

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

सीपज़ -सेज़ के अनुमोदन समिति बैठककी कार्यसूची

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

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

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

दिनांक : 30th जनवरी, 2025

DATE: 30th January, 2025

समय: 11.30 P.M.बाद

TIME: 11.30 P.M. onwards

30th जनवरी, 2025 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 30th January, 2025.

अनुक्रमणिका (INDEX)

एजेंडा आइटम नंबर Agenda Item No	विषय Subject
Agenda Item No. 01	31.12.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held on 31.12.2024.
Agenda Item No.02	तीसरे पक्ष की मरम्मत के लिए मेसर्स लक्जरी ज्वेलरी (इंडिया) प्राइवेट लिमिटेड की अनुमति का प्रस्ताव Proposal for M/s. Luxury Jewellery (India)Private Limited permission for Third Party Repair
Agenda Item No.03	2024-25 के वर्तमान ब्लॉक के लिए मध्यावधि प्रक्षेपण के लिए मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड का प्रस्ताव Proposal for M/s. Gold Star Jewellery Pvt Ltd for Mid Term Projection for Current Block i.e. 2024-25
Agenda Item No.04	मेसर्स पोर्टेस्काप इंडिया प्रा. लिमिटेड, यूनिट नंबर 4, एसडीएफ-1, सीपज़-सेज शेयरों के हस्तांतरण और निदेशक पद में परिवर्तन के अनुसार शेयरधारिता में परिवर्तन का प्रस्ताव. Proposal of M/s. Portescap India Pvt. Ltd, Unit No.4, SDF-1, SEEPZ-SEZ for Change in Shareholding pursuant to the transfer of shares and change in the Directorship
Agenda Item No.05	मेसर्स पोर्टेस्काप इंडिया प्रा. लिमिटेड, यूनिट नंबर 03, 601 और 602, टावर-II, सीपज़ ++, सीपज़-सेज शेयरों के हस्तांतरण और निदेशक पद में परिवर्तन के अनुसार शेयरधारिता में परिवर्तन का प्रस्ताव. Proposal of M/s. Portescap India Pvt. Ltd, Unit No.03, 601 & 602, Tower-II,SEEPZ++,SEEPZ-SEZ for Change in Shareholding pursuant to the transfer of shares and change in the Directorship
Agenda Item No.06	मेसर्स डीन ट्रेडिंग एंड मैनुफैक्चरिंग प्राइवेट लिमिटेड की कंपनी का नाम बदलने का प्रस्ताव Proposal for change of name of the Company of M/s. DIN Trading & Manufacturing Pvt. Ltd.
Agenda Item No.07	मेसर्स ज़ायकस इन्फोटेक प्राइवेट लिमिटेड को उनके अधिकृत संचालन के लिए आवश्यक सेवाओं की अतिरिक्त सूची के लिए का प्रस्ताव. Proposal of M/s. Zycus Infotech Pvt. Ltd for Additional List of Services required for their Authorized Operations.
Agenda Item No.8	संलग्न एफएसआर [10 संख्या] के अनुसार यूनिट धारकों के प्रदर्शन की निगरानी करना। Monitoring performance of the unit holders as per the FSR [10 no] attached.

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31 st दिसंबर, 2024 को विकास आयुक्त की अध्यक्षता में आयोजित सीपज़-सेज़ के लिए अनुमोदन समिति की 194 वीं बैठक का कार्यवृत्त]	MINUTES OF 194 th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 31 st DECEMBER, 2024.
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एसईजेड का नाम Name of the SEZ	सीपज़-सेज़ SEEPZ-SEZ
बैठक संख्या Meeting No	194 वी 194 th
दिनांक Date	31.12.2024 31.12.2024

उपस्थित सदस्य:

Members Present:

क्र. S.N.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्रीमती मितल एस हिरेमठ Smt. Mital S. hiremath	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीपज़-सेज़ / SEEPZ-SEZ
2	श्री लीडर पणिकर Shri. Leider Panicker	संयुक्त आयुक्त आयकर Joint Commissioner Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामिती / Nominee of Commissioner of Income Tax office, Mumbai
3	श्री हिमांशु धर पांडे Shri. Himanshu Dhar Pandey	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित / Nominee of the Additional DGFT, Mumbai
4	श्रीमती पूनम धराडे Smt. Poonam Dharade	उद्योग उपनिदेशक Deputy Director of Industries	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती / Nominee of DC Industries, Government of Maharashtra
5	श्रीमती मीरा रामकृष्ण Smt. Meera Ramkrishan	सहायक आयुक्त, सीमा शुल्क / Asstt. Commissioner of Customs	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहर के नामिती / Nominee of Commissioner of Customs, General, Air Cargo, Sahar
6	श्री जय मनोज शाह Shri Jay Manoj Shah	उप विकास आयुक्त, Dy. Development Commissioner, SEEPZ- SEZ तथा विनिर्दिष्ट अधिकारी / Specified Officer	सीपज़-सेज़/ SEEPZ-SEZ

श्री जी.एस. भण्डारी, एडीसी और श्री हनीश राठी, एडीसी बैठक के सुचारु संचालन और सहायता के लिए उपस्थित थे।	Shri. G.S.Bhandari, ADC and Shri Hanish Rathi, ADC attended for assistance and smooth functioning of the meeting.
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कार्यसूची मद सं 01: 25.11.2024 को आयोजित 193 वीं बैठक के कार्यवृत्त की पुष्टि। समिति ने सभी स्थगित प्रस्तावों को अगली बैठक में लाने का निर्णय किया।	Agenda Item No. 01: Confirmation of the Minutes of the 193th Meeting held on 25.11.2024. The committee directed to place all the deferred proposals in the next meeting.
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कार्यसूची मद सं 02 : कंपनी के निदेशक में परिवर्तन के लिए मेसर्स यूरो डायमंड्स प्राइवेट लिमिटेड का प्रस्ताव	Agenda Item No. 02: Proposal of M/s. Euro Diamonds Pvt. Ltd for Change in Director of the Company.
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LIST OF DIRECTORS BEFORE AND AFTER

Sr. No.	List of Directors Before	Sr. No.	List of Directors After
1	Manish B Jain	1	Manish B Jain
2	Mahavir M Jain	2	Mahavir M Jain
		3	Sushil Kumar Duggar

निर्णय: विचार-विमर्श के बाद, समिति ने MOC&I निर्देश संख्या 109 दिनांक 18.10.2021 एवं उक्त निर्देश की शर्तों के अनुपालन के अध्याधीन के अनुसार कंपनी के निदेशक को बदलने के लिए इकाई के प्रस्ताव को मंजूरी दे दी।

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

कार्यसूची मद सं 03: मेसर्स इन्फिक्स सर्विसेज प्राइवेट लिमिटेड, यूनिट नं 9,10,11 . और 14, एसडीएफ-1 का कंपनी के शेयरहोल्डिंग पैटर्न में परिवर्तन का प्रस्ताव

Agenda Item No. 03: Proposal of M/s. Infix Services Pvt. Ltd, Unit No.1,9,10,11 & 14, SDF-I for Change in Shareholding Pattern of the Company

LIST OF SHAREHOLDING PATTERN PRE-POST

Sr. No.	Name of the Shareholder	Residential Status	Pre-Shareholding Pattern		Post-Shareholding Pattern	
			No. of Shares	Percentage Holding	No of Shares	Percentage Holding
1	Mrs. Veena Kumari Tandon	Resident	27,51,670	44.46	27,51,670	44.46
2	Mrs. Gauri Tandon	Resident	1,53,500	2.48	1,53,500	2.48
3	Mrs. Priya Tandon	Resident	1,66,500	2.69	1,66,500	2.69
4	Tancom Electronics Pvt. Ltd	India company	1,71,333	2.77	1,71,333	2.77
5	M.L. Tandon & sons. HUF	Resident	-	-	5,000	0.08
6	Hiren Kulkarni	Resident	8,640	0.14	3,640	0.06
7	Ashwarya Gupta	Resident	1,459	0.02	1,459	0.02
8	KIA EBT Scheme 5	Indian Trust	2,899	0.05	2,899	0.05
9	Norwest Capital, LLC	Foreign Company	14,55,442	23.52	14,55,442	23.52
10	Ironman Asia Holdings II Pte. Ltd	Foreign Company	14,77,466	23.87	14,77,466	23.87
	Total		61,88,909	44.46	61,88,909	100.00

निर्णय: विचार-विमर्श के बाद, समिति ने MOC&I निर्देश संख्या 109 दिनांक 18.10.2021 एवं उक्त निर्देश की शर्तों के अनुपालन के अध्याधीन के अनुसार कंपनी के शेयरहोल्डिंग पैटर्न में परिवर्तन के लिए इकाई के प्रस्ताव को मंजूरी दे दी।

Decision : After deliberation, the Committee approved the proposal of the unit for Change in Shareholding Pattern of the Company in term of MOC&I Instruction no. 109 dated 18.10.2021 and subject to compliance of

कार्यसूची मद सं 4: मेसर्स इन्फिन्क्स सर्विसेज प्राइवेट लिमिटेड, यूनिट नं5 ., एसडीएफ-1 का कंपनी के शेयरहोल्डिंग पैटर्न में परिवर्तन का प्रस्ताव

Agenda Item No. 4 : Proposal of M/s. Infix Services Pvt. Ltd, Unit No.5, SDF-I for Change in Shareholding Pattern of the Company.

LIST OF SHAREHOLDING PATTERN PRE-POST

Sr. No.	Name of the Shareholder	Residential Status	Pre-Shareholding Pattern		Post-Shareholding Pattern	
			No. of Shares	Percentage Holding	No of Shares	Percentage Holding
1	Mrs. Veena Kumari Tandon	Resident	27,51,670	44.46	27,51,670	44.46
2	Mrs. Gauri Tandon	Resident	1,53,500	2.48	1,53,500	2.48
3	Mrs. Priya Tandon	Resident	1,66,500	2.69	1,66,500	2.69
4	Tancom Electronics Pvt. Ltd	India company	1,71,333	2.77	1,71,333	2.77
5	M.L. Tandon & sons. HUF	Resident	-	-	5,000	0.08
6	Hiren Kulkarni	Resident	8,640	0.14	3,640	0.06
7	Ashwarya Gupta	Resident	1,459	0.02	1,459	0.02
8	KIA EBT Scheme 5	Indian Trust	2,899	0.05	2,899	0.05
9	Norwest Capital, LLC	Foreign Company	14,55,442	23.52	14,55,442	23.52
10	Ironman Asia Holdings II Pte. Ltd	Foreign Company	14,77,466	23.87	14,77,466	23.87
	Total		61,88,909	44.46	61,88,909	100.00

निर्णय: विचार-विमर्श के बाद, समिति ने MOC&I निर्देश संख्या 109 दिनांक 18.10.2021 एवं उक्त निर्देश की शर्तों के अनुपालन के अधीन के अनुसार कंपनी के शेयरहोल्डिंग पैटर्न में परिवर्तन के लिए इकाई के प्रस्ताव को मंजूरी दे दी।

Decision : After deliberation, the Committee approved the proposal of the unit for Change in Shareholding Pattern of the Company in term of MOC&I Instruction no. 109 dated 18.10.2021 and subject to compliance of the conditions of the said Instruction.

कार्यसूची मद सं 5: मेसर्स क्वालिटी 20/20 द्वारा कंपनी की साझेदारी और लाभ साझाकरण अनुपात पैटर्न में परिवर्तन का प्रस्ताव

Agenda Item No. 5 : Proposal of M/s. Quality 20/20 for Change in Partnership and profit sharing ratio Pattern of the Company.

Detail of Partners Pre and Post:

Sr. No.	List of pre- Partners		Sr. No.	List of updated Partners	
	Name	Share %		Name	Share %
1	Meinakshi Nath	75%	1	Meinakshi Nath	75%
2	Insha Nath	25%	2	Insha Nath	20%
			3	Aatish Nath	5%

निर्णय: विचार-विमर्श के बाद, समिति ने MOC&I निर्देश संख्या 109 दिनांक 18.10.2021 एवं उक्त निर्देश की शर्तों के अनुपालन के अधीन के अनुसार कंपनी की साझेदारी और लाभ साझाकरण अनुपात में परिवर्तन के प्रस्ताव को मंजूरी दे दी।

Decision : After deliberation, the Committee approved the proposal of the unit for Change in Partnership and profit sharing ratio of the Company in term of MOC&I Instruction no, 109 dated 18.10.2021 and subject to compliance of the conditions of the said Instruction.

कार्यसूची गट सं 6: मेसर्स पोर्टस्केप इंडिया प्राइवेट लिमिटेड के शेयरों के हस्तांतरण और निदेशक पद में परिवर्तन के अनुसरण में शेयरधारिता में परिवर्तन के लिए मेसर्स पोर्टस्केप इंडिया प्राइवेट लिमिटेड (डीसी मोटर्स) का प्रस्ताव।

Agenda Item No. 6 : Proposal of M/s. Portescap India Pvt. Ltd (DC Motors) for change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship.

Prior to the share transfer:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Portescap Singapore Pte Limited (Singapore)	1,22,79,243	99.999%
2	AS Motion Asiapac Holding Limited (as a nominee of Portescap Singapore Pte Limited)	100	0.001%
	Total	1,22,79,343	100%

Pursuant to the share transfer:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Marathon Electric India Private Limited	24,43,589	19.900
2	Portescap Singapore Pte Limited (Singapore)	98,35,654	80.099
3	AS Motion Asiapac Holding Limited (as a nominee of Portescap Singapore Pte Limited)	100	0.001%
	Total	1,22,79,343	100%

LIST OF PRE-POST DIRECTORS:

Pre Directors:

Sr. No.	Particular of change	Name of Director	Date of resignation
1	Resignation of Director	Mr. Dipeshwar Singh	18.10.2024
2	Resignation of Director	Mr. Thomas Hill	18.10.2024

Updated List of directors:

Sr. No.	Name of Director	Designation	DIN
1	Mr. Rishi Hari Bhatnagar	Whole time Director	02261444
2	Mr. Sanjay Kachroo	Whole time Director	10314467
3	Mr. Sarah Apple	Director	10245638
4	Mr. Arvind Pasricha	Director	09606639
	Total	1,92,500	100%

<p>निर्णय: विचार-विमर्श के बाद, समिति ने MOC&I निर्देश संख्या 109 दिनांक 18.10.2021 एवं उक्त निर्देश की शर्तों के अनुपालन के अध्यक्षीन के अनुसार पोर्टस्केप इंडिया प्राइवेट लिमिटेड के शेयरों के हस्तांतरण के परिणामस्वरूप शेयरधारिता में परिवर्तन और निदेशक पद में परिवर्तन के प्रस्ताव को मंजूरी दे दी। इकाई से निदेशकों की नियुक्ति का डीआईआर-12 प्रस्तुत करने का अनुरोध किया जा सकता है।</p>	<p>Decision : After deliberation, the Committee approved the proposal of the unit for change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship in term of MOC&I Instruction no. 109 dated 18.10.2021 and subject to compliance of the conditions of the said Instruction. The unit may be requested to submit the DIR-12 of appointment of Directors.</p>
<p>कार्यसूची मद सं 7: संलग्न एफएसआर [01 संख्या] के अनुसार इकाइयों के प्रदर्शन की निगरानी।</p>	<p>Agenda Item No. 7 : Monitoring performance of the Units as per the FSRs [01 no] attached.</p>
<p>एफएसआर 45. मेसर्स एस जी डिजाइन्स प्राइवेट लिमिटेड के 3 वर्षों की अवधि अर्थात् 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। इकाई ने 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 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 45. Monitoring Performance of M/s. S G Designs Pvt. Ltd. for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24. The unit has submitted the APR for the period 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 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 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया क्योंकि इकाई ने एक्सपोर्ट नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने यह भी निर्देश दिया कि 2021-22 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई आरंभ करें।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 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. The Committee also directed to initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2021-22.</p>
<p>बैठक अध्यक्ष को धन्यवाद ज्ञापन के साथ समाप्त हुई। The Meeting concluded with a vote of thanks to the chair.</p>	
<p style="text-align: right;">ज्ञानेश्वर बी पाटील, आईएस अध्यक्ष-सह-विकास आयुक्त, सीएफ़-सेज़</p>	

अनुमोदन समिति के लिए की गई कार्रवाई 31.12.2024 को आयोजित
Action Taken for Approval Committee held on 31.12.2024

कार्यसूची मद सं. Agenda Item No.	विषय Subject	टिप्पणियां Remarks
एजेंडा आइटम नंबर 01 Agenda Item No.01	25.11.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held on 25.11.2024	
एजेंडा आइटम नंबर 02 Agenda Item No.02	Proposal of M/s. Euro Diamonds Pvt. Ltd for change in Director of the Company.	Permission Letter issued for Change in Director of the company on 09.01.2025.
एजेंडा आइटम नंबर 03 Agenda Item No.03	Proposal of M/s. Infix Services Pvt. Ltd, Unit No.1,9,10, 11 & 14, SDF-I for Change in Shareholding Pattern of the Company.	Permission Letter issued for Change in Director of the company on 09.01.2025.
एजेंडा आइटम नंबर 04 Agenda Item No.04	Proposal of M/s. Infix Services Pvt. Ltd, Unit No.5, SDF-I for Change in Shareholding Pattern of the Company.	Permission Letter issued for Change in Director of the company on 09.01.2025.
एजेंडा आइटम नंबर 05 Agenda Item No.05	Proposal of M/s. Quality 20/20 for Change in Partnership and profit sharing ratio Pattern of the Company.	Letter of Approval for Partnership and profit sharing ratio of the company issued to the Unit on 11. 01.2025.
एजेंडा आइटम नंबर 06 Agenda Item No.06	Proposal of M/s. Portescap India Pvt. Ltd (DC Motors) for change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship.	Letter of Approval for transfer of shares and change in the Directorship of the company issued to the Unit on 13.01.2025.
एजेंडा आइटम नंबर 07 Agenda Item No.07	एफएसआर 45, मेसर्स एस जी डिजाइन्स प्राइवेट लिमिटेड के 3 वर्षों की अवधि अर्थात् 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 45, Monitoring Performance of M/s. S G Designs Pvt. Ltd. for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.	a. Monitoring noted and letter issued to unit on 14.01.2025. b. Show Cause Notice has been issued.

**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. Luxury Jewelry (India) Private Limited permission for Third Party Repair.

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

Permission for Third Party Repair.

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

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

d. Other Information: -

M/s. Luxury Jewelry (India) Private Limited was granted Letter of Approval No. IA(I)/NUS/APL/GJ/334/03-04/2219, Dated 31.03.2004 as amended for manufacturing for Studded Gold Jewellery, Studded Silver Jewellery, Studded Platinum Jewellery, Plain Gold Jewellery, Plain Silver Jewellery, Plain Platinum Jewellery, Combination Jewellery, Semi-Finished Diamond to full Polished Diamonds. The unit has commenced production w.e.f. 03.10.2004. The validity of LOA is upto 31.03.2024.

The unit has submitted the Form F & projections for 5 year i.e. 2024-25 to 2028-29 in terms of MOC&I Instruction No. 51 dated 25.03.2010 for third party repair under:

1	Name of the Company	M/s. Luxury Jewelry (India) Private Limited	
2	Location	Unit No. 301, Tower-I, SEEPZ++	
3	Area	617 Sq. mtrs	
4	LOP No. & Date	IA(I)/NUS/APL/GJ/334/03-04/2219, Dated 31.03.2004 as amended	
5	Items of Manufactures	Approved Capacity (PCS)	Proposed Capacity (PCS)
a)	Diamond Studded Gold & Silver Jewellery, Plain Gold & Silver Jewellery	54000.00	No Change
b)	Cut & Polished Diamond	52240.00	No Change
6	Date of Commencement of Production	03.10.2004	
7	Validity of LOA	31.03.2024	

Further the unit vide letter dated 18.04.2024 has also stated as under:

Details of Labour charges towards repair.

Description of items to be Repaired	PCS to be Repaired	Approx Labour Charges (Rs. In Lacs)
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Plain and Studied Gold/Silver/Platinum Jewelry Studied with Diamond/Precious and Semi Precious Stones.	5000 PCS	INR 41.00
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The details of the projections for 5 years i.e, 2024-25 to 2028-29.

Projections:-

Sr. No.		Existing Projection approved 2 years + additional location 1 year + deletion of location 1 year + third party 1 year (1US\$=Rs. 81.99)		Proposed for 5 years 2024-25 to 2028-29 (1US\$ = Rs. 82)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	53465.00	65202.44	216233.00	263698.78
2.	Foreign Exchange Outgo On				
3.	Import of Capital Goods	2877.60	3509.27	1075.00	1310.98

	Import of Raw Material and components	29648.88	36157.17	156000.00	190243.90
5.	Used/Unused/Broken Jewellery of Remaking & Remelting Import of Raw Material	921.00	1123.17	10725.00	13079.27
6.	Third Party Repair (No Commercial Value)	3936.00	4800.00	20093.00	24503.66
7.	Import of spares Parts & Consumables	339.00	413.41	2925.00	3567.07
8.	Repatriation of Dividends Foreign Collaborators	15.00	18.29	-	-
9.	Royalty	-	-	-	-

	Lumpsum Know how fee	-	-	-	-
11.	Design & Drawing fees	-	-	-	-
	Payment of training of Indian Technicians abroad	-	-	-	-

	Commission on export etc.	-	-	-	-
	Foreign Travel Expenses	-	-	6.40	7.80
15.	Amount of Interest to be paid on external commercial borrowing/deferred payment credit (specify details)	-	-	-	-
16.	Total (2 to 15)	37737.48	46021.32	190824.40	232712.68
17.	Net Foreign Exchange Earning in Five Years (1-16)	15728.52	19161.12	25408.60	30986.1

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

Based on the said Instruction, Customs issued a Public Notice no. 01/2010 dated. 08.04.2010 and a

e. Recommendation:

The request of the unit for Permission for Third Party Repair for Plain and Studed Gold/Silver/Platinum Jewelry Studed with Diamond/Precious and Semi Precious Stones is placed before Approval Committee for consideration in terms of Instruction no. 51 dated. 25.03.2010 read with Public Notice No. 01/2020 dated 08.04.2010 and a corrigendum to that effect on 26.04.2010.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Proposal of M/s. Gold Star Jewellery Pvt. Ltd for Mid-term Projection for Current Block i.e. 2024-25.

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

Request for Mid-term Projection for Current Block i.e. 2024-25.

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

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

d. Other Information: -

1.	Name of the Unit	M/s. Gold Star Jewellery Pvt. Ltd
2.	Location of the Unit	Plot No. 16P, 17, 28, 29P, block C, GJ-08 & GJ-09, Gems & Jewellery Complex-II, SEEPZ-SEZ, Andheri (East), Mumbai-400096.
3.	Area	41198 Sq. Mtr.
4.	LOA No. & Date	SEEPZ/NUS/APL/GJ/243/99/2774, Dated 17.03.2000 as amended
5.	Item of Manufacture/Service	Plain/Studded Gold/Silver/Platinum Jewellery and/or Combination there of Stainless Steel Jewellery Studded with Diamond and Precious/Semi Precious Stones & Pearls, Studded Watches with or without Bracelets 8 KT gold Jewellery and 3KT and 6KT Gold Findings thereof.
6.	Date of Commencement	04.10.1999
8.	Validity of LOA	31.03.2025
9.	Outstanding Rent dues	Rs. 2,208,697.54 /- as on 10.01.2025
10.	Labour Dues	NIL
11.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 30.09.2013 for 17 years (Plot No. 16P, 17, 28, 29P) and 01.04.2020 to 31.03.2025 (Unit No. GJ-08 & GJ-09 G & J, Complex-II.
12.	Pending CRA Objection, if any	-
13.	Pending Show Cause Notice/Eviction Order/Recovery Notice/Recovery Order issued, if any	NIL

Further the unit vide letter dated 27.12.2024 has stated that:

1. No Additional investment is required as their current capacity and plant and machinery.
2. No Additional Employment required.

Projections :**(Rs. In Lakh)**

Sr. No.	Particulars	Existing Approved Projections for Five Year i.e. 2020-21 to 2024-25 (1US\$ = Rs. 72.00)	Existing Approved mid-term Projections for 1 years i.e. to 2024-25 (1US\$ = Rs. 82.00)	Proposed for mid-term Revised Projections for current block i.e. 2024-25 (1US\$ = Rs. 83.00)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	(US\$'000')
1	FOB Value of exports in first five years	236900.00	90000.00	142500.00	171686.75
	Foreign Exchange outgo on	-	-	-	-
2	Import of Machinery	1983.02	534.82	150.00	180.72
3	Import of Raw Material and Components	185693.10	72000.00	126825.00	152801.20
4	Unused/used, new, broken jewellery for repair/Third Party Repair, Remaking and rementing and other inputs etc.	10520.00	1800.00	2137.50	2575.30
5	Import of spares and consumables	10978.50	5400.00	213.75	257.53
6	Repatriation of dividends and profits to foreign collaborators	-	-	-	-
7	Royalty	-	-	-	-
8	Lump sum know-how fee	-	-	-	-
9	Design and drawings fee	-	-	-	-
10	Payment of foreign technicians	-	-	-	-
11	Payment on training of Indian technicians abroad	-	-	-	-
12	Commission on Export etc.	2728.50	900.00	1425.00	1716.87
13	Foreign Travel	950.00	300.00	600.00	722.89
14	Amount of Interest to be paid on external commercial borrowing/deferred payment credit (specify details)	-	-	-	-
15	Any other payments (specify details)	-	-	-	-
16	Total (2 to 15)	212863.12	80934.82	131351.25	158254.52
17	Net Foreign Exchange Earnings in five years (1 to 16)	24036.88	9065.18	11148.75	13432.23

The monitoring performance of the unit was placed before the Approval Committee Meeting held on 30.03.2022. After deliberation, the Committee noted the performance of the unit for the period 2019-20 that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

e. Recommendation:

The proposal of the unit for mid-term projections for Current Block i.e. 2024-25 in terms of Rule 19(2) of SEZ Rules 2006 is placed before the Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

The proposal of the unit for change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship.

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

Change in shareholding pursuant to the transfer of shares and change in the Directorship

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

MOC&I Instruction No. 109 dated 18th October, 2021

d. Other Information: -

Name of the Unit	M/s. Portescap India Pvt. Ltd
Location of the Unit	Unit No. 04. SDF-I, Seepz-Sez, Andheri – (East)-400096
LOA No. & Date	SEEPZ-SEZ/NUS/APL/489/94/4968 dated 27.04.1994 as amended
Item of Manufacture/Service	Special Purpose Motors for Electronics Industries and Sub Assemblies, Facilities for Design & development, Engineering and Manufactures of Sub Assemblies, IT Support Services and ITES thereof
Date of Commencement	01.09.1995
Validity of LOA	31.03.2025
Outstanding Rent Dues	NIL
Labour Dues	NIL
Validity of Lease Agreement	Sub lease agreement is registered for the period of 01.04.2020 to 31.03.2025
Pending CRA Objection, if any	NIL
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	NIL

LIST OF PRE-POST SHAREHOLDING PATTERN:

Prior to the share transfer:-

Sr	Name of the Shareholder	No. of Shares	% of Shareholding
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1	Portescap Singapore Pte Limited (Singapore)	1,22,79,243	99.999%
2	AS Motion Asiapac Holding Limited (as a nominee of Portescap Singapore Pte Limited)	100	0.001%
	Total	1,22,79,343	100%

Pursuant to the share transfer:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Marathon Electric India Private Limited	24,43,589	19.900
2	Portescap Singapore Pte Limited (Singapore)	98,35,654	80.099
3	AS Motion Aslapac Holding Limited (as a nominee of Portescap Singapore Pte Limited)	100	0.001%
	Total	1,22,79,343	100%

LIST OF PRE-POST DIRECTORS:

Pre Directors:

Sr. No.	Particular of change	Name of Director	Date of resignation
1	Resignation of Director	Mr. Dipeshwar Singh	18.10.2024
2	Resignation of Director	Mr. Thomas Hill	18.10.2024

Updated List of directors:

Sr. No.	Name of Director	Designation	DIN
1	Mr. Rishi Hari Bhatnagar	Whole time Director	02261444
2	Mr. Sanjay Kachroo	Whole time Director	10314467
3	Mr. Sarah Apple	Director	10245638
4	Mr. Arvind Pasricha	Director	09606639
	Total	1,92,500	100%

The unit has submitted the following:

1. List of Directors and shareholding pursuant.
2. Copy of Board Resolution for Resignation and Appointment of the Directors.
3. Form DIR-12 for Appointment & Cessation of Directors.
4. Undertaking in terms of Instruction no. 109 dated. 18.10.202.
5. PAN card and address proof of Directors.

MOC&I Instruction No. 109th dated 18th October, 2021 states that: Reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc. may be undertaken by the Unit Approval Committee (UAC) concerned subject to the condition that the Developer / Co-developer Unit 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 / Unit shall remain unchanged on such reorganization.

e. **Recommendation:**

The proposal of the unit change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship is placed before the Approval Committee for consideration in terms of MOC&I Instruction No. 109 dated 18th October, 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 :

Request for change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship.

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

Change in shareholding pursuant to the transfer of shares and change in the Directorship..

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

MOC&I Instruction No.109 dated 18.10.2021.

d. Other Information: -

Name of the Unit	M/s. Portescap India Pvt. Ltd (Stepper Motors)
Location of the Unit	Unit no.03, 601 & 602, Tower-II, SEEPZ++, Seepz-Sez,
LOA No. & Date	SEEPZ-SEZ/IA- I/NUS/APL/HW-14/2011-12/V- II/3198 dt. 28.02.2012 as amended
Item of Manufacture/Service	Special purpose motors for electronics industries stepper motors and sub assemblies etc.
Date of Commencement	03.04.2012
Validity of LOA	03.04.2027
Outstanding Rent Dues	NIL
Labour Dues	NIL
Validity of Lease Agreement	Sub lease agreement is registered w.ef. 17.05.2012 to 31.12.2096
Pending CRA Objection, if any	NIL
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	NIL

LIST OF PRE-POST SHAREHOLDING PATTERN:

Prior to the share transfer:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Portescap Singapore Pte Limited (Singapore)	1,22,79,243	99.999%
2	AS Motion Asiapac Holding Limited (as a nominee of Portescap Singapore Pte Limited)	100	0.001%
	Total	1,22,79,343	100%

Pursuant to the share transfer:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Marathon Electric India Private Limited	24,43,589	19.900
2	Portescap Singapore Pte Limited (Singapore)	98,35,654	80.099
3	AS Motion Asiapac Holding Limited (as a nominee of Portescap Singapore Pte Limited)	100	0.001%
	Total	1,22,79,343	100%

LIST OF PRE-POST DIRECTORS:

Pre Directors:

Sr. No.	Particular of change	Name of Director	Date of resignation
1	Resignation of Director	Mr. Dipeshwar Singh	18.10.2024
2	Resignation of Director	Mr. Thomas Hill	18.10.2024

Updated List of directors:

Sr. No.	Name of Director	Designation	DIN
1	Mr. Rishi Hari Bhatnagar	Whole time Director	02261444
2	Mr. Sanjay Kachroo	Whole time Director	10314467
3	Mr. Sarah Apple	Director	10245638
4	Mr. Arvind Pasricha	Director	09606639
	Total	1,92,500	100%

The unit has submitted the following:

1. List of Directors and shareholding pursuant.
2. Copy of Board Resolution for Resignation and Appointment of the Directors.
3. Form DIR-12 for Appointment & Cessation of Directors.
4. Undertaking in terms of Instruction no. 109 dated. 18.10.202.
5. PAN card and address proof of Directors.

e. **Recommendation:**

The proposal of the unit change in shareholding pursuant to the transfer of shares of Portescap India Priyate Limited and change in the Directorship is placed before the Approval Committee for consideration in terms of MOC&I Instruction No. 109 dated 18th October, 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 :

Proposal for change of name of the Company of M/s.DIN Trading & Manufacturing Pvt. Ltd.

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

Request for Change of the name of the unit from M/s. DIN Trading & Manufacturing Pvt. Ltd to M/s. Atelier Klara Pvt. Ltd as well as change in director in terms of MOC&I Instruction No. 109 dated 18.10.2021.

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. DIN Trading & Manufacturing Pvt. Ltd
2. LOP No. & Date	SEEPZ-SEZ/IA-VDIN/15/2020-21/09372, Dated 19.08.2020 as amended.
3. Location	Unit No. 176, SDF-VI, SEEPZ-SEZ, Andheri (E), Mumbai-400096.
4. Area	790 Sq. mtrs
2. Item(s) of manufacture/Trading	Studded Gold/Platinum/Silver/Palladium/Brass & Bronze Jeweller Gold/Silver/Platinum/Palladium Jewellery Studded with Diamond, Color Stainless Steel Jewellery Plain and Studded Combination with Gold, Platinum with Diamond and Color Stones, Synthetic Stones, Wax Model/Silver Model Gold/Platinum/Silver & Palladium, Gold/Silver/Rhodium, Plated, Bronze & Br Diamond, Color Stones & Cubic Zirconia, By Prod Findings/34070010/40161000/71131120/71131910/71131990/71147101/711
3. Date of commencement of production	19.08.2024
4. LOA Valid upto	18.08.2029
5. Outstanding Rent Dues	Rs. 1,259,488.14/- as on 20.01.2025
6. Labour Dues	NIL
7. Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 16.09.2020 to 15.09.2025
8. Pending CRA Objection, if any	No
9. Pending show Cause Notice/Eviction Order/Recovery Notice/Recovery Order Issued, if any	No

10.	New Name as Proposed	M/s. Atelier Kiara Pvt. Ltd
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The List of Directors and Shareholding Pattern Before & After are as under :

List of Directors before and after change of name:

Sr. No.	Name of Directors before change of name (M/s. DIN Trading & Manufacturing Pvt. Ltd)	Sr. No.	Name of Directors after change of name (M/s. Atelier Kiara Pvt. Ltd)
1.	Vikaram Hanumantha Bhat	1.	Vikaram Hanumantha Bhat
2.	Vinod More	2.	Rajendra Singh Rawat

- There is change in List of Directors before & After

List of Shareholding Pattern before and after change of name:

Before :

Sr. No.	Name of Shareholder	Type of Share/Debenture	Number of Shares/Debentures	Nominal Amount	% Age
1	Vikaram Hanumantha Bhat	Equity	999	99900	99.90
2	Vinod More	Equity	1	100	0.10
	Total	Equity	1000	100000	100.00

After:

Sr. No.	Name of Shareholder	Type of Share/Debenture	Number of Shares/Debentures	Nominal Amount	% Age
1	Vikaram Hanumantha Bhat	Equity	999	99900	99.90
2	Rajendra Singh Rawat	Equity	1	100	0.10
	Total	Equity	1000	100000	100.00

- There is no change in Shareholding Pattern of Directors before & After.

Further, the unit has submitted following other requisite details/documents:

1. Copy of PAN Card i.r.o. M/s. Atelier Kiara Private Limited.
2. Copy of IEC i.r.o. M/s. Atelier Kiara Private Limited.
3. Copy of GST i.r.o. M/s. Atelier Kiara Private Limited.
4. Copy of Board Resolution for change of name.
5. Copy of MOA & AOA i.r.o. M/s. Atelier Kiara Private Limited.
6. Copy of Certificate of Incorporation i.r.o. M/s. Atelier Kiara Private Limited.
7. List of Directors Before and After.
8. CA Certified Shareholding Pattern Before and After.
9. Copy of Form No. INC-24.
10. Copy of Undertaking.

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:

Proposal of the unit for change in name of the company from M/s. DIN Trading & Manufacturing Pvt. Ltd to M/s. Atelier Kiara Pvt. Ltd as well as change in the Director of the company 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 :

Request of M/s. Zycus Infotech Pvt Ltd for Additional List of Services required for their Authorized Operations.

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

The details of following additional service which is not covered under the default list of services as per MOC&I F. No. D.12/19/2013-SEZ Dated 02.01.2018 and Instruction No. 94 dated 08.05.2019 is as under:

Sr. No.	List of Approved Services	Justification
1.	Freight insurance services & Travel insurance services	This request is for a GST exemption for travel insurance for Zycus employees who are travelling to customer locations. They are crucial for our business due to their expertise in Zycus Software products. Those are participation in key meetings, developing client relationships, and collaboration with experts to tailor systems to client needs. Given their importance, ensuring their well-being during travel is essential. Hence, the company provides travel insurance for each travel. The exemption would directly support our business.

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

Instruction No. 94 dated 08.05.2019 – "DC/UACs may expand the list of services to facilitate units/developers in their respective zones".

d. Other Information: -

1.	Name of the Unit	M/s. Zycus Infotech Pvt. Ltd
2.	LOP No. & Date	SEEPZ-SEZ/IA-I/APL/SW-20/2009-10/5143, Dated 19.05.2010 as amended
3.	Location	Plot No.GJ-07 & Plot No. GJ -03, SEEPZ++, SEEPZ-SEZ, Andheri (E), Mumbai- 400096
2.	Item(s) of manufacture/Trading	Computer Software Development and IT Enabled Services
3.	Date of commencement production	01.02.2011
4.	LOA Valid upto	31.01.2026

Authorized Operations are as under:

Sr. No.	List of Approved Services	Justification
1.	Freight insurance services & Travel insurance services	This request is for a GST exemption for travel insurance for Zycus employees who are travelling to customer locations. They are crucial for our business due to their expertise in Zycus Software products. Those are participation in key meetings, developing client relationships, and collaboration with experts to tailor systems to client needs. Given their importance, ensuring their well-being during travel is essential. Hence, the company provides travel insurance for each travel. The exemption would directly support our business.

e. **Recommendation:**

The proposal of said service are not covered under the default list of services as per MOC&I F. No. D.12/19/2013-SEZ Dated 02.01.2018 and Instruction No. 94 dated 08.05.2019 is placed before the Approval Committee Meeting for consideration.

**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. Neysa Jewellery Ltd.-Unit I	F.Y. 2023-24	FSR [-]
2.	M/s. Quinnox Consultancy Services Ltd.-(Unit I)	F.Y. 2023-24	FSR [-]
3.	M/s. Quinnox Consultancy Services Ltd.-(Unit III)	F.Y. 2023-24	FSR [-]
4.	M/s. Sarto Electro Equipments Pvt. Ltd. (Trading Division)	F.Y. 2022-23	FSR [-]
5.	M/s. Trio Jewels Pvt. Ltd	F.Y. 2022-23, 2023-24	FSR [-]
6.	M/s. Navbharat Carbon Co. (Trading)	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [-]
7.	M/s. Portescap India Pvt. Ltd. (DC Motors)	F.Y. 2022-23, 2023-24	FSR [-]
8.	M/s. Veera Luxury India Pvt. Ltd.	F.Y. 2022-23	FSR [-]
9.	M/s. Star Brilliant Pvt. Ltd- Unit-I	F.Y. 2019-20, 2020-21, 2021-22	FSR [-]
10.	M/s. Star Brilliant Pvt. Ltd- Unit-II	F.Y. 2020-21, 2021-22	FSR [-]
11.	M/s. Ornamentations (India) Pvt. Ltd.	F.Y. 2023-24	FSR [-]
12.	M/s. Spark Jewelry Pvt. Ltd.	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [-]
13.	M/s. Elysian Designs	F.Y. 2023-24	FSR [-]
14.	M/s. Jinai Jewels Pvt. Ltd.	F.Y. 2023-24	FSR [-]
15.	M/s. Enchanted Exports LLP	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [-]

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.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2023-24.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/49/2024-25

Date:

Name of the Unit: M/s. Neysa Jewellery Ltd.-Unit I

Address: G-36, G & J Complex-III, Seepz-SEZ, Andheri (E), Mumbai - 400096.

Block period: 2019-20 to 2023-24

Financial Year: 2023-24 (5th Year)

Details of Previous Monitoring:-

1. Previous UAC observation:

The proposal of performance of the APR for the period 2019-20 to 2022-23 was placed in the 191st Approval Committee meeting in its meeting held on 25.09.2024 wherein the Committee **noted** the monitoring performance of the Unit for the period 2019-20 to 2022-23. The Committee also directed the unit to

• Action taken report :

Directions of the Approval Committee	Action taken if any.
i. Initiate action for issuance of Show Cause notice for delay in submission of APRs.	Show Cause notice has been issued to unit on 06.11.2024.
ii. Clear the outstanding dues of Rs.3,58,453.41/	Letter issued to the unit on 21.10.2024 and the unit has cleared the same.

iii. Clear the foreign exchange realization within 3 months and submit extension letter from AD Bank within one month	Letter issued to the unit on 21.10.2024 and reply received from unit vide letter dt. 13.01.2025 stating that foreign exchange realization will be recovered within next 3 months or they will process for an extension from AD bank.
iv. SO to inspect the premises and examine the Employment vis-a-viz export figures	Letter issued to SO on 21.10.2024. Accordingly, SO has inspected the premises and submitted the report on 07.01.2025.
v. Unit to furnish an Undertaking that they will make optimum utilization of the space vis-a- viz export for the current year 2024-25.	Letter issued to the unit on 21.10.2024 and reply received from unit vide letter dt. 13.01.2025.

(A): Observation on APR

I. APPROVED Projections:

(Rs. In Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	700.00	750.00	800.00	850.00	900.00	4000.00
FE Outgo	593.10	629.75	664.40	699.05	733.70	3320.00
NFE	106.90	120.25	135.60	150.95	166.30	680.00

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material Import (Goods/Services)		C.G. import/ IUT		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	700.00	0.00	541.10	0.00	45.00	0.00	0.00
2020-21	750.00	0.00	587.25	0.00	35.00	0.00	0.00
2021-22	800.00	15.36	626.40	0.00	30.00	0.00	0.00
2022-23	850.00	26.60	665.55	0.00	25.00	0.00	0.00
2023-24	900.00	647.46	704.70	335.76	20.00	0.00	0.00
Total	4000.00	689.42	3125.00	335.76	155.00	0.00	0.00

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

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	106.90	-2.50	-2.34%
2020-21	227.15	-3.34	-1.47%
2021-22	362.75	6.80	1.87%
2022-23	513.70	20.77	4.04%
2023-24	680.00	318.70	46.87%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	7/2/89-EPZ dt. 02.08.1991		
Validity of LOA	31.03.2024		
Item(s) of manufacture/ Services	Studded Gold Jewellery and or Platinum Jewellery Plain and or Studded with diamonds, Precious, Semi-Precious Stones, Synthetic Stones & Pearls, Silver Jewellery Plain and or Studded with diamonds, Precious, Semi-Precious Stones, Synthetic Stones & Pearls, Brass Jewellery Plain and or Studded with diamonds, Precious, Semi-Precious Stones, Synthetic Stones & Pearls-CZs, Cut & Polished Diamonds		
Date of commencement of production	10.06.1994		
Execution of BLUT	Yes		
Pending CRA Objection, if any	No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No		
No. of employees	2023-24		
	Male	44	
	Female	9	
	Total	53	
Area allotted (in sq. ft.)	7071 sq. ft.		
Area available for each employee per sq. ft. basis (area/no. of employees)	2023-24		
	133.42		sq. ft. per employee
Investment till date	Financial Year	2023-24	
	Building	Rs. 17.83 Lakh	
	Plant & Machinery	Rs. 192.74 Lakh	
	Total	Rs. 210.57 Lakh	

Per Sq. ft. Export during the FY	2023-24	Rs. 9156.55 Lakh per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	2023-24 No	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2023-24 46.02	
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 NO Submitted on 09.01.2025 Request ID (242400033621) Delay by 100 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
2023-24	647.48	647.46	NIL

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

(ii) Raw Materials:

F.Y.	Figures as per APR (Import RM)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark submitted by the unit
2023-24	335.76	338.46	2.70	Freight and Insurance value Rs. 2.70 Lakhs deducted from RM by unit.

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

(INR in

Sr. No.	Particulars	2023-24	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	169.25	
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	169.25	
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	52.86	
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	116.39	

(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	The unit vide letter dt. 13.01.2025 stated that foreign exchange realization will be recovered within next 3 months or they will process for an extension from AD bank.
		2 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 for Gems and Jewellery Units	

(b)	Whether all SOFTEX/SERF has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	Not Applicable for Gems and Jewellery Units	
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	Not Applicable for Gems and Jewellery Units	
(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).	2023-24 NIL	
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No	
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	No	
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof	YES	

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. 69756.51 as on 31.12.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	<p>Sub-Lease agreement is registered from 01.04.2019 to 31.03.2024</p> <p>The Lease agreement to be renewed on renewal of LOA.</p>

Findings

1.	This is 5 th year of the block period 2019-20 to 2023-24 and performance scrutiny for the period 2023-24.
2.	The unit has achieved export revenue of Rs. 647.46/- Lakhs as against projected export of Rs. 900.00 Lakhs i.e. 71.94 % during the period for F.Y. 2023-24.
3.	Net Foreign Exchange Rs.297.93/- Lakh is positive for F.Y. 2023-24.

4.	<p>As per the letter received from the unit on dt.16.07.2019 and 05.02.2024 for justification on import and export revenue is as per below.</p> <p>a. The unit has changed its product mix from 'diamond studded jewellery in gold' to 'diamond studded jewellery in silver' to meet up customers demand and accordingly unit had projected lower projection for block period 2019-20 to 2023-24.</p> <p>b. The reason of short fall in F.Y. 2019-20 – The unit had undergone for repair and renovation work and unit was totally down to process the new business with customer.</p> <p>c. The reason of short fall in F.Y. 2020-21- The unit was shut down at the starting of the financial year due to Covid-19 pandemic.</p> <p>d. Raw material prices especially Gold and Diamond increased tremendously which was affected to acquire new orders from customers and also Russia - Ukraine war impacted on their business.</p> <p>e. Due to current market trend, major order from customer was for 'Silver Jewellery studded with synthetic stones and CZs' rather than 'Gold Jewellery studded with diamonds'.</p> <p>f. In order to increase the business, unit is making all the efforts to cater new customers at new destinations to increase the volume of business.</p>
5.	<p>Pending Foreign Exchange Realization-</p> <p>2 cases amounting Rs. 191.43 Lakhs are pending for FE realization beyond permissible time limit as per APR for F.Y. 2023-24.</p> <p>The unit vide letter dt. 13.01.2025 stated that foreign exchange realization will be recovered within next 3 months or they will process for an extension from AD bank.</p>
6.	<p>There is an outstanding rental dues Rs. 69756.51 /- as on 31.12.2024 against the unit.</p>
7.	<p>There are no Labour dues/cases pending against the unit in estate section.</p>
8.	<p>There is no CRA Objection pending.</p>
9.	<p>There is no SCN is pending.</p>
10.	<p>Value Addition submitted by the Unit in the APR for F.Y. 2023-24 is 46.02%.</p> <p>The unit has submitted value addition statement from CA M/s, Dhiraj H. Mehta and Co., wherein it is certified that the Value Addition during the financial year 2023-24 is 46.02%.</p>
11.	<p>The APR for the F.Y. 2023-24 has not been filed within prescribed time and submitted on 09.01.2025 (i.e. there is a delay of 100 day).</p>

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.

ANNEXURE-A
MEYSA JEWELLERY LIMITED-UNITS-LOA NO. 7285-BTZ, dated 02.06.1994
EXPORT & IMPORT NRE DATA FOR F.Y. YEAR 2019-20 TO 2023-24
 Date of Commencement of production : 30.06.1994

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-							NRE		NET On Cumulative Basis	
	APR data	MSD: data	MSD report value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RAM (Import during the year + CG Import for the last 30 yrs (including Monitoring Year)	TRAVEL- data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG Imports per rule 53 of SEZ Rules.	Value of Repairs RM Consumption during the year	Other FE Deduction	APR-dms (Raw material consumed -amortisedOut flow)	APR-dms as per verification (Raw material consumed +amortised-Outflow)	Projected Foreign exchange earning (NRE)		As per APR NRE
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2019-20	0.00	0	0.00	700.00	0.00 + 25.01	0.00	2.50	2.50	0.00	0.00	2.50	2.50	306.09	-2.50	-2.50
2020-21	0.00	0	0.00	730.00	0.00 + 8.38	0.00	0.84	0.84	0.00	0.00	0.84	0.84	120.25	-0.84	-0.84
2021-22	15.36	15.36	15.36	800.00	0.00 + 0.24	0.00	0.02	0.02	0.20	0.00	0.22	5.22	135.09	10.14	10.14
2022-23	26.60	26.60	26.60	850.00	0.00 + 0.32	0.00	0.03	0.03	3.29	0.00	3.63	3.63	353.56	33.97	33.97
2023-24	607.46	607.46	607.46	900.00	335.75+0.00	338.46	0.00	0.00	349.53	0.00	349.53	349.53	565.30	297.88	297.88
Total Advised	608.42	608.42	608.42	4000.00	888.51	888.46	8.37	3.37	967.35	0.00	370.72	370.72	680.00	318.70	318.70

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2023-24.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/5^Q/2024-25

Date:

Name of the Unit: M/s. Quinnox Consultancy Services Ltd.-(Unit I)

(LOA No. NUS/APL/95/16227)

Address: Unit 170 A & B, 170C SDF VI, 171B, 171C, Seepz-SEZ, Andheri (E), Mumbai - 400096.

Block period: 2021-22 to 2025-26

Financial Year: 2023-24 (3rd Year)

Details of Previous Monitoring:-

1. Previous UAC observation:

The proposal of performance of the APR for the period 2022-23 was placed in the 187th Approval Committee meeting in its meeting held on 31.05.2024 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
	2021-22	2022-23	2023-24	2024-25	2025-26	
FOB value of export	1100.00	1100.00	1100.00	1100.00	1100.00	5500.00
FE Outgo	25.00	25.00	25.00	25.00	25.00	125.00
NFE	1075.00	1075.00	1075.00	1075.00	1075.00	5375.00

II. Performance as compared to projections during the block period 2021-22 to 2025-26.

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material Import (Goods/Services)		C.G. import / IUT		Other outflow
			Projected	Actual	Projected	Actual	Actual
2021-22	1100.00	2379.89	-	-	5.00	0.00	34.86
2022-23	1100.00	2476.95	-	-	5.00	0.00	103.51
2023-24	1100.00	2232.35	-	-	5.00	0.00	61.09

III. Cumulative NFE achieved during the block period 2021-22 to 2025-26

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	1075.00	2336.27	217.33%
2022-23	2150.00	4707.33	218.95%
2023-24	3225.00	6877.33	213.25%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	NUS/APL/95/16227 DT. 02.01.1996		
Validity of LOA	31.03.2026		
Item(s) of manufacture/ Services	Computer Software Systems and Computer Software Consultancy		
Date of commencement of production	01.04.1996		
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		
	Male	92	
	Female	43	
	Total	135	
Area allotted (in sq. ft.)	14787.20 sq.ft.		
Area available for each employee per sq. ft. basis (area/no. of employees)	2023-24		
	109.53		
	sq. ft. per		

Investment till date	Financial Year	2023-24
	Building	Rs. 0.00 Lakh
	Plant & Machinery	Rs. 1023.48 Lakh
	Total	Rs. 1023.48 Lakh
Per Sq. ft. Export during the FY	2023-24	Rs. 15096.50 Lakh per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	2023-24	
	NA	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2023-24	
	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	
	YES Submitted on 23.09.2023 Request ID (242460022130)	

(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 submitted by the unit
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2023-24	2232.35	2287.80	55.45	<p>Mar-2023 Softex details were considered in NSDL in Apr 2023 for value Rs. 253.82 Lakhs,</p> <p>Mar-2024 Softex details were not considered in NSDL for value Rs. 180.19 Lakhs,</p> <p>Exchange rate difference Rs. 18.17 Lakhs</p> <p>(2287.80-253.82+180.19+18.17=2232.35)</p>
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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

(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

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

Sr. No.	Particulars	2023-24	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	366.04	
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	258.70	
(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	32.55
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	226.15

(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	
		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?</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>	NIL
(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>	<p>Dry Pantry. Only serve cooked food.</p> <p>NIL</p> <p>NIL</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
-----	--	----

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 20.01.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered for the period 01.04.2021 to 31.03.2028

Findings

1.	This is 3 rd year of the block period 2021-22 to 2025-26 and performance scrutiny for the period 2023-24.
2.	The unit has achieved export revenue of Rs. 2232.35/- Lakhs as against projected export of Rs. 1100.00 Lakhs i.e. 202.94 % during the period for F.Y. 2023-24.
3.	Net Foreign Exchange Rs. 2170.00/- Lakh is positive for F.Y. 2023-24.
4.	Pending Foreign Exchange Realization is NIL.
5.	There are no Labour dues/ cases, outstanding dues pending against the unit in estate section.
6.	There is no CRA Objection pending.
7.	There is no SCN is pending.
8.	The APR for the F.Y. 2023-24 has been filed within prescribed time and submitted on 23.09.2024.

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.

ANNEXURE - A
Chennai Commodities Services Ltd.-Unit-LGA NOR MURKAP, 691527 DT, 02.01.1995
EXPORT & IMPORT NFE DATA FOR F.Y. YEAR 2011-12 TO 2020-26
Table of Commitment of production 101,943,595

Year (F.Y.)	Export value as per					IMPORT value as per-										NFE	
	APR data	MSDA data	3	4	5	RAM Import during the year + CE Import for the last 10 yrs (including Monitoring Year)	7	8	9	10	11	12	13	14	15	16	17
	APR data	MSDA data	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						4A(3)+4B(3)	4B(4)	4B(5)	4B(6)	4B(7)	4B(8)+4B(9) + 4B(10) column (8)	4B(9)+B+4B(8) + 4B(10) column (8)	4A(11)+A(12)+APR (5)	Foreign exchange carrying (NFE)	APR (7)	After Verification as per Rule 53 of SEZ Rules,	NFE On Cumulative Basis
1																	
2013-12	2375.89	2180.89		2375.89	1303.00	6487.31	0.00	5.76	5.76	0.00	34.38	43.62	43.62	1075.00	2375.27	2834.27	2336.2
2012-13	3470.02	3415.26		3470.02	1303.00	6473.85	0.00	2.83	2.83	0.00	103.51	105.81	105.81	1075.00	2371.00	2871.96	4707.3
2023-24	2132.35	2207.20		2132.35	1303.00	0-12.61	0.00	1.25	1.25	0.00	61.09	61.35	61.35	1075.00	2170.00	2870.96	6877.3
Total Achieved	7083.19	6898.35		7083.19	3908.00	12942	0.00	12.46	12.46	0.00	199.46	211.86	211.86	3325.00	6877.33	8677.33	6877.3

(Rs. in lakhs)

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. **Proposal :**

Monitoring Performance of the Unit for the F.Y. 2023-24.

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

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

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

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

d. **Other Information: -**

FINAL SCRUTINY REPORT/51/2024-25

Date:

Name of the Unit: M/s. Quinnox Consultancy Services Ltd.-(Unit III)

(LOA No. SEEPZ-SEZ/IA-I/APL/SW-08/2011-12/14213)

Address: Unit No.169, SDF VI, Seepz-SEZ, Andheri (E), Mumbai - 400096.

Block period: 2019-20 to 2023-24

Financial Year: 2023-24 (5th Year)

Details of Previous Monitoring:-

1. Previous UAC observation:

The proposal of performance of the APR for the period 2022-23 was placed in the 187th Approval Committee meeting in its meeting held on 31.05.2024 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
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	1800.00	1890.00	1984.50	2083.73	2187.91	9946.14
FE Outgo	40.00	40.00	40.00	40.00	40.00	200.00
NFE	1760.00	1850.00	1944.50	2043.73	2147.91	9746.14

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material Import (Goods/Services)		C.G. import /IUT		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	1800.00	1792.19	-	-	40.00	0.00	23.94
2020-21	1890.00	1404.19	-	-	40.00	0.00	32.08
2021-22	1984.50	1226.58	-	-	40.00	0.00	17.97
2022-23	2083.73	1242.14	-	-	40.00	21.75	51.91
2023-24	2187.91	1640.93	-	-	40.00	0.00	44.91
Total	9946.14	7306.03	-	-	200.00	21.75	170.81

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	1760.00	1757.87	99.88%
2020-21	3610.00	3119.60	86.42%
2021-22	5554.50	4317.83	77.74%
2022-23	7598.23	5495.51	72.33%
2023-24	9746.14	7081.16	72.66%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/APL/SW-08/2011-12/14213 DT. 14.09.2011	
Validity of LOA	31.03.2029	
Item(s) of manufacture/ Services	Software Development	
Date of commencement of production	01.04.2014	
Execution of BLUT	Yes	
Pending CRA Objection, if any	No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No	
No. of employees	2023-24	
	Male	58
	Female	15

		Total	73
Area allotted (in sq. ft.)		5769.00 sq.ft.	
Area available for each employee per sq. ft. basis (area/no. of employees)		2023-24	sq. ft. per employee
		79.03	
Investment till date		Financial Year	
		Building	Rs. 0.00 Lakh
		Plant & Machinery	Rs. 344.67 Lakh
		Total	Rs. 344.67 Lakh
Per Sq. ft. Export during the FY	2023-24	Rs. 28443.92 Lakh per sq. ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)		2023-24	
		NA	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		2023-24	
		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	YES Submitted on 23.09.2023 Request ID (242400022480)

(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 submitted by the unit
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2023-24	1640.93	1701.03	60.10	<p>Mar-2023 Softex details were considered in NSDL in Apr-2023 for Value Rs. 158.76 Lakhs,</p> <p>Mar-2024 Softex details were not considered in NSDL for value Rs. 135.84 Lakhs,</p> <p>Softex form DC verifier Rejected – Rs.48.17 Lakhs was included in NSDL,</p> <p>Exchange Rate difference of Rs. 10.99 Lakhs</p> <p>(1701.03-158.76+135.84-48.17+10.99 = 1640.93)</p>
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b. IMPORT-

1. **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

(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

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

Sr. No.	Particulars		
		2023-24	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	213.32	
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	192.33	

(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	4.82
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	187.51

(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	
		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

<p>(J)</p>	<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>	<p>NO</p>
<p>(K)</p>	<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>	<p>YES</p>
<p>(L)</p>	<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>	<p>YES</p>
<p>(M)</p>	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	<p>NIL</p>
<p>(N)</p>	<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>	<p>Dry Pantry. Only serve cooked food.</p> <p>NIL</p> <p>NIL</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
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(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 20.01.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered from 01.04.2024 to 31.03.2029

Findings

1.	This is 5 th year of the block period 2019-20 to 2023-24 and performance scrutiny for the period 2023-24.
2.	The unit has achieved export revenue of Rs. 1640.93- Lakhs as against projected export of Rs. 2187.91 Lakhs i.e. 75.00 % during the period for F.Y. 2023-24.
3.	Net Foreign Exchange Rs. 1585.30/- Lakh is positive for F.Y. 2023-24.
4.	Pending Foreign Exchange Realization is NIL.
5.	There are no Labour dues/ cases, outstanding dues pending against the unit in estate section.
6.	There is no CRA Objection pending.
7.	There is no SCN is pending.
8.	The APR for the F.Y. 2023-24 has been filed within prescribed time and submitted on 23.09.2024.

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.

ANNEXURE - A
Quinton Compliance Services Ltd., Sakil - LOA NO. SEREZ-SEZ/19-24/749/08/2011-22/4213 DT. 14.01.2011
EXPORT & IMPORT NFE DATA FOR F.Y. YEAR 2019-20 TO 2023-24
Date of Commencement of production : 01.04.2014

Year (F.Y.)	Export value as per					IMPORT value as per-					NFE		NFE On Cumulative Basis		
	APR data	MSD data	80% Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	80% Import during the year + CG Export for the last 10 yrs (including Monitoring Year)	IT/MSD data	Amortised value as per APR 81, In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	value of Imports RM Consumptive during the year	Other FE Outflow	APR data (flow material consumed + amount of Out- flow)	APR data as per verification (flow material consumed + amount of Outflow)		Projected Foreign exchange earning (NFE)	As per APR NFE
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	3(a)				4A(b)-4E(1)		4B(4)	4A(h)	APR(S)	4A(h)+5A+APR(S) + APR column (a)	4A(h)+5A+APR(S)		APR(7)	(4-13)	
2019-20	1792.19	1779.41	1792.19	1670.00	0.00+0.00	0.00	10.38	0.00	23.94	34.32	34.32	1760.00	1757.87	1757.87	175
2020-21	1404.19	1374.56	1404.19	1890.00	0-109.75	0.00	10.38	0.00	32.68	42.16	42.16	1830.00	1861.73	1861.73	311
2021-22	1225.58	1217.70	1225.58	1594.50	0-109.75	0.00	10.38	0.00	17.97	28.35	28.35	1944.50	1996.23	1996.23	451
2022-23	1242.14	1274.72	1242.14	2082.73	0-115.50	3.75	12.53	0.00	51.81	54.46	54.46	2043.73	1177.68	1177.68	349
2023-24	1540.93	1701.08	1540.93	2187.91	0-107.17	0.00	10.72	0.00	44.91	55.63	55.63	2147.91	1585.30	1585.30	708
Total Achieved	7305.09	7049.31	7306.09	9946.14	549.92	21.75	54.41	0.00	170.81	225.22	225.22	9745.14	7680.81	7680.81	769

ANNEXURE - B

Quinnox Consultancy Services Ltd.-Unit III -LOA NO: SEEPZ-SEZ/IA-1/APL/SW-08/2011-12/14213 DT. 14.09.2011

Date of Commencement of production : 01.04.2014

Value in Lakhs

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%	-
2015-16	38.16	34.34		3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82
2016-17	32.29	25.83		3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23
2017-18	14.95	10.47		1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
2018-19	0.00	-														
2019-20	0.00	-														
2020-21	0.00	-														
2021-22	0.00	-														
2022-23	21.75	4.35												2.18	2.18	2.18
2023-24	0.00	-														
TOTAL	107.15	74.99	0.00	3.82	7.05	8.54	8.54	8.54	8.54	8.54	8.54	8.54	8.54	10.72	10.72	10.72

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2022-23

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/52/2024-25

Name of the Unit :- M/s. Sarto Electro Equipments Pvt. Ltd (Trading Division)

Unit Address: Unit No. 81, SDF-III, Ground Floor, SEEPZ-SEZ

Block period: - 2021-22 to 2025-26

Financial Year:- 2022-23 (2nd Year)

Details of Previous Monitoring:-

The proposal of performance of the APR for the period 2021-22 was placed in the 180th Approval Committee meeting held on 01.11.2023, wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the Specified officer to

- Action taken report :

Directions of the Approval Committee	Action taken if any.
i. i. initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2021-22	Show Cause Notice issued to the unit on 28.03.2024. Unit submitted its reply vide its letter dated 11.04.2024. This office granted the PH 16.12.2024. File is under process for approval of Order in Original.

(A): Observation on APR

I. APPROVED Projections

(Rs. in lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2021-22	2022-23	2023-24	2024-25	2025-26	
OB value of export	442.18	508.50	584.78	672.49	773.37	2981.31
F.E. Outgo	388.54	446.82	513.84	590.92	679.56	2619.68
NFE	53.64	61.68	70.93	81.57	93.81	361.63

(II) Performance as compared to projections during the block period 2021-22 to 2025-26.

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	Actual
2021-22	442.18	334.48	235.77	196.81	133.80	0.00	4.05
2022-23	508.50	366.16	271.12	179.65	153.87	0.00	19.29

(III) Cumulative NFE achieved during the block period 2021-22 to 2025-26

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	53.64	62.85	117.17%
2022-23	115.32	140.88	122.16%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/21/TRADING/05-06/2645 dated 13.04.2006)
Validity of LOA	31.03.2026

Item(s) of manufacture/ Services	All types of Investment Powder used in Jewellery making, All types of Wax used in Jewellery making, Non-Hazardous Chemicals used in Jewellery making, Precious Metal Analyses and its Components and Spare Parts, Engraving or Marking Machine and its Components and Spare Parts, Diamond Marking Machines and its Components and Spare Parts, Machineries used in jewellery making, Precious metal findings used in jewellery making, Various Alloys used for making different Karatage of Precious Metals, All types of Software used in Jewellery Making, Technical Know how to Implement/improve new methods, Development of jewellery Designs through CAD. Within Approved Production Capacity, Cubic Zirconia CZ and American Diamond, Alloys with all Metal Base Viz. Silver, Copper, Gold & Silver Chain's Finished & Unfinished in spool form, Digital Weighing Scales used in jewellery making, its Components and Spare Parts, Weighing Scales Components and Spare parts required for assembly and repairing, EnvisionTec Rapid Prototyping Machine and its Components, EnvisionTec Consumables such as Resin, Lamps, Trays, Filters etc., All Types of Silicone Rubber and Other Rubber used for Jewellery Making, All Types of Hand Tools used for jewellery making, All Types of Filing & Polishing Tools and Accessories required for jewellery making, Development of Jewellery Designs through CAD within approved production capacity.									
Date of commencement of production	12.07.2006									
Execution of BLUT	YES									
Pending CRA Objection, if any	No									
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No									
No. of employees	<table border="1" data-bbox="540 1724 797 2049"> <tr> <td colspan="2" data-bbox="540 1724 672 1766">2022-23</td> </tr> <tr> <td data-bbox="540 1766 672 1871">Male</td> <td data-bbox="672 1766 797 1871">7</td> </tr> <tr> <td data-bbox="540 1871 672 1976">Female</td> <td data-bbox="672 1871 797 1976">0</td> </tr> <tr> <td data-bbox="540 1976 672 2049">Total</td> <td data-bbox="672 1976 797 2049">7</td> </tr> </table>		2022-23		Male	7	Female	0	Total	7
2022-23										
Male	7									
Female	0									
Total	7									
Area allotted (in sq. ft.)	1226.64 sq.ft.									

employee per sq. ft. basis (area/no. of employees)		175.23 sq. ft.
Investment till date	Financial Year	2022-23
	Building	Rs.0 lakh
	Plant & Machinery	Rs.0 lakh
	Total	Rs. 0 lakh
Per Sq. ft. Export during the FY	2022-23	Rs.29850.65 lakh per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	2022-23	NIL
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2022-23	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.		NO Submitted on 25.12.2023 Request ID (242300038321) Delay of 85 days

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs.in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit	
2022-23	366.16	62.28	303.88	Inter- Sez unit transfer (SEZ to SEZ)	68.53
				Deemed Export(Inside SEEPZ- Sales of Goods & Services	207.09
				AMC Sales	28.27
				Total	303.89

b. **IMPORT**

c. **(Capital Goods)**

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	0.00	0.00	0.00	-

(ii) **Raw Materials**

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the units
2022-23	179.65	179.65	0	-

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

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars		
		2022-23	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	1191.79	
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1191.79	

(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	51.74
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	1140.00

(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
		Nil as per APR
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	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
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	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).	2022-23
		NA

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

(B) Observations on Estate Division.

Particulars	Status
-------------	--------

Outstanding Rent dues	Rs.90,156/- as on 09.11.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2021 to 31.03.2026.

Findings

1.	This is the 1 year performance scrutiny 2022-23 of block period 2021-22 to 2025-26.																													
2.	Action in respect of the 180 th Approval Committee meeting held on 01.11.2023, has also been completed by this office .Show Cause Notice issued to the unit on 28.03.2024. File is under process for approval of Order In Original..																													
3.	The unit has achieved export revenue of Rs. 366.16/- Lakhs as against projected export of Rs. 508.50/- Lakhs i.e. 72.00 % during the period for FY 2022-23.																													
4.	Net Foreign Exchange Rs. 140.88/- lakh is positive for FY 2022-23.																													
5.	Pendency Foreign Currency Realization is NIL.																													
6.	There is no Labour dues/ cases, pending against the unit in estate section.																													
7.	There is outstanding dues amount of Rs.90,156/- as on 09.11.2024 to be paid by the unit.																													
8.	There is no CRA Objection pending.																													
9.	Sub-Lease Agreement is registered for the period 01.04.2021 to 31.03.2026.																													
10.	There is no SCN is pending.																													
11.	Other Out Flow details																													
	Year	Rs. In Lakh	Details																											
	22-23	19.29	AMC Purchase																											
			<table border="1" style="width: 100%;"> <thead> <tr> <th>Invoice No</th> <th>Date</th> <th>Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td>AR-DP2109198</td> <td>09.06.2022</td> <td>1,39,725</td> </tr> <tr> <td>IN2129122</td> <td>04.10.2022</td> <td>3,86,400</td> </tr> <tr> <td>AR-DP2109632</td> <td>21.11.2022</td> <td>1,39,725</td> </tr> <tr> <td>AR-DP2109685</td> <td>21.11.2022</td> <td>3,86,400</td> </tr> <tr> <td>IN2128774</td> <td>20.02.2023</td> <td>7,22,000</td> </tr> <tr> <td>AR-DP2109996</td> <td>27.03.2023</td> <td>1,55,160</td> </tr> <tr> <td></td> <td>Total</td> <td>19,29,410/-</td> </tr> <tr> <td></td> <td></td> <td>19.29/-</td> </tr> </tbody> </table>	Invoice No	Date	Amount (Rs.)	AR-DP2109198	09.06.2022	1,39,725	IN2129122	04.10.2022	3,86,400	AR-DP2109632	21.11.2022	1,39,725	AR-DP2109685	21.11.2022	3,86,400	IN2128774	20.02.2023	7,22,000	AR-DP2109996	27.03.2023	1,55,160		Total	19,29,410/-			19.29/-
Invoice No	Date	Amount (Rs.)																												
AR-DP2109198	09.06.2022	1,39,725																												
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IN2128774	20.02.2023	7,22,000																												
AR-DP2109996	27.03.2023	1,55,160																												
	Total	19,29,410/-																												
		19.29/-																												
12.	The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 25.12.2023, i.e. there is a delay of 85 days																													

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.

ANNEXURE -A

EXPORT & IMPORT AFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 TO 2023-26

UNIT NAME

M/s Bharo Electro Equipment Pvt. Ltd (Trading Unit)

Date of Commencement - 10.07.2005(10/07/2005)

LGA BLOCK PERIOD - 2021-22 to 2024-23

Monitoring Period - 2021-22 to 2022-23

dated 13.04.2023

Year (F.Y.)	EXPORT VALUE AS PER						IMPORT VALUE AS PER						NFI On Current Basis				
	1	2	3	4	5	6	7	8	9	10	11	12		13	14	15	16
	AFI data	ISOI data	FCB Export value found during APR verification as per rule 50 of IEC Rules.	FCB Export value found during APR verification as per rule 50 of IEC Rules.	Projected FOB Value of Export	RM Import during the year + CG Input for the next 10 yrs (including Month/Year)	IF (MSD)-data	Actualized values per APR Rs. In Lakhs.	Amortised value of CG rate 5% of IEC Rules.	Value of Import Consignment during the year	Other PE Outflow	APR data (New material) computed - recorded-outflow	APR data as per verification (New material) - recorded-outflow	Projected Foreign exchange earnings (NFI)	As per AFE AFE	After Verification as per rule 53 of IEC Rules.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
2021-22	314.49	24.07	334.46	442.18	205.71+0	194.45	0.50	0.00	3.07.38	1.00	271.83	271.83	53.94	52.85	62.85	62.85	
2022-23	345.15	52.28	345.15	508.50	178.85+10.20	64.73	0.50	0.00	253.94	15.29	288.13	288.13	51.88	78.03	78.03	78.03	
Total Achieved	700.64	86.35	700.64	950.68		259.18	0.02	0.00	536.42	23.29	560.76	560.76	105.82	130.88	140.88	140.88	

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2022-23 and 2023-24.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/53/2024-25

Name of the Unit :- M/s. Trio Jewels Pvt. Ltd

Unit Address: Unit No. GJ-02, SEEPZ++,SEEPZ-SEZ, Andheri(E), Mumbai-400096

Block period: - 2020-21 to 2024-25

Financial 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 2021-22 was placed in the 172nd Approval Committee meeting held on 27.02.2023 wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22.

(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	13000	13500	14000	14500	14500	69500
FE Outgo	10580	10930	11390	11740	11795	56435
NFE	2420	2570	2610	2760	2705	13065

(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/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	13000	12428.97	10140	10202.23	100	1.45	0.00
2021-22	13500	20929.71	10530	19246.84	50	1.16	4.89
2022-23	14000	24233.93	10920	21003.10	100	57.25	236.81
2023-24	14500	18555.49	11310	16309.34	50	7.83	193.16

(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	2420	1523.41	62.95%
2021-22	4990	4105.38	82.27%
2022-23	7600	7048.58	92.74%
2023-24	10360	9583.90	92.51%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	IA(I)/NUS/APL/GJ/317/03-04/465 Dated 09.05.2003			
Validity of LOA	01.04.2020 to 31.03.2025			
Item(s) of manufacture/ Services	Plain & Studded Gold & Platinum Jewellery, Silver Jewellery Studded with Diamonds Semi-precious Stones., Plain & Studded Palladium Jewellery Studded with Diamonds, CZ, Precious & Semi-precious Stones., Plain & Studded Brass Jewellery Studded with Diamonds, CZ, Precious & Semi-precious Stones.			
Date of commencement of production	08.11.2004			
Execution of BLUT	YES			
Pending CRA Objection, if any	No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No			
	2022-23		2023-24	
	Male	223	Male	225

	Female	51	Female	59
	Total	274	Total	284
Area allotted (in sq. ft.)	10053.49 sq. ft.			
Area available for each employee per sq. ft. basis (area/no. of employees)	2022-23		2023-24	
	36.69 sq. ft.		35.40 sq. ft.	
Investment till date	Financial Year	2022-23	2023-24	
	Building	Rs.453.48 lakh	Rs.599.03 lakh	
	Plant & Machinery	Rs.1142.77 lakh	Rs.1232.77 lakh	
	Total	Rs. 1596.25 lakh	Rs. 1831.8 lakh	
Per Sq. ft. Export during the FY	2022-23	Rs. 241049.92 lakh per sq. ft.		
	2023-24	Rs.184567.65 lakh per sq. ft.		
Quantity and value of goods exported under Rule 34 (unutilized goods)	2022-23	2023-24		
	NIL		NIL	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2022-23	2023-24		
	18.03		19.95	
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	
	Submitted on 12.10.2023		Submitted on 30.09.2024	
	Request ID (242300034782)		Request ID (242400030950)	
	Delay of 11 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 submitted by the unit
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2022-23	24233.93	16228.99	8004.94	Add- Gold Value of customer supplied which they have taken for APR(They have given credit on invoice) Rs.8064.66 Less: value of Re-export of returnable sample imported from customer, consignment export which they have not taken for APR
2023-24	18555.49	18650.72	95.23	Add: They have included value of consignment export sold value invoice in APR Less: Value of Re-export of returnable sample imported from customer, consignment export which they have not taken for APR

b. **IMPORT**

c. **(Capital Goods)**

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	57.25	57.17	0.08	Exchange rate
2023-24	7.83	0.00	7.83	Machinery Purchase Rs. 6.59 in lakhs(Invoice No.J-230265 Spare Part Rs.1.24 In Lakhs (Invoice NoF23000173

(ii) **Raw Materials**

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	21003.10	14580.40	6422.7	Add: Value of RM & Consumable purchased from DTA, they have included in APR Add: Gold value purchased from MMTC Add: they included value of consumable material purchased from IUT Less: Returnable sample (FOC) which they have not taken for APR

2023-24	16309.34	11683.82	4625.52	<p>Add: Value of RM & Consumable purchased from DTA, they have included in APR</p> <p>Add: they included value of consumable material purchased from IUT</p> <p>Less: Returnable sample (FOC) which they have not taken for APR</p>
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(F) Bond cum Legal Undertaking (BLUT)

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	3866	3866
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1614.12	900.97
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0	0
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	713.15	856.55
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	900.97	44.42

(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 as per APR	Nil as per APR
(H) (a)	<p>Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.</p> <p>(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.)</p>	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).	2022-23 No	2023-24 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
(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?	Due to shortage of manpower they forgot to file the details. Going forward they will ensure the required details be filed with concerned authority in timely manner	
(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	No	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	No
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	No	No

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 20.01.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 12.02.2003 for 95 years

Findings

1.	This is the 2 years performance scrutiny 2022-23 and 2023-24 of block period 2020-21 to 2024-25.
2.	Action in respect of the 172nd Approval Committee meeting held on 27.02.2023 has completed by this office. The monitoring has been noted.
3.	The unit has achieved export revenue of Rs. 24233.93/- Lakhs as against projected export of Rs. 14000/- Lakhs i.e. 173.09 % during the period for FY 2022-23.
4.	The unit has achieved export revenue of Rs. 18555.49/- Lakhs as against projected export of Rs. 14500/- Lakhs i.e. 127.97 % during the period for FY 2023-24.
5.	Net Foreign Exchange Rs. 7048.58/- lakh is positive for FY 2022-23.
6.	Net Foreign Exchange Rs. 9583.90 /- lakh is positive for FY 2023-24.
7.	Pendency Foreign Currency Realization is NIL.
8.	There is no Labour dues/ cases, outstanding dues, pending against the unit in estate section.
9.	There is no CRA Objection pending.
10.	Sub-lease agreement is registered w.e.f. 12.02.2003 for 95 years

11.	There is no SCN is pending.		
12.	Other outflow		
		Rs. In Lakhs	Rs. In Lakhs
	Expenditure in foreign currency	2022-23	2023-24
	Marketing consultancy charges	32.16	151.61
	Membership fees	0.60	1.47
	Repairs and maintenance	1.78	1.82
	travelling	14.33	38.26
	Dividend	187.97	-
	Total	236.81	193.16
13.	The unit has imported raw material is more than the value approved in the projection submitted by the unit for F.Y. 2022-23 and 2023-24.		
14.	Value Addition submitted by the Unit in the APR F.Y. 2022-23 and 2023-24 is 18.03 % and 19.95% respectively.		
15.	The unit has submitted value addition statement from CAM/s. Trio Jewels Pvt. Ltd, wherein it is certified that the Value Addition during the financial year 2022-23 and 2023-24 are 18.03 % and 19.95% respectively.		
16.	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 12.10.2023 i.e. there is a delay of 11 days.		

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.

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

UNIT NAME M/s The Jewels Pvt Ltd
Date of Commencement 06.11.2024 (LOA No. 888PZ-822/TN/JW/JUS/APM/03/317/03-04/468 dated 09.06.2023)
Loan Block PERIOD - 2020-21 to 2024-25
Monitoring Period - 2022-23 to 2023-24

Year (P.Y.)	Export value as per			IMPORT value as per						MFE			On Current basis		
	APR data	MSX data	FOB Export value found during APR verification as per rule 35 of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CG Import for the last 26 yrs (including Monitoring Year)	Amortised value as per APR in table.	Amount of CG Import 10% as per rate of SEZ Refers.	Value of Import less Importies of CG Import during the year	Outflow	APR data (Raw materials consumed) (a) = (b) - (c)	APR data as per verification (Raw materials consumed) (a) = (b) - (c)	Projected Foreign exchange earning		As per APR	After Verification as per rule 35 of SEZ Rules.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2020-21	12428.97	8411.04	12428.97	13000.00	16673.92	48.17	65.17	16616.31	0.00	10906.56	10906.56	2120.00	1523.41	1333.41	157
2021-22	20919.71	16119.74	20919.71	13500.00	19248.09	47.54	47.54	18251.31	4.89	18347.74	18347.74	2570.00	2581.97	2581.97	410
2022-23	24213.98	16228.99	24213.98	14000.00	23003.04	46.68	46.68	21067.21	236.81	21290.73	21290.73	2610.00	2943.20	2943.20	70
2023-24	18515.49	18653.72	18515.49	14500.00	16305.34	42.26	42.27	15734.71	133.16	15900.16	16030.17	2760.00	2535.33	2535.33	93
Total	76148.10	58430.48	76148.10	55000.00	48326.11	165.65	165.67	67915.67	634.86	68554.19	68564.20	10960.00	6383.91	6383.91	351

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s Trio Jewels Pvt Ltd**

Date of Commencement - **06.11.2004**

(LOA No. SEEPZ-SEZ/IA(I)/NUS/APL/GJ/317/03-04/465 dated **09.05.2003**)

LOA BLOCK PERIOD - **2020-21 to 2024-25**

Amortisation Period - **2014-15 to 2023-24**

YEAR	CG IMP.	AMORT ISED	Value in Lakhs											
			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	131.15	191.15	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12
2015-16	62.53	56.28	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25
2016-17	90.60	72.48		9.06		9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06
2017-18	22.01	15.41				2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
2018-19	38.68	23.21					3.87	3.87	3.87	3.87	3.87	3.87	3.87	3.87
2019-20	10.00	5.00							1.00	1.00	1.00	1.00	1.00	1.00
2020-21	1.45	0.58								0.15	0.15	0.15	0.15	0.15
2021-22	1.16	0.35									0.12	0.12	0.12	0.12
2022-23	57.25	11.45											5.73	5.73
2023-24	7.83	0.78												0.78
TOTAL	422.66	316.68	13.12	19.37	28.43	30.63	34.50	35.50	35.76	41.48	35.76	41.48	42.27	42.27

APR	NSDL
7.83	0

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2020-21,2021-22,2022-23 and 2023-24.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/54/2024-25

Name of the Unit :- M/s. Navbharat Carbon Co. (Trading)

Address: Unit No.100 B, SDF-IV,SEEPZ-SEZ, Andheri (East), Mumbai-400096

Block period: - 2020-21 to 2024-25

Financial Year:-

- a. 2020-21 (1st year)
- b. 2021-22 (2nd year)
- c. 2022-23 (3rd year)
- d. 2023-24 (4th year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2019-20 was placed in the 153rd Approval Committee meeting held on 13.07.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2019-20. The Committee also directed the unit to

• Action taken report :

Directions of the Approval Committee	Action taken if any.
Expedite the execution of sub-lease agreement	Sub-lease agreement is registered for the period 01.40.2020 to 31.03.2025

(A): Observation on APR

(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	5500	5700	8500	9000	9500	38200
FE Outgo	4950	5130	7653	8104	8555	34392
NFE	550	570	847	896	945	3808

(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	Actual
2020-21	5500	5644.88	4950	4654.53	0	0	0
2021-22	5700	8320.81	5130	7191.36	0	0	0
2022-23	8500	9049.74	7650	7926.67	0	0	0
2023-24	9000	11219.53	8100	8484.52	0	0	0

(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	550	741.13	134.75%
2021-22	1120	1822.00	162.68%
2022-23	1967	3035.47	154.32%
2023-24	2863	4248.87	148.41%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/13/03-04/7490 dated 13.09.2004
Validity of LOA	31.03.2025
Item(s) of manufacture/ Services	Jewellery Tools, Jewellery Consumables, Alloys Metals
Date of commencement of production	16.02.2005
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	7	Male	7	Male	7	Male	7
		Female	5	Female	5	Female	5	Female	5
		Total	12	Total	12	Total	12	Total	12
Area allotted (in sq. ft.)		2497.23 sq. ft.							
Area available for each employee per sq. ft. basis (area/no. of employees)		2020-21		2021-22		2022-23		2023-24	
		208.10 sq. ft.		208.10 sq. ft.		208.10 sq. ft.		208.10 sq. ft.	
Investment till date	Financial Year	2020-21		2021-22		2022-23		2023-24	
	Building	Rs. 0 lakh		Rs. 0 lakh		Rs. 0 lakh		Rs. 0 lakh	
	Plant & Machinery	Rs.0 lakh		Rs.0 lakh		Rs.0 lakh		Rs.0 lakh	
	Total	Rs. 0 lakh		Rs. 0 lakh		Rs. 0 lakh		Rs. 0 lakh	
Per Sq. ft. Export during the FY	2020-21	Rs.2,26,045.66 lakh per sq. ft.							
	2021-22	Rs. 3,33,201.59 lakh per sq. ft.							
	2022-23	Rs. 3,62,391.13 lakh per sq. ft.							
	2023-24	Rs.4,49,279.00 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	
		NA		NA		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.		YES		NO		YES		NO	
		Submitted on 28.12.2021 Request ID (242100033140)		Submitted on 29.11.2022 Request ID (242200034252) Delay of 59 days		Submitted on 11.09.2023 Request ID (242300018085)		Submitted on 03.10.2024 Request ID (242400033584) Delay of 2 days	

(E) Reconciliation of Export & Import data.

(Rs. in Lakhs)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	5644.88	28.72	5616.16	Deemed export value Rs.5616.16/- lakhs and in this value includes SEZ to SEZ sale, Inter Sale and 100% EOU sale
2021-22	8320.81	46.35	8274.46	Deemed export value Rs. 8274.46/- lakhs and in this value includes SEZ to SEZ sale, Inter Sale and 100% EOU sale
2022-23	9049.74	63.24	8986.5	Deemed export value Rs. 8986.5/- lakhs and in this value includes SEZ to SEZ sale, Inter Sale and 100% EOU sale
2023-24	11219.53	143.36	11076.17	Deemed export value Rs. 11076.17/- lakhs and in this value includes SEZ to SEZ sale, Inter Sale and 100% EOU sale

b. IMPORT

c. (Capital Goods)

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	0	0	0	-
2021-22	0	0	0	-
2022-23	0	0	0	-
2023-24	0	0	0	-

(ii) Raw Materials :

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	4654.53	4662.55	8.02	Bill of Entry i.e.1001369 dated 21.01.2020 of value Rs.8.02 lakhs these bill of entry they have already taken in APR FY 19-20 as these goods arrived in company in 19-20 only but they have rewarehousing took time and Hence it is shown in 20-21 in data
2021-22	7191.38	7191.77	0.41	Bill of Entry i.e.1010404 dated 13.05.2019 of value Rs.0.41/- lakhs these bill of entry they have already taken in APR FY 19-20 as these goods arrived in company in 19-20 only but they have rewarehousing took time and Hence it is shown in 21-22 in data
2022-23	7926.67	7926.67	0.00	-

2023-24	8484.52	8484.52	0.00	-
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(F) Bond cum Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars				
		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	15030.20	15030.20	15030.20	15030.20
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	15030.20	13749.53	11741.13	9134.55
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0	0	0	0
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	1280.67	2008.40	2606.58	2647.19
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	13749.53	11741.13	9134.55	6487.36

(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
		NA	NA	NA	NA
(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	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	NA	NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	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	2020-21	2021-22	2022-23	2023-24
		NA	NA	NA	NA

(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>	NA	NA	NA	NA
(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	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	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>	NA	NA	NA	NA
(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises?</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise?</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?</p>	NA	NA	NA	NA
(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>	NA	NA	NA	NA

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL/- as on 18.01.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2020 to 31.03.2025

Findings

1.	This is the 4 years performance scrutiny 2020-21, 2021-22, 2022-23 and 2023-24 of the block period 2020-21 to 2024-25.
2.	Action in respect of the 153 rd Approval Committee meeting held on 13.07.2021, has also been completed by this office. Monitoring noted. Sub-lease agreement is registered for the period 01.04.2020 to 31.03.2025
3.	The unit has achieved export revenue of Rs. 5644.88/- Lakhs as against projected export of Rs. 5500/- Lakhs i.e. 102.63 % during the period for FY 2020-21.
4.	The unit has achieved export revenue of Rs. 8320.81/- Lakhs as against projected export of Rs. 5700/- Lakhs i.e. 145.98% during the period for FY 2021-22.
5.	The unit has achieved export revenue of Rs. 9049.74/- Lakhs as against projected export of Rs. 8500/-Lakhs i.e. 106.47% for the FY 2022-23.
6.	The unit has achieved export revenue of Rs. 11219.53/- Lakhs as against projected export of Rs. 9000/- Lakhs i.e. 124.66 % for the FY 2023-24.
7.	Net Foreign Exchange Rs. 741.13 /- lakh is positive for FY 2020-21.
8.	Net Foreign Exchange Rs. 1822.00/- lakh is positive for FY 2021-22.
9.	Net Foreign Exchange Rs. 3035.47/- Lakh is positive FY 2022-23.
10.	Net Foreign Exchange Rs. 4248.87/- Lakh is positive FY 2023-24.
11.	Pendency Foreign Currency Realisation is NIL
12.	There is no Labour dues, Labour cases pending against the unit in estate section.
13.	There is no outstanding dues pending against the unit
14.	Sub-Lease Agreement is Registered for the period 01.04.2020 to 31.03.2025
15.	There is no CRA Objection pending.
16.	There is no SCN is pending.
17.	There is no delay in filing of APR F.Y. 2020-21 and 2022-23. The APR for the FY 2021-22 and 2023-24 has not been filed within prescribed time & submitted on 29.11.2022, 03.10.2024 i.e. there is a delay of 59 days and 2 days respectively.
18.	The imported raw material is more than the value approved in the projection submitted by the unit for F.Y. 2021-22, 2022-23 and 2023-24

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.

ANNEXURE - A
EXPORT & IMPORT NET DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2020-21 TO 2024-25

UNIT NAME M/s Jeebhari Carbon Company Bombay
Date of Commencement 16.03.2008 (LOA No. 102/APL/03/15/08-09/7490 dated 13.03.2004)

LOA BLOCK PERIOD 2020-21 to 2024-25
Monitoring Period - 2020-21 to 2023-24

Year (F.Y.)	Export value as per				IMPORT value as per							RATE				
	APR data	NOCL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CB Import for the last 10 yrs (including Monitoring Year)	IF/SEZ data	Assessed value as per APR Rs. In Lacs.	Amount of EG as per rate of SEZ Rules.	Value of Imports as Consumed during the year	Other FE D/G flow	APR data (Raw material consumed - sum of Back-Outlet - raw)	APR data as per verification (Raw material consumed - sum of Back-Outlet - raw)	Projected Foreign exchange earning	For year AHT	After Verification of year wise 53 of SEZ Rules.	On Current Rate
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4(a)(i)(ii)(iii)		4(a)(i)	4(a)(ii)	4(a)(iii)	4(a)(iv)	4(a)(v)	4(a)(vi)	4(a)(vii)	4(a)(viii)	4(a)(ix)	4(a)(x)
2020-21	5644.98	32.71	5644.68	5500.00	4654.5349	4482.58	0.00	4903.75	0.00	4938.75	6003.76	550.00	550.00	743.13	743.13	7
2021-22	8370.83	463.35	8330.11	5700.00	7151.3649	7390.77	0.00	7239.94	0.00	7239.94	7346.34	7346.34	832.00	1086.87	1086.87	8
2022-23	9048.74	63.24	9049.34	8500.00	7926.6740	7936.67	0.00	7836.22	0.00	7836.22	7836.22	7836.22	847.00	1213.47	1213.47	9
2023-24	12219.53	143.36	12219.53	9000.00	8084.5243	8484.50	0.00	10006.13	0.00	10006.13	10006.13	10006.13	896.00	1213.40	1213.40	10
Total	36234.50	783.57	36234.50	28700.00	6.00	6.00	6.00	29906.09	6.00	29906.09	29906.09	29906.09	2043.00	4243.87	4243.87	4243.87

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2022-23 and 2023-24.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT /59/2024-25

Name of the Unit: - M/s. Portescap India Pvt. Ltd (DC Motors)

Address: - Unit No. 2,13,16, SDF I & Unit No.101 to 104, Tower-II, SEEPZ-SEZ, Andheri (E)

Block period: - 2018-19 to 2022-23

Block period: - 2023-24 to 2027-28

Financial Year: -

- a. 2022-23 (5th Year)
- b. 2023-24(1st Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2020-21 and 2021-22 was placed in the 183th Approval Committee meeting held on 07.02.2024, wherein the Committee noted the monitoring 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. The committee also directed:-
- Action taken report :

Directions of the Approval Committee	Action taken if any.
i. Clear the outstanding dues Rs.41,52,350.03/-	Presently outstanding dues of Rs.12,58,136.57/- as on 20.01.2025

(A): Observation on APR

I. APPROVED Projections for the block period 2018-19 to 2022-23

(Rs. in Lakhs)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB value of export	25853.98	26112.52	26373.64	26637.38	26903.76	131881.28
FE Outgo	20311.15	20530.76	20761.77	21009.19	21273.03	103885.89
NFE	5542.63	5581.76	5611.88	5628.20	5630.73	27995.39

APPROVED Projections for the block period 2023-24 to 2027-28

(Rs. in Lakhs)

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of export	38466	39620	40808	42033	43294	204221
FE Outgo	25326	25994	26692	27424	28188	133624
NFE	13140	13626	14116	14809	15106	70597

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

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. Import/IUT		Other outflow
			Projected	Actual	Projected	Actual	Actual
2018-19	25853.98	31531.92	9824.51	8620.61	500.00	222.67	2293.56
2019-20	26112.52	31512.91	9922.76	9482.69	575.00	63.87	3230.53
2020-21	26373.64	41033.44	10021.99	12406.98	660.00	257.04	2396.11
2021-22	26637.38	37475.12	10122.2	9736.55	760.00	114.35	4357.66
2022-23	26903.76	32932.30	10223.42	9001.42	875.00	144.77	3798.00
Total	131881.28	174485.69	50114.68	49250.25	3370	802.7	16077.86

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. Import/IUT		Other outflow
			Projected	Actual	Projected	Actual	Actual
2023-24	38466	39305.44	12102	9069.44	500	39.49	17821.80

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	5542.83	-2675.23	-48.26%
2019-20	11124.59	16054.12	144.31%
2020-21	16736.47	26418.53	157.85%
2021-22	22364.67	49358.15	220.70%
2022-23	27995.4	69268.56	247.43%

Cumulative NFE achieved during the block period 2023-24 to 2027-28.

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2023-24	13140	11922.79	90.74%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/GJ/590/03,04/178 dated 12.06.2003
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Validity of LOA	31.03.2028			
Item(s) of manufacture/ Services	Analysis, reconditioning and repairs of motors, subassemblies including out of warranty motors, SPECIAL PURPOSE MOTORS FOR ELECTRONIC INDUSTRIES AND SUB ASSEMBLIES, FACILITIES FOR DESIGN & DEVELOPMENT, ENGINEERING AND MANUFACTURE OF SUB ASSEMBLIES, IT SUPPORT SERVICES & IT ENABLE SERVICES THEREOF			
Date of commencement of production	14.07.2003			
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	117	Male	137
	Female	307	Female	325
	Total	424	Total	462
Area allotted (in sq. ft.)	41247 Sq Ft.			
Area available for each employee per sq.ft. basis (area / no. of employees)	2022-23		2023-24	
	Rs.97.28 Sq. Ft		Rs.89.28 Sq. Ft	
Investment till date	Building	Rs. 1966.68 lakh		Rs.1966.68 lakh
	Plant & Machinery	Rs.8544.73 lakh		Rs.8880.22 lakh
	TOTAL	Rs.10511.41 lakh		Rs. 10846.9 lakh
Per Sq. ft. Export during the FY	Rs. 79841.69/- lakhs per Sq. Ft.		Rs. 95292.85/- lakhs per Sq. Ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NO		NO	
Value Addition during the monitoring period	NA		NA	

<p>Whether all the APRs being considered now has been filed well within the time limit, or otherwise.</p> <p>If no, details of the Year along with no of days delayed to be given.</p>	Yes	NO
	<p>Submitted on</p> <p>27.09.2023</p> <p>Request ID</p> <p>(242300028692)</p>	<p>Submitted on</p> <p>20.01.2025</p> <p>Request ID</p> <p>(242400013726)</p> <p>Delay of 111 days</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 submitted by the unit	
2022-23	32932.30	32979.22	46.91	As per NSDL	32,979.22
				Less: credit notes	(117.06)
				Add: Non Shippable and service revenue	121.25
				Less: Sample invoices	(51.11)
				As per APR	32932.30
2023-24	39305.54	39232.57	72.97	As per NSDL	39232.57
				Less: credit notes	(50.15)
				Add: Non Shippable and service revenue	164.25
				Less: Sample invoices and purchase returns	(41.12)
				As per APR	39305.54

- b. **IMPORT**
c. **(Capital)**

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	144.77	76.41	68.36	Add: Wrongly selected other than capital goods
2023-24	39.49	39.49	-	-

(ii) **Raw Materials:**

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit	
2022-23	9001.42	9200.32	198.9	As per NSDL	9200.32
				Less: Capital Goods	(68.20)
				Less: Sales Return	(119.98)
				Less: Samples	(10.72)
				As per APR	9001.42
2023-24	9069.44	9394.00	324.56	As per NSDL	9394.00
				Less: Sales return	(324.58)
				As per APR	9069.44

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	51833.78	65606.51
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR)	36314.48	65606.51

(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	4305.57	4521.69
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	32008.90	61084.82

(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
		NO	NO
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.	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 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).	2022-23	2023-24
		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?	NA	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?	They are in process of filing DSPF for balance transactions	They are in process of filing DSPF for balance transactions
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NO	NO
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise? Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?	NO They only have small pantry in the premises where employees eat food	NO They only have small pantry in the premises where employees eat food
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	No	No

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.12,58,136.57/- as on 20.01.2025.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2023 to 31.03.2028 for Unit no.2,12,16. Sub-Lease Agreement is registered w.e.f. 09.04.2009 for 85 years for unit No.101 to 104

Findings

1.	This is the 1 year performance of scrutiny 2022-23 of the block period 2018-19 to 2022-23 and 1 year performance of scrutiny 2023-24 of the block period 2023-24
----	--

2.	Action in respect of the 183rd Approval Committee meeting held on 07.02.2024, has also been completed by this office. Monitoring noted.			
3.	The unit has achieved export revenue of Rs. 32932.30/- Lakhs as against projected export of Rs. 26903.76/- lakhs i.e. 122.41% for the FY 2022-23.			
4.	The unit has achieved export revenue of Rs.39305.44/- Lakhs as against projected export of Rs. 38466/- i.e. 102.18 % for the FY 2023-24.			
5.	Net Foreign Exchange Rs. 69268.56/- Lakh is positive FY 2022-23.			
6.	Net Foreign Exchange Rs. 11922.79/- Lakh is positive FY 2023-24.			
7.	There is no case pending of Foreign Exchange.			
8.	2022-23		2023-24	
	Particulars	Amount	Particulars	Amount
	Bank charges	27.39/-	Commission paid	3721.98/-
	Consultancy	4.54/-	Acquisition cost	4.09/-
	Legal & Pro fee	29.97/-	Bank Charges	30.09/-
	Other services	1.33/-	Communication expenses	4.67/-
	Commission paid	3091.14/-	Consultancy	0.67/-
	R & D Project	5.55/-	Dividend	13336.32/-
	Recruitment	5.21/-	Insurance	0.11/-
	Repair & Maintenance	22.49/-	Legal & Pro fee	31.22/-
	Sourcing/marketing expenses	585.92/-	Other services	3.05/-
	Sourcing/marketing expenses	0.35/-	R & D Project	9.41/-
	Travel	24.12/-	Recruitment	6.59/-
	Total	3798/-	Repair & Maintenance	17.97/-
			Sourcing/marketing expenses	598.76/-
			Trainings	0.42/-
			Travel	56.43/-
			Total	17821.80/-
9.	Presently outstanding dues of Rs.12,58,136.57/- as on 20.01.2025			
10.	Sub-Lease Agreement is registered for the period 01.04.2023 to 31.03.2028 for Unit no.2,12,16, SDF-I Sub-Lease Agreement is registered w.e.f. 09.04.2009 for 85 years for unit No.101 to 104, Tower-II,SEEPZ-SEZ			
11.	No Labour dues & Labour cases are pending against the unit in estate section.			
12.	There is no CRA Objection pending.			
13.	There is no SCN is pending.			
14.	There is no delay in filing of APR F.Y. 2022-23. The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 20.01.2025 i.e. there is a Delay of 111 days			

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.

ANNEXURE -A

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2018-19 to 2022-23

UDNY NAME: K/s Fortusoup India Pvt Ltd (DC Matters)
 Date of Commencement: 14.07.2003 (LOA No. JAB/IMP/03/590/08.04/176 dated 12.06.2003)
 LOA BLOCK PERIOD - 2018-19 to 2022-23
 Monitoring Period - 2018-19 to 2022-23

Year (FY)	Export value as per					IMPORT value as per							NFE				
	APR Data	MSD Data	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		105 Export value found during APR verification as per rate of SZR Rules.			Projected PCB Value of Export	RM Import during the year + CE Import for the last 30 yrs (including Merchandise Year)	IFMS Data	Admitted value as per APR No. in LMTL	Month of value of CE per rate of SZR Rules.	Value of Imports RMY Currency during the year	Other SE Outflow	APR data (Raw material consumed + imported (in US\$))	APR data as per verification (Raw material consumed + imported (in US\$))	Projected Foreign exchange earning (per US\$)	AJ per APR rate	After Verification as per Rate of SZR Rules.	NFE On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
	310				4304				44(0)	APR(5)	4APR(4)+APR(5) = APR column (8)	5APR(4)+(5)+APR(5)		APR(7)	14-13		
2018-19	31531.02	31646.29	21531.92	2585.98		6493+4164	933.65	275.36	6314.67	25558.14	34307.17	34307.15	34627.85	-2675.25	-2675.23	-2675.23	16054.12
2019-20	21517.81	21425.37	21517.91	2613.32		5622.69+2215.8	946.93	272.59	5310.45	32362.53	42788.57	42788.56	3561.76	18729.34	18729.35	18729.35	24433.53
2020-21	43034.45	41458.87	43033.64	24375.64		13406.38+2506.8	125.89+3.12	239.61	12269.53	15156.70	30659.04	30659.03	3632.68	13864.60	13864.41	13864.41	49358.15
2021-22	27475.12	27425.92	27475.12	26637.38		9738.35+2302.8	101.09+0.31	239.28	9947.25	4357.66	14535.69	14535.50	3628.10	22919.62	22919.62	22919.62	69288.50
2022-23	32922.30	32970.22	32922.30	26903.56		9681.42+2302.2	6276.72	230.23	9685.65	3798.80	15011.89	15011.99	5630.73	19910.41	19910.41	19910.41	69288.50
Total Audited	179485.69	179157.47	179485.69	308613.28		9.00	28058.34	1142.27	48186.66	54106.96	109217.16	109217.33	27995.40	62888.58	62888.58	62888.58	88638.16

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s Portescap India Pvt Ltd (DC Motors)**
 Date of Commencement - **14.07.2003 (LOA No. IA(I)/APL/GJ/590/03.04/178)**
 LOA BLOCK PERIOD - **2023-24 to 2027-28**
 Amortisation Period - **2014-15 to 2023-24**

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	Value in Lakhs										
			14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2014-15	313.79	313.79	31.38	31.38	31.38	31.38	31.38	31.38	31.38	31.38	31.38	31.38	31.38
2015-16	415.15	373.64		41.52	41.52	41.52	41.52	41.52	41.52	41.52	41.52	41.52	41.52
2016-17	291.85	233.48			29.19	29.19	29.19	29.19	29.19	29.19	29.19	29.19	29.19
2017-18	221.00	154.70				22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
2018-19	222.67	133.60					22.27	22.27	22.27	22.27	22.27	22.27	22.27
2019-20	63.87	31.94						6.39	6.39	6.39	6.39	6.39	6.39
2020-21	257.04	102.82							25.70	25.70	25.70	25.70	25.70
2021-22	114.35	34.31								11.44	11.44	11.44	11.44
2022-23	144.77	28.95									14.48	14.48	14.48
2023-24	39.49	3.95											3.95
TOTAL	2083.96	1411.17	31.38	72.89	102.08	124.18	146.45	152.83	178.54	189.97	204.45	208.40	208.40

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	5093.50	200.54	3.94%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-IVMK/14/2020-21 dated 19.08.2020	
Validity of LOA	11.08.2027	
Item(s) of manufacture/ Services	Plain and Combination Jewellery made of Gold /Silver /Platinum /Palladium, Gold/Silver/Platinum/Palladium, Jewellery Studded with Diamonds/ Precious/Semi Precious Stones, Cubic Zirconia, Colour Stones, CVD and Pearls, Brass/Steel/Copper Jewellery Studded with Diamonds/Precious/Semi Precious Stones, Cubic Zirconia, Colour Stones, CVD and Pearls	
Date of commencement of production	12.08.2022	
Execution of BLUT	YES	
Pending CRA Objection, if any	Yes (Letter issued on 10.01.2025 to Assist. Commissioner (Audit) stating that APR duly certified by CA with correct figure of weight of precious commodities will forwarded to them onward submission to CRA with a request to drop Audit para	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No	
No. of employees	2022-23	
	Male	23
	Female	7
	Total	30

Area allotted (in sq. ft.)		7868 sq. ft.
Area available for each employee per sq. ft. basis (area/no. of employees)		2022-23
		262.27 sq. ft.
Investment till date	Financial Year	2022-23
	Building	Rs.0 lakh
	Plant & Machinery	Rs.341.70 lakh
	Total	Rs.341.70 lakh
Per Sq. ft. Export during the FY	2022-23	Rs.4525.29/- lakh per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		2022-23 NIL
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		2022-23 22.31
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		YES Submitted on 30.09.2023 Request ID (242300033021)

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs.in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference If any	Reason for difference/remark submitted by the unit
2022-23	356.05	4052.61	3696.56	<p>Less: Consignment of Re.1967.52/- lakhs (consignment sales which was not approved by the consignee till the year end, has consciously not been shown as sales in the annual financial statements instead the value of goods under consignment sales has been shown in the closing inventory at the year end date in the same financial statements.</p> <p>Re-export Rs.1729/- Lakhs</p>

b. **IMPORT**

c. **(Capital Goods)**

(Rs. in Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	17.83	0.00	17.83	They had purchase imported casting machine on dt. 24.05.2021 from yasui & Co. this was their first APR, so they are showing this capital goods entry in their books at the time of APR FY 2022-23

(ii) **Raw Materials**

(Rs. in Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit										
2022-23	1236.07	2957.42	1721.35	<table border="1"> <tr> <td>Total import as per NSDL</td> <td>2957.42</td> </tr> <tr> <td>Less: Repair</td> <td>Rs.1755.77</td> </tr> <tr> <td>Add: Ex-rate difference</td> <td>Rs.17.47</td> </tr> <tr> <td>Add: Gold purchase from Bank</td> <td>Rs.51.89</td> </tr> <tr> <td>Total import as per APR</td> <td>1236.07/-</td> </tr> </table>	Total import as per NSDL	2957.42	Less: Repair	Rs.1755.77	Add: Ex-rate difference	Rs.17.47	Add: Gold purchase from Bank	Rs.51.89	Total import as per APR	1236.07/-
Total import as per NSDL	2957.42													
Less: Repair	Rs.1755.77													
Add: Ex-rate difference	Rs.17.47													
Add: Gold purchase from Bank	Rs.51.89													
Total import as per APR	1236.07/-													

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars		
		2022-23	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	40677.29	
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	40677.29	
(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	629.64	
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	40047.65	

(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	
		NO	
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	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	
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	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).	2022-23	
		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>	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?</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	Rs.6,26,333.20/- as on 20.01.2025

Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 28.08.2020 to 27.08.2025.

Findings

1.	This is the 1 year performance scrutiny 2022-23 of block period 2022-23 to 2026-27.
2.	The unit has achieved export revenue of Rs. 358.05 Lakhs as against projected export of Rs. 9100/- Lakhs i.e. 3.91 % during the period for FY 2022-23.
3.	Net Foreign Exchange Rs. 200.54/- lakh is positive for FY 2022-23.
4.	Pendency Foreign Currency Realization is NIL.
5.	There is no Labour dues/ cases, pending against the unit in estate section.
6.	There is outstanding dues amount of Rs.6,26,333.20/- as on 20.01.2025 to be paid by the unit.
7.	There is one CRA Objection pending. (Letter issued on 10.01.2025 to Assist. Commissioner (Audit) stating that APR duly certified by CA with correct figure of weight of precious commodities will forwarded to them onward submission to CRA with a request to drop Audit para)
8.	Sub-Lease Agreement is registered for the period period 28.08.2020 to 27.08.2025.
9.	There is no SCN is pending.
10.	There is no delay in filing of APR F.Y. 2022-23.
11.	Value Addition submitted by the Unit in the APR F.Y. 2022-23 is 22.31%
12.	The unit has submitted value addition statement from CAM/s. Veera Luxury India Pvt. Ltd, wherein it is certified that the Value Addition during the financial year 2022-23 is 22.31%.

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.

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

UNIT NAME : M/s Veera Luxury India Pvt. Ltd

Date of Commencement : 12.06.2023/DA No. 68297-882/1A-7/VWR/14/2020-21 dated 19.08.2020

LOA BLOCK PERIOD : 2023-26 TO 2026-27

Monitoring Period : 2022-23

Year (FY)	Export value as per				IMPORT value as per				NFE			On Cumulative Basis				
	APR data	MSD data	FOB Export value found during APR verification as per sub 33 of SEZ Rules.	Projected FOB Value of Export	Net Import during this year + CG Import for the last 10 yrs (including Non-Exporting Year)	TE/NCU data	Assessed value as per APR Rs. in Lakhs.	Amount value of CG of 20% as per rate of 5% of SEZ Rules.	Value of Import in rupees	Other FE (Outline)	APR data (Raw material consumed + normalised+Outflow)		APR data as per verification (Raw material consumed + normalised+Outflow)	Proposed Foreign exchange earning	As per APR	After Verification as per Rate of 5% of SEZ Rules.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				64(b)+400		48(a)		40(b)	APR(5)	40(b)+20+48(5)/4% column (5)	40(b)+20+48(5)/4% column (5)		APR (7)	(4-13)	200.54
2022-23	356.05	4032.61	356.05	9209.60	1236.07+17.83	2997.63	2.13	2.13	153.00	0.00	153.51	153.51	3035.50	200.54	200.54	200.54
Total Achieved	356.05	4032.61	356.05	9209.60		2997.63	2.13	2.13	153.00	0.00	153.51	153.51	3035.50	200.54	200.54	200.54

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2019-20, 2020-21 and 2021-22.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/57/2024-25

Name of the Unit :- M/s. Star Brilliant Pvt. Ltd- Unit-I

Unit Address: Unit No. 001, Tower-II, SEEPZ++, SEEPZ-SEZ, Andheri(E), Mumbai-400096

Block period: - 2019-20 to 2023-24

Financial Year:-

- a. 2019-20(1st year)
- b. 2020-21(2nd year)
- c. 2021-22(3rd year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 was placed in the 142nd Approval Committee meeting held on 05.02.2020 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19. The Committee also directed the unit to

• Action taken report :

Directions of the Approval Committee	Action taken if any.
--------------------------------------	----------------------

i. Pay outstanding rental dues amounting to Rs.13,17,276/- as on date at the earliest.	Letter issued to the unit on 19.02.2020 with a request to pay outstanding rental dues, expedite execution of sub-lease agreement and justify on low performance.
ii. Expedite the execution of sub-lease agreement immediately.	
iii. Unit to justify on low performance.	Presently outstanding dues pending against unit of Rs.15,52,421.07 /-as on 01.01.2025. After the waiver on lease rent as per 69 th Authority meeting, subject to ministry's approval. Sub-Lease agreement is executed w.e.f. 18.05.2004 for 95 year

(A): Observation on APR

I. APPROVED Projections

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	Total
	2019-20	2020-21	2021-22	
FOB value of export	500	550	600	1650
FE Outgo	372.50	389.50	412.00	1174
NFE	127.50	160.50	188.00	476

(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/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	500	308.95	355	96.83	15.00	0.00	0.00
2020-21	550	786.79	387	0.08	0.00	0.00	0.00
2021-22	600	675.37	409	48.20	0.00	0.00	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	127.50	148.32	116.32%
2020-21	288	536.21	186.18%
2021-22	476	892.96	187.60%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/APL/GJ/280/02-03/2066 dated 13.02.2008					
Validity of LOA	31.03.2022					
Item(s) of manufacture/ Services	Studded Gold Jewellery					
Date of commencement of production	01.09.2004					
Execution of BLUT	YES					
Pending CRA Objection, if any	<p>YES</p> <p>1. CRA Objection AM No.16, dated 18.11.2022- Non-achievement of minimum value addition by the unit as laid down in the prevailing FTP . (Letter issued to the unit on 08.10.2024 to submit their reply. Reply submitted on 15.01.2025)</p> <p>2. CRA Objection AM No.20, dated 07.12.2022- Irregular allowance of goods into SEZ units not related to authorized operations. . (Letter issued to the unit on 08.10.2024 to submit their reply. Reply of the same is still awaited</p>					
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No					
No. of employees	2019-20		2020-21		2021-22	
	Male		Male		Male	
	Female		Female		Female	
	Total	19	Total	19	Total	19
Area allotted (in sq. ft.)	3561.56 sq. ft.					
Area available for each employee per sq. ft. basis (area/no. of employees)	2019-20		2020-21		2021-22	
	187.45 sq. ft.		187.45 sq. ft.		187.45 sq. ft.	
Investment till date	Financial Year	2019-20	2020-21	2021-22		
	Building	Rs.324.13 lakh	Rs.324.13 lakh	Rs.324.13 lakh		
	Plant & Machinery	Rs.118.86 lakh	Rs.119.88 lakh	Rs.119.88 lakh		
	Total	Rs. 442.99 lakh	Rs. 444.01 lakh	Rs. 444.01 lakh		
Per Sq. ft. Export during the FY	2019-20	Rs. 8674.57 lakh per sq. ft.				
	2020-21	Rs. 22091.16 lakh per sq. ft.				
	2021-22	Rs. 18962.76 lakh per sq. ft.				
Quantity and value of goods exported under Rule 34	2019-20		2020-21		2021-22	
	NO		NO		NO	

Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2019-20	2020-21	2021-22	
	35.80	34.53	53.88	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	YES	YES	YES	
	Submitted on 06.01.2021 Request ID (242000029773)	Submitted on 17.12.2021 Request ID (242100028870)	Submitted on 28.09.2022 Request ID (242200022083)	

(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 submitted by the unit
2019-20	308.95	303.66	5.29	The Difference is on account of difference on account of i. 1.06 lakh Export No. EXP/05/2019-20 USD 1584.25 BOE less than services rendered. ii. 4.20 lakh Export No. EXP/06/2019-20 USD 6160.34 BOE less than services rendered. iii. 0.01 lakh Export No. EXP/17/2019-20 USD 15 (The freight was mentioned less in the invoice)
2020-21	786.79	786.79	0	NA
2021-22	675.37	675.37	0	NA

b. IMPORT

c. Capital Goods

(Rs. in Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2019-20	0	0	0	NA
2020-21	0	0	0	NA
2021-22	0	0	0	NA

(ii) **Raw Materials:**

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2019-20	96.83	96.83	0	NA
2020-21	0.08	0.08	0	NA
2021-22	48.50	48.50	0	NA

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

(INR in Lakhs)

Sr. No.	Particulars			
		2019-20	2020-21	2021-22
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	1358.38	1443.73	1535.74
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1358.39	1317.61	1348.67
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	85.35	92.01
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	40.78	54.30	46.54
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	1317.61	1348.67	1394.14

(G)	Details of pending Foreign Remittance beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	2019-20	2020-21	2021-22	
		Nil	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	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			
(f)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2019-20	2020-21	2021-22
		NO	NO	NO
(j)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	NO		
(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. They have not uploaded DSPF for services procured during the monitoring period. They will start uploading the same in due course.		
(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	NA		

(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises?</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise?</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?</p>	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	Presently outstanding dues pending against unit of Rs.15,52,421.07 /-as on 01.01.2025. After the waiver on lease rent as per 69 th Authority meeting, subject to ministry's approval.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is executed w.e.f. 18.05.2004 for 95 years

Findings

1.	2019-20 is the 1 st year, 2020-21 is the 2 nd year and 2021-22 is the 3 rd year of the block period 2019-20 to 2023-24.
2.	<p>Action in respect of the 142nd Approval Committee meeting held on 05.02.2020, has also been completed by this office. Letter issued to the unit on 19.02.2020 with request to pay outstanding rental dues, expedite execution of sub-lease agreement and justify on low performance.</p> <p>Presently outstanding dues pending against unit of 15,52,421.07 /-as on 01.01.2025. After the waiver on lease rent as per 69th Authority meeting, subject to ministry's approval.</p> <p>Sub-Lease agreement is executed w.e.f. 18.05.2004 for 95 years</p>
3.	The unit has achieved export revenue of Rs. 308.95/- Lakhs as against projected export of Rs. 500/- Lakhs i.e. 61.79 % during the period for FY 2019-20.

4.	The unit has achieved export revenue of Rs. 786.79/- Lakhs as against projected export of Rs. 550/- Lakhs i.e. 143.05 % during the period for FY 2020-21.
5.	The unit has achieved export revenue of Rs. 675.37/- Lakhs as against projected export of Rs. 600/- Lakhs i.e. 112.56 % during the period for FY 2021-22.
6.	Net Foreign Exchange Rs. 148.32/- lakh is positive for FY 2019-20.
7.	Net Foreign Exchange Rs. 536.21/- lakh is positive for FY 2020-21.
8.	Net Foreign Exchange Rs. 892.96 /- lakh is positive for FY 2021-22.
9.	Pendency Foreign Currency Realization is Nil
10.	There is no Labour dues/ cases pending against the unit in estate section.
11.	There is a outstanding dues of Rs.15,52,421.07 /- as on 01.01.2025. After the waiver on lease rent as per 69th Authority meeting, subject to ministry's approval
12.	Sub-Lease Agreement is executed w.e.f. 18.05.2004 for 95 years
13.	<ol style="list-style-type: none"> 1. CRA Objection AM No.16, dated 18.11.2022- Non- achievement of minimum value addition by the unit as laid down in the prevailing FTP . (Letter issued to the unit on 08.10.2024 to submit their reply.(Reply submitted on 15.01.2025) 2. CRA Objection AM No.20, dated 07.12.2022- Irregular allowance of goods into SEZ units not related to authorized operations. . (Letter issued to the unit on 08.10.2024 to submit their reply. Reply of the same is still awaited.
14.	There is no SCN is pending.
15.	Value Addition for the APR F.Y. 2019-20 , 2020-21 and 2021-22 is 35.80%, 34.53% and 53.88% respectively.
16.	The unit has submitted value addition statement from CAM/s. Star Brilliant Pvt. Ltd Unit-I, wherein it is certified that the Value Addition during the financial year 2019-20,2020-21 and 2021-22 are 35.80%, 28.97% and 57.64% respectively.
17.	There is no delay in filing of APR.

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.

ANNEXURE -A
 M/S. Star Printers Pvt Ltd Unit- LDM,NO.15BEBZ-SEZ/MUMBAI/SEZ/16/1786/02-03/2016 Dated 13.02.2018
 EXPORT & IMPORT NFE DATA FOR FY YEAR 2016-20 to 2023-24

Year (FY)	Export value as per							IMPORT value as per							NFE After Verification as per Rate of SEZ Rules.	Or Cumulative Basis	
	APR data	MSD data	3	4	5	6	7	8	9	10	11	12	13	14			15
				FCB Export value based during APR verification as per rule 83 of SEZ Rules.	Projected FOS Value of Export	EBI Import during the year + CG Import for the last 3 yrs (including Monitoring Year)	IT/MSD data	Amortised value as per APR (a, if Lc/ta.	Amortised value of CG Import as per rule 53 of SEZ rules.	Value of Inquiries RAS Consumption during the year	Other FE expense	APR data (Raw material consumed +inter-SEZ-Output only)	APR data as per verification (Raw material consumed +inter-SEZ-Output only)	Projected Foreign exchange earning (NFE)	As per APR	NFE	
						4*(A)-(4)(B)		4*(A)		4*(B)	4*(B)(5)	4*(A)+(4)*(B)(5)/ APR column 15)	4*(A)+(5)+(4)*(B)(5)		APR (7)	4-13)	
2015-20	316.25	303.66		308.95	590.00	56.83+0	56.83	0.24	0.24	150.38	0.00	107.00	150.33	1.77.50	345.52	148.52	148.52
2016-21	316.25	796.79		285.25	550.00	0.03+2.41	0.08	0.24	0.24	266.65	0.00	302.00	168.90	195.10	387.89	387.89	525.21
2021-22	675.37	675.37		675.37	690.00	48.50+2.41	48.90	0.24	0.24	314.38	0.00	318.62	318.52	348.00	356.75	356.75	807.51
Total Achieved	1271.11	1705.82		1771.11	1690.00	0.00	145.41	0.72	0.72	577.41	0.00	676.15	576.15	676.00	892.96	892.96	892.96

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2020-21,2021-22.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT 53/2024-25

Name of the Unit :- M/s. Star Brilliant Pvt. Ltd- Unit-II

Unit Address: Unit No. 006, Tower-II, SEEPZ++, SEEPZ-SEZ, Andheri (E), Mumbai-400096

Block period: - 2016-17 to 2020-21

Block period: - 2021-22 to 2025-26

Financial Year:-

- a. 2020-21(5th year)
- b. 2021-22(1st year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 & 2019-20 was placed in the 155th Approval Committee meeting held on 01.10.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19 & 2019-20. The Committee also directed the unit to

• Action taken report :

Directions of the Approval Committee	Action taken if any.
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<p>i. Pay outstanding rental dues amounting to Rs.10,20,637/- as on 25.09.2021 immediately.</p>	<p>Letter issued to the unit on 28.10.2021 with a request to pay outstanding rental dues and expedite execution of sub-lease agreement.</p>
<p>ii. Expedite the execution of sub-lease agreement immediately.</p>	<p>Presently outstanding dues pending against unit of Rs.53,365.32 / as on 01.01.2025. After the waiver on lease rent as per 69th Authority meeting, subject to ministry's approval.</p>
<p>Sub-Lease agreement is executed w.e.f. 27.05.2003 to 31.05.2072.</p>	

(A): Observation on APR

I. APPROVED Projections for the block period 2016-17 to 2020-21

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2016-17	2017-18	2018-19	2019-20	2020-21	
FOB value of export	25.00	29.00	35.00	40.00	46.00	175.00
FE Outgo	12.00	13.00	15.00	16.00	18.00	74.00
NFE	13.00	16.00	20.00	24.00	28.00	101.00

APPROVED Projections for the block period 2021-22 to 2025-26

(Rs. in Lakhs)

	1 st Year	Total
	2021-22	
FOB value of export	30.00	30.00
FE Outgo	16.00	16.00
NFE	14.00	14.00

(II) Performance as compared to projections during the block period 2016-17 to 2020-21

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2016-17	25.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	29.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	35.00	72.73	0.00	55.36	0.00	105.04	0.00
2019-20	40.00	52.50	0.00	0.00	0.00	18.16	0.00
2020-21	46.00	48.79	0.00	0.00	0.00	0.00	0.00

Performance as compared to projections during the block period 2021-22 to 2025-26
 In Lakhs) (Rs.

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. Import/IUT		Other outflow
			Projected	Actual	Projected	Actual	Actual
2021-22	30.00	3.67	16.00	0.00	0.00	4.73	0.00

(III) Cumulative NFE achieved during the block period 2016-17 to 2020-21

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2016-17	13.00	0.00	0%
2017-18	29.00	0.00	0%
2018-19	49.00	6.87	14.02%
2019-20	73.00	47.05	64.45%
2020-21	101.00	83.46	82.63%

Cumulative NFE achieved during the block period 2021-22 to 2025-26

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	14	3.12	22.29%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/38/04-05/6379 dated 15.09.2011			
Validity of LOA	31.03.2022			
Item(s) of manufacture/ Services	Certification of Diamonds & Jewellery, Quality Control of Jewellery, Hallmarking			
Date of commencement of production	23.09.2012			
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	
	Male	-	Male	-
	Female	-	Female	-
	Total	9	Total	9
Area allotted (in sq. ft.)	2108.96 sq. ft.			
Area available for each employee per sq. ft. basis (area/no. of	2020-21		2021-22	
	234.33 sq. ft.		234.33 sq. ft.	

Investment till date	Building	68.54 lakhs	68.54 lakhs
	Plant & Machinery	0.00 lakhs	0.00 lakhs
	TOTAL	68.54 lakhs	68.54 lakhs
Per Sq. ft. Export during the FY		2310.62 lakh/sq. ft.	174.02 lakh/sq. ft.
Quantity and value of goods exported under Rule 34 (un-utilized goods)	No		No
Value Addition during the monitoring period	NA		NA
Whether the APR being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Yes, APR filed online on 17.12.2021 Vide Request Id No. 242100023174.	Yes, APR filed online on 28.09.2022 Vide Request Id No. 242200022094.	

(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 submitted by the unit
2020-21	48.73	92.17	43.44	Export Cancelled. The same export in the year 2021-22 252003584044 Cancelled vide Free Form ID 422100107671 New Id 252101318416
2021-22	3.67	94.25	90.58	The difference is on account of imports of Machinery on loan basis and they had returned the same. Request ID 25101318416.

b. IMPORT (Capital Goods)

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	0	0	0	NA

2021-22	5.51	4.73	0.78	The difference is on account of they have IUT purchase of capital goods of Rs. 0.78 Lakh. They have reflected ten years details of opening balance of CG.
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(ii) **Raw Materials**

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	0	0	0	NA
2021-22	0	0	0	NA

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

(INR in Lakhs)

Sr. No.	Particulars		
		2020-21	2021-22
(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)	-	
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	38.65
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	-	0.85
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	-	37.80

(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
		No	No

(H) (a)	<p>Whether all SOFTEX has been filed for the said period? If no, details thereof.</p> <p>(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.)</p>		
(b)	<p>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.</p>	No	No
(c)	<p>Whether unit has filed any request for Cancellation of SOFTEX?</p>		
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?</p> <p>If yes, details thereof (year wise details to be provided)</p>	No	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	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>	<p>No, they have not uploaded DSPF for services procured during the monitoring period. The will start uploading the and in due course</p>	<p>No, they have not uploaded DSPF for services procured during the monitoring period. The will start uploading the and in due course</p>
(L)	<p>Whether the unit has filed in NSDL system all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.</p>	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>	NA	NA

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.53,365.32 /-as on 01.01.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is executed w.e.f. 27.05.2003 to 31.05.2072

Findings

1.	This is the 1 year performance of scrutiny 2020-21 of the block period 2016-17 to 2020-21 and 1 year performance of scrutiny 2021-22 of the block period 2021-22 to 2025-26.
2.	<p>Action in respect of the 155th Approval Committee meeting held on 01.10.2021, has also been completed by this office. Letter issued to the unit on 28.10.2021 with request to pay outstanding rental dues and expedite execution of sub-lease agreement.</p> <p>Presently outstanding dues pending against unit of Rs.53,365.32 /-as on 01.01.2025. After the waiver on lease rent as per 69th Authority meeting, subject to ministry's approval.</p> <p>Sub-Lease Agreement is executed w.e.f. 27.05.2003 to 31.05.2072.</p>
3.	The unit has achieved export revenue of Rs.48.73/- Lakhs as against projected export of Rs. 46.00/- Lakhs i.e. 105.93 % during the period for FY 2020-21.

4.	The unit has achieved export revenue of Rs.3.67/- Lakhs as against projected export of Rs. 30.00/- Lakhs i.e. 12.23 % during the period for FY 2021-22.
5.	Net Foreign Exchange Rs. 83.46 lakh is positive for FY 2020-21
6.	Net Foreign Exchange Rs. 3.12 lakh is positive for FY 2021-22
7.	Pendency Foreign Currency Realisation is NIL.
8.	There is no rental dues / Labour dues/cases, pending against the unit in estate section.
9.	There is a outstanding dues Rs.53,365.32 /-as on 01.01.2025. After the waiver on lease rent as per 69th Authority meeting, subject to ministry's approval.
10.	Sub-Lease Agreement is executed w.e.f. 27.05.2003 to 31.05.2072.
11.	There is no CRA Objection is pending .
12.	There is no SCN is pending.
13.	There is no delay in filing of APR.

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.

ANNEXURE - A
 N/A/2016-17/15/100001/15/100001/15/100001/15/100001/15/100001
 EXPORT & IMPORT NFE DATA FOR FY YEAR 2016-17 to 2020-21

Year (F.Y.)	Export: value as per					IMPORT: value as per					NFE					
	APR data	NOI data	POB Export value found during AFS verification as per rule 98 of SEZ Rules.	Projected FOB value of Export	diff Import during the year + OS Report for the next 10 yrs (including Meritising Year)	IT/MSO- data	Arbitrated value as per APR (Rs. in Lakhs.)	Arbitrated value of OS 10% as per rule 93 of SEZ Rules	Value of Import-MSD Consignment during the year	Other IE Outflow	APR-rate (less material consumed + amortised-OS/cur)	APR-rate as per verification (less material consumed + amortised-OS/cur)	Projected Foreign exchange earning (NFE)	By per APR	After Non/Postion in per Rule 98 of SEZ Rules.	On Cumulative Basis
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2016-17		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
2017-18		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
2018-19		71.74	25.85	21.73	55.60	160.40	163.40	30.50	14.50	55.36	0.00	65.86	20.00	5.67	6.97	6.97
2019-20		52.50	4.59	52.58	40.00	17.38	17.38	12.32	12.32	0.00	0.00	12.32	21.00	10.38	10.18	17.05
2020-21		48.73	50.17	58.73	46.00	06-173.76	0.00	12.32	12.32	0.00	0.00	12.32	21.00	26.01	36.01	53.65
Total Achieved		173.96	122.63	173.96	121.00	177.76	177.76	35.14	56.34	66.36	0.00	60.18	72.00	83.68	83.68	83.68

ANNEXURE - A
 IN Rs. crore million (M) for the period 1998-99 to 2011-12
EXPORT & IMPORT NFE DATA FOR FY YEAR 2021-22 to 2025-26

Year (FY)	Export value as per						IMPORT value as per						As per APF	NFE Other Verification or per Rule 53 of SEZ rules.	On Cumulative Basis		
	APR date	MSD date	3	4	5	6	7	8	9	10	11	12				13	14
			FOB Export value fiscal during APR verification as per rule 53 of SEZ rules.	Projected FOB Value of Export	IM Import during the year + CG Import for the last 30 days (including Monitoring Year)	IT/MSD date	Amortized value as per APR Rs. in Lakhs.	Amortized value of CG Imports per rule 53 of SEZ rules.	Value of CG Imports per during the year	Other FE Outflow	APR-date (New national consolidated amortised-out flow)	APR-date as per national consolidated amortised-out flow	Projected Foreign exchange reserves (NFE)				
2021-22	3.37	3.25	3.37	30.00	46.92 + 14.90	4.75	4.80	6.35	0.00	0.00	4.80 (HE-APR) (5) / APR column (6)	0.55	14.00	3.37	3.12	3.12	
Total Achieved	8.97	8.25	8.97	30.00	6.00	4.78	6.38	0.00	0.00	0.00	0.55	0.95	14.00	8.32	8.32		

CG AMORTISATION - details as provided by the Unit

UNIT NAME

M/s Star Brilliant Pvt Ltd Unit-II

M/s Star Brilliant Pvt Ltd Unit-II LOA NO. SEEPZ-SEZ/NUS/APL/GJ/38/04-05/6379 Dated 15.09.2011

Date of commencement of production 23.09.2012

LOA BLOCK PERIOD

2021-22 to 2025-26

Amortisation Period - 2012-13 to 2021-22

YEAR	CG IMP.	IUT	Transfer CC	CG-IUT During the year	AMORTISED VALUE	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
2012-13	0.00	-		0.00	0.00	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	0.00	-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	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
2017-18	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
2018-19	105.04	-		105.04	42.02							10.50	10.50	10.50	10.50
2019-20	17.38	0.78		18.16	5.45							1.82	1.82	1.82	1.82
2020-21	0.00	-		0.00	0.00									0.00	0.00
2021-22	4.75	-	-122.42	4.75	0.47										0.47
TOTAL	127.15	0.78		127.93	47.94	0.00	6.00	6.00	6.00	6.00	6.00	10.50	12.32	12.32	12.79

9 year CG- During the year 123.20+4.73	Total 127.93
	127.93-122.42 (Transfer value)
	Total 5.51

0.55

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2023-24.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT 1st/2024-25

Name of the Unit :- M/s. Ornamentations (India) Pvt. Ltd

Unit Address: Unit No. G-31, G & J Complex-III, SEEPZ-SEZ

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 2021-22 and 2022-23 was placed in the 181st Approval Committee meeting held on 06.12.2023, wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22 and 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)

	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	1000	1000	1000	1000	1000	5000
FE Outgo	823	823	823	823	823	4115
NFE	177	177	177	177	177	885

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

(Rs. In Lakhs)

	Export	F.E. OUTGO
--	--------	------------

Year	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	Actual
			2019-20	1000	706.51	808	65.41
2020-21	1000	1152.50	808	124.36	15	9.68	0.00
2021-22	1000	1626.71	808	433.53	15	3.43	2.21
2022-23	1000	1904.14	808	658.44	15	3.46	16.26
2023-24	1000	1544.14	808	538.81	15	0.00	20.10

(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	177	476.96	269.47%
2020-21	354	1036.46	292.79%
2021-22	531	2060.78	388.09%
2022-23	708	3169.72	447.70%
2023-24	885	4139.11	467.70%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

Validity of LOA	31.03.2024	
Item(s) of manufacture/ Services	CUT & POLISHED DIAMONDS, STUDED PLATINUM JEWELLERY, PLAIN GOLD JEWELLERY, STUDED GOLD JEWELLERY	
Date of commencement of production	01.07.1994	
Execution of BLUT	YES	
Pending CRA Objection, if any	No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No	
No. of employees	2023-24	
	Male	26
	Female	12
	Total	38
Area allotted (in sq. ft.)	7147 sq.ft.	
Area available for each employee per sq. ft. basis (area/no. of employees)	2023-24	
	188.09 sq. ft.	
Investment till date	Financial Year	2023-24
	Building	Rs.0 lakh
	Plant & Machinery	Rs.206.79 lakh
	Total	Rs. 206.79 lakh
Per Sq. ft. Export during the FY	2023-24	Rs.21605.4/- lakh per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	2023-24	
	NIL	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2022-23	
	46	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	YES	
	Submitted on 21.09.2024 Request ID (242400024042)	

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

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2023-24	1544.14	1544.14	0	-

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

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2023-24	0.00	0.00	0.00	-

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

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2023-24	538.81	172.28	366.53	Gold Purchase from nominated Agency.

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

Sr. No.	Particulars		
		2023-24	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	1450.70	
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1035.55	
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0	

(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	157.07
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	878.48

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2023-24
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Nil as per APR
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	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
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	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?	2023-24
	If yes, details thereof (year wise details to be provided).	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 31.12.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2024 to 31.03.2029.

Findings

1.	This is the 1 year performance scrutiny 2023-24 of block period 2019-20 to 2023-24.
2.	Action in respect of the 181 st Approval Committee meeting held on 20.12.2023 has been completed by this office. Monitoring noted.

3.	The unit has achieved export revenue of Rs. 1544.14/- Lakhs as against projected export of Rs. 1000/- Lakhs i.e. 154.41.00 % during the period for FY 2023-24.		
4.	Net Foreign Exchange Rs. 4139.11/- lakh is positive for FY 2023-24.		
5.	Pendency Foreign Currency Realization is NIL.		
6.	There is no Labour dues/ cases, pending against the unit in estate section.		
7.	There is no outstanding dues pending against the unit as on 31.12.2024.		
8.	There is no CRA Objection pending.		
9.	Sub-Lease Agreement is registered for the period 01.04.2024 to 31.03.2029.		
10.	There is no SCN is pending.		
11.	Other Out Flow details		
	Year	Rs. In Lakh	Details
	2023-24	20.10	Purchase of foreign currency for business promotion tour
12.	The APR for the FY 2023-24 has filed within prescribed time & submitted on 21.09.2024.		
13.	Value Addition submitted by the Unit in the APR F.Y. 2023-24 is 46%		
14.	The unit has submitted value addition statement from CAM/s. Ornamentations (India) Pvt. Ltd, wherein it is certified that the Value Addition during the financial year 2023-24 is 46 %.		

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.

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

UNIT NAME - M/s Ornamentations (India) Pvt. Ltd.
Date of Commencement - 01.07.1994 (LOA No. NUS/APL/GJ/93/12239 Dated 09.3.1994)
LOA BLOCK PERIOD - 2019-20 to 2023-24
Monitoring Period - 2019-20 to 2023-24

Year (F.Y.)	IMPORT value as per-										NFE		On Cumulative Basis				
	APR data	MSOL data	Export value as per FOB Export value found during APR verification as per rate 5% of SEZ Rates.	4	5	6	7	8	9	10	11	12		13	14	15	16
						IT/MSOL data	Amortised value as per APR Rs. In Lakhs.	Accounted value of CE 20% as per rate 5% of SEZ Rates.	6A(i)	APR(5)	6A(i)+(B)-APR(5)/ APR (column 6)	APR data (Raw material consumed +amortised-Outfl) (row)	APR data as per verification (Raw material consumed +amortised+Outfl (row)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
2019-20	205.51	709.21	736.57	1000.00	68.01	68.54	0.24	0.20	225.03	3.64	229.55	219.55	377.00	476.96	476.96	476.96	476.96
2020-21	1152.30	1152.30	1152.50	1000.00	134.04	134.04	1.23	1.18	591.77	0.00	593.00	583.00	377.00	559.50	559.50	559.50	2036.66
2021-22	1626.71	1626.71	1626.71	1000.00	436.96	436.76	1.57	1.57	598.61	2.21	602.39	602.39	377.00	1024.32	1024.32	1024.32	2060.78
2022-23	2904.14	2904.14	2904.14	1000.00	724.03	107.98	2.21	1.92	777.02	16.26	793.20	793.20	377.00	1306.94	1306.94	1306.94	3169.72
2023-24	2544.14	2544.14	2544.14	1000.00	538.11	172.28	1.92	1.92	552.73	20.10	574.75	574.75	377.00	989.39	989.39	989.39	4139.11
Total Achieved	6934.00	6934.00	6934.00	5000.00	2363.03	617.60	7.19	6.36	2745.78	42.21	2794.89	2794.89	885.00	4139.11	4139.11	4139.11	4139.11

(Rs. In lakhs)

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/sOrnamentations (India) Pvt. Ltd.**

Date of Commencement - **01.07.1994 (LOA No. NUS/APL/GJ/93/12239 Dated 09.3.1993)**

LOA BLOCK PERIOD - **2019-20 to 2023-24**

Amortisation Period - **2014-15 to 2023-24**

Value in Lakhs

YEAR	CG IMP.	AMORTISED	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%	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
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019-20	2.60	1.30						0.26	0.26	0.26	0.26	0.26
2020-21	9.68	3.87						0.97	0.97	0.97	0.97	0.97
2021-22	3.43	1.03							0.34	0.34	0.34	0.34
2022-23	3.46	0.69									0.35	0.35
2023-24	0.00	0.00										0.00
TOTAL	19.17	6.89	0.00	0.00	0.00	0.00	0.00	0.26	1.23	1.57	1.92	1.92

2023-24	as per APR NSDL	as per NSDL
	0	0

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. **Proposal :**

Monitoring Performance of the Unit for the F.Y.2020-21,2021-22,2022-23 and 2023-24.

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

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

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

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

d. **Other Information: -**

FINAL SCRUTINY REPORT } *of* 2024-25

Name of the Unit :- M/s. Spark Jewelry Pvt. Ltd.

Unit Address: Unit No. 202,Tower-I,SEEPZ++, SEEPZ-SEZ, Andheri (E), Mumbai-400096.

Block period: - 2019-20 to 2023-24

Financial Year:-

- a. 2020-21(2nd year)
- b. 2021-22(3rd year)
- c. 2022-23(4th year)
- d. 2023-24(5th year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2019-20 was placed in the 156th Approval Committee meeting held on 28.10.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2019-20. The Committee also directed the Specified Officer to process the file for adjudication of pending SCN issued for delayed filling of APR

- **Action taken report :** The SCN was adjudicated vide Order –In-Original dated 03.11.2021
- **(A): Observation on APR**

I. APPROVED Projections (2019-20 to 2023-24)

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	1200	1300	1400	1500	1700	7100

FE Outgo	942	1015	1087	1160	1160	5511
NFE	258	285	313	340	393	1589

(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/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	1200	1994.58	905	805.40	25	0.00	0.00
2020-21	1300	2359.09	980	831.49	20	0.00	0.00
2021-22	1400	4640.27	1055	1677.58	15	6.14	0.00
2022-23	1500	351.87	1130	60.87	10	18.07	0.00
2023-24	1700	536.89	1280	347.83	05	0.00	0.00
Total	7100	9882.7	5350	3723.17	75	20.61	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	258	332.37	128.83%
2020-21	543	1434.32	264.15%
2021-22	856	3705.87	432.93%
2022-23	1196	3910.26	326.94%
2023-24	1589	4026.80	253.42%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/APL/GJ/285/02-03/2104 dated 27.02.2003
Validity of LOA	31.03.2024
Item(s) of manufacture/ Services	CVD Labgrown Diamond Studded Jewellery, Gold/Silver/Platinum Jewelleries Plain and Studded with diamonds precious semi-precious stones pearls
Date of commencement of production	13.02.2004
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		202-23		2023-24		
	Male	39	Male	38	Male	28	Male	40	
	Female	06	Female	04	Female	03	Female	04	
	Total	45	Total	42	Total	31	Total	44	
Area allotted (in sq. ft.)	6251.56 sq. ft.								
Area available for each employee per sq. ft. basis (area/no. of employees)	2020-21		2021-22		202-23		2023-24		
	138.92 sq. ft.		148.85 sq. ft.		201.67 sq. ft.		142.08 sq. ft.		
Investment till date	Financial Year	2020-21		2021-22		202-23		2023-24	
	Building	Rs.226.85 lakh		Rs.226.85 lakh		Rs.226.85 lakh		Rs.226.85 lakh	
	Plant & Machinery	Rs.98.08 lakh		Rs.98.08 lakh		Rs.203.34 lakh		Rs.205.54 lakh	
	Total	Rs. 324.93 lakh		Rs. 324.93 lakh		Rs. 430.19 lakh		Rs. 432.39 lakh	
Per Sq. ft. Export during the FY	2020-21	Rs.37736.02 lakh per sq. ft.							
	2021-22	Rs. 74225.79 lakh per sq. ft.							
	2022-23	Rs.5628.52 lakh per sq. ft.							
	2023-24	Rs.8588.10 lakh per sq. ft.							
Quantity and value of goods exported under Rule 34 (unused goods)	2020-21		2021-22		202-23		2023-24		
	NO		NO		NO		NO		
	2020-21		2021-22		202-23		2023-24		
	28.32		20.50		9.73		10.04		
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)									

Whether all the APRs being considered now have been filed well within the time limit, or otherwise.	YES Submitted on 30.12.2021	YES Submitted on 30.09.2022	YES Submitted on 30.09.2023	YES Submitted on 30.09.2023
If no, details of the Year along with no of days delayed to be given.	Request ID (242100030432)	Request ID (242200033132)	Request ID (242300033150)	Request ID (242400026875)

(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 submitted by the unit
2020-21	2359.09	2359.88	0.79	Less: Re-Export Rs. 5.84/- Lakhs Add: Freight Rs.5.05
2021-22	4640.27	4671.62	31.35	Less: Re Export Rs.49.77/- lakhs Less : Cancel bill(Request ID-252104038410 dt.27.11.2021. Rs.0.77/- lakhs Add: Freight Rs.18.95/- lakhs Add: Rate Difference Rs. 0.23/- lakhs
2022-23	351.87	370.58	18.71	Less: Re Export Rs.18.70/-
2023-24	536.89	549.25	12.36	Less: Bill Cancel Request ID 252400683964 Dt.20.02.2024 Rs.12.35/- lakhs

b. IMPORT

c. Capital Goods

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	0.00	0.00	-	-
2021-22	6.14	6.14	-	-

2022-23	14.47	14.47	-	-
2023-24	0.00	0.00	-	-

(ii) Raw Materials:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	831.49	1355.98	524.49	Less: Loan basis Rs.561.66/- lakhs Returnable samples Rs.9.42/- lakhs Re-import for repair Rs.3.43/- lakhs Rate difference Rs. 0.34/- lakhs Add: Bill Appeared in next year Rs.50.38
2021-22	1677.58	2648.24	970.66	Less: Loan basis Rs.760.94/- Lakhs Returnable samples Rs.18.03/- Re-import for repair Rs.141.29/- lakhs Bill appeared in previous year 21-22(march ending) Rs.50.39/- lakhs
2022-23	60.87	93.40	32.53	Less: Loan basis capital goods Rs.32.53/- lakhs
2023-24	347.83	361.15	13.32	Less: Re-import for repair Rs.12.64/- lakhs Other packaging item Rs.0.68/-lakhs

(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars				
		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	3270.64	3270.64	3270.64	3270.64
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	2984.14	2651.98	2129.46	1973.25
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	-	-	-

(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	332.16	522.52	156.20	251.58
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	2651.98	2129.46	1973.25	1721.67

(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
		Nil as per APR	Nil as per APR	26 cases pending amounting to Rs. 147.73/- (The unit has not submitted extension letter from AD Bank)	26 cases pending amounting to Rs. 147.9/- (The unit has not submitted extension letter from AD Bank)
(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	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	NA	NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA	NA	NA	NA
(I)	Whether any Services provided in DTA/SEZ/EQU/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
		NO	NO	NO	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	NO	NO	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>	No. They have not uploaded DSPF for services procured during the monitoring period, they will start uploading the same in due course			
(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	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>	NA	NA	NA	NA
(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises?</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise?</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?</p>	NA	NA	NA	NA
(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	NO	NO	NO

(B) Observations on Estate Division.

Particulars	Status
-------------	--------

Outstanding Rent dues	Rs.0.27/- as on 31.12.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered w.e.f. 05.05.2003 for 95 years.

Findings

1.	This is the 4 years performance scrutiny 2020-21 to 2023-24 of block period 2019-20 to 2023-24.
2.	Action in respect of the 156 th Approval Committee meeting held on 28.10.2021, has also been completed by this office. The SCN was adjudicated vide Order –In-Original dated 03.11.2021
3.	The unit has achieved export revenue of Rs. 2359.09/- Lakhs as against projected export of Rs. 1300/- i.e. 181.47 % during the period for FY 2020-21.
4.	The unit has achieved export revenue of Rs. 4640.27/- Lakhs as against projected export of Rs. 1400/- i.e. 331.45 % during the period for FY 2021-22.
5.	The unit has achieved export revenue of Rs. 351.87/- Lakhs as against projected export of Rs. 1500/- i.e. 23.46 % during the period for FY 2022-23.
6.	The unit has achieved export revenue of Rs. 536.89/- Lakhs as against projected export of Rs. 1700/- i.e. 31.58 % during the period for FY 2023-24.
7.	Net Foreign Exchange Rs. 1434.32/- lakh is positive for FY 2020-21.
8.	Net Foreign Exchange Rs. 3705.87/- lakh is positive for FY 2021-22.
9.	Net Foreign Exchange Rs. 3910.26/- lakh is positive for FY 2022-23.
10.	Net Foreign Exchange Rs. 4026.80/- lakh is positive for FY 2023-24.
11.	Pendency Foreign Currency Realization in FY 2022-23 is 26 cases amounting to Rs. 147.73/- lakhs Pendency Foreign Currency Realization in FY 2023-24 is 26 cases amounting to Rs. 147.9/- lakhs (The unit has not submitted extension letter from AD Bank)
12.	There is no Labour dues/ cases pending against the unit in estate section.
13.	There is no CRA Objection pending.
14.	There is outstanding dues amount of Rs.0.27/- as on 31.12.2025 to be paid by the unit.
15.	Sub-Lease Agreement is registered w.e.f. 05.05.2003 for 95 years.
16.	There is no SCN is pending.
17.	There is no delay in filing of APR F.Y. 2020-21, 2021-22,2022-23 and 2023-24.
18.	Export performance is very low in the FY. 2022-23 and 2023-24, as compare to projected
19.	Value Addition submitted by the Unit in the APR F.Y. 2020-21,2021-22, 2022-23 and 2023-24 is 28.32 %,20.50%, 13.43% and 3.36 % respectively.

20.	The unit has submitted value addition statement from CAM/s. Spark Jewelry Pvt. Ltd, wherein it is certified that the Value Addition during the financial year 2020-21,2021-22, 2022-23 and 2023-24 is 28.32 %,20.50%, 13.53 % and 3.36 % respectively.
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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.

ANNEXURE - A
M/s. Sank Jewellery Pvt. Ltd. I.O.A. NO: SEEPZ-SEZ/MAH/MSU/APL/GI/285/02-02/2184 DATED:27.08.2003
EXPORT & IMPORT NEE DATA FOR FY YEAR 2019-20 to 2023-24

Year [F.Y.]	Export value as per					IMPORT value as per					NEE					
	APR data	MSOL data	3	4	5	IF/MSOL data	Amortised value as per APR in Lakhs.	Amortised value of 10% or per rule 53 of SEZ Rules.	Value of imports MW Consumed during the year	Other FE Outflow	APR data (Raw material consumed - amortised+Outfl)	APR data as per verification (Raw material consumed - amortised+Outfl)	Projected Foreign exchange earning (NFE)	As per APR	After Verification as per rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	%A)				4A(B)+4B)		4B(W)		4A(N)	APR(S)	4A(H)+4A(RS) / APR columns (B)	4A(H)+B+APR (S)		APR (T)	(4-13)	
2019-20	1994.58	2011.55		1994.58	1200.00	1409.62	0.31	0.31	1661.90	0.00	1662.21	1662.21	218.08	332.37	332.37	332.37
2020-21	2359.09	2359.88		2359.09	1300.00	1355.97	0.31	0.31	1256.83	0.00	1257.14	1257.14	285.08	1101.95	1101.95	1434.32
2021-22	4646.27	4671.62		4646.27	1400.00	2654.38	0.90	0.90	2367.79	0.00	2368.72	2368.72	311.00	2271.55	2271.55	3705.87
2022-23	351.87	370.38		351.87	1500.00	107.88	2.73	2.73	144.75	0.00	147.48	147.48	380.00	204.39	204.39	3910.26
2023-24	516.89	549.25		516.89	1700.00	361.16	2.73	2.73	417.62	0.00	420.35	420.35	393.00	116.54	116.54	4026.80
Total Achieved	9882.70	9964.88		9882.70	7100.00	5949.01	7.01	7.01	5848.89	0.00	5855.90	5855.90	1589.00	4606.80	4606.80	4606.80

ANNEXURE - B

M/s Spark Jewellery Pvt. Ltd LOA NO: SEEPZ-SEZ/IA(I)/NUS/APL/GJ/285/02-03/2104 DATED 27.03.2003

Date of commencement by production : 13.02.2004

Block Period 2019-20 to 2023-24

Amortisation Period - 2014-15 to 2023-24

Value in Lakhs

YEAR	CG IMP.	AMORTISED	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%	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
2015-16	3.11	2.80	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31
2016-17	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00					0.00	0.00	0.00	0.00	0.00	0.00
2019-20	0.00	0.00						0.00	0.00	0.00	0.00	0.00
2020-21	0.00	0.00							0.00	0.00	0.00	0.00
2021-22	6.14	1.84								0.61	0.61	0.61
2022-23	18.07	3.61									1.81	1.81
2023-24	0.00	0.00										0.00
TOTAL	27.32	8.26	0.00	0.31	0.31	0.31	0.31	0.31	0.31	0.93	2.73	2.73

As per APR	0	As per NSDL	0
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OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,
ANDHERI (EAST), MUMBAI

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2023-24.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/6/2024-25

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

Address: - 45 C-D 46A SDF II SEEPZ-SEZ, Andheri East 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 2021-22 & 2022-23 was placed in the 184th Approval Committee meeting held on 27.03.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22 & 2022-23, as the export and import data for the period 2021-22 to 2022-23 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- Decision:** - After deliberation, the committee noted the performance of the unit for the period 2021-22 & 2022-23, as the unit has 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	15000.00	21000.00	25000.00	28000.00	31000.00	120000.00
FE Outgo	9220.00	12655.00	15022.00	16817.00	18617.00	72331.00
NFE	5780.00	8345.00	9978.00	11183.00	12383.00	47669.00

(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/IUT			Other outflow
			Projected	Actual	Projected	Actual	IUT	Actual
2019-20	15000.00	2.25	9220.00	0.00	200.00	0.00	0.00	0.00
2020-21	21000.00	201.05	12655.00	466.81	50.00	65.71	0.00	0.00
2021-22	25000.00	24449.39	15022.00	19428.90	20.00	3.61	8.21	0.00
2022-23	28000.00	27321.37	16817.00	14017.65	15.00	6.45	0.00	0.00
2023-24	31000.00	35008.41	18617.00	15375.16	15.00	0.00	0.00	0.00
Total	120000.00	86982.47	72331.00	49288.52	300.00	83.98	8.21	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	5780.00	1.63	0.03%
2020-21	14125.00	40.12	0.29%
2021-22	24103.00	7198.43	29.87%
2022-23	35286.00	20689.76	58.63%
2023-24	47669.00	38794.11	81.38%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/ED/10/2019-20 Dated 12.02.2020
Validity of LOA	19.03.2025

Item(s) of manufacture/ Services	1kt & 3kt and 5kt gold finding, diamond, cs & cz studded gold, silver, platinum & brass Jewellery Tached with Nylon Cord, Braided Cord & Synthetic Leather Cord., Plain & studded gold Jewellery studded with Diamond, Precious Stones, Lab Gron Diaond and Mother of Pearls, Plain/Studded Copper Jewellery, Plain Studded Mounting Combination Jewellery of Gold with Silver & Gold with Platinum with Diamonds Colour Stone & CZ, Plain/Studded Gold Mounting Tungsten Titanium Brass Bronze Jewellery with Diamonds Colour Stone & CZ, Plain/Studded Silver Mounting Jewellery, Plain/Studded Silver Jewellery Studded with Diamond, Precious Stones, LabGrwon Diamond and Mother of Pearls	
Date of commencement of production	20.03.2020	
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 as on 31.03.2024	No. of employess : Male : 348 Female : 98 Total : 446	
Area allotted (in sq. ft.)	11323.63 Sq Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	25.39 Sq. Ft per employee	
	2023-24	
Investment till date	Building	0.00
	Plant & Machinery	299.48
	TOTAL	299.48
Per Sq. ft. Export during the FY	309162.43Sq. Ft	
Quantity and value of goods exported under Rule 34 (unused goods)	NIL	
Value Addition during the monitoring period	15.23%	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	2023-24 Yes, APR for the FY 2023-24 filed on 27.09.2024	
If no, details of the Year along with no of days		

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference	Reasons for difference/remark submitted by the unit
2023-24	35008.41	35454.18	445.77	"As per the unit's submission, the reasons for the difference are the Less Re-Export, Rate Difference, Re Export, Labour value & Rounding off and add March ending bill Next FY 24-25."

b. IMPORT (RM & Capital Goods)

(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference/remark submitted by the unit
2023-24	Raw Material	15375.16	16405.81	1030.65	"As per the unit's submission, the reasons for the Less Repair Re-Import, Exchange Rate, Local Purchase in USD, Packing material, and Rounding off.

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference/remark submitted by the unit
2023-24	Capital Goods	0.00	0.00	0.00	NA

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

		2023-24
i	Total Bond-Cum Legal Undertaking	43,183.09
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	37,203.91
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)	3,896.93
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	33,306.98
		2023-24
(G)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	<p>As Per APR there are 69 pending Cases amounting to Rs.3809.33. Lakhs</p> <p>It is to mention here that the unit vide letter dated 14.01.2025, has submitted list of payment received against the pending foreign exchange realization i.e. Rs. 3809.33 Lakhs</p>
(H) (a)	<p>Whether all softex has been filed for the said period. If no, details thereof.</p> <p>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	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	NO
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	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>	Yes but unit has not availed any duty free goods/ services for setting such facility
(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	Outstanding Dues is Rs. 866420.21 as on 21.01.2025.

Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered 19.02.2020 to 18.02.2025.

Findings

1.	This is the 1 years performance scrutiny 2023-24 of block period 2019-20 to 2023-24.
2.	Action in respect of the 184rd Approval Committee meeting held on 27.03.2024, has also been initiated by this office. The Monitoring has been Noted.
3.	The unit has achieved export revenue of Rs.35008.41 Lakhs as against projected export of Rs. 31000. Lakhs i.e.112.93% for the FY 2023-24
6.	Net Foreign Exchange Rs. 18104.35 Lakh is positive for the FY 2023-24
7.	As Per APR there are 69 pending Cases amounting to Rs.3809.33 Lakhs It is to mention here that the unit vide letter dated 14.01.2025, has submitted list of payment received against the pending foreign exchange realization i.e. Rs. 3809.33 Lakhs
8.	Outstanding Rent dues is Rs.866420.21 as on dt. 21.01.2025.
9.	Value Addition submitted by the Unit in the APR F.Y. 2023-24 is 17.83%.
10.	The unit has mentioned the value addition in the APR as 17.83%. The unit has also submitted Annexure – A duly certified by the Chartered Accountant, wherein the value addition is mentioned as 15.23%.
11.	No Labour dues & Labour cases are pending against the unit in estate section.
12.	Validity of Lease Agreement Registered 19.02.2020 to 18.02.2025
13.	There is no CRA Objection pending.
14.	There is no SCN is pending.
15.	The APR for the FY 2023-24 has been filed within prescribed time & submitted on 27.09.2024

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.

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. Elysian Design

Date of Commencement - 20.03.2020 (LOA No. SEEPZ-SEZ/IA-I/ED/10/2019-20 dated 12.02.2020)

LOA BLOCK PERIOD - 2019-20 to 2023-24

Amortisation Period - 2023-24

Value in Lakhs

YEAR	CG IMP.	IUT	CG+IUT During SED	AMORTI SED	Value in Lakhs											
					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	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
2017-18	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
2018-19	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
2019-20	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
2020-21	65.71	-	65.71	26.28								6.57	6.57	6.57	6.57	6.57
2021-22	3.61	8.21	11.82	3.55									1.18	1.18	1.18	1.18
2022-23	6.45	-	6.45	1.29										0.65	0.65	0.65
2023-24	0.00	-	0.00	0.00												0.00
TOTAL	75.77	8.21	83.98	31.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.57	7.75	8.40	8.40	8.40

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

- M/s. Elysian Dealgas

Date of Commencement - 20.03.2020 (ICDA No. SEEP2-SEZ/AA-VED/10/2019-20 dated 12.02.2020)

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	NSD. data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CG Import for the last 10 yrs (including Monitoring Year)	IT/NSD- data	Amortised value as per APR Rs. In Lakhs,	Amortise d value of CG of 20% per rule 53 of SEZ Rules.	Value of imports Consumed on during the year	Other FE Outflow	APR data (Raw material consumed + amortised-Outflow)	APR data as per verification in (Raw material consumed + amortise d-Outflow)	Projected Foreign exchange earning (NFE)	As per APR NFE	After Verification on as per Rule 53 of SEZ Rules.	NFE On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
2019-20	2.25	2.25	2.25	25000.00	0.00+0.00	0.00+0.00	0.00	0.00	4.00	APR(5)	4400+8+APR(5) = APR column (6)	4400+9+ APR (5)		APR (7)	(4-13)	
2020-21	201.05	201.05	201.05	21000.00	466.81+65.71	479.98+65.71	0.37	0.37	155.99	0.00	162.56	162.56	8345.00	38.49	38.49	40.12
2021-22	24449.39	24611.277	24449.39	25000.00	19428.90+72.50	19728.46	7.75	7.75	37296.30	0.00	17304.05	17304.05	9976.00	7145.34	7145.34	7185.46
2022-23	27321.37	27432.19	27321.37	28000.00	14038.72+83.98	14717.63	8.40	8.40	13842.71	0.00	13851.11	13851.11	11183.00	13470.26	13470.26	20665.72
2023-24	35008.41	35454.18	35008.41	31000.00	15175.16+83.98	16405.81+0	8.40	8.40	16895.65	0.00	16904.06	16904.06	12383.00	38104.35	38104.35	38760.07
Total Advised	86863.47	87790.90	86862.47	120000.00			31.12	31.12	48191.28	0.00	48222.40	48222.40	47669.00	38760.07	38760.07	38760.07

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2023-24.

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

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

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/6/24/2024-25

Name of the Unit: - M/s. Jinai Jewels Pvt Ltd

Address: - Unit No. 604, Tower-II, SEEPZ ++, SEEPZ-SEZ, Andheri East

Block Period: - 2020-21 to 2024-25

Financial Year: - 2023-24 (4th Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2021-22 & 2022-23 was placed in the 189th Approval Committee meeting held on 07.08.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22 & 2022-23, as the export and import data for the period 2021-22 & 2022-23 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- **Decision: -** After deliberation, the committee noted the performance of the unit for the period 2021-22 & 2022-23 as the unit had no transaction in the period.

i. Approved Projections

(Rs. in Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB Value of export	0.00	0.00	6000.00	8000.00	10000.00	24000.00
FE Outgo	0.00	0.00	2750.00	3710.00	4710.00	11170.00
NFE	0.00	0.00	3250.00	4290.00	5290.00	12830.00

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

Year	Projected	Actual	Raw Material		C.G. Import		Other outflow
			(Goods/Services)		Projected	Actual	Actual
			Projected	Actual			
2020-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022-23	6000.00	0.00	2700.00	0.00	50.00	0.00	0.00
2023-24	8000.00	221.55	3680.00	328.78	30.00	150.50	0.00
Total	14000.00	221.55	6380.00	328.78	80.00	150.50	0.00

(III) Cumulative NFE achieved during the period 2022-23 to 2024-25.

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	0.00	0.00	NA
2021-22	0.00	0.00	NA
2022-23	3250.00	0.00	NA
2023-24	7540.00	42.97	0.56%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	NUS/APL/GJ/326/03-04/6437 Dated 23.08.2004
Validity of LOA	31.03.2025
Item(s) of manufacture/ Services	Plain Gold/ Platinum/ Silver Jewellery, Diamond and Gem stones, Studded Gold/ Platinum and Silver Jewellery
Date of commencement of production	01.12.2004
Execution of BLUT	Yes
Pending CRA Objection, if any	NO
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NO
a. Projected employment for the block period	150
b. No. of employees as on 31.03.2025	2
Area allotted (in sq. ft.)	6638.92 Sq. Ft
Area available for each employee per sq.ft. basis (area / no. of employees)	3319.46
Investment till date	Building
	Plant & Machinery
	209.78
	210.39

	TOTAL	420.17
	Per Sq. ft. Export during the FY	3337.14 sq ft
	Quantity and value of goods exported under Rule 34	NO
	(unutilized goods)	
	Value Addition during the monitoring period	21.66%
	Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes, APR 2023-24 filed on 26.09.2024.
	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	221.55	221.55	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
2023-24	Raw Material	328.78	329.40	0.62	Difference due to exchange rate difference

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2023-24	Capital Goods	150.50	150.50	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in Lakhs)

	FY	2023-24
i	Total Bond-Cum Legal Undertaking	2495.04
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	2495.04
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)	168.40
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	2326.64
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	There are no foreign currency pending
(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	NO

(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	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>	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.</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>0.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	NO

(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NO
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(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 05.02.2004 for 95 Yrs

Findings

1.	This is the 4th year of the block period 2020-21 to 2024-25. APR prior to this FY 2021-22 & 2022-23 has been monitored by 189 th Approval Committee meeting held on 07.08.2024.
2.	Action in respect of the 189 th Approval Committee meeting held on 07.08.2024, has also been initiated by this office. Monitoring Noted.
3.	The unit has achieved export revenue of Rs. 221.55 Lakhs as against projected export of Rs. 8000.00 i.e. 2.77% for the FY 2023-24.
4.	Opening balance of Raw material declared is matching with previous year closing balance.
5.	Capital Goods Amortization has been shown correctly.
6.	Net Foreign Exchange Rs. 42.97 Lakh is positive.
7.	There are No cases pending of Foreign Exchange
8.	The unit has mentioned value addition in the APR incorrectly as 8.66%. However, the unit has submitted CA certified copy indicating value addition as 21.66%.
9.	Outstanding Rent dues is NIL as on 21.01.2025.
10.	No Labour dues & Labour cases are pending against the unit in estate section.
11.	Validity of Lease Agreement Registered w.e.f.05.02.2004 for 95 Yrs
12.	There is no CRA Objection pending.
13.	There is no SCN is pending.
14.	The APR for the FY 2023-24 has been filed within prescribed time & submitted on 26.09.2024.

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.

M/s Jinal Jewels private limited
 EXPORT & IMPORT NFE DATA FOR FY YEAR 2020-21 to 2024-25

(Rs. In lakhs)

Year (F.Y.)	Export value as per					IMPORT value as per-					NFE						
	APR data	NSDL data	3	4	5	RM Import during the year + CG Import for the last 10 yrs (Including Monitoring Year)	IT/NSDL-data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	Value of Importers RM Consumptive during the year	Other FE Outflow	APR-data (Raw material consumed +amortised-Outflow)	APR-data as per verification (Raw material consumed +amortised +Outflow)	Projected Foreign exchange earning (NFE)	As per APR NFE	After Verification as per Rule 53 of SEZ Rules.	NFE On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
	3(a)				4A(i)+(4B)		4B(i)		4A(i)	APR(S)	4A(i)+8+APR (S) = APR column (S)	4A(i)+(9)+ APR (S)		APR (7)	(4-13)		
2020-21	0.00	0.00	0.00	0.00	0.06+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
2021-22	0.00	0.00	0.00	0.00	0.06+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
2022-23	0.00	0.00	0.00	6000.00	0.06+0.00	0.00+0.00	0.00	0.00	0.00	0.00	0.00	0.00	3250.00	0.00	0.00	0.00	0.00
2023-24	221.55	221.55	221.55	8000.00	318.78+150.50	325.40+150.50	35.05	35.05	163.33	0.00	178.58	178.58	4250.00	42.97	42.97	42.97	42.97
Total Achieved	221.55	221.55	221.55	14000.00			35.05	35.05	163.33	0.00	178.58	178.58	7540.00	42.97	42.97	42.97	42.97

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. **Proposal :**

Monitoring Performance of the Unit for the F.Y. 2020-21(2nd Year), 2021-22(3rd Year), 2022-23 (4th Year) & 2023-24 (5th Year)

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

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

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

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

d. **Other Information: -**

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FINAL SCRUTINY REPORT/2024-25

Name of the Unit: - M/s. Enchanted Exports LLP.

Address: - Unit No. 304, Block No. 1, 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 168th Approval Committee meeting held on 27.10.2022, wherein the Committee noted the monitoring performance of the Unit for the period 2019-20 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

(A): Observation on APR

I. APPROVED Projections for the FY 2019-20 to 2023-24.

(Rs. in Lakhs)

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	750.00	900.00	1080.00	1300.00	1550.00	5580.00
FE Outgo	681.00	798.00	967.00	1141.00	1141.00	4949.00
NFE	69.00	102.00	113.00	159.00	188.00	631.00

(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/IUT		Other outflow
			Projected	Actual	Projected	Actual	Actual
2019-20	750.00	538.77	570.00	148.70	25.00	0.00	76.74
2020-21	900.00	6496.44	675.00	3926.30	25.00	0.00	0.00
2021-22	1080.00	12572.65	820.00	9152.06	25.00	19.62	190.01
2022-23	1300.00	8136.51	980.00	5921.92	15.00	0.00	169.16
2023-24	1550.00	7457.39	1180.00	6135.53	10.00	0.00	146.75
Total	5580.00	35201.76	6035.00	25284.51	100.00	19.62	582.66

(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	69.00	325.13	471.20%
2020-21	171.00	3256.83	1904.58%
2021-22	284.00	6161.25	2169.45%
2022-23	443.00	7175.41	1619.73%
2023-24	631.00	7900.49	1252.06%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ/IA(I)/NUS/APL/GJ/271/2002-03/1241 DATED 4.10.2002			
Validity of LOA	31.03.2024			
Item(s) of manufacture/ Services	PLAIN & STUDED GOLD, PLATINUM JEWELLERY, PLAIN STUDED SILVER JEWELLERY AND PEARLS & PLAIN & STUDED GOLD, SILVER & NITINOL COBINATION JEWELLERY, COPPER, BRASS JEWELLERY			
Date of commencement of production	01.01.2004			
Execution of BLUT	Yes			
Pending CRA Objection, if any	Yes			
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	Male- 13	Male- 12	Male- 13	Male- 13
b. No. of employees as on 31.03.2024	Female- 2	Female- 2	Female- 2	Female- 2
Area allotted (in sq. ft.)	6641.33Sq Ft.			
Area available for each employee per sq.ft. basis (area / no. of employees)	442.76 Sq. Ft. per employee	474.38 Sq. Ft. per employee	442.76 Sq. Ft. per employee	442.76 Sq. Ft. per employee
Investment till Building	277.88	277.88	277.88	277.88
Plant & Machinery	192.56	238.39	247.06	261.82
TOTAL	470.44	516.27	524.94	539.70
Per Sq. ft. Export during the FY	97818 per Sq. Ft.	189309 per Sq. Ft.	122513 per Sq. Ft.	112287 per Sq. Ft.
Quantity and value of goods exported under Rule 34	NIL	NIL	NIL	NIL
(unutilized goods)				
Value Addition during the monitoring period	10.00%	13.00%	13.00%	13.00%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	APR 2020-21:- No, APR 2020-21 filed on 28.09.2022 as per the direction given by the U/S to the GOI dt. 29.06.2021 for extension in the last date of filling APR by SEZ unit. The unit has delayed in submission of APR by 271 days.			
	APR 2021-22:- Yes, APR for the FY 2021-22 filed on 30.09.2022.			
	APR 2022-23:- No, APR for the FY 2022-23 filed on 30.01.2024. The unit has delayed in submission of APR by 122 days.			
If no, details of the Year along with no of days delayed to be given.	APR 2023-24:- Yes, APR for the FY 2023-24 filed on 30.09.2024.			

a. EXPORT

(Rs. In lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2020-21	6496.44	6629.34	132.90	Difference is due to the Sample Export, Repair Export and RE-Export of Diamond considered by NSDL, wherein the unit has taken the actual export value.
2021-22	12572.65	13090.82	518.17	Difference is due to the Sample Export, Repair Export and RE-Export of Diamond considered by NSDL, wherein the unit has taken the actual export value.
2022-23	8136.51	8747.42	610.91	Difference is due to the Sample Export, Repair Export and RE-Export of Diamond considered by NSDL, wherein the unit has taken the actual export value.
2023-24	7457.39	19537.65	12080.26	Difference is due to the Sample Export, Repair Export and RE-Export of Diamond considered by NSDL, wherein the unit has taken the actual export value.

b. IMPORT

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2020-21	Raw Material	3926.30	9340.86	5414.56	Difference is due to Not consider by unit for Cut & Polished Diamonds are Supplied on Loan Basis, No Payment Involved, and Value Declared for Customs Purpose Only.
2021-22		9152.06	27269.16	18117.1	Difference is due to Not consider by unit for Cut & Polished Diamonds are Supplied on Loan Basis, No Payment Involved, and Value Declared for Customs Purpose Only.
2022-23		5921.92	19933.15	14011.23	Difference is due to Not consider by unit for Cut & Polished Diamonds are Supplied on Loan Basis, No Payment Involved, and Value Declared for Customs Purpose Only.
2023-24		6135.53	18425.92	12290.39	Difference is due to Not consider by unit for Cut & Polished Diamonds are Supplied on Loan Basis, No Payment Involved, and Value Declared for Customs Purpose Only.

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2020-21	Capital Goods	0.00	0.00	0.00	NA
2021-22		19.62	19.62	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	1982.00	1982.00	1982.00	1982.00
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	4060.00	3397.64	1994.39	795.06
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)	662.36	1403.26	1199.33	1100.94
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	3397.64	1994.39	795.06	-305.89

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Nil	Nil	Nil	Nil
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA	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)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	No	No	No	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	No	No	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>	In Process	In Process	In Process	In Process
(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>	No	No	No	No
(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
(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	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
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(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. 501,871.57 outstanding dues till date.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 21.04.2003 for 95 years

Findings

1.	2020-21 is the 2 nd year, 2021-22 is 3 rd year, 2022-23 is 4 th year & 2023-24 is 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 168 nd Approval Committee meeting held on 27.10.2022.
2.	<p>i. The unit has achieved export revenue of Rs. 6496.44 Lakhs as against projected export of Rs. 900.00 Lakhs i.e. 721.83% for the FY 2020-21.</p> <p>ii. The unit has achieved export revenue of Rs. 12572.65 Lakhs as against projected export of Rs. 1080.00 Lakhs i.e. 1164.13% for the FY 2021-22.</p> <p>iii. The unit has achieved export revenue of Rs. 8136.51 Lakhs as against projected export of Rs. 1300.00 Lakhs i.e. 625.89% for the FY 2022-23.</p> <p>iv. The unit has achieved export revenue of Rs. 7457.39 Lakhs as against projected export of Rs. 1550.00 Lakhs i.e. 481.12% for the FY 2023-24.</p>
3.	<p>i. Net Foreign Exchange Rs. 3256.83 Lakh is positive for the FY 2020-21.</p> <p>ii. Net Foreign Exchange Rs. 6161.25 Lakh is positive for the FY 2021-22.</p> <p>iii. Net Foreign Exchange Rs. 7175.41 Lakh is positive for the FY 2022-23.</p> <p>iv. Net Foreign Exchange Rs. 7900.49 Lakh is positive for the FY 2023-24.</p>
4.	The unit has submitted value addition statement from CA wherein it is certified that the Value Addition during the financial year 2020-21 is 10%, 2021-22 is 13%, 2022-23 is 13% & 2023-24 is 13%.
5.	No Labour dues & Labour cases are pending against the unit in estate section.
6.	There is no SCN is pending.

7.	<p>i. APR 2020-21 filed on 28.09.2022 as per the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filing APR by SEZ unit. The unit has delayed in submission of APR by 271 days.</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 not been filed within prescribed time & submitted on 30.01.2024. The unit has delayed in submission of APR by 122 days.</p> <p>iv. The APR for the FY 2023-24 has been filed within prescribed time & submitted on 30.09.2024.</p>
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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.

Enrichment Reports 11Z1103 NDL 5817Z-5823A-JAR15G1071006540034E DTG 04 30 2023
EXPORT & IMPORT NTE DATA FOR FY YEAR 2015-20 TO 2023-24

Rs. in lakhs

Year (FY)	Export value as per					IMPORT value as per								NTE		
	APR data	ASSTL data	HDR Export value based on APR verifications as per rule 53 of SEZ Rules.	Projected foreign Earning	Import during the year - LDR (Row + CC)	IT/SEZ-Data	Accumulated value as per APR	Amortised value of CEI 10% as per rule 23 of SEZ Rules.	Value of Imports RSI Consumption during the year	Other PE Outflow	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 23 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
2015-20	59.77	57.94	58.77	79.09	44.01+0.00		48.91	0.00	9.98	409.92						
2016-20	6090.98	6629.94	6696.44	968.00	3926.38	53.21	0.61	0.00	136.29	35.21	213.84	313.64	68.00	315.13	325.13	325.13
2017-20	13572.65	13980.62	12572.65	1980.00	8532.09+25.72	17298.78	2.57	2.17	3594.13	0.00	3594.74	3666.74	192.00	2891.29	2691.79	3236.83
2022-23	8136.51	8747.42	8136.51	1300.00	5821.89+25.72	19933.15	2.57	2.57	6956.52	399.36	7922.13	9688.22	111.00	2908.42	2908.42	6161.25
2023-24	7457.39	19577.65	7457.39	1550.00	8125+25.72	18423.52	2.57	3.57	8583.99	146.25	6732.11	6732.11	18.00	723.08	723.08	7903.49
Total Achieved	35201.76	68758.17	35201.76	6500.00	19643.24		8.97	8.99	26399.86	582.86	17861.27	27861.27	633.00	7908.43	7908.43	7908.43

Enchanted Exports LLP (LOA NO. SEEPZ-SEZ/IA-4/APL/GI/271/2002-03/1241 DTD. 04.10.2002)

Date of commencement of production : 01.01.2004

YEAR	CG IMP.	AMORTISED VALUE	2020-21									
			11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2011-12	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012-13	0.00	-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	-			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	-				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	-					0.00	0.00	0.00	0.00	0.00	0.00
2016-17	6.10	3.05						0.61	0.61	0.61	0.61	0.61
2017-18	0.00	-							0.00	0.00	0.00	0.00
2018-19	0.00	-								0.00	0.00	0.00
2019-20	0.00	-									0.00	0.00
2020-21	0.00	-										0.00
TOTAL	6.10	3.05	0.00	0.00	0.00	0.00	0.00	0.61	0.61	0.61	0.61	0.61

YEAR	CG IMP.	AMORTISED VALUE	2021-22									
			12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	-			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	-				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	6.10	3.66					0.61	0.61	0.61	0.61	0.61	0.61
2017-18	0.00	-						0.00	0.00	0.00	0.00	0.00
2018-19	0.00	-							0.00	0.00	0.00	0.00
2019-20	0.00	-								0.00	0.00	0.00
2020-21	0.00	-									0.00	0.00
2021-22	19.62	1.96										1.96
TOTAL	25.72	5.62	0.00	0.00	0.00	0.00	0.61	0.61	0.61	0.61	0.61	2.57

YEAR	CG IMP.	AMORTISED VALUE	2022-23									
			13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	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
2016-17	6.10	4.27				0.61	0.61	0.61	0.61	0.61	0.61	0.61
2017-18	0.00	-					0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	-						0.00	0.00	0.00	0.00	0.00
2019-20	0.00	-							0.00	0.00	0.00	0.00
2020-21	0.00	-								0.00	0.00	0.00
2021-22	19.62	3.92										1.96
2022-23	0.00	-										0.00
TOTAL	25.72	8.19	0.00	0.00	0.00	0.61	0.61	0.61	0.61	0.61	0.61	2.57

YEAR	CG IMP.	AMORTISED VALUE	2023-24									
			14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%	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
2015-16	0.00	-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	6.10	4.88			0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61
2017-18	0.00	-				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	-					0.00	0.00	0.00	0.00	0.00	0.00
2019-20	0.00	-						0.00	0.00	0.00	0.00	0.00
2020-21	0.00	-							0.00	0.00	0.00	0.00
2021-22	19.62	5.89									1.96	1.96
2022-23	0.00	-										0.00
2023-24	0.00	-										0.00
TOTAL	25.72	10.77	0.00	0.00	0.61	0.61	0.61	0.61	0.61	0.61	2.57	2.57