p>	<p>FSR 31. Monitoring Performance of M/s. Simic Electronics Pvt. Ltd. for the period of 1 year i.e. 2023-24.</p>
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<p>काई ने 2023-24 की अवधि के लिए चार्टर्ड एकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2023-24 की अवधि के लिए निर्यात और आयात डाटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>The unit has submitted the APR for the period 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
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<p>पूर्वसूचि: विचार-विमर्श के बाद, समिति ने 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया, क्योंकि काई ने एएसईजेड नियम 2006 के नियम 54 के अनुसार खूबी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने वित्तीय वर्ष 2023-24 के लिए वार्षिक रिपोर्ट खिल करने में 04 दिनों के विलंब पर सहमति व्यक्त की या उसे माफ कर दिया।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee agreed and condoned the delay of 04 days in filing of APR for F.Y. 2023-24.</p>
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<p>फएसआर 32. मेसर्स ट्राइजिन टेक्नोलॉजीज लिमिटेड के 1 वर्ष की अवधि अर्थात् 2023-24 के लिए प्रदर्शन की निगरानी। काई ने 2023-24 की अवधि के लिए चार्टर्ड एकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2023-24 की अवधि के लिए निर्यात और आयात डाटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 32. Monitoring Performance of M/s. Trigyn Technologies Ltd. for the period of 1 year i.e. 2023-24.</p> <p>The unit has submitted the APR for the period 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
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<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया, 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</p> <ol style="list-style-type: none"> 3 महीने के भीतर लंबित विदेशी मुद्रा प्राप्ति का भुगतान करें। क्रेच सुविधा का बकाया राशि ₹5000 का भुगतान करें। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed to-</p> <ol style="list-style-type: none"> Clear the pending foreign exchange realization within 3 months time. Clear the outstanding dues of Creche facility Rs.5000/-
<p>एसआर 33, मेसर्स विशाल डायमंड्स के 2 वर्षों की अवधि अर्थात् 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को सीआर 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 33. Monitoring Performance of M/s. Vishal Diamonds for the period of 2 years i.e. 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 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>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया, 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 70,071.65 रुपए का बकाया भुगतान करने का निर्देश दिया तथा अनुभाग को निर्देश दिया कि वार्षिक रिपोर्ट में दर्शाए अनुसार मैक्सिमम संवर्धन प्राप्त करने में विफल रहने पर इकाई को एससीएन जारी किया जाए।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 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>The Committee directed the unit to clear the outstanding dues of Rs.70,071.65/- and further directed the section to issue SCN to the unit for failing to achieve required value addition as shown in APR.</p>
<p>एसआर 34, मेसर्स युनिटी ज्वेल्स के 1 वर्ष की अवधि अर्थात् 2022-23 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 34. Monitoring Performance of M/s. Unity Jewels for the period of 1 year i.e. 2022-23.</p> <p>The unit has submitted the APR for the period 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया, 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 वित्तीय वर्ष 2020-21 के लिए इकाई को एससीएन जारी करने के कारणों का पता लगाएं और संबंधित अवधि के लिए एससीएन जारी करने के लिए कार्रवाई शुरू करें और लंबित सीआरए आपत्ति के लिए तत्काल 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 find out the reasons for non-issuance of SCN to the unit for F.Y. 2020-21 and initiate action for issuance of SCN for the respective period and for pending CRA objection.</p>

<p>फएसआर 35 मेसर्स यूनिटी ज्वेल्स के 1 वर्षकी अवधि अर्थात 2023-24 के लिए प्रदर्शन की निगरानी</p> <p>काई ने 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है</p> <p>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>FSR 35. Monitoring Performance of M/s. Unity Jewels for the period of 1 year i.e. 2023-24.</p> <p>The unit has submitted the APR for the period 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 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 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक नएफई हासिल किया था</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>फएसआर 36 मेसर्स जेनेसिस इंटरनेशनल कॉर्पोरेशन लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी</p> <p>काई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है</p> <p>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>FSR 36. Monitoring Performance of M/s. Genesys International Corporation Limited for the period of 4 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.</p> <p>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>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 के अवधि के लिए इकाई के प्रदर्शन पर गौर किया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक नएफई हासिल किया था</p> <p>समिति ने यह भी निर्देश दिया कि</p> <ol style="list-style-type: none"> इकाई को 3,67,392.49 रुपये का बकाया चुकाना होगा इकाई को भारतीय रुपये के युकाबने सीटीए में प्रदान की गई सेवाओं का विवरण उपलब्ध कराना होगा इकाई को भारतीय रुपये में भुगतान के बदले सीटीए में सेवाएं प्रदान करने के लिए अनुभाग द्वारा कारण बताओ नोटिस जारी करना 	<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>The Committee also directed to :-</p> <ol style="list-style-type: none"> the unit to clear the outstanding dues of Rs.3,67,392.49/- the unit to provide details of services provided in DTA against INR. the Section to issue show cause notice to the unit for providing services in DTA against payment in INR.
<p>फएसआर 37 मेसर्स ल्यूमिना डाटामेटिक्स लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी</p> <p>काई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है</p> <p>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>FSR 37. Monitoring Performance of M/s. Lumina Datamatics Ltd. for the period of 4 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>विवरण: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई प्राप्त किया था।</p> <p>समिति ने यह भी निर्देश दिया कि 2020-21 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के कारण बताओ नोटिस जारी करने के लिए कार्यवाही आरंभ करें।</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>The Committee also directed to initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2020-21.</p>
<p>परास: 38. मेसर्स इन्फोगेन इंडिया प्राइवेट लिमिटेड के 2 वर्षों की अवधि अर्थात् 2020-21 और 2021-22 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21 और 2021-22 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 2020-21 और 2021-22 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 38. Monitoring Performance of M/s. Infogain India Private Limited for the period of 2 years i.e. 2020-21 and 2021-22.</p> <p>The unit has submitted the APR for the period 2020-21 and 2021-22 duly certified by Chartered Accountant. The export and import data for the period 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>विवरण: विचार-विमर्श के बाद, समिति ने 2020-21 और 2021-22 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई प्राप्त किया था।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21 and 2021-22 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>परास: 39. मेसर्स इन्फोगेन इंडिया प्राइवेट लिमिटेड के 3 वर्षों की अवधि अर्थात् 2022-23, 2023-24 और 2024-25 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2022-23, 2023-24 और 2024-25 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, 2023-24 और 2024-25 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 39. Monitoring Performance of M/s. Infogain India Private Limited for the period of 3 years i.e. 2022-23, 2023-24 and 2024-25.</p> <p>The unit has submitted the APR for the period 2022-23, 2023-24 and 2024-25 duly certified by Chartered Accountant. The export and import data for the period 2022-23, 2023-24 and 2024-25 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>विवरण: विचार-विमर्श के बाद, समिति ने 2022-23, 2023-24 और 2024-25 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई प्राप्त किया था।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23, 2023-24 and 2024-25 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>व्यवस्थापक संख्या 06-जी-13, जी एंड जे कॉम्प्लेक्स-II में इकाई स्थापित करने के लिए मेसर्स इंटरज्वेल डिजाइन्स से आवेदन प्राप्त हुआ।</p>	<p>Agenda Item No. 06: Application received from M/s. Interjewel Designs for setting up of Unit in G-13, G & J Complex-II.</p>

सर्स इंटरज्वेल डिजाइन्स ने जी-13, जी एंड जे जॉयन्ट-II में एक अलग एलओए के रूप में निर्माण के लिए नई इकाई स्थापित करने के लिए आवेदन प्रस्तुत किया है, जो उन्हें पहले से ही एलओए संख्या सीपज़-एसईजेड/आईए-आई/एपीएल/जीजे-03/2009-10/9368, दिनांक 13.09.2009 के तहत आवंटित किया गया है।

M/s. Interjewel Designs has submitted the application for setting up of new unit for manufacturing as a separate LOA at G-13, G & J Complex-II, which is already allotted to them under LOA No. SEEPZ-SEZ/IA-I/APL/GJ-03/2009-10/9368, Dated 03.09.2009.

निर्णय: विचार-विमर्श के बाद समिति ने एसईपीजेड-एसईजेड में एक नई इकाई स्थापित करने के लिए मेसर्स इंटरज्वेल डिजाइन के प्रस्ताव को ज़रूरी दे दी, जिसमें निर्यात का एफओबी मूल्य **₹ 8370.40** रुपये, एफई खर्च **₹ 37136.50** रुपये और एनएफई **₹ 11233.90** रुपये पांच साल के अवधि में प्रस्तावित है। इससे **150 (118 पुरुष 32 महिलाएं)** लोगों को रोजगार मिलेगा। यह जंगार इकाई संख्या जी-13, जी एंड जे जॉयन्ट-II में उपलब्ध होगा। इसमें होने/प्लेटिनम/पैलेडियम/चांदी/स्टेनलेस/मिश्र धातु आधारित धातु के आभूषण सादे और/या हीरे, नेमती, अर्ध-कीमती पत्थरों, रंगीन पत्थरों, गैलियो, क्यूबिक जिरकोनिया, मोडसनाइट, योगशाला में उगाए गए/सीवीडी हीरे, होने/प्लेटिनम/पैलेडियम/चांदी में माउंटिंग, चांदी के मॉडल/मास्टर/प्रो-टाइप, सादे में जड़े जाएंगे। ढली ई, अर्द्ध-तैयार, चांदी के मॉडल, होने/चांदी/प्लेटिनम/पैलेडियम में माउंटिंग [नौकरी न काम], रबर के सांचे, कैम द्वारा रेजिन/वैक्स मॉउटपुट, धातु के सांचे और डाइ, नवीन उत्पाद: चांदी, सोना, मिश्र धातु धातु के बैंक लेख जैसे कि चांदी के छल्ले, पायल और अन्य घरेलू सामान या पहार लेख जिनमें **50%** या अधिक चांदी की मात्रा है, रंगीन पत्थरों या कम लागत वाले क्रिस्टल पत्थरों, सीमित पत्थरों के साथ या उसके बिना।

Decision: After deliberation, the Committee approved the proposal of M/s. Interjewel Designs for setting up of a new unit in SEEPZ-SEZ envisaging FOB value of exports of Rs. 48370.40, FE outgo of Rs. 37136.50 and NFE of Rs. 11233.90 over a period of 5 years with employment generation to 150 (118 Men 32 Women) at unit No. G-13, G & J Complex-II for Gold/Platinum/Palladium/Silver/Stainless/Alloy based metal jewellery plain and/or studded with diamonds, precious, semi-precious stones, colour stones, pearls, Cubic Zirconia, Moissanite, Lab grown/CVD diamonds, Mounting in gold/Platinum/Palladium/Silver, Silver models/Master/Prototype, Plain. Casted, semi-finished, silver models, mountings in gold/silver/platinum/palladium [Job work], Rubber moulds, Resin/Wax output by Cam, Metal Moulds & Dies, Innovative products : Silver, gold, alloy metal bank articles like key chains, anklets & other house-ware or gift articles having 50% or more silver content with OR without studding of colour stones or low-cost crystal stones, limitation stones.

समिति ने मौजूदा इकाई के एपीआर की जांच करने का भी निर्देश दिया, ताकि एलओए के तहत धारित दो अलग-अलग परिसरों के संबंध में मौजूदा एलओए के तहत दायित्वों को सुनिश्चित किया जा सके।

The Committee also directed to scrutinize the APRs of the existing Unit to ensure the obligations under the existing LOA in respect of two separate premises held under the said LOA.

ठक अध्यक्ष को धन्यवाद ज्ञापन के साथ संपन्न हुई।

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

मानेश्वर बी पाटील, आईएस
अध्यक्ष-सह-विकास आयुक्त,

सीपज़-सेज़

Digitally signed by Divyanshu Bhalchandra
Pati
Date: 2024.11.06 14:54:19 IST

अनुमोदनसमितिकेलिएकीगईकार्रवाई28.10.2024कोआयोजित
Action Taken for Approval Committee held on 28.10.2024

कार्यसूचीमदसं. Agenda Item No.	विषय Subject	टिप्पणियां Remarks
एजेडाआइटमनंबर01 Agenda Item No. 01	28.10.2024कोहुईपिछतीबैठककेकार्यवृत्तकीपुष्टि। Confirmation of Minutes of the last meeting held on 28.10.2024	
एजेडाआइटमनंबर02 Agenda Item No.02	सीप्ल-एसईजेड में एक नई इकाई स्थापित करने के लिए मेसर्स क्यूपिड डायमंड्स प्राइवेट लिमिटेड का प्रस्ताव। Application received from M/s. Diatrends Jewellery Private Limited for Change in Shareholding Pattern of the Company	Letter of Approval for change in shareholding pattern of the company issued to the Unit on 18.11.2024.
एजेडाआइटमनंबर03 Agenda Item No.03	मेसर्स, विशाल डायमंड्स से थर्ड पार्टी रिपेयर के लिए आवेदन प्राप्त हुआ। Application received from M/s. Vishal Diamonds for Third Party Repair.	Letter of Approval for Third Party Repair issued to the unit on 14.11.2024.
एजेडाआइटमनंबर04 Agenda Item No. 04	एफएसआर 31.मेसर्स सिमिक इलेक्ट्रॉनिक्स प्राइवेट लिमिटेड के 1 वर्ष की अवधि अर्थात 2023-24के लिए प्रदर्शन की निगरानी। FSR 31. Monitoring Performance of M/s. Simic Electronics Pvt. Ltd. for the period of 1 year i.e. 2023-24.	a. Monitoring noted and letter issued to unit on 15.11.2024.
	एफएसआर 32.मेसर्स ट्राइजिन टेक्नोलॉजीज लिमिटेड के 1 वर्ष की अवधि अर्थात 2023-24के लिए प्रदर्शन की निगरानी। FSR 32. Monitoring Performance of M/s. Trigyn Technologies Ltd.for the period of 1 year i.e. 2023-24.	a. Monitoring noted and letter issued to unit on 15.11.2024.
	एफएसआर 33.मेसर्स विशाल डायमंडके 2 वर्षों की अवधि अर्थात 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 33. Monitoring Performance of M/s. Vishal Diamonds for the period of 2 years i.e. 2022-23and 2023-24.	a. Monitoring noted and letter issued to unit on 15.11.2024. b. Show Cause Notice has been issued.
	एफएसआर 34.मेसर्स यूनिटी ज्वेल्स के 1 वर्ष की अवधि अर्थात 2022-23के लिए प्रदर्शन की निगरानी। FSR 34. Monitoring Performance of M/s. Unity Jewelsfor the period of 1 year i.e.	a. Monitoring noted and letter issued to unit on 15.11.2024. b. Letter issued to AO for non-issuance of SCNto the unit forF.Y. 2020-21 for delay in submission of APRand reply awaited.

	2022-23.	
	<p>एफएसआर 35.मेसर्स यूनिटी ज्वेल्स के 1 वर्षकी अवधि अर्थात 2023-24के लिए प्रदर्शन की निगरानी।</p> <p>FSR 35.Monitoring Performance of M/s. Unity Jewelsfor the period of 1 year i.e. 2023-24.</p>	<p>a. Monitoring noted and letter issued to unit on 15.11.2024.</p>
	<p>एफएसआर 36.मेसर्स जेनेसिस इंटरनेशनल कॉर्पोरेशन लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 36. Monitoring Performance of M/s. Genesys International Corporation Limited for the period of 4years i.e. 2020-21, 2021-22 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to unit on 18.11.2024.</p> <p>b. Show Cause Notice is being issued as we are awaiting the details from the unit forProviding services in DTA against payment in INR.</p>
	<p>एफएसआर 37.मेसर्स ल्यूमिना डाटामेटिक्स लिमिटेडके 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 37. Monitoring Performance of M/s. Lumina Datamatics Ltd. 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 18.11.2024.</p> <p>b. Show Cause Notice has been issued.</p>
	<p>एफएसआर 38.मेसर्स इन्फोगेन इंडिया प्राइवेट लिमिटेडके 2 वर्षों की अवधि अर्थात 2020-21 और 2021-22 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 38. Monitoring Performance of M/s.Infogain India Private Limitedfor the period of 2 years i.e. 2020-21 and 2021-22.</p>	<p>a. Monitoring noted and letter issued to unit on 18.11.2024.</p>
	<p>एफएसआर 39.मेसर्स इन्फोगेन इंडिया प्राइवेट लिमिटेडके 3 वर्षों की अवधि अर्थात 2022-23, 2023-24 और 2024-25 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 39. Monitoring Performance of M/s.Infogain India Private Limitedfor the period of 3 years i.e. 2022-23, 2023-24 and 2024-25.</p>	<p>a. Monitoring noted and letter issued to unit on 18.11.2024.</p>
<p>एजेंडाआइटमनंबर05 Agenda Item No. 05</p>	<p>जी-13, जीएंडजे कॉम्प्लेक्स-II में इकाई स्थापित करने के लिए मेसर्स इंटरज्वेल डिजाइन्स से आवेदन प्राप्त हुआ।</p> <p>Application received from M/s. Interjewel Designs for setting up of Unit in G-13, G&J Complex-II.</p>	<p>Letter is being issued.</p>

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Proposal of M/s. Course5 Intelligence Limited for Change in Director of the Company.

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

Request for Change in Director of the Company 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 Course5 Intelligence Limited
2.	Location of the Unit	Unit No. 404, Tower-II, SEEPZ, SEZ, Andheri (East), Mumbai-400096.
3.	Area	617 Sq. Mtr.
4.	LOA No. & Date	SEEPZ-SEZ/IA-I/SW-22/08-09/8329, Dated 07.08.2009 as amended
5.	Item of Manufacture/Service	IT Enabled Services
6.	Date of Commencement	11.10.2010
8.	Validity of LOA	10.10.2025
9.	Outstanding Rent dues	Rs.12,320.00 /- as on 30.09.2024
10.	Labour Dues	NIL
11.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 15.02.2010 for 95 years.
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 21.10.2024 has requested for Change in Director of the Company. The details are as follows:

LIST OF DIRECTORS PRE AND POST

Sr. No.	List of Directors Pre	Sr. No.	List of Directors Post
1	Ashwin Ramesh Mittal	1	Ashwin Ramesh Mittal
2	Ramesh Brahmaddutt Mittal	2	Ramesh Brahmaddutt Mittal
3	Sheila Mittal	3	Sheila Mittal
4	Vinati Saraf Mutreja	4	Vinati Saraf Mutreja
5	Simon Chadwick Charles	5	Simon Chadwick Charles
6	Kumar Kantilal Mehta	6	Kumar Kantilal Mehta
7	Chetan Naik	7	Chetan Naik
8	Kartik Parshottam Badiani	8	Kartik Parshottam Badiani
9	Pranav Vipinchandra Parikh	9	Pranav Vipinchandra Parikh
		10	Brijal Tushar Ajinkya

The unit has stated that the new directors Ms. Bijal Tushar Ajinkya is only appointed as an Independent Director of the Company and no shares were allotted to her and therefore ***there is no change in shareholding pattern of the company after her appointment.***

The unit furnished the following documents:

1. Copy of Broad Resolution for after change.
2. Form DIR-12 with the challan for appointment of Directors.
3. List of Directors before & after change.
4. Copy of MOA & AOA.
5. Undertaking for Instruction No. 109.

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 Director of the Company is placed before Approval Committee Meeting for consideration in terms of MOC&I instruction No. 109, Dated 18.10.2021.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Application received from M/s. Sunjewels Pvt. Ltd. for Broad Banding items. .

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

In terms of proviso of 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".

c) Other Information: -

M/s. Sunjewels Pvt. Ltd. was granted Letter of Approval No. SEEPZ-SEZ/NUS/APL/GJ/03/04-05/4749 dated 01.07.2004 as amended for Manufacturing and export of Plain & Studded Gold, Silver & Palladium Jewellery etc. The unit has commenced production w.e.f. 01.06.2005. The validity of LOA is upto 31.03.2025.

The Checklist as under :

Name of the Company	M/s. Sunjewels Pvt. Ltd.	
Location	Unit No. 102,103,116, SDF-VI, 305 to 308 AC unit No. 605-606, 607-608 Multistoried Building, SEEPZ-SEZ, Andheri (E)	
Area	102	554 Sq. Mtr.
	103	493 Sq. Mtr.
	116	555 Sq. Mtr.
	305 to 308	3058 Sq. Mtr.
	605	892 Sq. Mtr.
	606	869 Sq. Mtr.
	Unit No. 607	898 Sq. mtr.
	Unit No. 608	728 Sq. mtr.
	Total Area	8047 Sq. mtr.
	LOA No. & date	SEEPZ-SEZ/NUS/APL/GJ/03/04-05/4749 dated 01.07.2004 as amended
Items of Manufacture/Trading	Plain & Studded Gold, Silver & Palladium Jewellery	

	etc.													
Date of Commencement of Production	01.06.2005													
Validity of LOA	31.03.2025													
Outstanding Rental dues	Rs. 324,944.67/- as on 30.09.2024.													
Sub-lease Agreement Validity	<table border="1"> <tr> <td>102</td> <td rowspan="3">Sub-lease agreement is registered for the period of 01.04.2020 to 31.03.2025</td> </tr> <tr> <td>103</td> </tr> <tr> <td>116</td> </tr> <tr> <td>3025 to 308</td> <td>Sub-lease agreement is registered for the period of 13.12.2021 to 31.05.2022.</td> </tr> <tr> <td>605</td> <td rowspan="2">Sub-lease agreement is registered for the period 17.08.2010 to 31.03.2085.</td> </tr> <tr> <td>606</td> </tr> <tr> <td>607</td> <td>Unit has been asked to submit adjudicated copy of sub-lease Agreement for execution-cum-registration.</td> </tr> <tr> <td>608</td> <td>Unit has been asked to submit adjudicated copy of sub-lease Agreement for execution-cum-registration.</td> </tr> </table>	102	Sub-lease agreement is registered for the period of 01.04.2020 to 31.03.2025	103	116	3025 to 308	Sub-lease agreement is registered for the period of 13.12.2021 to 31.05.2022.	605	Sub-lease agreement is registered for the period 17.08.2010 to 31.03.2085.	606	607	Unit has been asked to submit adjudicated copy of sub-lease Agreement for execution-cum-registration.	608	Unit has been asked to submit adjudicated copy of sub-lease Agreement for execution-cum-registration.
102	Sub-lease agreement is registered for the period of 01.04.2020 to 31.03.2025													
103														
116														
3025 to 308	Sub-lease agreement is registered for the period of 13.12.2021 to 31.05.2022.													
605	Sub-lease agreement is registered for the period 17.08.2010 to 31.03.2085.													
606														
607	Unit has been asked to submit adjudicated copy of sub-lease Agreement for execution-cum-registration.													
608	Unit has been asked to submit adjudicated copy of sub-lease Agreement for execution-cum-registration.													
Whether Addl. CG Expert, if any, envisaged for the new product	No.													
Whether newly included items restricted/banned	Yes/ Items as per FTP 2015-20 para 4.32 chapter 6.													
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.													

> **EXISTING APPROVED ITEMS OF MANUFACTURE :-**

Sr. No.	Description	Approved Capacity (Pcs)
1	Gold, Silver, Platinum, Titanium, Bronze, Brass Jewellery plain, mounting & studded jewellery with diamonds, precious stones, semi-precious stones, CZ, pearl and mother of pearl (Including approved Items of Broad banding permission within approved capacity of 7,60,400 pcs).	760,400

➤ Broad Banding of Items:-

Sr.	Items to be Exported	Qty/ Pcs Approx	Export HSN Code	Remark
1	Finding in Nitinol	1000	7117	within approved capacity
2	Watch cases in Gold, Silver Platinum, Aluminium, Bronze, Brass, Titanium & steel with plain, Mounting & studded.	250	9111	within approved capacity
3	Straps/ parts and bracelet watches in Gold Silver Platinum and Aluminum, Bronze, Brass, Titanium & steel with plain mounting and studded	250	9113	within approved capacity
4	Belt Buckles in Gold, Silver & Platinum with plain, Mounting & studded.	250	7114	within approved capacity
5	Belt Buckles in Aluminum, Bronze, Brass, Titanium & steel with plain, Mounting and studded.	250	8308	within approved capacity
6	Wood Plain Jewellery.	100	4421999 0	within approved capacity
7	Wood Jewellery, with combination in Gold, Silver & Platinum with Plain Mounting and studded.	50	7113	within approved capacity
8	Wood Jewellery with combination in Bronze, Brass, Titanium & steel with plain, mounting & studded.	50	7117	within approved capacity
9	Tantalum Jewellery, plain, mounting & studded with all stones.	250	7117	within approved capacity
10	Plain Disc in Platinum with decorative	7	7114192 0	within approved capacity

11	Plain Disc in Gold with decorative	5	7114	within approved capacity
12	Plain Disc in Titanium with decorative	5	8108	within approved capacity
13	Plain Disc in Tantalum with decorative	5	8103	within approved capacity
14	Plain Disc in Brass with decorative	3	7419803 0	within approved capacity
	Total Capacity	760,400		within approved capacity

- glitch*
- Note- There is technical glitch in feeding the details of proposed production quantity of Item of maintenance, which need to be rectified by NSDL in sezone.

The Unit does not intend to procure any new capital goods for the manufacture of these articles of jewellery/ items and then same will be manufactured with the units present infrastructure and will be within their existing capacity and projections. In addition to that there will be no increase in the man power.

➤ **EMPLOYMENT GENERATION :-**

	<i>Men</i>	<i>Women</i>	<i>Total</i>
Existing	895	443	1338
Proposed	0	0	0
Total	895	443	1338

The Specified Officer, SEEPZ-SEZ vide letter dated 28.11.2024 has stated that regarding M/s. Sunjewels Pvt. Ltd. In this regard, it is submitted that the parts of watch they intend to import are well classifiable under Chapter 91,71,83,44,81,74 and the export goods even after studding of diamond will remain to be classified under the same chapter. However, exact tariff head would depend on exact nature of goods i.e. 1. Finding in Nitinol 2. Watch blank cases/straps/parts and Bracelet watches made in Gold, Silver, Platinum, Bronze, Brass, Aluminum, Titanium & steel with Plain, Mounting and studded 3. Waist Belt Buckles made in Gold, Platinum, Bronze, Brass, Aluminum, Titanium & steel with Plain, Mounting and studded. 4. Jewellery Plain, mounting and studded using wood with combination in Gold, Silver & Platinum, Bronze, Brass, Titanium & steel 5. Tantalum jewellery, Plain, mounting & studded with all stones 6. Plain Disc in Gold, Titanium, Tantalum, Platinum & Brass in decorative., dial etc. The permission granted to the unit under LOA is for manufacturing of jewellery. The present activity, permission for which has been sought is not covered under Chapter 71.

Attention is also invited to proviso of 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].

D) Recommendation:

The proposal of the unit for Broad Banding of items is placed before Unit 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. Sunflower Jewellery Private Limited for Change in Directors & Shareholding Pattern of the Company.

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

Request for Change in Directors & 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. Sunflower Jewellery Private Limited.
2.	Location of the Unit	G-14, GEMS & JEWELLERY COMPLEX II, SEEPZ-SEZ, Andheri (East), Mumbai-400096.
3.	Area	659 Sq. Mtr.
4.	LOA No. & Date	NUS/APL/GJ-13-A/92/10516, dated 21.01.1993 as amended
5.	Item of Manufacture/Service	Studded Gold Jewellery, Studded Silver Jewellery, Brass Jewellery, Plain Gold Jewellery, Studded Platinum Jewellery, Third Party Repair-Gold+Silver+Brass.
6.	Date of Commencement	01.04.1994
8.	Validity of LOA	31.03.2029
9.	Outstanding Rent dues	Rs. 371,642.84/- as on 22.11.2024
10.	Labour Dues	NIL
11.	Pending CRA Objection, if any	-
12.	Pending Show Cause Notice/Eviction Order/Recovery Notice/Recovery Order	NIL

issued, if any	
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The unit vide letter dated 24.04.2024 has requested for Change Shareholding Pattern of the Company. The details are as follows:

LIST OF DIRECTORS PRE AND POST

Sr. No.	List of Directors Pre	Sr. No.	List of Directors Post
1	Mr. Narendra M Mehta.	1	Mrs. Darshana Ashwin Mehta.
2	Mr. Ashwin Mehta.	2	Miss. Viraj Narendra Mehta.
3	Mr. Rahul Mehta.	3	Mr. Keyur Vishnuprasad Pandya.
4	Mrs. Darshana Ashwin Mehta.	4	Mr. Prashant Kishorbhai Sanghvi.
5	Miss. Viraj Narendra Mehta.		

- It is seen , that there is a change in the Directors of the Company

LIST OF PRE-POST SHAREHOLDING PATTERN

Pre Shareholding Pattern:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Ashwin Mafatlal Mehta.	12,500	25.00
2	Narendra Mafatlal Mehta.	12,500	25.00
3	Rahul Ashwin Mehta.	2,500	5.00
4	Samita Narendra Mehta	2,500	5.00
5	Darshana Ashwin Mehta	2,500	5.00
6	Ashwin Mafatlal Mehta. HUF	7,500	15.00
7	Narendra Mafatlal Mehta. HUF	10,000	20.00
	Total	50,000	100%

Post Shareholding Pattern

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Mr. Prashant Kishorbhai Sanghvi.	15,000	30%
2	Mr. Devng Sanghvi.	90,000	15%
3	Smt. Hina P. Sanghvi.	90,000	30%
4	Smt Mamta D Sanghvi	7,500	15%
5	Smt Prachi Sanghvi	5,000	10%
	Total	1,92,500	100%

It is seen, that there is change in shareholding pattern of the company.

The unit has submitted following documents/Information:

1. Copy of MOA & AOA.
2. Copy of Board resolution i.r.o. of appointment of Directors.

3. Copy of PAN Card of Directors.
4. Form DIR-12 for appointment of directors.
5. The unit has furnished in the letter submitting the list of disqualified 3 nos of director's u/s 164 (2) (a) of the companies act, 2013 from the registrar of companies of ROC-Mumbai as they had not filed financial statement and annual returns for any continuous period of 3 financial years i.e. 2015, 2016 and 2017.

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 Shareholding Pattern is placed before Approval Committee Meeting for consideration in terms of MOC&I instruction No. 109, Dated 18.10.2021.

**GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI- 400096.**

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. Aum Opalina Jewels LLP	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [106-116]
2.	M/s. G. Jewelcraft Ltd.	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [117-126]
3.	M/s. Livingstones Jewellery Pvt. Ltd.	F.Y. 2023-24	FSR [127-134]
4.	M/s. MK	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [135-146]
5.	M/s. Omega Products Pvt. Ltd.	F.Y. 2022-23, 2023-24	FSR [147-157]
6.	M/s. S G Designs Pvt. Ltd.	F.Y. 2021-22, 2022-23, 2023-24	FSR [1518-167]
7.	M/s. Quinnox Consultancy Services Ltd.-Unit II	F.Y. 2023-24, 2024-25 (Till 30.09.24)	FSR [168-176]
8.	M/s. Minal Infojewels Ltd.- Trading Division	F.Y. 2021-22, 2022-23	FSR [177-182]
9.	M/s. InterJewel Designs	F.Y. 2019-20, 2020-21, 2021-22, 2022-23, 2023-24	FSR [183-191]

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 / 1 of 2024-25

Name of the Unit: - M/s. Aum Opalina Jewels LLP

Address: - Unit No. 18, SDF-I, SEEPZ-SEZ, Andheri (E), Mumbai 400096.

Block period: - 2020-21 to 2024-25

Financial Year: - 2020-21 (1st Year), 2021-22 (2nd Year), 2022-23 (3rd Year) & 2023-24 (4th Year)

(A): Observation on APR

(I) APPROVED Projections

(Rs. in Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	7000.00	9000.00	12000.00	14000.00	18000.00	60000.00
FE Outgo	5208.00	6575.00	8755.00	10203.00	13080.00	43821.00
NFE	1792.00	2425.00	3245.00	3797.00	4920.00	16179.00

(II) Performance as compared to projections during the block period 2020-21 to 2024-25

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	7000.00	7713.83	5058.00	4831.20	120.00	8.97	0.00
2021-22	9000.00	16729.76	6500.00	9389.03	30.00	5.98	0.00
2022-23	12000.00	10956.56	8665.00	5586.22	30.00	2.85	0.00
2023-24	14000.00	6356.74	10108.00	3780.43	20.00	0.00	0.00
Total	42000.00	41756.89	30331.00	23586.88	200.00	17.8	0.00

(III) Cumulative NFE achieved during the block period 2020-21 to 2024-25

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	1792.00	3117.77	173.98%
2021-22	4217.00	10779.29	255.59%
2022-23	7462.00	16161.27	216.58%
2023-24	11259.00	18514.89	164.45%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/AOJ/13/2020-21 Dated: 20.08.2020				
Validity of LOA	26.10.2025				
Item(s) of manufacture/ Services	JEWELLERY STUDDED WITH LABGROWN DIAMOND, PLAIN & STUDDED GOLD JEWELLERY, PLAIN & STUDDED PALLADIUM JEWELLERY, PLAIN & STUDDED PLATINUM JEWELLERY, PLAIN & STUDDED SILVER JEWELLERY, RESIN PCS, RUBBER MOULD, Semi Polished diamonds for making final cut and polished diamond, STUDDED ALLOY JEWELLERY, STUDDED BRASS JEWELLERY, WAX PCS				
Date of commencement of production	27.10.2020				
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	Women	Total	
	2020-21	125	3	128	
b) No. of employees as on 31.03.2024	2021-22	150	5	155	
	2022-23	100	5	105	
	2023-24	85	5	90	
Area allotted (in sq. ft.)	6458.35 Sq. Ft.				
Area available for each employee per sq. ft. basis (area / no. of employees)	2020-21	50.45 Sq. Ft per employee			
	2021-22	41.67Sq. Ft per employee			
	2022-23	64.37Sq. Ft per employee			
	2023-24	Sq. Ft per employee			
	2020-21	2021-22	2022-23	2023-24	
Investment till date	Building	131.05	159.33	159.71	177.92
	Plant & Machinery	56.40	67.33	73.74	73.74
	TOTAL	187.45	226.66	233.45	251.66
Per Sq. ft. Export during the FY	Rs. 119439.64 per Sq. Ft.	Rs. 259040.48 per Sq. Ft.	Rs. 169649.52 per Sq. Ft.	Rs. 98426.69 per Sq. Ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)	No	No	No	No	

Value Addition during the monitoring period	7.33%	7.01%	7.40%	7.27%
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.	<p>FY 2020-21:-No, Unit has submitted the APR on dated 29.09.2022 as per the extension date allowed by the U/s to Govt. Of India vide F.NO. K-43022/7/2020- SEZ dated 29.06.2021 The unit has delayed in submission of APR by 271 days.</p> <p>FY 2021-22:- Yes, APR for the FY 2021-22 filed on 30.09.2022.</p> <p>FY 2022-23:- Yes, APR for the FY 2022-23 filed on 27.09.2023.</p> <p>FY 2023-24:- Yes, APR for the FY 2023-24 filed on 30.09.2024.</p>			

(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	7713.83	7064.69	649.14	The difference of Rs 649.14 lakh is on account of export of loan based diamonds of Rs 430.20 lakh, Freight charges of Rs 10.17 lakh & Export made in 31 st march but in NSDL shown on 1 st April 2021 of Rs. 211.67.
2021-22	16729.76	15899.09	830.67	The difference of Rs 830.67 lakh is on account of export of loan based diamonds which is not reflected in the NSDL.
2022-23	10956.56	10763.64	192.92	The difference of Rs 192.92 lakh is on account of export of loan based diamonds of Rs 177.01 lakh & Freight charges of Rs 15.92 lakh which is not reflected in the NSDL.

2023-24	6356.74	6362.85	6.11	The difference of Rs 6.11 lakh is on account of Freight charges which is not reflected in the APR.
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(b) i. **IMPORT (Raw Material)**

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	(Rs. In Lakhs)
				Reasons for difference
2020-21	670.19	671.99	1.8	The difference of Rs 1.8 lakh is on account of Freight charges & clearance charges.
2021-22	2043.45	2035.98	7.47	The difference of Rs 7.47 lakh is on account of Freight charges & clearance charges
2022-23	2927.40	2929.79	2.39	The difference of Rs 2.39 lakh is on account of Freight charges & clearance charges
2023-24	3780.43	3780.43	0.00	NA

ii. IMPORT (Capital Goods)

(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2020-21	10.40	8.97	1.43	The difference of Rs 1.43 lakh is on account of Freight charges & clearance charges
2021-22	5.68	5.98	0.3	The difference of Rs 0.3 lakh is on account of Freight charges & clearance charges
2022-23	5.41	2.85	2.56	The difference of Rs 2.56 lakh is on account of Freight charges & clearance charges
2023-24	0.00	0.00	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in Lakhs)

		2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	26158.20	26158.20	26158.20	26158.20
ii	Remaining Value of BLUT given by entity at the star of the Financial Year.	26158.20	26001.74	25410.17	24404.84
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)	156.46	591.57	1005.33	925.34

v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	26001.74	25410.17	24404.84	23479.50
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(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	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	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	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	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	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	NO	NO	NO	NO

	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	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	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	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	No
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No	No	No	No

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 21.08.2020 to 20.08.2025

Findings

1.	2020-21 is 1 st , 2021-22 is the 2 nd year, 2022-23 is the 3 rd year & 2023-24 is the 4 th year of the block period 2020-21 to 2024-25.
2.	<p>i. The unit has achieved export revenue of Rs. 7713.83 Lakhs as against projected export of Rs.7000.00 i.e. 110.19 % for the FY 2020-21.</p> <p>ii. The unit has achieved export revenue of Rs. 16729.76 Lakhs as against projected export of Rs. 9000.00 i.e. 185.89 for the FY 2021-22.</p> <p>iii. The unit has achieved export revenue of Rs. 10956.56 Lakhs as against projected export of Rs.12000.00 i.e. 91.30 % for the FY 2022-23.</p> <p>iv. The unit has achieved export revenue of Rs. 6356.74 Lakhs as against projected export of Rs.14000.00 i.e. 45.41 % for the FY 2023-24.</p>
3.	<p>i. Net Foreign Exchange for the 2020-21 is Rs. 3117.63 Lakh is positive.</p> <p>ii. Net Foreign Exchange for the 2021-22 is Rs. 10779.68 Lakh is positive.</p> <p>iii. Net Foreign Exchange for the 2022-23 is Rs. 16170.04 Lakh is positive.</p> <p>iv. Net Foreign Exchange for the 2022-23 is Rs. 18525.38 Lakh is positive.</p>
4.	Opening balance of Raw material declared is matching with previous year closing balance.
5.	No Labour dues & Labour cases are pending against the unit in estate section.
6.	There is no CRA Objection pending.
7.	There is no SCN is pending.
8.	The balance amount in BLUT at the end of 2020-21, 2021-22, 2022-23 & 2023-24 is positive.
9.	<p>i. The APR for the FY 2020-21 has not been filed within prescribed time & submitted on 29.09.2022. The unit has delayed in submission of APR by 271 days.</p> <p>ii. The APR for the FY 2021-22 has been filed within prescribed time & submitted on</p>

30.09.2022.

iii. The APR for the FY 2022-23 has been filed within prescribed time & submitted on 27.09.2023.

iv. The APR for the FY 2023-24 has been filed within prescribed time & submitted on 30.09.2024.

मनीष
21/11/24

(मनीष कुमार)
सहायक विकास आयुक्त
सीप्ल-सेज़

ANNEXURE - 31
EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2020-21 TO 2023-24
 M/s. Aum Opalina Jewels LLP
 Date of Commencement - 27.10.2020 (LOA No. SEEPZ-SCZ/IA-V/ACV/13/2020-21, DATED 20.08.2020)
 LOA BLOCK PERIOD - 2020-21 to 2024-25
 Monitoring Period - 2020-21 to 2023-24

Year (FY)	Export value as per				IMPORT value as per.				NFE			On Examinative Basis		
	API data	MSDL data	FCB Export value found during API verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (Based on FCB Value)	Import during the year -099 (Raw + CC)	ITINSL data	A month's value as per API Rs. in Lakhs.	Amortised value of CO 20% as per rule 52 of SEZ Rules.	APR-data Raw material consumed (amortised-outflow) column 51	APR-data in per verification (Raw material consumed + amortised+O inflow)	Projected Foreign exchange earning		As per rule 53 of SEZ Rules.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
2020-21	7713.83	7564.68	7713.83	7000.00	670.19+10.40	680.96	1.69	1.54	4596.20	4596.06	3792.00	3117.63	3117.77	3117.77
2021-22	16728.76	15899.09	16728.76	9500.00	2044.45+16.08	2045.96	2.53	2.46	9287.71	9088.24	2415.00	2462.05	2461.52	20798.28
2022-23	30926.26	10963.64	10816.56	12000.00	2927.40+21.49	2932.64	2.88	3.87	5273.59	5274.58	9145.00	3380.07	3381.68	34561.27
2023-24	6756.74	6262.65	6266.74	14000.00	3780.43+21.49	3780.43	2.88	4.60	6201.60	4033.12	3797.00	2355.34	2353.62	26514.89
Total Achieved	41754.69	40990.27	41754.69	44060.00		9435.95	5.97	12.47	19237.50	30258.68	11259.00	18517.99	18516.27	16661.27

FINAL SCRUTINY REPORT/4/2024-25

Name of the Unit: - M/s. G. Jewelcraft Ltd.

Address: - Unit No. 005, Block-II, 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) & 2023-24 (5th Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2019-20 was placed in the 152nd Approval Committee meeting held on 21.05.2021, 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	300.00	350.00	400.00	450.00	500.00	2000.00
F.E. Outgo	89.00	98.00	112.00	128.00	128.00	570.00
NFE	211.00	252.00	288.00	322.00	357.00	1430.00

(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	300.00	20.82	70.00	0.00	5.00	0.00	0.39
2020-21	350.00	0.00	76.00	0.00	5.00	0.00	0.01
2021-22	400.00	0.00	87.00	0.00	5.00	0.00	0.00
2022-23	450.00	0.00	99.00	0.00	5.00	0.00	0.00
2023-24	500.00	0.00	111.00	0.00	5.00	0.00	0.00
Total	2000.00	20.82	443.00	0.00	25.00	0.00	0.40

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

Year	(Rs. in Lakhs)		
	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	211.00	20.10	9.53%
2020-21	463.00	19.98	4.32%
2021-22	751.00	19.98	2.66%
2022-23	1073.00	19.98	1.86%
2023-24	1430.00	-9.77	-0.68%

(IV) Whether the Unit achieved Positive NFE:

2020-21	Yes
2021-22	Yes
2022-23	Yes
2023-24	No

(D) Other Information:

LOA No. & Date	IA(I)/NUS/APL/GJ/289/03-04/2129 Dated 29.03.2004			
Validity of LOA	31.03.2024			
Item(s) of manufacture/ Services	Gem Set Jewellery in Gold & Platinum, Synthetic Stone Set Jewellery in Gold & Platinum, Precious Metal Jewellery in Gold & Platinum, Silver Studded Jewellery			
Date of commencement of production	03.07.2004			
Execution of BLUT	Yes			
Pending CRA Objection, if any	NO			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NO			
	2020-21	2021-22	2022-23	2023-24
a) Projected employment for the block period				
b) No. of employees as on 31.03.2025	Male- 30 Female- 4	Male- 30 Female- 4	Male- 30 Female- 4	Male- 30 Female- 4
Area allotted (in sq. ft.)	2024 Sq Ft.			
Area available for each employee per sq.ft. basis (area / no. of employees)	59.83 Sq. Ft per employee	59.83 Sq. Ft per employee	59.83 Sq. Ft per employee	59.83 Sq. Ft per employee
Investment till Building	74.57	74.57	74.57	74.57

date	Plant & Machinery	49.79	51.52	52.50	52.81
	TOTAL	124.36	126.09	127.07	127.38
Per Sq. ft. Export during the FY		0.00	0.00	0.00	0.00
Quantity and value of goods exported under Rule 34 (unutilized goods)		No	No	No	No
Value Addition during the monitoring period		0.00	0.00	0.00	0.00
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.		FY 2020-21:- Yes, Unit has submitted the APR for the FY 2020-21 on dated 28.12.2021 as per the extension date allowed by the U/s to Govt. Of India vide F.NO. K-43022/7/2020- SEZ dated 29.06.2021			
If no, details of the Year along with no of days delayed to be given.		FY 2021-22:- Yes, APR for the FY 2021-22 filed on 30.09.2022.			
		FY 2022-23:- Yes, APR for the FY 2022-23 filed on 21.09.2023.			
		FY 2023-24:- Yes, APR for the FY 2023-24 filed on 30.09.2024.			

(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
2020-21	0.00	0.00	0.00	NA
2021-22	0.00	0.00	0.00	NA
2022-23	0.00	0.00	0.00	NA
2023-24	0.00	0.00	0.00	NA

(b) IMPORT (RM & Capital Goods)**(Rs. In Lakhs)**

Year/Period	Import	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	Raw Material	0.00	0.00	0.00	NA

2022-23		0.00	0.00	0.00	NA
2023-24		0.00	0.00	0.00	NA

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2020-21	Capital Goods	0.00	0.00	0.00	NA
2021-22		0.00	0.00	0.00	NA
2022-23		0.00	0.00	0.00	NA
2023-24		0.00	0.00	0.00	NA

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

		2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	285.23	285.23	285.23	285.23
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	285.23	285.23	285.23	285.23
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)	-	-	-	-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	285.23	285.23	285.23	285.23

		2020-21	2021-22	2022-23	2023-24
(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	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	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	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	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	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No	No	No	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the	No	No	No	No

	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	No	No	No
(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	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	NO
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No	No	No	No

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 16.10.2002 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 and 2023-24 is the 5 th Year of the block period 2019-20 to 2023-24. APR prior to this FY 2019-20 has been monitored and noted in the 152 nd Approval Committee meeting held on 21.05.2021.
2.	<p>i. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 350 i.e. 0.00% for the FY 2020-21.</p> <p>ii. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 400.00 i.e. 0.00% for the FY 2021-22.</p> <p>iii. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 450.00 i.e. 0.00% for the FY 2022-23.</p> <p>iv. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 450.00 i.e. 0.00% for the FY 2023-24.</p>
3.	<p>i. Net Foreign Exchange Rs. 19.98 Lakh is positive for the FY 2020-21.</p> <p>ii. Net Foreign Exchange Rs. 19.98 Lakh is positive for the FY 2021-22.</p> <p>iii. Net Foreign Exchange Rs. 19.98 Lakh is positive for the FY 2022-23.</p> <p>iv. Net Foreign Exchange Rs. -9.77 Lakh is Negative for the FY 2023-24.</p>
4.	There is no case pending of Foreign Exchange.
5.	No Labour dues & Labour cases are pending against the unit in estate section.
6.	There is no CRA Objection pending.
7.	There is no SCN is pending.
8.	<p>i. The APR for the FY 2020-21 has been filed within prescribed time & submitted on 28.12.2021.</p> <p>ii. The APR for the FY 2021-22 has been filed within prescribed time & submitted on 30.09.2022.</p> <p>iii. The APR for the FY 2022-23 has been filed within prescribed time & submitted on 21.09.2023.</p> <p>iv. The APR for the FY 2022-23 has been filed within prescribed time & submitted on 30.09.2024.</p>


 (मनीष कुमार)
 सहायक विकास आयुक्त
 सीप्ल-मेज़

M/S G. Jemel Craft Ltd
 EXPORT & IMPORT NFE DATA FOR FY YEAR 2019-20 to 2023-24

Year (FY)	Export value as per					IMPORT value as per					NFE			On Cumulative Basis	
	1	2	3	4	5	6	7	8	9	10	11	12	13		14
	APK data	NSC3 data	ROB Export value found during APR verification as per rate as at SEZ Rates.	ROB Export value found during the year APR (Rate + CG)	IT/SEZ data	Assessed value as per APR	Assessed value of CG (10% as per rate as of SEZ Rates)	AER data (flow corrected) - (smoothed - Outflow)	AER data as per verification (flow materialized) - (Outflow)	Projected foreign exchange earning	As per APR	After Verification as per Rule 63 of SEZ Rules			
2019-20	864			4,839,410	0.00	40% 0	0.00	9.72	4,839,410 - 4,839,410 / APR						
2020-21	24,852	20,833	20,852	20,833	0.00	0.00	0.00	0.72	4,839,410 - 4,839,410 / APR	311.00	20.18	30.39	20.19		
2021-22	1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.12		352.00	-0.12	-0.11	19.98		
2022-23	0.00	0.00	0.00	4,51,000	0.00	0.00	0.00	0.00		288.00	0.00	0.00	14.98		
2023-24	0.00	0.00	0.00	540,000	0.00	0.00	0.00	0.00		322.00	0.00	0.00	14.98		
Total Achieved	26,812	20,832	20,852	20,833	0.00	0.00	0.00	19.73	29.75	1,673.00	-29.75	-29.75	-0.77	4.77	

FINAL SCRUTINY REPORT / 42 / 2024-25

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: - 2023-24 (5th Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2022-23 was placed in the 191st Approval Committee meeting held on 25.09.2024, wherein the Committee noted the monitoring 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.

(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	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
2023-24	1278.00	2515.02	855.62	1812.39	34.00	0.00	0.00
Total	5813.00	10959.51	3845.29	7866.17	149.00	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%
2023-24	1396.92	2394.09	171.38%

(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	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 31.03.2024	Male- 66 Female- 2	
Area allotted (in sq. ft.)	7069.00 Sq Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	Rs.103.96 Sq. Ft per employee	
Investment till date	Building	0.00
	Plant & Machinery	Rs.300.41 Lakhs
	TOTAL	Rs.300.41 Lakhs
Per Sq. ft. Export during the FY	Rs. 35578 per Sq. Ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL	
Value Addition during the monitoring period	9.99%	
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
2023-24	2515.02	3714.09	1199.07	The difference of Rs 1199.07 lakh is on account of re-export of loan based diamonds of Rs 256 lakh, loan diamonds of Rs 918.41 lakh and cancelled exports of Rs 24.59 lakh, which are not reflected in the APR.

(b) IMPORT (RM & Capital Goods)**(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	1812.39	3099.93	1287.54	The difference of Rs. 1287.54 is due to the Loan diamond import of Rs. 940.69 Lakhs, import for repair of Rs. 144.70 Lakhs, Tags (Sticker) & Third party repair import of Rs. 202.14 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	0.00	0.00	0.00	NA

(F) 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.	1091.19
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)	589.94
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	501.25

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Pending for adju'dication for the period 01.04.2024 to 31.03.2029.

Findings

1.	This is the 5 th year of the block period 2019-20 to 2023-24. APR prior to this FY 2022-23 has been monitored and noted in the 191 st Approval Committee meeting held on 25.09.2024.
2.	The unit has achieved export revenue of Rs. 2515.02 Lakhs as against projected export of Rs. 1278.00 i.e. 196.79% for the FY 2023-24.
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. 2393.86 Lakh is positive.
6.	There is no case pending of Foreign Exchange.
7.	Value Addition of the unit is 9.99%.
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.	Women employment is very low compare to men.
12.	The APR for the FY 2023-24 has Been filed within prescribed time & submitted on 13.09.2024.


 (मनीष कुमार)
 सहायक विकास आयुक्त
 सीप-सेत्र

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 - 2023-24

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 on 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(i)+8+APR 5 / APR column (5)	4A(b)+(5)+APR (5)		APR (7)	(4-13)	
2019-20 To 2021-22														3320.43
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
2023-24	2515.02	3689.50	2515.02	1778.00	1812.39+61.11	3099.93	6.11	5.99	1918.83	1918.71	282.27	596.19	596.31	2394.09
Total Achieved	5208.64	6905.62	5208.64	2496.00		5975.37	12.22	11.98	4135.22	4134.98	1226.18	1073.42	1073.66	2394.09

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 - 2023-24

Value in Lakhs

YEAR	CG IMP.	IUT Transfer	Final CG VALUE	AMORTISED VALUE											
				14-15 10%	15-16 10%	16-17 10%	17-18 10%	18-19 10%	19-20 10%	20-21 10%	21-22 10%	22-23 10%	23-24 10%		
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	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	0.00	0.00	0.00
2016-17	6.80	0.00	6.80	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68
2017-18	11.55	0.00	11.55	0.68	1.36	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16
2018-19	9.70	0.00	9.70	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97
2019-20	26.07	0.00	26.07	13.04	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61
2020-21	2.75	0.00	2.75	1.18	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28
2021-22	0.00	0.11	-0.11	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
2022-23	7.15	4.06	3.09	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023-24	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	0.00
TOTAL	64.02	4.17	59.85	34.07	0.00	0.00	0.68	1.84	2.81	5.41	5.69	5.68	5.99	5.99	5.99

FINAL SCRUTINY REPORT/ 43/2024-25 Date:**Name of the Unit:** M/s. MK**Address:** Unit No. 103, Block 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), 2022-23 (4th Year) and 2023-24 (5th Year)**Details of Previous Monitoring:-****I. Previous UAC observation:**

The proposal of performance of the APR for the period 2019-20 was placed in 158th Approval Committee meeting held on 30.12.2021, wherein the committee **noted** the monitoring performance of the unit for the period 2019-20 as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

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

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	5100.00	5300.00	5500.00	5600.00	5800.00	27300.00
FE Outgo	4135.00	4280.00	4425.00	4480.00	4631.00	21951.00
NFE	965.00	1020.00	1075.00	1120.00	1169.00	5349.00

(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	5100.00	7147.48	4120.00	6732.55	15.00	1.68	0.00
2020-21	5300.00	4666.10	4270.00	3193.09	10.00	0.00	0.00
2021-22	5500.00	12818.45	4420.00	15087.85	5.00	0.00	0.00
2022-23	5600.00	15901.74	4475.00	16525.13	5.00	0.00	0.00
2023-24	5800.00	17101.80	4626.00	12890.78	5.00	26.60	0.00
Total	27300.00	57635.58	21911.00	54429.40	40.00	70.46	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	965.00	604.47	62.64%
2020-21	1985.00	1566.85	78.93%
2021-22	3060.00	2512.86	82.12%
2022-23	4180.00	3665.73	87.70%
2023-24	5349.00	4993.95	93.36%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	IA/NUS/APL/G&J/266/2002/880 DATED 30.07.2002								
Validity of LOA	31.03.2029								
Item(s) of manufacture/ Services	Combination Jewellery of Gold/Copper With Diamond/CZ or other Precious stones, Combination jewellery of Gold/Copper With Semi Precious stones, Combination Jewellery of Gold/Platinum With Diamond/CZ or other Precious/Semi Precious stones, Combination Jewellery of Gold/Silver With Diamond/CZ or other Precious/Semi Precious stones, Combination Jewellery of Gold/Steel With Diamond/CZ or other Precious/Semi Precious stones, Plain/ Studded Platinum jewellery, Plain/ Studded Silver jewellery, Plain/ Studded Gold jewellery, Steel Jewellery studded with precious / Semi-precious stones								
Date of commencement of production	10.05.2004								
Execution of BLUT	YES								
Pending CRA Objection, if any	No								
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No								
No. of employees	2020-21		2021-22		2022-23		2023-24		
	Male	100	Male	96	Male	111	Male	124	
	Female	8	Female	6	Female	10	Female	15	
	Total	108	Total	102	Total	121	Total	139	
Area allotted (in sq. ft.)	6466.80 sq. ft.								
Area available for each employee per sq. ft. basis (area/no. of employees)	2020-21		2021-22		2022-23		2023-24		
	59.88 sq. ft. per employee		63.40 sq. ft. per employee		53.44 sq. ft. per employee		46.52 sq. ft. per employee		
Investment till date	Financial Year	2020-21		2021-22		2022-23		2023-24	
	Building	Rs. 229.75 Lakh		Rs. 229.75 Lakh		Rs. 229.75 Lakh		Rs. 229.75 Lakh	
	Plant & Machinery	Rs. 188.99 Lakh		Rs. 215.20 Lakh		Rs. 238.39 Lakh		Rs. 264.98 Lakh	
	Total	Rs. 418.74 Lakh		Rs. 444.95 Lakh		Rs. 468.14 Lakh		Rs. 494.73 Lakh	
Per Sq. ft. Export during the FY	2020-21	Rs. 0.72 Lakh per sq. ft.							
	2021-22	Rs. 1.98 Lakh per sq. ft.							
	2022-23	Rs. 2.46 Lakh per sq. ft.							

Quantity and value of goods exported under Rule 34 (unutilized goods)	2020-21	2021-22	2022-23	2023-24
	NO	NO	NO	NO
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2020-21	2021-22	2022-23	2023-24
	8.78 %	9.78 %	8.13 %	8.13 %
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	2023-24
	NO Submitted on 30.12.2021 Request ID (242100029835) Delay of 91 days (Covid-19 pandemic)	YES Submitted on 30.09.2022 Request ID (242200027436)	YES Submitted on 30.09.2023 Request ID (242300025586)	YES Submitted on 30.09.2024 Request ID (242400025571)

(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	4666.10	4666.10	0.00	NIL
2021-22	12818.45	12818.38	0.07	Rounding off difference
2022-23	15901.74	15715.61	186.13	Exchange rate difference
2023-24	17101.80	17292.34	190.54	Exchange rate difference

(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	0.00	0.00	0.00	NIL
2021-22	42.18	42.18	0.00	NIL
2022-23	0.00	1.45	1.45	Consumables were added in RM in NSDL.
2023-24	26.60	26.60	0.00	NIL

(ii) Raw Materials:**(Rs. In Lakhs)**

F.Y.	Figures as per APR (Import RM)	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	3193.09	3193.09	0.00	NIL
2021-22	15087.85	9345.61	5742.24	DTA diamond purchase and payment made in USD value 5742.26 included in RM import by unit, Exchange rate difference 0.02
2022-23	16525.13	9826.44	6698.69	DTA diamond purchase and payment made in USD value 6700.38 included in RM import by unit, Exchange rate difference 1.69
2023-24	12890.78	6773.20	6117.58	DTA diamond purchase and payment made in USD value 6101.53 included in RM import by unit, Rs. 10.56 Lakh added in next year i.e. F.Y. 2024-25, Exchange Rate difference 5.49

(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars	(INR in Lakhs)			
		2020-21	2021-22	2022-23	2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	10256.18	10256.18	10256.18	10256.18
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	10256.18	9745.50	8827.17	8303.85
(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	510.68	1429.01	1952.33	1439.65
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	9745.50	8827.17	8303.85	6864.20

(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	2023-24
		1 case pending as per APR	63 cases pending as per APR	370 cases pending as per APR	153 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	2023-24
		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?	Started from 2023-24			
(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? 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?</p>	<p>They do not have any set up of cafeteria/canteen food court in the Unit premises.</p>
(O)	<p>Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?</p>	<p>NO</p>

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered w.e.f. 10.07.2002 for 95 yrs

Findings

1.	<p>These are 2nd, 3rd, 4th and 5th year of the block period 2019-20 to 2023-24 and performance scrutiny for the period 2020-21 to 2023-24. APR prior to this F.Y. 2019-20 has been monitored by 158th Approval Committee meeting held on dt. 30.12.2021.</p>
2.	<p>i. The unit has achieved export revenue of Rs. 4666.10/- Lakhs as against projected export of Rs. 5300/- i.e. 88.04 % during the period for F.Y. 2020-21.</p> <p>ii. The unit has achieved export revenue of Rs. 12818.45/- Lakhs as against projected export of Rs. 5500/- i.e. 233.06 % during the period for F.Y. 2021-22.</p> <p>iii. The unit has achieved export revenue of Rs. 15901.74/- Lakhs as against projected export of Rs. 5600/- i.e. 283.96 % during the period for F.Y. 2022-23.</p> <p>iv. The unit has achieved export revenue of Rs. 17101.80/- Lakhs as against projected export of Rs. 5800/- i.e. 294.86 % during the period for F.Y. 2023-24.</p>
3.	<p>Opening balance of Raw material declared is matching with previous year closing balance.</p>
4.	<p>Capital Goods Amortization has been shown correctly.</p>
5.	<p>i. Net Foreign Exchange Rs. 962.38 /- Lakh is positive for F.Y. 2020-21.</p> <p>ii. Net Foreign Exchange Rs. 245.21 /- Lakh is positive for F.Y. 2021-22.</p>

	iii. Net Foreign Exchange Rs. 1152.87 /- Lakh is positive for F.Y. 2022-23.										
	iv. Net Foreign Exchange Rs. 1328.22 /- Lakh is positive for F.Y. 2023-24.										
6.	Pendency Foreign Exchange Realization- As per APR for F.Y. 2023-24, 153 cases amounting Rs. 4686.00 Lakhs are pending for FE realization beyond permissible limit. However, as per data received from unit on 14.11.2024, total 12 cases amounting Rs. 620.51 Lakhs are pending for FE realization beyond permissible limit.										
7.	There are no Labour dues/ cases, outstanding dues pending against the unit in estate section.										
8.	There is no CRA Objection pending.										
9.	There is no SCN is pending.										
10.	The unit has exceeded actual projection vis a vis approved projection, there they should request to the Development Commissioner office for enhance the approved projections.										
11.	Value Addition as per SEZ formula is as below. <table border="1" data-bbox="272 892 1133 1136"> <thead> <tr> <th>F.Y.</th> <th>Value Addition As per SEZ formula</th> </tr> </thead> <tbody> <tr> <td>F.Y. 2020-21</td> <td>10.25%</td> </tr> <tr> <td>F.Y. 2021-22</td> <td>7.21%</td> </tr> <tr> <td>F.Y. 2022-23</td> <td>7.53%</td> </tr> <tr> <td>F.Y. 2023-24</td> <td>7.73%</td> </tr> </tbody> </table>	F.Y.	Value Addition As per SEZ formula	F.Y. 2020-21	10.25%	F.Y. 2021-22	7.21%	F.Y. 2022-23	7.53%	F.Y. 2023-24	7.73%
F.Y.	Value Addition As per SEZ formula										
F.Y. 2020-21	10.25%										
F.Y. 2021-22	7.21%										
F.Y. 2022-23	7.53%										
F.Y. 2023-24	7.73%										
12.	There is no delay in filing of APR F.Y. 2020-21, 2021-22, 2022-23 and 2023-24.										

मनीष
21/11/24

(मनीष कुमार)

सहायक विकास आयुक्त
सीप्ल-सेज़

ANNEXURE - A

MK.LOA.NO: LAINUS/APLAG-6/1206/2002/880 dated 30.07.2002
 EXPORT & IMPORT NFE DATA FOR F.Y. YEAR 2019-20 TO 2023-24
 Date of Commencement of production : 10.05.2004

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.	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(2)+4B(i)	IT/NSDL- data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 20% as per rule 53 of SEZ Rules.	4A(h)+B+APR(5) = APR column (6)	4A(h)+(9)+APR (5)	Projected Foreign exchange earning (NFE)	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
2019-20	7147.48	7147.48		5100.00	6732.55+1.68	1141.20	1.55	1.55	6543.01	6543.01	965.00	604.47	604.47	604.47
2020-21	4666.10	4666.10		5300.00	3193.09+15.54	3193.09	1.55	1.55	3703.72	3703.72	1020.00	962.38	962.38	1566.85
2021-22	12818.45	12818.38		5500.00	15087.8+55.89	9945.61	5.59	5.59	11872.44	11872.44	1075.00	946.01	946.01	2512.86
2022-23	15901.74	15715.61		5600.00	16325.1+55.89	9827.89	5.59	5.59	14748.87	14748.87	1120.00	1152.87	1152.87	3665.73
2023-24	17101.80	17292.34		5800.00	12890.76+82.48	6799.60	8.25	8.25	15773.58	15773.58	1109.00	1328.22	1328.22	4993.95
Total Achieved	57635.57	57639.91		27300.00	54640.88	30307.59	22.53	22.53	52641.62	52641.62	5349.00	4993.95	4993.95	4993.95

(Rs. In Lakhs)

ANNEXURE - B

MK LOA NO: 1A/NUS/APL/G&J/266/2002/880 dated 30.07.2002

Date of Commencement of production : 10.05.2004

YEAR	CG IMP. 4B(V)	AMORTISED VALUE	Value in Lakhs												
			11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21			
2011-12	1.84	1.84	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
2012-13	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013-14	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014-15	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015-16	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016-17	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017-18	3.76	1.50							0.38	0.38	0.38	0.38	0.38	0.38	0.38
2018-19	8.26	2.48								0.83	0.83	0.83	0.83	0.83	0.83
2019-20	1.68	0.34											0.17	0.17	0.17
2020-21	0.00	-													-
TOTAL	15.54	6.16	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.56	1.39	1.55	1.55	1.55

ANNEXURE - B

MK LOA NO: IA/NUS/API/G&J/266/2002/880 dated 30.07.2002

Date of Commencement of production : 10.05.2004

YEAR	CG IMP. 4B(V)	AMORTISED VALUE	Value in Lakhs												
			12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22			
2012-13	0.00	-	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	3.76	1.88	-	-	-	-	-	-	0.38	0.38	0.38	0.38	0.38	0.38	0.38
2018-19	8.26	3.30	-	-	-	-	-	-	-	0.83	0.83	0.83	0.83	0.83	0.83
2019-20	1.65	0.50	-	-	-	-	-	-	-	-	0.17	0.17	0.17	0.17	0.17
2020-21	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021-22	42.18	4.22	-	-	-	-	-	-	-	-	-	-	-	-	4.22
TOTAL	55.88	9.91	0.00	0.00	0.00	0.00	0.00	0.00	0.38	1.20	1.37	1.37	1.37	1.37	5.59

ANNEXURE - B

MK LOA NO: IA/NUS/APL/G&J/266/2002/880 dated 30.07.2002

Date of Commencement of production : 10.05.2004

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			
2013-14	0.00	-	10%	-	10%	-	10%	-	10%	-	10%	-	10%	-	10%
2014-15	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015-16	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016-17	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017-18	3.76	2.26	-	-	-	-	-	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
2018-19	8.26	4.13	-	-	-	-	-	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83
2019-20	1.68	0.67	-	-	-	-	-	-	-	0.17	0.17	0.17	0.17	0.17	0.17
2020-21	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021-22	42.18	8.44	-	-	-	-	-	-	-	-	-	-	-	4.22	4.22
2022-23	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	55.88	15.49	0.00	0.00	0.00	0.00	0.00	0.38	1.37	1.37	1.37	1.37	5.59	5.59	5.59

ANNEXURE - B

MK LOA NO: IA/NUS/APL/G&J/266/2002/880 dated 30.07.2002

Date of Commencement of production : 10.05.2004

YEAR	CG IMP. 4B(V)	AMORTISED VALUE	Value in Lakhs											
			14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24		
2014-15	0.00	-	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	-
2015-16	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2016-17	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2017-18	3.76	2.63				0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
2018-19	8.26	4.96					0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83
2019-20	1.68	0.84						0.17	0.17	0.17	0.17	0.17	0.17	0.17
2020-21	0.00	-							-	-	-	-	-	-
2021-22	42.18	12.65								4.22	4.22	4.22	4.22	4.22
2022-23	0.00	-												-
2023-24	26.60	2.66												2.66
TOTAL	82.48	23.74	0.00	0.00	0.00	0.38	1.20	1.37	1.37	5.59	5.59	5.59	5.59	8.25

FINAL SCRUTINY REPORT/44/2024-25 **Date:****Name of the Unit:** - M/s. Omega Products Pvt. Ltd**Address:** - Unit No. 50 & 64, SDF-II, SEEPZ-SEZ, Andheri (E)**Block period:** - 2019-20 to 2023-24**Financial Year:** - 2022-23 (4th Year) and 2023-24(5th Year)**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2021-22 was placed in the 179th Approval Committee meeting held on 06.10.2023, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.
- Action taken report :

Directions of the Approval Committee	Action taken if any.
i. Action for delay in submission of APR for the period 2021-22 will be taken as per rules.	Show Cause Notice issued to the unit on 19.03.2024 and the same was adjudicated vide Order in Original dated 26.08.2024 imposing penalty of Rs.30,000/-. The unit has paid the penalty of Rs. 30,000/- vide DD No.907940 dated 03.10.2024.

(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	400.00	440.00	462.00	985.00	1651.00	3938.00
FE Outgo	224.00	250.00	272.00	657.00	1005.00	2408.00
NFE	176.00	190.00	190.00	328.00	646.00	1530.00

(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	400.00	327.37	182.00	187.20	10.00	0.49	2.48
2020-21	440.00	546.67	200.00	239.02	15.00	16.16	0.00
2021-22	462.00	620.48	210.00	454.00	25.00	18.20	0.00
2022-23	985.00	572.26	480.00	395.37	125.00	30.51	15.51
2023-24	1651.00	478.78	812.00	505.70	125.00	81.45	10.02
Total	3938.00	2545.56	1884.00	1781.29	300.00	146.81	28.01

(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	176.00	142.37	80.89%
2020-21	366.00	433.52	118.45%
2021-22	556.00	757.96	136.32%
2022-23	884.00	904.13	102.28%
2023-24	1530.00	850.70	55.60%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/HW-29/08-09/1305 Dated: 06.02.2009
Validity of LOA	29.04.2029
Item(s) of manufacture/ Services	Assembly of measuring and calibration instruments viz. decade boxes of resistance/ capacitance and inductance/ portable calibrators. Electronic Sub-

	assemblies, Register Load Banks, surface mount resistors (SMD), thick film registers and resistor assemblies, thin film resistors, wire wound registers.			
Date of commencement of production	30.04.2009			
Execution of BLUT	YES			
Pending CRA Objection, if any	NO			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NO			
No. of employees	2022-23		2023-24	
	Male	34	Male	36
	Female	38	Female	43
	Total	72	Total	79
Area allotted (in sq. ft.)	11323.63 Sq Ft.			
Area available for each employee per sq.ft. basis (area / no. of employees)	2022-23		2023-24	
	Rs.157.27 Sq. Ft		Rs.143.34 Sq. Ft	
Investment till date	Building	Rs. 0.00 lakh		Rs.0.00 lakh
	Plant & Machinery	Rs.382.38 lakh		Rs.472.73 lakh
	TOTAL	Rs.382.38 lakh		Rs. 472.73 lakh
Per Sq. ft. Export during the FY	Rs. 5053.67 per Sq. Ft.		Rs. 4228.15 per Sq. Ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NO		NO	
Value Addition during the monitoring period	NA		NA	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	NO		YES	
	Submitted on 04.10.2023 Request ID (242300015742) Delay of 3 days		Submitted on 28.09.2024 Request ID (242400017823)	

(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	572.26	591.56	19.3	<p>Less: The FOB Value of Sample exports are not considered under APR Rs.0.01 lakhs.</p> <p>Add: SB was filed on 31.03.2022, but physical export was made in FY 2022-23(LEO date 01.04.2022). Hence the FOB value of exports was considered in FY 2022-23</p> <p>Request ID 252201138884 dated 31.03.2022 Rs.19.29/- lakhs</p>
2023-24	478.78	481.18	2.4	<p>Less: The FOB value of sample exports are not considered under APR Rs.0.06/- lakhs</p> <p>Less: Re-export value of exported goods received for repair & return (imported vide BOE#1012579/20.06.2023) are not considered in the APR figs Rs.0.37/- lakhs</p> <p>Less: The value of imported raw materials which was found defective and re-exported for rework / replacement (BOE#1024914/18.11.2023 & 1014625/18.07.2023) was not considered in the APR figs Rs.1.97/-lakhs</p>

(b) IMPORT**i. (Capital)****(Rs. In Lakhs)**

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	30.51	30.98	0.47	Value of imported goods inadvertently considered under the head CIF value of imported raw materials. Request ID. 172203854981 Rs.0.47 /-Lakhs

2023-24	81.45	59.63	21.82	In trade data value of imported capital goods & spare are considered under CIF value of imported raw materials & consumables import of CG & spares during the FY is Rs.81.45lakhs Rs.21.82/-lakhs
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(ii) Raw Materials:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	395.37	392.26	3.11	Add: In APR, value of imported capital goods inadvertently considered under the head CIF value of imported raw materials Request Id No.172203854981 Rs.0.48 /-Lakhs Add : as per trade data report for BOE, was considered CIF value of imports. However, in the APR they have considered assessable value as per BOEs. Rs.2.63/-Lakhs Total: Rs. 3.11/-Lakhs
2023-24	505.70	529.88	24.18	Less: In Trade data, value of imported capital goods & spares are considered under CIF value of imported raw materials & consumables Rs.21.82/-lakhs. Less: The value of exported goods received for repair & return are not considered in the APR figures Rs.2.36/-lakhs. Total: Rs. 24.18/-Lakhs

Bond cum Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars		
		2022-23	2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	781.74	781.74
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	474.44	1481.71
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	1093.49	-
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	149.22	177.74
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	1418.71	1240.97

(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.	2022-23	2023-24
		NIL	NIL
(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.	NA	NA
(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.	NA	NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA	NA
(I)	Whether any Services provided in	2022-23	2023-24

	DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	NA	NA	
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No	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	
(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	Nil	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?	Yes	Yes	
	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	
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(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. 6,39,738/- outstanding dues as on 19.09.2024.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 30.04.2024 to 29.04.2029

Findings

1.	This is the 2 years performance scrutiny 2022-23 and 2023-24 of the block period 2019-20 to 2023-24. APR prior to this FY 2021-22 has been monitored and noted in the 179 th Approval Committee meeting held on 06.10.2023.
2.	Action in respect of the 179 th Approval Committee meeting held on 06.10.2023, has also been completed by this office. Show Cause Notice issued to the unit on 19.03.2024 and the same was adjudicated vide Order in Original dated 26.08.2024 imposing penalty of Rs.30,000/-. The unit has paid the penalty of Rs. 30,000/- vide DD No.907940 dated 03.10.2024.
3.	The unit has achieved export revenue of Rs. 572.26 Lakhs as against projected export of Rs. 985.00 i.e. 58.09% for the FY 2022-23.
4.	The unit has achieved export revenue of Rs. 478.78 Lakhs as against projected export of Rs. 1651.00 i.e. 28.99 % for the FY 2023-24.
5.	Opening balance of Raw material declared is matching with previous year closing balance.
6.	Capital Goods Amortization has been shown correctly.
7.	Net Foreign Exchange Rs. 904.13/- Lakh is positive FY 2022-23.
8.	Net Foreign Exchange Rs. 850.70/- Lakh is positive FY 2023-24.
9.	There is no case pending of Foreign Exchange.
10.	Outstanding Rent dues are Rs. 6,39,738/- as on 19.09.2024

11.	Sub-Lease Agreement is registered for the period 30.04.2024 to 29.04.2029
12.	No Labour dues & Labour cases are pending against the unit in estate section.
13.	There is no CRA Objection pending.
13.	There is no SCN is pending.
14.	There is no delay in filing of APR F.Y. 2023-24. The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 04.10.2023 i.e. there is a delay of 03 days.
15.	The unit has achieved less export turnover against project Exports for F.Y.2022-23 & 2023-24 on addition location.



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OMEGA PRODUCTS PVT.LTD. LDA. NO: SEZ/SEZ/DA/17/DIV-23/96-42/305.d.0101.06.02.2019
EXPORT & IMPORT NFE DATA FOR FY YEAR 2019-20 TO 2023-24

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per							NFE			
	APR data	NSDL data	ROB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning	Import during the year-APR (Raw + CG)	IT/NSDL data	Amortised value as per APR	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	
	5(a)				4 A(b)+4B(i)		4B(vi)		$4A(b) * 10 = A(10) / APR column (6)$	$4A(b) * 10 + APR (3)$		$APR (7)$	$4-11)$		
2019-20	327.37	341.35	327.37	400.00	187.69	168.38	6.89	6.09	185.00	185.00	176.00	142.37	142.37	142.37	
2020-21	546.67	546.69	546.67	440.00	255.18	255.18	7.49	7.40	255.32	255.32	150.00	291.15	291.15	433.52	
2021-22	630.48	647.17	630.48	462.00	472.28	506.7	9.23	9.23	296.04	296.04	150.00	334.44	334.44	737.96	
2022-23	372.26	293.36	372.26	385.00	395.37+120.86	423.24	12.89	12.09	426.09	426.09	338.00	148.13	346.17	346.17	904.13
2023-24	478.78	481.18	478.78	1633.00	205.70+201.31	689.51	20.14	20.14	332.21	332.21	646.00	-25.33	-23.43	-23.43	850.70
Total Achieved	2445.56	2126.77	2445.56	3938.00		1372.28	54.95	54.45	1102.65	1102.65	1510.00	838.76	838.76	838.76	

ANNEXURE - B
OMEGA PRODUCTS PVT.LTD. LOA NO: SEEPZ-SEZ/IA(I)/APL/HW-29/08-09/1305 dated 06.02.2009

Date of commencement of production : 30.04.2009

2023-24

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	22.16		2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	19.94
2016-17	0.00			-	-	-	-	-	-	-	-	-
2017-18	28.74				2.87	2.87	2.87	2.87	2.87	2.87	2.87	20.12
2018-19	3.60					0.36	0.36	0.36	0.36	0.36	0.36	2.16
2019-20	0.49						0.05	0.05	0.05	0.05	0.05	0.25
2020-21	16.16							1.62	1.62	1.62	1.62	6.46
2021-22	18.20								1.82	1.82	1.82	5.46
2022-23	30.51									3.05	3.05	6.10
2023-24	81.56										8.16	8.16
TOTAL	201.42	0.00	2.22	2.22	5.09	5.45	5.50	7.12	8.94	11.99	20.14	68.65

FINAL SCRUTINY REPORT 45/2024-25

Date:

Name of the Unit :- M/s. S G Designs Pvt. Ltd**Unit Address:** Plot No. 58, SEEPZ-SEZ, Andheri(E), Mumbai-400096**Block period:** - 2020-21 to 2024-25**Financial Year:-** 2021-22 (2nd Year), 2022-23 (3rd Year), 2023-24 (4th 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 167th Approval Committee meeting held on 30.09.2022 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. Clear the rental dues immediately.	Letter issued to the unit on 29.10.2022 with a request to clear the rental dues as per the direction of the Approval Committee, at the earliest. Presently, there is no outstanding dues as on 19.09.2024.

(A): Observation on APR**(I) APPROVED Projections**

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	8000	8800	9680	10648	11713	48841
FE Outgo	7148.99	7856.99	8635.79	9492.66	10434.93	43569.36
NFE	851.01	943.01	1044.21	1155.34	1278.07	5271.64

(II) Performance as compared to projections during the block period 2020-21 to 2024-25.

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	8000	1757.75	6798	1058.75	46.61	0.00	0.00
2021-22	8800	2592.42	7478	2008.06	46.61	20.50	0.58
2022-23	9680	3977.92	8226	2633.70	46.61	10.55	0.63
2023-24	10648	4704.63	9049	3824.15	46.60	17.69	1.07

(III) Cumulative NFE achieved during the block period 2020-21 to 2024-25**(Rs. in Lakhs)**

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	851.01	774.20	90.97%
2021-22	1794.02	1917.27	106.87%
2022-23	2838.23	3164.59	111.50%
2023-24	3993.57	4797.99	120.14%

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

LOA No. & Date	SEEPZ-SEZ/IA-1/SGDPL/8/2019-20 dated 17.09.2020
Validity of LOA	06.10.2025
Item(s) of manufacture/ Services	Plain and Studded Bronze Jewellery, Plain and Studded Bronze Jewellery, Plain and Studded Ceramic Jewellery, Plain and Studded Ceramic Jewellery, Plain Silver Jewellery, Plain Silver Jewellery, Precious and Semi Precious Stone Studded Silver Jewellery, Precious and Semi Precious Stone Studded Silver Jewellery, Studded Silver Jewellery with Mother of Pearls & With Other Gem Stones, Other Stone Studded Silver Jewellery, Other Stone Studded Silver Jewellery, Plain Gold Jewellery, Plain Gold Jewellery, Studded Gold Jewellery with Mother of Pearls & With Other Gem Stones, Pearl Studded Gold Jewellery, Pearl Studded Gold Jewellery, Diamond Studded Gold Jewellery, Diamond Studded Gold Jewellery, Precious and Semi Precious Stone Studded Gold Jewellery, Precious and Semi Precious Stone Studded Gold Jewellery, Other Stone Studded Gold Jewellery, Other Stone Studded Gold Jewellery, Plain and Studded Brass Jewellery, Plain and Studded Brass Jewellery, Plain and Studded Stainless Steel Jewellery, Plain and Studded Stainless Steel Jewellery, Studded Brass Jewellery with Mother of Pearls & With Other Gem Stones, Plain and Studded Enamel Jewellery, Plain and Studded Enamel Jewellery, Plain and Studded Titanium Jewellery, Plain and Studded Titanium Jewellery
Date of commencement of production	07.10.2020
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	56	Male	69	Male	76
		Female	30	Female	51	Female	46
		Total	86	Total	120	Total	122
Area allotted (in sq. ft.)		31075 sq. ft.					
Area available for each employee per sq. ft. basis (area/no. of employees)		2021-22		2022-23		2023-24	
		361.34 sq. ft.		258.96 sq. ft.		254.71 sq. ft.	
Investment till date	Financial Year	2021-22		2022-23		2023-24	
	Building	Rs.224.38 lakh		Rs.411.19 lakh		Rs.411.19 lakh	
	Plant & Machinery	Rs.703 lakh		Rs.738.56 lakh		Rs.762.25 lakh	
	Total	Rs. 927.38 lakh		Rs. 1149.75 lakh		Rs. 1173.44 lakh	
Per Sq. ft. Export during the FY	2021-22	Rs.8342.46 lakh per sq. ft.					
	2022-23	Rs. 12801.03 lakh per sq. ft.					
	2023-24	Rs.15139.60 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	
		86.52		48.99		53.18	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		NO		YES		YES	
		Submitted on 18.10.2022		Submitted on 09.09.2023		Submitted on 13.08.2024	
		Request ID (242200031533)		Request ID (242300006303)		Request ID (242400003790)	
		Delay of 17 days					

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

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark	
2021-22	2592.42	2650.53	58.11	Diff. due to re export	
				Request ID	Rs.
				252100998634	1630994
				252102269602	1993325
				252103005770	1359259
				252103867536	826751
Total	5810329				
	58.10				
2022-23	3977.92	4034.25	56.33	Diff. due to re export	
				Request ID	Rs.
				252202597286	1853826
				252204004894	3778817
				Total	5632643
	56.33				
2023-24	4704.63	4789.44	84.81	Diff. due to re export	
				Request ID	Rs.
				252301847685	3093734
				252302639212	622642
				252303847272	642769
				252304142193	972964
				252303312870	1097167
				252304778460	1098906
				252400437925	704865
				Total	8233047
					82.33
				Diff due to Sales return deducted	
				172301344611	136319.44
				172400301975	111768.90
Total	248088.34				
	2.48				

(b) IMPORT**i. Capital Goods.****(Rs. In Lakhs)**

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	20.50	5.49	15.01	LUT Purchase 15.01 Request ID 372200607132
2022-23	10.55	10.55	-	-
2023-24	17.69	17.69	-	-

(ii) Raw Materials

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference		
				Request Id	Rs.	Remark
2021-22	2008.06	2050.73	42.67	172100909573	74	FOC
				172101522611	2002804	REPAIR
				172102112976	1508	FOC
				172102169901	1412877	REPAIR
				172102293156	280	FOC
				172103060835	848581	REPAIR
				172200154814	754	FOC
				172200583940	190	FOC
				172200620060	133	FOC
				Total	4267202	
	42.67					
2022-23	2633.70	2698.16	64.46	172202025973	1847974	REPAIR
				172203283652	3794926	REPAIR
				172203511804	142460	FOC
				172300193063	7819	FOC
				172300594933	652520	FOC
				Total	6445699	
					64.46	
2023-24	3824.15	3903.95	79.80	172301162983	6197	FOC
				172301202102	3148641	REPAIR
				172301344611	136319	SR
				172301671113	11895	FOC
				172302174656	638361	REPAIR
				172302309933	1107178	REPAIR
				172302424081	1104230	REPAIR
				172303401303	993025	REPAIR
				172400442264	722444	REPAIR
				172400301975	111769	SR
				Total	7980059	
	79.80					

(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	29656.25	29656.25	29656.25
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	29464.83	29157.20	28646.24
(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	307.63	510.96	787.23	
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	29157.20	28646.24	27859.01	

(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	Nil 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 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				
(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?	In Process	In Process	In Process	

(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	


(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 30.09.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 04.09.2020 to 26.07.2024. Sub-lease agreement is pending for adjudication for the period 27.07.2024 to 26.07.2025

Findings

1.	This is the 3 years performance scrutiny 2021-22 to 2023-24 of block period 2020-21 to 2024-25. APR prior to this F.Y. 2020-21 has been monitored by 167 th Approval Committee meeting held on 30.09.2022
2.	Action in respect of the 167 th Approval Committee meeting held on 30.09.2022, has also been completed by this office .Letter issued to the unit on 29.10.2022 with a request to clear the rental dues. Outstanding Rent dues NIL as on 30.09.2024
3.	The unit has achieved export revenue of Rs. 2592.42/- Lakhs as against projected export of Rs. 8800/- i.e. 29.46 % during the period for FY 2021-22.
4.	The unit has achieved export revenue of Rs. 3977.92/- Lakhs as against projected export of Rs. 9680/- i.e. 41.09 % during the period for FY 2022-23.

5.	The unit has achieved export revenue of Rs. 4704.63/- Lakhs as against projected export of Rs. 10648/- i.e. 44.18 % during the period for FY 2023-24.		
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. 1917.27/- lakh is positive for FY 2021-22,		
9.	Net Foreign Exchange Rs. 3164.59/- lakh is positive for FY 2022-23.		
10.	Net Foreign Exchange Rs. 4797.99/- lakh is positive for FY 2023-24.		
11.	Pendency Foreign Currency Realization is NIL.		
12.	There is no Labour dues/ cases, outstanding dues, pending against the unit in estate section.		
13.	There is no CRA Objection pending.		
14.	Sub-Lease Agreement is registered for the period 04.09.2020 to 26.07.2024 .		
15.	There is no SCN is pending.		
16.	Other Out Flow details		
	Year	Rs. In Lakh	details
	21-22	0.58	Bank Ref 0161ORTT2100384 Dt. 15.06.21 for Responsible Jewellery Council Membership - UK
	22-23	0.63	Bank Ref 0161ORTT2200392 Dt. 08.07.22 for Responsible Jewellery Council Membership - UK
	23-24	1.07	Bank Ref 0161ORTT2300338 Dt. 14.07.23 for Responsible Jewellery Council Membership - UK
16.	Value Addition submitted by the Unit in the APR F.Y. 2021-22, 2022-23 and 2023-24 is 86.52%, 48.99% and 53.18%. However, Value addition is not matching with the submission made in APR		
	Value Addition		
	F.Y.	Declared in APR	As per formula
	F.Y. 2021-22	86.52%	61.75%
	F.Y. 2022-23	48.99%	31.36 %
	F.Y. 2023-24	53.18%.	24.21%
17.	There is no delay in filing of APR F.Y. 2022-23 and 2023-24. The APR for the FY 2021-22 has not been filed within prescribed time & submitted on 18.10.2022 i.e. there is a delay of 17 days.		
18.	Export performance & employment viz-a-viz space available is very low.		
19.	The unit has taken over plot in year 2020 for the balance leave period of upto July 2024. Based on purchase/E-auction LOP was issued upto Oct 2025. Unit is not utilizing the space to its optimal export & employment generation. Further renewal of Sub-Lease agreement after July 2024 is still pending and yet to be extended.		


(रिखा नायर)

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ANNEXURE - A1
EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2020-21 to 2024-25

UNIT NAME

M/s S G Designs Pvt. Ltd

Date of Commencement -

07.10.2020 (LOA No. SEEPZ-SEZ/IA-1/SDDPL/8/2019-20 DATED, 17.09.2020)

LOA BLOCK PERIOD

- 2020-21 to 2024-25

Monitoring Period

- 2020-21 to 2024-25

Year (F.Y.)	Export value as per				IMPORT value as per-				NFE			Do Cumulative Boots		
	APR data	MSGL data	MSGL 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)	II/MSGL data	Amortised value \$/ per APR \$/ in Lakh.	Amortise of value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed + amortised+Outflow)	APR data as per verifications (Raw material consumed + amortised+Outflow)		Projected Foreign exchange earning	As per APR
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(B)+4B(1)		4B(V)		4A(H)+B+APR(S)/ APR column (S)	4A(H)+B+APR(S)/ APR column (S)		APR (7)	(4-11)	
2020-21	1757.75	1757.75	1787.75	8000.00	1026.75	1075.39	56.86	56.86	583.55	583.55	851.01	774.20	774.20	774.20
2021-22	2592.42	2650.53	2552.42	8800.00	2008.06+969.83	2056.22	58.91	58.91	1489.35	1489.35	943.01	1143.07	1143.07	1917.27
2022-23	3077.92	4034.25	3977.92	9680.00	2433.70+559.67	2708.71	59.97	59.97	2730.60	2730.60	1044.21	1247.32	1247.32	3164.58
2023-24	4704.63	4789.44	4704.63	10648.00	3824.15+559.67	3921.53	61.74	61.74	3071.23	3071.23	1155.34	1633.40	1633.40	4797.96
Total Achieved	13032.72	13231.97	13032.72	37128.00		9761.96	237.48	237.48	8234.73	8234.73	3993.57	4787.98	4787.98	

(Rs. In lakhs)

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s S G Designs Pvt. Ltd
 Date of Commencement - 07.10.2020 (LOA No. SEEPZ-SEZ/IA-I/SGDPL/8/2019-20 DATED,17.09.2020)
 LOA BLOCK PERIOD - 2020-21 to 2024-25
 Amortisation Period - 2023-24

YEAR	CG IMP.	AMORT ISED	Value in Lakhs				
			20-21 10%	21-22 10%	22-23 10%	23-24 10%	
2020-21	568.62	227.45	56.86	56.86	56.86	56.86	
2021-22	20.50	6.15		2.05	2.05	2.05	
2022-23	10.55	2.11			1.06	1.06	
2023-24	17.69	1.77				1.77	
TOTAL	617.36	237.48	56.86	58.91	59.97	61.74	

FINAL SCRUTINY REPORT/ 46/2024-25 Date:**Name of the Unit:** M/s. Quinnox Consultancy Services Ltd.-Unit II**Address:** Unit 107, Multistoried Building and Unit 166, SDF VI, Seepz-SEZ, Andheri (E), Mumbai - 400096.**Block period:** 2023-24 to 2027-28**Financial Year:** 2023-24 (1st Year) and 2024-25 (2nd Year-Till 30.09.2024)**Details of Previous Monitoring:-**1. Previous UAC observation:

The proposal of performance of the APR for the period 2022-23 was placed in the 188th Approval Committee meeting in its meeting held on 18.07.2024 wherein the Committee **noted** the monitoring performance of the Unit for the period 2022-23.

(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
	2023-24	2024-25	2025-26	2026-27	2027-28	
FOB value of export	3000.00	3150.00	3300.00	3500.00	3650.00	16600.00
FE Outgo	7.00	7.50	8.00	8.50	9.00	40.00
NFE	2993.00	3142.50	3292.00	3491.50	3641.00	16560.00

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

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material Import (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2023-24	3000.00	3910.47	0.00	0.00	2.00	0.00	107.02
2024-25	3150.00	2195.52	0.00	0.00	2.00	0.00	39.17
2025-26	3300.00	0.00	0.00	0.00	2.00	0.00	0.00
2026-27	3500.00	0.00	0.00	0.00	2.00	0.00	0.00
2027-28	3650.00	0.00	0.00	0.00	2.00	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	2993.00	3789.29	126.61%
2024-25	6135.50	5940.79	96.83%

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

LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/SW-009/2007-08/7464 DT. 12.10.2007
----------------	--

Item(s) of manufacture/ Services	Development of Computer Software			
Date of commencement of production	28.07.2008			
Execution of BLUT	Yes			
Pending CRA Objection, if any	No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No			
No. of employees	2023-24		2024-25	
	Male	143	Male	149
	Female	99	Female	100
	Total	242	Total	249
Area allotted (in sq. ft.)	17657.04 sq. ft.			
Area available for each employee per sq. ft. basis (area/no. of employees)	2023-24		2024-25	
	72.96 sq. ft. per employee		70.91 sq. ft. per employee	
Investment till date	Financial Year	2023-24	2024-25	
	Building	Rs. 0.00 Lakh	Rs. 0.00 Lakh	
	Plant & Machinery	Rs. 413.12 Lakh	Rs. 0.00 Lakh	
	Total	Rs. 413.12 Lakh	Rs. 0.00 Lakh	
Per Sq. ft. Export during the FY	2023-24	Rs.22146.80 Lakh per sq. ft.		
	2024-25	Rs. 12434.25 Lakh per sq. ft.		
Quantity and value of goods exported under Rule 34 (unutilized goods)	2023-24		2024-25	
	NA		NA	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2023-24		2024-25	
	NA		NA	
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.	2023-24		2024-25	
	YES		YES	
	Submitted on 23.09.2023		Submitted on 22.11.2024	
	Request ID (242400022351)		Request ID (242400039943)	

(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
2023-24	3910.47	4407.41	496.94	Mar-2023 Softex details was considered in NSDL in APR 2023 for Value Rs. 875.79 Lakhs, Mar-2024 Softex details was not considered in NSDL for value Rs. 350.56 Lakhs, Exchange rate Difference Rs. 28.29 Lakhs
2024-25 (Till 30.09.2024)	2195.52	2523.77	328.25	Mar-2024 Softex details considered in NSDL in Apr-2024 for Value Rs. 347.81 Lakhs, Exchange Rate Difference Rs. 19.56 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
2023-24	0.00	0.00	0.00
2024-25	0.00	0.00	0.00

(ii) Raw Materials:**(Rs. In Lakhs)**

F.Y.	Figures as per APR (Import RM)	Figures as per Softex/Trade Data	Difference if any
2023-24	0.00	0.00	0.00
2024-25	0.00	0.00	0.00

(F) Bond cum Legal Undertaking (BLUT)**Bond-cum-Legal Undertaking (BLUT)- (INR in Lakhs)**

Sr. No.	Particulars	2023-24	2024-25
		(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	188.05	403.42
(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	35.15	26.41
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	152.90	377.01

(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.	2023-24	2024-25
		NIL	NIL
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	YES	
(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.	YES	
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NO	
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	NO	

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 30.09.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered w.e.f. 08.02.2008 for 95 years

Findings

1.	These are 1 st and 2 nd year of the block period 2023-24 to 2027-28 and performance scrutiny for the period 2023-24 to 2024-25 (Till 30.09.2024). APR prior to this F.Y. 2022-23 has been monitored by 188 th Approval Committee meeting held on dt. 18.07.2024.
2.	i. The unit has achieved export revenue of Rs. 3910.47/- Lakhs as against projected export of Rs. 3000.00 Lakhs i.e. 130.35 % during the period for F.Y. 2023-24. ii. The unit has achieved export revenue of Rs. 2195.52/- Lakhs as against projected export of Rs. 3150.00 Lakhs i.e. 69.70 % during the period for F.Y. 2023-24 (Till 30.09.2024).
3.	Capital Goods Amortization has been shown correctly.
4.	i. Net Foreign Exchange Rs. 3789.29/- Lakh is positive for F.Y. 2023-24. ii. Net Foreign Exchange Rs. 2151.50/- Lakh is positive for F.Y. 2024-25 (Till 30.09.2024).
5.	Pending Foreign Exchange Realization is NIL.
6.	There are no Labour dues/ cases, outstanding dues pending against the unit in estate section.
7.	There is no CRA Objection pending.
8.	There is no SCN is pending.
9.	The APR for the F.Y. 2023-24 has been filed within prescribed time and submitted on 23.09.2024. The Unit has submitted an application for exit vide letter dt. 23.10.2024 and they are yet to comply with the documents.
10.	The unit has submitted the APR for the F.Y. 2024-25 on SEZ online. However the same is yet to be certified by Chartered Accountant.



(रेखा नाय्यर)

 सहायक विकास आयुक्त
 सीपज़-सेज़

ANNEXURE - A
 Quinnox Consultancy Services Ltd.-Unit II -LOA NO:SEIZ-SEZ/MI/VAL/55-2019/2017-08/7464 DT. 12.10.2017
 EXPORT & IMPORT NFE DATA FOR F.Y. YEAR 2023-24 TO 2027-28
 Date of Commencement of production : 26.07.2018

Year F.Y.	Export value as per				IMPORT value as per-				NFE					
	1 APR data	2 MSDL data	3 FOB Export value found during APR verification as per rule 53 of SEZ Rules.	4 Projected Foreign Earning (FOB)	5 Import during the year -APR (Raw + CG)	6 IT/NSDL- data	7 Amortised value as per APR Rs. in Lakhs.	8 Amortised value of CG 10% on per rule 53 of SEZ Rules.	9 APR-data (Raw material consumed +amortised+Outf low)	10 APR-data as per verification (Raw material consumed +amortised+Outflow)	11 Projected Foreign exchange earning (NFE)	12 AS per APR	13 After Verification as per Rule 53 of SEZ Rules.	14 On Cumulative Basis
1														
	3(+)				4A(b)+4B(i)		4B(v)		4A(b)+4B+4PR(5) = APR column (6)		APR (7)	(4-11)		
2023-24	3910.47	6407.61	3910.47	3000.00	0+159.18	0.00	14.16	15.92	121.18	2993.00	3789.29	3787.53	3789.29	
2024-25	2195.52	2242.37	2195.52	3150.00	0+48.52	0.00	4.85	4.85	44.02	3142.50	2151.50	2151.50	5940.79	
Till 30.09.2024														
Total Achieved	6105.99	6649.78	6105.99	6150.00	207.70	0.00	19.01	20.77	165.20	6135.50	5940.79	5939.03	0.00	

(Rs. in lakhs)

Final Scrutiny Report/47/2024-25

Name of the Unit: - M/s. Minal Infojewels Ltd Trading Division

Address: - Plot No. 16, 17, 28 & 29P, SEEPZ-SEZ, Andheri East, Mumbai 400096.

Block period: - 2018-19 to 2022-23 & 2023-24 to 2027-28

Financial Year: - 2021-22 (4th Year), 2022-23 (5th Year), 2023-24 (1st) & 2024-25(2nd)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2019-20 & 2020-21 was placed in the 156th Approval Committee meeting held on 28.10.2021, wherein the Committee noted the monitoring performance of the Unit for the period 2019-20 & 2020-21, as the committee noted that no export/import activity has taken place during the last 4 years and action may be initiated to allow the unit to exit from SEEPZ-SEZ.

(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	2000.00	2500.00	2500.00	2500.00	2500.00	12000.00
FE Outgo	1673.00	2224.75	2149.75	2149.75	2149.75	10347.00
NFE	327.00	275.25	350.25	350.25	350.25	1653.00

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of export	0.00	0.00	0.00	0.00	0.00	0.00
FE Outgo	0.00	0.00	0.00	0.00	0.00	0.00
NFE	0.00	0.00	0.00	0.00	0.00	0.00

(II) Performance as compared to projections during the block period 2018-19 to 2022-23 & 2023-24 to 2027-28.

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	2000.00	0.00	1665.00	0.00	3.75	0.00	0.00
2019-20	2500.00	0.00	2215.00	0.00	3.75	0.00	0.00
2020-21	2500.00	0.00	2140.00	0.00	3.75	0.00	0.00
2021-22	2500.00	0.00	2140.00	0.00	3.75	0.00	0.00
2022-23	2500.00	0.00	2140.00	0.00	3.75	0.00	0.00
2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	12000.00	0.00	10300.00	0.00	18.75	0.00	0.00

(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24 & 2023-24 to 2027-28.

Year	(Rs. in Lakhs)		
	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	327.00	0.00	NA
2019-20	602.00	0.00	NA
2020-21	952.25	0.00	NA
2021-22	1302.5	0.00	NA
2022-23	1652.75	0.00	NA
2023-24	0.00	0.00	NA
2024-25	0.00	0.00	NA

(IV) Whether the Unit achieved Positive NFE: No

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/TRD-16/2011-12 Dated 10.10.2012	
Validity of LOA	13.04.2023.	
Item(s) of manufacture/ Services	Trading of Alloy, wax rubber, Diamond, precious and semiprecious stones, gold silver, mounting, chains moulds, machinery, equipment and spares related to jewellery industry.	
Date of commencement of production	14.04.2013	
Execution of BLUT	Yes	
Pending CRA Objection, if any	No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NO	
2021-22 to 2024-25		
a) Projected employment for the block period	Nil	
b) No. of employees as on 31.03.2024		
Area allotted (in sq. ft.)	NA	
Area available for each employee per sq. ft. basis (area / no. of employees)	NA	
Investment till date	Building	0.00
	Plant & Machinery	0.00
	TOTAL	0.00

Per Sq. ft. Export during the FY	0.00
Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	0.00%
Whether the APR being considered now has been filed well within the time limit, or otherwise.	2021-22:- Yes, APR for the FY 2021-22 filed on 13.07.2022.
If no, details of the Year along with no of days delayed to be given.	2022-23:- No, APR for the FY 2022-23 filed on 22.11.2024. The unit has delayed in submission of APR by 419 days.
	2023-24:- No, APR for the FY 2023-24 filed on 22.11.2024. The unit has delayed in submission of APR by 53 days.
	2024-25:- Yes, APR for the FY 2024-25 filed on 22.11.2024.

(I) 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
2021-22	0.00	0.00	0.00	NA
2022-23	0.00	0.00	0.00	NA
2023-24	0.00	0.00	0.00	NA
2024-25	0.00	0.00	0.00	NA

(b) IMPORT

i. Raw Material

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	0.00	0.00	0.00	NA
2022-23	0.00	0.00	0.00	NA
2023-24	0.00	0.00	0.00	NA
2024-25	0.00	0.00	0.00	NA

ii. Capital Goods

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	0.00	0.00	0.00	NA
2022-23	0.00	0.00	0.00	NA
2023-24	0.00	0.00	0.00	NA
2024-25	0.00	0.00	0.00	NA

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

		2021-22 to 2024-25
i	Total Bond-Cum Legal Undertaking	3146.97
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-
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)	-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	3146.97

		2021-22 to 2024-25
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	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.	NA

	If yes, details thereof (year wise details to be provided)	
(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	NA
(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.	NA
(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	NA
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	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	NA
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NA

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered for the 17 years w.e.f 23.09.2013.

Findings

1.	2021-22 is the 4 th Year & 2022-23 is the 5 th Year of the block period 2018-19 to 2022-23 & 2023-24 is the 1 st Year & 2024-25 is 5 th Year of the block period 2023-24 to 2027-28. APR prior to this FY 2019-20 & 2020-21 has been monitored and noted in the 156 th Approval Committee meeting held on 28.10.2021.
2.	Unit has not submitted the APRs in NSDL system. They have filed all the APRs manually.
3.	<p>i. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 2500.00 i.e. 0.00% for the FY 2021-22.</p> <p>ii. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 2500.00 i.e. 0.00% for the FY 2022-23.</p> <p>iii. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 0.00 i.e. 0.00% for the FY 2023-24.</p> <p>iv. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 0.00 i.e. 0.00% for the FY 2024-25.</p>
4.	<p>i. Net Foreign Exchange Rs. 0.00 Lakh is NIL for the FY 2021-22.</p> <p>ii. Net Foreign Exchange Rs. 0.00 Lakh is NIL for the FY 2022-23.</p> <p>iii. Net Foreign Exchange Rs. 0.00 Lakh is NIL for the FY 2023-24.</p> <p>iv. Net Foreign Exchange Rs. 0.00 Lakh is NIL for the FY 2024-25.</p>
5.	There is no case pending of Foreign Exchange.
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 2021-22 has been filed within prescribed time & submitted on 13.07.2022</p> <p>ii. The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 22.11.2024. The unit has delayed in submission of APR by 419 days.</p> <p>iii. The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 22.11.2024. The unit has delayed in submission of APR by 53 days.</p> <p>iv. The APR for the FY 2022-23 has been filed within prescribed time & submitted on 22.11.2024.</p>

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सहायक विकास आयुक्त
सीपज-सैज

Final Scrutiny Report/48/2024-25

Name of the Unit: - M/s. InterJewel Designs

Address: - G-13, Gem and Jewellery Complex-II, SEEPZ, Andheri East, Mumbai 400096

Block period: - 2019-20 to 2023-24

Financial Year: - 2019-20 (1st), 2020-21 (2nd Year), 2021-22 (3rd Year), 2022-23 (4th Year) & 2023-24 (5th Year).

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2018-19 was placed in the 165th Approval Committee meeting held on 26.08.2022, wherein the Committee noted the monitoring performance of the Unit for the period 2018-19, 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	SO to initiate action on issuance of Show Cause Notice for delay in submission of APR and for Insufficient BLUT balance.	Show Cause Notice issued to the unit on 21.10.2022.
2	SO to monitor the pending foreign exchange realization.	Letter issued to the unit regarding pending foreign exchange on 27.06.2023.
3	Unit to clear the Outstanding Rental dues by Rs.71,49,781.82/- immediately.	
4	Unit to expedite to execute the sub-lease agreement of Unit No. G-41, G & J Complex-III immediately.	Total outstanding Rent dues are Rs. 1,112,178.56 till date.

(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	0.00	0.00	0.00	7000.00	9000.00	16000.00
FE Outgo	0.00	0.00	0.00	5583.00	7183.00	12766.00
NFE	0.00	0.00	0.00	1417.00	1817.00	3234.00

(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	0.00	0.00	861.00	0.00	0.00	0.00	0.00
2020-21	0.00	0.00	1750.00	0.00	50.00	0.00	0.00
2021-22	0.00	0.00	4765.00	0.00	60.00	0.00	0.00
2022-23	7000.00	105.82	5503.00	61.82	65.00	0.00	0.00
2023-24	9000.00	501.98	7090.00	80.92	75.00	0.00	0.00
Total	16000.00	607.80	19969.00	112.74	250.00	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	0.00	-5.50	Negative
2020-21	0.00	-11.00	Negative
2021-22	0.00	-16.50	Negative
2022-23	1417.00	4.65	0.33%
2023-24	3234.00	396.47	12.26%

(IV) Whether the Unit achieved Positive NFE:

2019-20	No
2020-21	No
2021-22	No
2022-23	Yes
2023-24	Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-1/APL/GJ-03/2009-10/9368
Validity of LOA	04.10.2024.
Item(s) of manufacture/ Services	Gold Jewellery Studded With Diamond & Precious Stones
Date of commencement of production	05.10.2009
Execution of BLUT	Yes
Pending CRA Objection, if any	No
Pending Show Cause	Yes

Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		2019-20	2020-21	2021-22	2022-23	2023-24
a) Projected employment for the block period b) No. of employees as on 31.03.2024		Male-34 Female-2	Male-34 Female-2	Male-34 Female-2	Male-34 Female-2	Male-34 Female-2
Area allotted (in sq. ft.)		16627 Sq. Ft.	16627 Sq. Ft.	16627 Sq. Ft.	16627 Sq. Ft.	16627 Sq. Ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		461.86 Sq. Ft per employee	461.86 Sq. Ft per employee	461.86 Sq. Ft per employee	461.86 Sq. Ft per employee	461.86 Sq. Ft per employee
Investment till date	Buildin g	0.00	0.00	0.00	0.00	0.00
	Plant & Machin ery	344.36	344.37	344.37	344.37	344.36
	TOTAL	344.36	344.37	344.37	344.37	344.36
Per Sq. ft. Export during the FY		0.00 per Sq. Ft.	0.00 per Sq. Ft.	0.00 per Sq. Ft.	636.43 per Sq. Ft.	3019.07 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		Nil	Nil	Nil	Nil	Nil
Value Addition during the monitoring period		0.00%	0.00%	0.00%	19.00%	16.00%
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.		<p>APR 2019-20:- No, APR 2019-20 filed on 21.10.2024 as per the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filling APR by SEZ unit. The unit has delayed in submission of APR by 1390 days.</p> <p>APR 2020-21:- No, APR 2020-21 filed on 21.10.2024 as per the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filling APR by SEZ unit. The unit has delayed in submission of APR by 1025 days.</p> <p>APR 2021-22:- No, APR for the FY 2021-22 filed on 21.10.2024. The unit has delayed in submission of APR by 752 days.</p> <p>APR 2022-23:- No, APR for the FY 2022-23 filed on 21.10.2024. The unit has delayed in submission of APR by 387 days.</p> <p>APR 2023-24:- No, APR for the FY 2023-24 filed on 21.10.2024. The unit has delayed in submission of APR by 22 days.</p>				

(I) 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
2019-20	0.00	0.00	0.00	NA
2020-21	0.00	0.00	0.00	NA
2021-22	0.00	0.00	0.00	NA
2022-23	105.82	105.82	0.00	NA
2023-24	501.98	502.86	0.88	Difference is due to exchange rate

(b) IMPORT**i. Raw Material****(Rs. In Lakhs)**

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	0.00	0.00	0.00	NA
2020-21	0.00	0.00	0.00	NA
2021-22	0.00	0.00	0.00	NA
2022-23	61.82	0.00	61.82	Wrongly shown of DTA purchase in APR
2023-24	50.92	50.92	0.00	NA

ii. Capital Goods

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	0.00	0.00	0.00	NA
2020-21	0.00	0.00	0.00	NA
2021-22	0.00	0.00	0.00	NA
2022-23	0.00	0.00	0.00	NA
2023-24	0.00	0.00	0.00	NA

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

		2019-20	2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	0.00	0.00	0.00	22870607	22870607
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-	-	-	22870607	21757832
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)	-	-	-	1112775.00	916560.00
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	0.00	0.00	0.00	21757832	20841272

		2019-20	2020-21	2021-22	2022-23	2023-24
(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 - 5 cases Rs. 3420.78 Lakhs. (As per APR 2019-20 submitted by the unit).	Yes - 5 cases Rs. 3420.78 Lakhs. (As per APR 2020-21 submitted by the unit).	Yes - 5 cases Rs. 3420.78 Lakhs. (As per APR 2021-22 submitted by the unit).	Yes - 9 cases Rs. 3496.79 Lakhs. (As per APR 2022-23 submitted by the unit).	Yes - 16 cases Rs. 3550.22 Lakhs. (As per APR 2023-24 submitted by the 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	NA	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	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA	NA	NA	NA
(I)	Whether any Services provided in DTA/SEZ/EOU/S TPI 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	Yes	Yes
(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	NO	NO	NO	NO	NO

	<p>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)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	NO	NO	NO	NO	NO
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof</p>	Yes	Yes	Yes	Yes	Yes
(M)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	No	No	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>	No	No	No	No	No

	<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>					
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No	No	No	No	No

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. 1,112,178.56 outstanding dues till date.
Labour Dues or Labour Cases	There are three cases of labour dues are pending till date.
Validity of Lease Agreement	Registered w.e.f 10.09.2014 to 10.09.2019 and not renewed thereafter.

Findings

1.	2019-20 is 1 st 2020-21 is the 2 nd year, 2021-22 is the 3 rd year, 2022-23 is the 4 th year & 2023-24 is 5 th of the block period 2019-20 to 2023-24. APR prior to this F Y 2018-19 has been monitored in the 166 th Approval Committee meeting held on 26.08.2022.
2.	Action in respect of the 166 th Approval Committee meeting held on 26.08.2022, has also been initiated by this office.
3.	<p>i. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 0.00 i.e. 0.00% for the FY 2019-20.</p> <p>ii. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected export of Rs. 0.00 i.e. 0.00% for the FY 2020-21.</p> <p>iii. The unit has achieved export revenue of Rs. 0.00 Lakhs as against projected</p>

	<p>export of Rs. 0.00 i.e. 0.00% for the FY 2021-22.</p> <p>iv. The unit has achieved export revenue of Rs. 105.82 Lakhs as against projected export of Rs. 7000.00 i.e. 1.51% for the FY 2022-23.</p> <p>v. The unit has achieved export revenue of Rs. 501.98 Lakhs as against projected export of Rs. 9000.00 i.e. 5.58% for the FY 2023-24.</p>
4.	<p>i. Net Foreign Exchange for the 2019-20 is Rs. -5.50 Lakh is negative.</p> <p>ii. Net Foreign Exchange for the 2020-21 is Rs. -11.00 Lakh is negative.</p> <p>iii. Net Foreign Exchange for the 2021-22 is Rs. -16.50 Lakh is negative.</p> <p>iv. Net Foreign Exchange for the 2022-23 is Rs. 4.65 Lakh is positive.</p> <p>v. Net Foreign Exchange for the 2023-24 is Rs. 396.47 Lakh is positive.</p>
5.	Opening balance of Raw material declared is matching with previous year closing balance.
6.	Pendency Foreign Currency Realization is 16 Cases Rs. 3550.22 for the FY 2023-24.
7.	Total outstanding Rent dues are Rs. 1,112,178.56 till date.
8.	<p>There are three cases of labour dues are pending</p> <p>i. Smt. Bharati parmar:- gratuity, bonus, maternity benefit , leave encashment & 4 months salary.</p> <p>ii. Mr. Mahesh Malekar:- Full and final payment.</p> <p>iii. Smt. Shweta Suresh More & Mr Suresh Ishwar More:- Gratuity.</p>
9.	Validity of Lease Agreement Registered w.e.f 10.09.2014 to 10.09.2019 and not renewed thereafter.
10.	There is no CRA Objection pending.
11.	There is no SCN is pending.
12.	<p>i. The APR for the FY 2019-20 has not been filed within prescribed time & submitted on 21.10.2024 i.e. there is a delay of 1390 days.</p> <p>ii. The APR for the FY 2020-21 has not been filed within prescribed time & submitted on 21.10.2024 i.e. there is a delay of 1025 days.</p> <p>iii. The APR for the FY 2021-22 has not been filed within prescribed time & submitted on 21.10.2024 i.e. there is a delay of 752 days.</p> <p>iv. The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 21.10.2024 i.e. there is a delay of 387 days.</p> <p>v. The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 22.10.2024 i.e. there is a delay of 22 days.</p>


 (मनीष कुमार)
 सहायक विकास आयुक्त
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