

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 : 29 मई 2025

DATE: 29th May, 2025

समय: 11.00 A.M. वाद

TIME: 11.00 A.M. onwards

29 मई 2025, को विकास आवृत्त, 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 29th May 2025.

अनुक्रमणिका (INDEX)

एजेंडा आइटम नंबर Agenda Item No	विषय Subject
Agenda Item No. 01	Confirmation of Minutes of the last meeting held on 17.04.2025.
Agenda Item No.02	The proposal for transfer of taking over of assets and liabilities of M/s. Gebbs Healthcare Solutions Pvt. Ltd into M/s. H.K Designs (India) LLP (Unit-II) and additional location at Unit no. 144 of SDF-VI, SEEPZ-SEZ.
Agenda Item No.03	The proposal for transfer of taking over assets and liabilities of from M/s. Globatronix (Bombay) Pvt Ltd into M/s. Micro Components.
Agenda Item No.04	Proposal for change of Enterpreneur by the way of Business Transfer Agreement from M/s. Stellar Jewellery into M/s. V & A Diamonds Private Limited.
Agenda Item No.05	Proposal of M/s. Nuance Jewels Pvt Ltd for broad banding of items
Agenda Item No.06	Proposal of M/s. Sunjewels Private Limited for broad banding of items
Agenda Item No.07	Proposal of M/s. Trio Jewels Pvt. Ltd for broad banding of items
Agenda Item No.08	Proposal of M/s. Kama Jewelry Pvt. Ltd (Unit-II) for broad banding of items
Agenda Item No.09	Proposal of M/s. Flawless Jewels for broad banding of items
Agenda Item No.10	Proposal of M/s. DNJ Creation LLP for broad banding of items
Agenda Item No.11	Proposal of M/s. Creations Gems and Jewellery Private Limited (Unit-I) for broad banding of items
Agenda Item No.12	Proposal of M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd. for Additional Location i.e. Unit No. 122, SDF-IV, SEEPZ SEZ
Agenda Item No.13	Proposal of M/s. Supergems Jewellery Mfg. Pvt Ltd for Addition Location i.e. Unit No.503, SEEPZ++, Tower I, SEEPZ SEZ.
Agenda Item No.14	Proposal of from M/s. Mastek Limited for deletion of location i.e. Unit No. 183, SDF VI SEEPZ-SEZ admeasuring a total area 532 Sq.mtr.
Agenda Item No.15	Proposal of M/s. Syntel Private Limited for deletion of location i.e. Unit No.89,96,69,76A,76B SDF III and Unit No. 187 SDF VI SEEPZ-SEZ admeasuring a total area 33,271.25 Sq.Ft.
Agenda Item No.16	Proposal of M/s. Sundaram Jewellery, for broad banding of items with Capacity Enhancement & Reduction
Agenda Item No.17	Proposal of M/s. Unity Jewels, for Capacity Enhancement in existing items.
Agenda Item No.18	Proposal of M/s. Ammante Jewells LLP permission for Third Party Repair.
Agenda Item No.19	Proposal of M/s. Sunjewels Private Limited for broad banding permission for Third Party Repair.
Agenda Item No.20	Proposal for change of name of the Company of M/s. Ashir Services Private Limited to M/s. Ashir Services LLP.
Agenda Item No.21	Proposal of M/s. AEML SEEPZ Limited for List of Material required for implementation of reduction of tariff charges for electricity at SEEPZ Special Economic Zone, Andheri East, Mumbai- 400096.
Agenda Item No.22	Monitoring performance of the unit holders as per the FSR [07] attached.

MINUTES OF 198th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF THE DEVELOPMENT COMMISSIONER ON 17-04-2025

Name of the SEZ	SEEPZ SEZ
Meeting No.	198th
Date	17-04-2025

Members Present:

Sr. No.	Name of the Members	Designation	Organization
1	Smt. Mital S. Hiremath	Joint Development Commissioner	SEEPZ-SEZ
2	Shri. Rajesh Pardeshi	Joint Commissioner, Income Tax	Nominee of Commissioner of Income Tax Office, Mumbai
3	Shri. Himanshu Dhar Pandey	Deputy Director, DGFT	Nominee of the Additional DGFT, Mumbai
4	Smt. Meera Ramkrishnan	Asstt. Commissioner of customs	Nominee of Commissioner of Customs, General, Air Cargo, Sahar
5	Smt. Poonam Dharade	Deputy Director of Industries	Nominee of Development Commissioner of Industries , Government of Maharashtra
5	Shri. Jay Manoj Shah	Deputy Development Commissioner and Specified Officer	SEEPZ SEZ , Private SEZs
6	Shri. Balasaheb Borade	Specified Officer	SEEPZ-SEZ
7	Smt. Smitha Nambiar	Specified Officer	GIGAPLEX - SEZ

बैठक में सहायता और सुचारु संचालन के लिए श्रीमती ब्रिजेट जो, ईए टू डीसी (न्यू-सेज), श्री जय दीप, एडीसी, श्री विवेक जखवाल, एडीसी और श्री हनीश राठी, एडीसी उपस्थित थे।

Smt. Bridget Joe, EA to DC (New-Sez), Shri Jai Deep, ADC, Shri Vivek Zarwal, ADC and Shri Hanish Rathi, ADC attended for assistance and smooth functioning of the meeting.

कार्यसूची मद सं 01: 24.03.2025 को आयोजित 196 वीं बैठक के कार्यवृत्त की पुष्टि। समिति ने सभी स्थगित प्रस्तावों को अगली बैठक में रखने का निर्देश दिया।

Agenda Item No. 01: Confirmation of the Minutes of the 197th Meeting held on 24-03-2025
The Minutes of the 197th Meeting held on 24-03-2025 were confirmed with consensus

कार्यसूची नं सं 02 : 01.04.2025 से 31.03.2030 तक 5 साल की अगली अवधि यानी 20245-26 से 2029-30 के लिए एलओए के नवीनीकरण के साथ मौजूदा वस्तुओं में क्षमता बढ़ाने के लिए मेसर्स नवभारत कार्बन कंपनी (बॉम्बे) से आवेदन प्राप्त हुआ।

Agenda Item No. 02: Application received from M/s. Navbharat Carbon Company (Bombay), for Capacity Enhancement in existing items along with Renewal of LOA for further period of 5 years i.e. 20245-26 to 2029-30 w.e.f. 01.04.2025 to 31.03.2030.

A. Capacity Enhancement of Item:-

Sr. No.	Items of Manufacture/ Trading	Approved Capacity (Metric)	Proposed Capacity ((Metric)
i	JEWELLERY TOOLS, JEWELLERY CONSUMABLES, ALLOYS METALS	60000000.00	1676400000.00

It is seen from above mentioned table the unit has enhanced capacity of their existing approved item i.e. Jewellery tools, jewellery consumables, alloys metals from 6,00,00,000.00 to 1,67,64,00,000.00.

निर्णय: विचार-विमर्श के बाद, समिति ने आभूषण उपकरण, आभूषण उपभोग्य सामग्रियों, मिश्र धातुओं के साथ-साथ चांदी के आभूषण, चेन, झुमके के सामान (सीटीएच-711311) को 60000000.00 से 1676400000.00 तक शामिल करने के लिए इकाई के क्षमता वृद्धि के प्रस्ताव को मंजूरी दे दी।

Decision: After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement in items jewellery tools, jewellery consumables, alloys metals along with inclusion of Silver findings, chain, Earrings articles of Jewellery (CTH-711311) from 60000000.00 to 1676400000.00.

कार्यसूची नं सं 03: मेसर्स क्रिएशन जेम्स एंड ज्वेलरी प्राइवेट लिमिटेड (यूनिट-II) से मौजूदा आइटम यानी हीरे और कीमती और अर्ध-कीमती पत्थर जड़े सोने, चांदी, प्लेटिनम आभूषण और सोने की परत चढ़े चांदी के आभूषणों की क्षमता को 95000.00 से बढ़ाकर 350000.00 करने के लिए आवेदन प्राप्त हुआ।

Agenda Item No. 03: Application received from M/s. Creations Gems and Jewellery Private Limited (Unit-II), for Capacity Enhancement of Existing Item i.e. Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery from 95000.00 to 350000.00.

मेसर्स क्रिएशन्स जेम्स एंड ज्वेलरी प्राइवेट लिमिटेड (यूनिट-II) ने मौजूदा वस्तुओं में क्षमता वृद्धि के लिए आवेदन प्रस्तुत किया था। इसका विवरण इस प्रकार है:

M/s. Creations Gems and Jewellery Private Limited (Unit-II) had submitted the application for Capacity Enhancement in existing items. The details of the same are as under

A. Capacity Enhancement of Item:-

Sr. No.	Items of Manufacture/ Trading	Approved Capacity (Pieces)	Proposed Capacity (Pieces)
a)	Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery.	95000.00	350000.00,

It is seen from above mentioned table the unit has capacity enhancement of their existing approved item i.e. Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery from 95000.00 to 350000.00.

निर्णय: विचार-विमर्श के बाद, समिति ने मौजूदा वस्तुओं यानी हीरे और बहुमूल्य एवं अर्ध-कीमती पत्थर जड़ित सोना, चांदी, प्लेटिनम आभूषण और सोना मढ़ाया चांदी के आभूषणों में क्षमता वृद्धि के लिए इकाई के प्रस्ताव को 95000.00 से 350000.00 तक अनुमोदित किया।	Decision: After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement in existing items i.e. Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery from 95000.00 to 350000.00.
--	--

कार्यसूची मद सं 04: वस्तुओं की ब्रॉडबैंडिंग के लिए मेसर्स पोर्टस्केप इंडिया प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ।	Agenda Item No. 04 : Application received from M/s. Portescap India Pvt. Ltd for broad banding of Items.
--	---

• EXISTING APPROVED ITEMS OF MANUFACTURE

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Special purpose motors for electronic industry and sub-assemblies thereof and design and engineering service	4513435.00	85011019
2.	Special purpose motors for electronic industry and sub-assemblies thereof and design and engineering service	4513435.00	85013119
3.	Export of spares and components not exceeding 2 percent of exports for the year	0.00	85030090

• PROPOSED BROAD BANDING ITEM

Sr. No.	Description of the items to be newly added Service Activity	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Analysis, re-conditioning and repairs of motors, sub-assemblies including out of warranty motors	25000.00	85011019
2.	Analysis, re-conditioning and repairs of motors, sub-assemblies including out of warranty motors	25000.00	85013119

विचार-विमर्श के बाद समिति ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार मदों की ब्रॉड बैंडिंग के लिए इकाई के प्रस्ताव को मंजूरी दे दी।	Decision: After deliberation, the Committee approved the proposal of the unit for Broad Banding of items in terms of Rule 19 (2) of SEZ Rules 2006.
---	--

कार्यसूची मद सं 05: ब्रॉड बैंडिंग आइटम के लिए मेसर्स यूरोशाइन ज्वेलरी वर्क्स प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ। इकाई ने एसईजेड नियम 2006 के नियम 19(2) के अनुसार मदों की ब्रॉड बैंडिंग के लिए आवेदन प्रस्तुत किया था और विवरण नीचे दर्शाया गया है।	Agenda Item No. 05 : Application received from M/s. Euroshine Jewellery Works Pvt. Ltd for broad banding Items. The unit had submitted the application for Broad Banding of items in terms of Rule 19 (2) of SEZ Rules 2006 and the details are as indicated below.
---	---

• **EXISTING APPROVED ITEMS OF MANUFACTURE**

Sr. No.	Description of the items to be manufactured	Approved Capacity (Pieces)	ITC (HS) Classification
1	Plain Gold Platinum Silver Jewellery & Studded Gold Platinum Silver Jewellery	149000.00	71131930
2	Plain Brass & Steel Jewellery & Studded	2500.00	71179010

• **PROPOSED BROAD BANDING ITEM -**

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Plain & Studded Palladium Jewellery	1000.00	71131929
2	Plain & Studded Titanium Jewellery	500.00	71179090

निर्णय: विचार-विमर्श के बाद समिति ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार मर्च की ब्रॉड बैंडिंग के लिए इकाई के प्रस्ताव को मंजूरी दे दी।

Decision: After deliberation, the Committee approved the proposal of the unit for Broad Banding of items in terms of Rule 19 (2) of SEZ Rules 2006.

कार्यसूची नं. 06: मेसर्स एच. के. डिजाइन्स (इंडिया) एलएलपी से तृतीय पक्ष मरम्मत और वस्तुओं की ब्रॉड बैंडिंग के लिए अनुमति हेतु आवेदन प्राप्त हुआ। मेसर्स एच. के. डिजाइन्स (इंडिया) एलएलपी ने थर्ड पार्टी रिपेयर और ब्रॉड बैंडिंग ऑफ आइटम्स की अनुमति के लिए आवेदन प्रस्तुत किया था।

Agenda Item No. 06: Application received from M/s. H. K. Designs (India) LLP permission for Third Party Repair and Broad Banding of Items. M/s. H. K. Designs (India) LLP had submitted the application for permission for Third Party Repair and Broad Banding of Items.

A. Broad Banding of Items :

EXISTING APPROVED ITEMS OF MANUFACTURE :

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS/Indian Rupees/Nos)	ITC (HS) Classification
1	STUDED GOLD JEWELLERY	200000	71131930
2	PLAIN GOLD JEWELLERY	5000	71131910
3	PLAIN/STUDED SILVER JEWELLERY	8000	71131120
4	PLAIN/STUDED PALLADIUM JEWELLERY	2000	71131130
5	PLAIN/STUDED PLATINUM JEWELLERY	5000	71131950
6	PLAIN/STUDED COMBINATION JEWELLERY	10000	71131120/71131
7	PLAIN/STUDED JEWELLERY WITH COPPER ZINC BASED ALLOYS (BRASS) (5 percent of FOB value of export of previous year)	0.00	71179090

8	Studded Gold Jewelry with Glass Lense	75000	71131930
9	Studded Silver Jewelry with Glass Lense	5000	71131120
10	Studded Palladium Jewelry with Glass Lense	500	71131130
11	Studded Platinum Jewelry with Glass Lense	500	71131950
12	Studded Brass Jewelry with Glass Lense	500	71131990
13	Plain and Studded Brass jewelry and combination	1500	71131990
14	Plain and studded Gold Jewelry with Leather and Rubber Cord	5000	71131930
15	Plain and studded Silver Jewelry with Leather and Rubber Cord	2000	71131120
16	Plain and studded Platinum Jewelry with Leather and Rubber Cord	2000	71131950
17	Plain and studded Palladium Jewelry with Leather and Rubber Cord	500	71131130
18	Plain and studded Titanium Jewelry with Leather and Rubber Cord	2500	71131130
19	Plain and studded Brass Jewelry with Leather and Rubber Cord	2500	71179090
20	Plain and Studded jewelry of Steel Dial Scraps Components etc and Combination thereof	2500	71179090
21	Studded Diamond Precious and Semi Precious Stones Studded Jewelry with Ceramic Components	1500	71131990
22	Studded Diamond Precious and Semi Precious Stones Studded Jewelry with Wood Components	1500	71131990
23	Jewellery Containing Gold Findings of 3,4,5,6,7,8kt and above	2500	71131910
24	Jewellery Containing Gold Chain of 3,4,5,6,7,8kt and above	2500	71131910
25	Gold Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	10000	71131930
26	Silver Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	10000	71131120
27	Platinum Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	4000	71131950
28	Palladium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	2000	71131130
29	Titanium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	2000	71131130

30	Brass Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	3500	71131990
----	---	------	----------

• **PROPOSED BROAD BANDING ITEM –**

Sr. No.	Description of the items to be newly added	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Plain and Studded Gold, Silver, Platinum, Palladium & brass Jewelry, Unstudded or studded with Diamond, Lab Grown diamond, PS & SP Stones, Pearls, Color Stone, CZ and Synthetic Stone.	50000	71131990

B. Details of Quality & Labour charges towards repair on annual basis.

Description of items to be Repaired	PCS to be Repaired	Approx Labour Charges
Plain and Studded Gold, Silver, Platinum, Palladium & brass Jewelry, Unstudded or studded with Diamond, Lab Grown diamond, PS & SP Stones, Pearls, Color Stone, CZ and Synthetic Stone.	50000.00	\$ 500,000.00

The Revision of projections for further period of 2 year i.e. 2024-25 to 2025-26. The detailed projections are as under:-

Sr. No.	Particulars	Approved Projection For 5 years i.e. 2021-22 to 2025-26	Approved Projections for 2 years i.e. 2024-25 to 2025-26	Proposed for Broad Banding items and third Party Repair for 2 years i.e. 2024-25 to 2025-26	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	96698.55	41529.8	125000.00	144508.67
2.	Foreign Exchange outgo				
3.	Import of Machinery	115.00	35.00	35.00	40.67
4.	Import of Raw Materials and components including deemed imports, nominated agency etc	60920.08	26163.78	78750.00	91516.56
5.	Import of Spares & Consumables	580.19	249.18	750.00	871.58
6.	Repatriation of dividends and profits to foreign collaborates	-		-	-
7.	Royalty	-		-	-
8.	Lump sum Know how fee	-		-	-
9.	Design & Drawing fees	-		-	-
10.	Payment of foreign technicians	-		-	-

11.	Payment on training of Indian tech. abroad	-		-	-
12.	Commission on export	-		-	-
13.	Foreign Travel	130.00	35.00	35.00	40.67
14.	Amount of interest to be paid on External Commercial			-	-
15.	Borrowing/deferred payment credit (specify details)				
16.	Any other payment (specify details)	-		-	-
17.	Total (2 to 16)	61745.28	26482.95	79570.00	92469.49
18.	NFE (1-17)	34953.27	14668.14	45430.00	52794.88

निर्णय: विचार-विमर्श के बाद, समिति ने निम्नलिखित शर्तों के अधीन वस्तुओं की ब्रॉड बैंडिंग एंस्ईजेड नियम 2006 के नियम 19 (2) के संदर्भ और तीसरे पक्ष की मरम्मत के लिए इकाई के प्रस्ताव को मंजूरी दे दी:
i. MOC & I द्वारा जारी दिनांक 25.03.2010 के निर्देश संख्या 51 के तहत निर्धारित शर्तों को पूरा करना और
ii. ब्रॉड-बैंडिंग और तीसरे पक्ष की मरम्मत गतिविधि के लिए प्रस्तावित आइटम-वार एचएसएन कोड प्रस्तुत करना।

Decision : After deliberation, the Committee approved the proposal of the unit for Broad Banding of items and third Party Repair subject to following:

- Fulfillment of conditions laid down under Instruction No.51 dated 25.03.2010 issued by MOC & I and
- Submission of item wise HSN code proposed for broad-banding and third party repair activity

कार्यसूची मद सं 07: तीसरे पक्ष की मरम्मत और वस्तुओं की ब्रॉड बैंडिंग के लिए मेसर्स एच के डिजाइन्स (इंडिया) एलएलपी (यूनिट- II) से अनुमति के लिए आवेदन प्राप्त हुआ। मेसर्स एच. के. डिजाइन्स (इंडिया) एलएलपी (यूनिट- II) ने थर्ड पार्टी रिपेयर और ब्रॉड बैंडिंग ऑफ आइटम्स की अनुमति के लिए आवेदन प्रस्तुत किया था।

Agenda Item No. 07: Application received from M/s. H. K. Designs (India) LLP (Unit-II) permission for Third Party Repair and Broad Banding of Items. M/s. H. K. Designs (India) LLP (Unit-II) had submitted the application for permission for Third Party Repair and Broad Banding of Items.

• EXISTING APPROVED ITEMS OF MANUFACTURE

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	PLAIN & STUDDED JEWELLERY MADE OF GOLD, SILVER, PLATINUM, & PALLADIUM.	450000	71131940
2	Plain Studded Brass Jewelry and Combination	5000	71179090
3	Plain Studded Gold Jewelry With Leather Rubber Cord	5000	71131930
4	Plain Studded Silver Jewelry With Leather Rubber Cord	5000	71131120
5	Plain Studded Platinum Jewelry With Leather Rubber Cord	5000	71131950

6	Plain Studded Palladium Jewelry with Leather Rubber Cord	5000	71131130
7	Plain Studded Titanium Jewelry with Leather Rubber Cord	2500	71131130
8	Plain Studded Brass Jewelry with Leather Rubber Cord	2500	71131990
9	Plain Studded Jewelry of Steel Dial Straps Components etc. and Combination thereof	2500	71131990
10	Diamond Precious and Semi-Precious Stones Studded Jewelry with Ceramic Components	1500	71131990
11	Diamond Precious and Semi-Precious Stones Studded Jewelry with Wood Components	1500	71131990
12	Gold Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	15000	71131930
13	Silver Jewellery Studded with Diamond, Rough Diamond, PS & S P Stones, CZ and combination thereof	10000	71131120
14	Platinum Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	5000	71131950
15	Palladium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	2500	71131130
16	Titanium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	2500	71131130
17	Brass Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	5000	71131990

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Plain and Studded Gold, Silver, Platinum, Palladium & Brass Jewellery. Unstudded or Studded with Diamond, Lab Grown Diamond, PS & SP Stones, Pearls, Colour Stone, CZ and Synthetic Stones for Repair & Return (Third Party Repair)	50000	71131990

A. Details of Quality & Labour charges towards repair on annual basis.

Description of items to be Repaired	PCS to be Repaired	Approx Labour Charges
Plain and Studded Gold, Silver, Platinum, Palladium & brass Jewelry, Unstudded or studded with Diamond, Lab Grown diamond, PS & SP Stones, Pearls, Color Stone, CZ and Synthetic Stone.	50000.00	\$ 500,000.00

The details of the projections for remaining period of 2 year i.e.2024-25 and 2025-26:-

Sr. No.	Particulars	Approved Projection For 5 years i.e. 2021-22 to 2025-26	Approved Projections for 2 years i.e. 2024-25 to 2025-26	Proposed for Broad Banding items and third Party Repair for 2 years i.e. 2024-25 to 2025-26
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
1.	FOB value of exports	110512.63	47462.63	235000
2.	Import of Machinery	190	55	55
3.	Import of Raw Materials and Components in RM Form	84542.16	103139.41	179775
4.	Import of Spares & Consumables	663.08	808.94	1620
5.	Repatriation of dividends and profits to foreign collaborates			
6.	Royalty			
7.	Lumpsum Know how fee			
8.	Design & Drawing fees			
9.	Payment of foreign technicians			
10.	Payment on training of Indian tech. abroad			
11.	Commission on export etc.			
12.	Foreign Travel	175	60	60
13.	Amount of interest to be paid on ECB			
14.	Any other payment			
15.	Total (2 to 14)	85570.23	36708.69	181510.00
16.	NFE (1-15)	24942.39	10753.94	53490.00

<p>निर्णय: विचार-विमर्श के बाद, समिति ने निम्नलिखित शर्तों के अधीन वस्तुओं की ब्रॉड बैंडिंग और तीसरे पक्ष की मरम्मत के लिए इकाई के प्रस्ताव को मंजूरी दे दी:</p> <p>i. MOC & I द्वारा जारी दिनांक 25.03.2010 के निर्देश संख्या 51 के तहत निर्धारित शर्तों को पूरा करना और</p> <p>ii. ब्रॉड-बैंडिंग और तीसरे पक्ष की मरम्मत गतिविधि के लिए प्रस्तावित आइटन-थार एचएसएन कोड प्रस्तुत करना।</p>	<p>Decision: After deliberation, the Committee approved the proposal of the unit for Broad Banding of items and third Party Repair subject to following:</p> <p>i. Fulfillment of conditions laid down under Instruction No.51 dated 25.03.2010 issued by MOC & I and</p> <p>ii. Submission of item wise HSN code proposed for broad-banding and third party repair activity.</p>
<p>कार्यसूची मद सं 08: तीसरे पक्ष की मरम्मत के लिए मेसर्स आकाश ज्वेल्स से अनुमति के लिए आवेदन प्राप्त हुआ।</p>	<p>Agenda Item No. 08: Application received from M/s. Aakash Jewels permission for Third Party Repair.</p>

The unit had submitted the application for Third Party Repair with details as indicated below :

Description of items to be Repaired	PCS to be Repaired	Approx Labour Charges
Cubic Zircon Stones Studded on Precious Metals, Plain/Studded Platinum Jewellery, Plain/Studded Silver Jewellery, Steel Jewellery Studded with Precious/Semi Precious Stones, Studded/Plain Gold Jewellery.	111500	\$ 105000.00

<p>निर्णय: विचार-विमर्श के बाद, समिति ने मंत्रालय एवं उद्योग मंत्रालय द्वारा जारी दिनांक 25.03.2010 के अनुदेश संख्या 51 के अनुपालन, तृतीय पक्ष मरम्मत गतिविधि के लिए प्रस्तावित मदवार एचएसएन कोड प्रस्तुत करने तथा प्रक्षेपण में संशोधन की शर्त पर तृतीय पक्ष मरम्मत के प्रस्ताव को मंजूरी दे दी।</p>	<p>Decision: After deliberation, the Committee approved the proposal for Third Party Repair subject to compliance of Instruction no. 51 dated. 25.03.2010 issued by MOC&I, submission of item wise HSN code proposed for third party repair activity and revision of projection.</p>
<p>कार्यसूची मद सं 09: कंपनी की शेयरधारिता और निदेशकों की सूची में बदलाव के लिए मेसर्स कोर्स5 इंटेलिजेंस लिमिटेड से आवेदन प्राप्त हुआ।</p>	<p>Agenda Item No. 09: Application received from of M/s. Course5 Intelligence Limited for Change in shareholding and List of Directors of the Company.</p>

LIST OF DIRECTORS

Sr. No.	List of Directors Pre		List of Directors Post	
	Name of Director	Designation	Name of Director	Designation
1	Ashwin Mittal	Director	Ashwin Mittal	Director
2	Ramesh Mittal	Director	Ramesh Mittal	Director
3	Sheila Mittal	Director	Sheila Mittal	Director
4	Vinati Saraf	Director	Simon Chadwick	Director
5	Simon Chadwick	Director	Kumar Mehta	Director
6	Kumar Mehta	Director	Chetan naik	Director
7	Chetan naik	Director	Pranav Parikh	Director
8	Pranav Parikh	Director	Karthik Badiyani	Director
9	Karthik Badiyani	Director	Bijal Ajinkya	Director
10	Bijal Ajinkya	Director		

- It is seen from the above that there is change in the directors of the company.

LIST OF SHAREHOLDING PATTERN

No.	List of Shareholding Pattern of the company			Proposed List of Shareholding Pattern of the company		
	Name	No of Shares	% Share Capital	Name	No of Shares	% Share Capital
1	Riddhymic Technologies Pvt Ltd.,	1,87,01,552	18.99	Riddhymic Technologies Pvt Ltd.,	1,87,01,552	15.33
2	Ashwin Mittal	15,264,174	15.50	Ashwin Mittal	15,264,174	12.51
3	RiddhymicTechnoserve LLP	24,835,899	25.23	RiddhymicTechnoserve LLP	24,835,899	20.36
4	AM Family Private Trust	11,849,094	12.03	AM Family Private Trust	11,849,094	9.71
5	Ria Mittal	2,000,000	2.03	Ria Mittal	2,000,000	1.64
6	Sheila Mittal	8	0.00	Sheila Mittal	8	0.00
7	Ramesh Mittal	8	0.00	Ramesh Mittal	8	0.00
8	Kumar Mehta	19,024,732	19.32	Kumar Mehta	19,024,732	15.60
9	Anees Merchant	278,356	0.28	Anees Merchant	278,356	0.23
10	Ajith Sankaran	3,49,157	0.35	AjithSankaran	3,49,157	0.29
11	Prashant Bhatt	87,286	0.09	Prashant Bhatt	87,286	0.07
12	Suchitra Eswaran	174,578	0.18	SuchitraEswaran	174,578	0.14
13	Farid Kazani	190,000	0.19	FaridKazani	3,80,000	0.31
14	360 ONE Special Opportunities Fund – Series 8	1,416,029	1.44	360 ONE Special Opportunities Fund – Series 8	8174525	6.70
15	360 ONE Monopolistic Market Intermediaries Fund	849,618	0.86	360 ONE Monopolistic Market Intermediaries Fund	4904715	4.02
16.	Nuvama Crossover Opportunities fund – series III	777,909	0.79	Nuvama Crossover Opportunities fund – series III	4490757	3.68
17.	Nuvama Crossover Opportunities fund – series III A	586,802	0.60	Nuvama Crossover Opportunities fund – series III A	3387523	2.78
18	Nuvama Crossover Opportunities fund – series III B	504,447	0.51	Nuvama Crossover Opportunities fund – series III B	2912094	2.39
19	360 ONE Large Value Fund – series 2	56,641	0.06	360 ONE Large Value Fund – series 2	326981	0.27
20	360 ONE Large Value Fund – series 4	33,984	0.03	360 ONE Large Value Fund – series 4	196188	0.16
21	360 ONE Large Value Fund – series 10	135,939	0.14	360 ONE Large Value Fund – series 10	784755	0.64
22	360 ONE Large Value Fund – series 11	56,641	0.06	360 ONE Large Value Fund – series 11	326981	0.27
23	360 ONE Large Value Fund – series 12	56,641	0.06	360 ONE Large Value Fund – series 12	326981	0.27
24	Carneline Assets Management LLP	471,979	0.48	Carneline Assets Management LLP	911603	0.75

25	Carmeline Structural shift Management LLP	325,106	0.33	Carmeline Structural shift fund	834375	0.68
26	Elpro International Limited	153,285	0.16	Elpro International Limited	335864	0.28
27	Alufit India Pvt. Limited	153,285	0.16	Alufit India Pvt. Limited	335764	0.28
28	Aziza Malik Family Trust	61,314	0.06	Aziza Malik Family Trust	134305	0.11
29	Monika Garware	61,314	0.06	Monika Garware	134305	0.11
30				Nitesh Kumar jain	75000	0.06
31				Vijay Ramaswamy	215000	0.18
32				Santosh Nair	215000	0.18
	Total	98,455,778	100%	Total	121967460	100%

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

निर्णय: विचार-विमर्श के बाद, समिति ने MOC&I निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार कंपनी की शेयरधारिता और निदेशकों की सूची में बदलाव के लिए इकाई के प्रस्ताव को मंजूरी दे दी और उक्त निर्देश की शर्तों के अनुपालन के अधीन।

Decision: After deliberation, the Committee approved the proposal of the unit for Change in shareholding and List of Directors 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 10: कंपनी के साझेदारों और शेयरधारिता पैटर्न में वृद्धि के लिए मेसर्स ज्वेल एनएक्सटी से आवेदन प्राप्त हुआ। मेसर्स ज्वेल एनएक्सटी ने कंपनी के भागीदारों और शेयरहोल्डिंग पैटर्न में वृद्धि के लिए आवेदन प्रस्तुत किया था। विवरण इस प्रकार है:

Agenda Item No. 10: Application received from of M/s. Jewel NXT for Addition in Partners and Shareholding Pattern of the Company. M/s. Jewel NXT had submitted the application for Addition in Partners and Shareholding Pattern of the Company. The details are as under :

The details list of the Partners are as under:

LIST OF PARTNERS

Sr. No.	Name of Previous Partners	Sr. No.	Name of the Current Partners
1	Shri. Vaghjibhai T. Desai	1	Shri. Vaghjibhai T. Desai
2	Shri. Vijay G. Doshi	2	Shri. Vijay G. Doshi
3	Mrs. Ishita Raj Desai	3	Mrs. Ishita Raj Desai
		4	Shri. Pushpak Vaghjibhai Desai
		5	Shri. Raj Vinod Desai

LIST OF SHAREHOLDING PATTERN

Sr. No.	Name of Previous Partners	Previous Profit Sharing Ratio	Sr. No.	Name of the Current Partners	Current Profit Sharing Ratio
1	Shri. Vaghjibhai T. Desai	40%	1	Shri. Vaghjibhai T. Desai	10%
2	Mrs. Ishita Raj Desai	40%	2	Mrs. Ishita Raj Desai	20%
3	Shri. Vijay G. Doshi	20%	3	Shri. Vijay G. Doshi	20%
			4	Shri. Pushpak Vaghjibhai Desai	30%
			5	Shri. Raj Vinod Desai	20%
	Total	100			100

निर्णय: विचार-विमर्श के बाद, समिति ने एमओसीएंडआई निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार कंपनी के भागीदारों और शेयरधारिता पैटर्न में वृद्धि के लिए इकाई के प्रस्ताव को मंजूरी दे दी और उक्त निर्देश की शर्तों के अनुपालन के अधीन।

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

कार्यसूची मद सं 11: मेसर्स जिनाई ज्वेल्स प्राइवेट लिमिटेड की कंपनी का नाम बदलकर मेसर्स जिनाई ज्वेल्स एलएलपी करने का प्रस्ताव।
मेसर्स जिनाई ज्वेल्स प्राइवेट लिमिटेड ने मेसर्स जिनाई ज्वेल्स प्राइवेट लिमिटेड की कंपनी का नाम बदलकर मेसर्स जिनाई ज्वेल्स एलएलपी करने के लिए आवेदन प्रस्तुत किया है, जिसके साथ संबंधित दस्तावेज निम्नानुसार हैं:

Agenda Item No. 11: Proposal for change of name of the Company of M/s. Jinai Jewels Private Limited to M/s. Jinai Jewels LLP.
M/s. Jinai Jewels Private Limited has submitted application for change of name of the company of M/s. Jinai Jewels Private Limited to M/s. Jinai Jewels LLP along with relevant documents are as under :

List of Directors before and after change of name:

Sr. No.	Name of Directors <u>before change of name (M/s. Jinai Jewels Private Limited)</u>	Sr. No.	Name of Partners <u>after change of name (M/s. Jinai Jewels LLP)</u>
1.	Priyal Parag Shah	1.	Naresh Manghanmal Sadhwani
2.	Naresh Manghanmal Sadhwani	2.	Ishaan Naresh Sadhwani
3.	Ishaan Naresh Sadhwani		Priyal Parag Shah

- There is no change in List of Directors/Partners before & After

List of Shareholding Pattern before and after change of name:**Before :**

Sr. No.	Name of the Partner	No. of Shares	% of Shareholding	Value
1	Mr. Naresh Manghanmal Sadhwani	1319900	87.99%	13199000
2	Mr. Ishaan Naresh Sadhwani	180099	12.00%	1800990
3	Mrs. Priyal Parag Shah	1	0.01%	10
	Total	1500000		1,50,00,000

After:

Sr. No.	Name of the Partner	No. of Shares	% of Shareholding	Value
1	Mr. Naresh Manghanmal Sadhwani	1319900	87.99%	13199000
2	Mr. Ishaan Naresh Sadhwani	180099	12.00%	1800990
3	Mrs. Priyal Parag Shah	1	0.01%	10
	Total	1500000		1,50,00,000

- There is no change in Shareholding Pattern of Directors/Partners before & after.

निर्णय: विचार-विमर्श के बाद, समिति ने **MOC&I** निर्देश संख्या **109** दिनांक **18.10.2021** के अनुसार मेसर्स जिनाई ज्वेल्स प्राइवेट लिमिटेड की कंपनी का नाम बदलकर मेसर्स जिनाई ज्वेल्स एलएलपी करने के लिए इकाई के प्रस्ताव को मंजूरी दे दी। इसके अलावा, समिति ने इकाई को निर्देश संख्या 109, दिनांक 18.10.2021 वाणिज्य एवं उद्योग मंत्रालय द्वारा जारी के अनुसार शर्त का पालन करने का भी निर्देश दिया।

Decision : After deliberation, the Committee approved the proposal of the unit for change of name of the company of M/s. Jinai Jewels Private Limited to M/s. Jinai Jewels LLP in terms of MOC&I Instruction no. 109 dated 18.10.2021. Further, the Committee also directed the unit to comply with the conditions as per instruction no. 109, issued by MoC&I dated 18.10.2021.

<p>कार्यसूची मद सं 12: मेसर्स ग्लोबल ज्वेलरी प्राइवेट लिमिटेड से आयात/डीटीए खरीद और 100 नग "लूप" निर्यात की अनुमति के लिए प्राप्त आवेदन धातु से सजे और हीरे/रंगीन पत्थर/सीवीडी से जड़ित होने के बाद किया जाएगा।</p> <p>इकाई ने आयात/डीटीए खरीद की अनुमति के लिए आवेदन प्रस्तुत किया है और 100 लूप का पुनः निर्यात किया जाएगा, जो धातु से सुसजित और हीरे/रंगीन पत्थर/सीवीडी से जड़ित होने के बाद किया जाएगा।</p>	<p>Agenda Item No. 12: Application received from M/s. Global Jewellery Pvt. Ltd for permission to Import/DTA purchase and re-export of 100 Nos of "Loupe" export will be done after adorning with Metal and Studded with diamonds/Color Stone/CVD.</p> <p>The unit has submitted the application for permission to Import/DTA purchase and re-export of 100 Nos of "Loupe" export will be done after adorning with Metal and Studded with diamonds/Color Stone/CVD.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने आयात/डीटीए खरीद की अनुमति के लिए पश्चात-कार्य अनुमोदन को मंजूरी दे दी और 100 लूप के पुनः निर्यात को धातु से सुसजित और हीरे/रंगीन पत्थर/सीवीडी से जड़ित करने के बाद निर्यात किया जाएगा।</p>	<p>Decision: After deliberation, the Committee granted the post-facto approval for permission to Import/DTA purchase and re-export of 100 Nos of "Loupe" export will be done after adorning with Metal and Studded with diamonds/Color Stone/CVD.</p>
<p>कार्यसूची मद सं 13: संलग्न एफएसआर [15 संख्या] के अनुसार इकाइयों के प्रदर्शन की निगरानी।</p>	<p>Agenda Item No. 13: Monitoring performance of the Units as per the FSRs [15 nos] attached.</p>
<p>एफएसआर 115. मेसर्स वैभव ग्लोबल लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 115. Monitoring Performance of M/s. Vaibhav Global Limited for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया:</p> <ol style="list-style-type: none"> 1. 2020-21, 2021-22 और 2022-23 की अवधि के लिए एपीआर प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने की कार्यवाही शुरू करना। 2. जब तक इकाई सीआरए मामले में उचित जवाब नहीं दे देती, तब तक एलओए का नवीनीकरण नहीं किया जाएगा। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed :</p> <ol style="list-style-type: none"> 1. To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22 and 2022-23. 2 . Not to renew LOA until the unit furnish appropriate reply in CRA matter.

<p>एफएसआर 117. मेसर्स एनलज इन्फोटेक (इंडिया) प्रा. लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 117. Monitoring Performance of M/s. Anlage Infotech (India) Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया:</p> <ol style="list-style-type: none"> 1. 2021-22, 2022-23 और 2023-24 की अवधि के लिए एपीआर प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने की कार्रवाई शुरू करना। 2. इकाई को पंजीकृत उप-पट्टा समझौता प्रस्तुत करने के लिए कहें। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed :</p> <ol style="list-style-type: none"> 1. To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2021-22, 2022-23 and 2023-24. 2. Ask unit to submit the registered the sub-lease agreement.
<p>एफएसआर 118. मेसर्स कोर ज्वेलरी प्राइवेट लिमिटेड के 5 वर्षों की अवधि अर्थात् 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 118. Monitoring Performance of M/s. Core Jewellery Pvt. Ltd. for the period of 5 years i.e. 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने भी निर्देश दिया की 2021-22, 2022-23 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed to initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2021-22, 2022-23 and 2023-24.</p>

<p>एफएसआर 119. मेसर्स डाटामैटिक्स इन्फॉर्मेशन सॉल्यूशंस लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 119. Monitoring Performance of M/s. Datamatics Information Solutions Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया:</p> <p>i. यह स्पष्ट करें कि पिछले तीन वित्तीय वर्षों 2021-22, 2022-23 & 2023-24, में शून्य निर्यात प्रदर्शन के बावजूद एसईजेड नियम, 2006 के नियम 19(6)(ए) को 19(6)(बी) के साथ पढ़ने पर एलओए का नवीनीकरण क्यों किया जाना चाहिए।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed :</p> <p>i. To explain why LOA should be renewed in terms of Rule 19(6)(A) read with 19(6)(B) of SEZ Rules, 2006 despite nil export performance in past three F.Y. i.e. 2021-22, 2022-23 & 2023-24.</p>
<p>एफएसआर 120. मेसर्स फाइन ज्वेलरी मैन्युफैक्चरिंग लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 120. Monitoring Performance of M/s. Fine Jewellery Mfg. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने भी निर्देश दिया की 2021-22 और 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करे।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed to initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2021-22 and 2022-23.</p>

<p>एफएसआर 121. मैसर्स लोरी ज्वेल के 3 वर्षों की अवधि अर्थात् 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>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 121. Monitoring Performance of M/s. Lorey Jewel for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.</p> <p>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 ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने भी निर्देश दिया की</p> <ol style="list-style-type: none"> 2021-22, 2022-23 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करे। आयातित कच्चे माल का मूल्य अनुमान में अनुमोदित मूल्य से अधिक होने के संबंध में स्पष्टीकरण दें। 	<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.</p> <p>The Committee also directed</p> <ol style="list-style-type: none"> To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2021-22, 2022-23 and 2023-24. Give justification regarding imported raw material value is more than the value approved in the projection.
<p>एफएसआर 122. मैसर्स लोटस ऑनमेंट्स प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 122. Monitoring Performance of M/s. Lotus Ornaments Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने भी निर्देश दिया की</p> <ol style="list-style-type: none"> 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करे। इकाई को रु 10,43,321.83 का बकाया चुकाना चुकाना होगा। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <ol style="list-style-type: none"> To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22, 2022-23 and 2023-24. The unit to clear the outstanding dues of Rs. 10,43,321.83/-.

<p>एफएसआर 123. मेसर्स ऑक्टावेयर इन्फॉर्मेशन टेक्नोलॉजीज प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2019-20, 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी। इकाई ने 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 123. Monitoring Performance of M/s. Octaware Information Technologies Pvt. Ltd. for the period of 4 years i.e. 2019-20, 2020-21, 2021-22 and 2022-23.</p> <p>The unit has submitted the APR for the period 2019-20, 2020-21, 2021-22 and 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2019-20, 2020-21, 2021-22 and 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2019-20, 2020-21, 2021-22 और 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने भी निर्देश दिया की</p> <ol style="list-style-type: none"> 2020-21, 2021-22 और 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करे। इकाई को रु 8,12,838.97 का बकाया चुकाना चुकाना होगा। इकाई को वित्तीय वर्ष 2023-24 के लिए वार्षिक रिपोर्ट प्रस्तुत करनी होगी। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2019-20, 2020-21, 2021-22 and 2022-23 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <ol style="list-style-type: none"> To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22 and 2022-23. The unit to clear the outstanding dues of Rs. 8,12,838.97/-. The unit to submit the APR for the F.Y. 2023-24.
<p>एफएसआर 124. मेसर्स ओमेगा ज्वेलरी 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 124. Monitoring Performance of M/s. Omega Jewellery for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.</p> <p>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 ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने भी निर्देश दिया की 2021-22 और 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करे।</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.</p> <p>The Committee also directed to initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2021-22 and 2022-23.</p>

<p>एफएसआर 125. मेसर्स ओम्निया ज्वेल्स एलएलपी के 1 वर्ष की अवधि अर्थात 2023-24 के लिए प्रदर्शन की निगरानी। इकाई ने 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 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 125. Monitoring Performance of M/s. Omnia Jewels LLP for the period of 1 year i.e. 2023-24. The unit has submitted the APR for the period 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने भी निर्देश दिया की इकाई को रु 5000/- (क्रेच सुविधा) का बकाया चुकाना चुकाना होगा।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the unit to clear the outstanding dues of Rs. 5,000/- (Crèche facility).</p>
<p>एफएसआर 126. मेसर्स स्टार ब्रिलियन प्रा. लिमिटेड-यूनिट-I के 2 वर्षों की अवधि अर्थात 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। इकाई ने 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 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 126. Monitoring Performance of M/s. Star Brillian Pvt. Ltd- Unit-I for the period of 2 years i.e. 2022-23 and 2023-24. The unit has submitted the APR for the period 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने बकाया राशि का समाधान करने का भी निर्देश दिया।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the reconcile the outstanding dues.</p>
<p>एफएसआर 127. मेसर्स स्टेलर ज्वेलरी के 1 वर्ष की अवधि अर्थात 2023-24 के लिए प्रदर्शन की निगरानी। इकाई ने 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 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 127. Monitoring Performance of M/s. Stellar Jewelry for the period of 1 year i.e. 2023-24. The unit has submitted the APR for the period 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने भी निर्देश दिया की इकाई को रु 2,66,467.85/- का बकाया चुकाना चुकाना होगा।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the unit to clear the outstanding dues of Rs. 2,66,467.85/-.</p>

<p>एफएसआर 128. मेसर्स सुआशीष डायमंड्स लिमिटेड के 2 वर्षों की अवधि अर्थात् 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। इकाई ने 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 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 128. Monitoring Performance of M/s. Suashish Diamonds Ltd. for the period of 2 years i.e. 2022-23 and 2023-24. The unit has submitted the APR for the period 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>एफएसआर 129. मेसर्स यूनो-डिजाइन एलाइट ज्वेलरी प्राइवेट लिमिटेड- सर्विस यूनिट के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 129. Monitoring Performance of M/s. Uni-Design Elite Jewellery Pvt. Ltd.-Service Unit for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24. The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने भी निर्देश दिया की</p> <ol style="list-style-type: none"> 2020-21, 2021-22 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करे। इकाई को रु 2,47,314.40 का बकाया चुकाना चुकाना होगा। इकाई को निर्यात निष्वादन के संबंध में स्पष्टीकरण देना होगा जो प्रस्तुत अनुमान की तुलना में कम है। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <ol style="list-style-type: none"> To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22 and 2023-24. The unit to clear the outstanding dues of Rs. 2,47,314.40/-. The unit have to give justification regarding the export performance is low as compared to projection submitted.

एफएसआर 130. मेसर्स यूनी-डिजाइन ज्वेलरी प्राइवेट लिमिटेड-सर्विस यूनिट के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।
इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया।

निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने भी निर्देश दिया की

- 2020-21, 2021-22 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।
- इकाई को रु 1,02,649.61 का बकाया चुकाना होगा।
- इकाई को लंबित विदेशी मुद्रा प्राप्ति का भुगतान करना होगा।

FSR 130. Monitoring Performance of M/s. Uni-Design Jewellery Pvt. Ltd.-Service Unit for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.

The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.

Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

The Committee also directed

- To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22 and 2023-24.
- The unit to clear the outstanding dues of Rs. 1,02,649.61/-.
- The unit to clear the pending foreign exchange realization

बैठक अध्यक्ष को धन्यवाद ज्ञापन के साथ समाप्त हुई।
The Meeting concluded with a vote of thanks to the chair.

ज्ञानेश्वर बी पाटील, आईएस
अध्यक्ष-सह-विकास आयुक्त,
सीपज़-सेज़

Digitally signed by Dnyaneshwar Bhalchandra Patil
Date: 2025.05.06 16:29:03 IST

अनुमोदन समिति के लिए की गई कार्रवाई 17.04.2025 को आयोजित
Action Taken for Approval Committee held on 17.04.2025

कार्यसूची मद सं. Agenda Item No.	विषय Subject	टिप्पणियां Remarks
Agenda Item No. 01	Confirmation of Minutes of the last meeting held on 24.03.2025.	
Agenda Item No.02	Application received from M/s. Navbharat Carbon Company (Bombay), for Capacity Enhancement in existing items along with Renewal of LOA for further period of 5 years i.e. 20245-26 to 2029-30 w.e.f. 01.04.2025 to 31.03.2030.	LOA generated on 07.05.2025
Agenda Item No.03	Application received from M/s. Creations Gems and Jewellery Private Limited (Unit-II), for Capacity Enhancement of Existing Item i.e. Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery from 95000.00 to 350000.00.	Renewal of LOA issued to the unit on 02.05.2025
Agenda Item No.04	Application received from M/s. Portescap India Pvt. Ltd for broad banding of Items.	LOA generated on 07.05.2025
Agenda Item No.05	Application received from M/s. Euroshine Jewellery Works Pvt. Ltd for broad banding Items.	Renewal of LOA issued to the unit on 14.05.2025
Agenda Item No.06	Application received from M/s. H. K. Designs (India) LLP permission for Third Party Repair and Broad Banding of Items.	Letter issued to the unit on 13.05.2025
Agenda Item No.07	Application received from M/s. H. K. Designs (India) LLP (Unit-II) permission for Third Party Repair and Broad Banding of Items.	Letter issued to the unit on 15.05.2025
Agenda Item No.08	Application received from M/s. Aakash Jewels permission for Third Party Repair.	Letter issued to the unit on 08.05.2025
Agenda Item No.09	Application received from of M/s. Course5 Intelligence Limited for Change in shareholding and List of Directors of the Company.	Letter issued to the unit on 13.05.2025
Agenda Item No.10	Application received from of M/s. Jewel NXT for Addition in Partners and Shareholding Pattern of the Company.	Letter issued to the unit on 13.05.2025
Agenda Item No.11	Proposal for change of name of the Company of M/s. Jinai Jewels Private Limited to M/s. Jinai Jewels LLP.	Letter issued to the unit on 13.05.2025
Agenda Item No.12	Application received from M/s. Global Jewellery Pvt. Ltd for permission to Import/DTA purchase and re-export of 100 Nos of "Loupe" export will be done after adorning with Metal and Studded with diamonds/Color Stone/CVD.	Noted the proposal
Agenda Item No.13	<u>एफएसआर 115.</u> मेसर्स वैभव ग्लोबल लिमिटेड के 4 वर्षों की अवधि वर्षांत 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। <u>FSR 115.</u> Monitoring Performance of M/s. Vaibhav Global Limited for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 15.05.2025. b. Show Cause Notice has been issued.

<p><u>एफएसआर 117.</u> मेसर्स एनलज इन्फोटेक (इंडिया) प्रा. लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p><u>FSR 117.</u> Monitoring Performance of M/s. Anlage Infotech (India) Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to the unit on 13.05.2025.</p> <p>b. Show Cause Notice has been issued.</p>
<p><u>एफएसआर 118.</u> मेसर्स कोर ज्वेलरी प्राइवेट लिमिटेड के 5 वर्षों की अवधि अर्थात 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p><u>FSR 118.</u> Monitoring Performance of M/s. Core Jewellery Pvt. Ltd. for the period of 5 years i.e. 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to the unit on 08.05.2025.</p> <p>b. Show Cause Notice has been issued.</p>
<p><u>एफएसआर 119.</u> मेसर्स डाटामैटिक्स इन्फॉर्मेशन सॉल्यूशंस लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p><u>FSR 119.</u> Monitoring Performance of M/s. Datamatics Information Solutions Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>Monitoring noted and letter issued to the unit on 09.05.2025.</p>
<p><u>एफएसआर 120.</u> मेसर्स फाइन ज्वेलरी मैनुफैक्चरिंग लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p><u>FSR 120.</u> Monitoring Performance of M/s. Fine Jewellery Mfg. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to the unit on 08.05.2025.</p> <p>b. Show Cause Notice has been issued.</p>
<p><u>एफएसआर 121.</u> मेसर्स लोरी ज्वेल के 3 वर्षों की अवधि अर्थात 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p><u>FSR 121.</u> Monitoring Performance of M/s. Lorey Jewel for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to the unit on 09.05.2025.</p> <p>b. Show Cause Notice has been issued.</p>
<p><u>एफएसआर 122.</u> मेसर्स लोटस ऑनमेंट्स प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p><u>FSR 122.</u> Monitoring Performance of M/s. Lotus Ornaments Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to the unit on 15.05.2025.</p> <p>b. Show Cause Notice has been issued.</p>
<p><u>एफएसआर 123.</u> मेसर्स ऑक्टावेयर इन्फॉर्मेशन टेक्नोलॉजीज प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात 2019-20, 2020-21, 2021-22 और 2022-23 के लिए प्रदर्शन की निगरानी।</p> <p><u>FSR 123.</u> Monitoring Performance of M/s. Octaware Information Technologies Pvt. Ltd. for the period of 4 years i.e. 2019-20, 2020-21, 2021-22 and 2022-23.</p>	<p>a. Monitoring noted and letter issued to the unit on 15.05.2025.</p> <p>b. Show Cause Notice has been issued.</p>

	<p>एफएसआर 124. मेसर्स ओमेगा ज्वेलरी के 3 वर्षों की अवधि अर्थात् 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। <u>FSR 124. Monitoring Performance of M/s. Omega Jewellery for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.</u></p>	<p>a. Monitoring noted and letter issued to the unit on 15.05.2025. b. Show Cause Notice has been issued.</p>
	<p>एफएसआर 125. मेसर्स ओमनिया ज्वेल्स एलएलपी के 1 वर्ष की अवधि अर्थात् 2023-24 के लिए प्रदर्शन की निगरानी। <u>FSR 125. Monitoring Performance of M/s. Omnia Jewels LLP for the period of 1 year i.e. 2023-24.</u></p>	<p>Monitoring noted and letter issued to the unit on 08.05.2025.</p>
	<p>एफएसआर 126. मेसर्स स्टार ब्रिलियन प्रा. लिमिटेड- यूनिट-1 के 2 वर्षों की अवधि अर्थात् 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। <u>FSR 126. Monitoring Performance of M/s. Star Brillian Pvt. Ltd- Unit-I for the period of 2 years i.e. 2022-23 and 2023-24.</u></p>	<p>Monitoring noted and letter issued to the unit on 07.05.2025.</p>
	<p>एफएसआर 127. मेसर्स स्टेलर ज्वेलरी के 1 वर्ष की अवधि अर्थात् 2023-24 के लिए प्रदर्शन की निगरानी। <u>FSR 127. Monitoring Performance of M/s. Stellar Jewelry for the period of 1 year i.e. 2023-24.</u></p>	<p>Monitoring noted and letter issued to the unit on 07.05.2025.</p>
	<p>एफएसआर 128. मेसर्स सुआशीष डायमंड्स लिमिटेड के 2 वर्षों की अवधि अर्थात् 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। <u>FSR 128. Monitoring Performance of M/s. Suashish Diamonds Ltd. for the period of 2 years i.e. 2022-23 and 2023-24.</u></p>	<p>Monitoring noted and letter issued to the unit on 07.05.2025.</p>
	<p>एफएसआर 129. मेसर्स यूनी-डिजाइन एलाइट ज्वेलरी प्राइवेट लिमिटेड- सर्विस यूनिट के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। <u>FSR 129. Monitoring Performance of M/s. Uni-Design Elite Jewellery Pvt. Ltd.-Service Unit for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</u></p>	<p>a. Monitoring noted and letter issued to the unit on 15.05.2025. b. Show Cause Notice has been issued.</p>
	<p>एफएसआर 130. मेसर्स यूनी-डिजाइन ज्वेलरी प्राइवेट लिमिटेड- सर्विस यूनिट के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। <u>FSR 130. Monitoring Performance of M/s. Uni-Design Jewellery Pvt. Ltd.-Service Unit for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</u></p>	<p>a. Monitoring noted and letter issued to the unit on 09.05.2025. b. Show Cause Notice has been issued.</p>

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Application for transfer of taking over assets and liabilities of M/s. Gebbs Healthcare Solutions Pvt. Ltd into M/s. H.K Designs (India) LLP (Unit-II) and addition location at Unit no. 144 of SDF-VI, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006.

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

Proposal for transfer of taking over assets and liabilities of M/s. Gebbs Healthcare Solutions Pvt. Ltd into M/s. H.K Designs (India) LLP (Unit-II) and addition location at Unit no. 144 of SDF-VI, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006.

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

In terms of Rule 19 (2) read with Rule 74 A of the SEZ Rules 2006.

d. Other Information: -

M/s. Gebbs Healthcare Solutions Pvt. Ltd vide letter dated 06.05.2023 has submitted the application for transfer of assets and liabilities from M/s. M/s. Gebbs Healthcare Solutions Pvt. Ltd to M/s. H.K Designs (India) LLP (Unit-II) and additional location at Unit no. 144 of SDF-VI, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006 and conveyed the following reason:

1. M/s. Gebbs Healthcare Solutions Pvt. Ltd was incorporated in 13.06.2010. The transferor is a major player in the Software Development industry, it is the business of developing software and exporting the same. It also has a Division/Unit established in SEEPZ for Software Development and its Services. The unit was established in SEEPZ-SEZ vide letter of approval No. SEEPZ-SEZ/NUS/APL/44/91/1004, dated 17.11.2001.
2. The software Development Business requires different set of skills, technologies and resources to develop growth potential in the relevant markets and to meet the requirements of simplicity in the operations and competitive and regulatory environment. Their company being in diversified business and as a part of restructuring plan to streamline operations, they have decided to transfer their ideal units of SEEPZ-SEZ to M/s. H.K. Designs (India) LLP (Unit-II) (transferee) along with assets,

3. M/s. H.K. Designs (India) LLP (Unit-II) (Transferee) registered in the year 14.09.2005 and engaged into business of manufacturing and exporting diamond studded jewellery will take over their SEEPZ-SEZ. Units/division business H.K. Designs (India) LLP (Unit-II) is a partnership firm set up in the year of 14.09.2005 and has been operating in SEEPZ since then.
4. M/s. Gebbs Healthcare Solutions Pvt. Ltd (Transferor) has decided to Transfer its SEEPZ-SEZ units alongwith assets to M/s. H.K. Designs (India) LLP (Unit-II) (Transferee) for the purpose of following reason :After Covid-19 outbreak in IT sector has adopted the culture of working from Home. Their company and management has also decided to adopt the same culture for the betterment of business and employee experience and declared Work from Home Policy.

Following are the submission:

1	Name of the unit	M/s. Gebbs Healthcare Solutions Pvt. Ltd	M/s. H.K. Designs (India) LLP (Unit-II)
2	Location	Unit No. 144, SDF-V, SEEPZ-SEZ	Unit No. 134, 135, 138, 139, & 141 A & B, SDF-V, SEEPZ-SEZ
3	Area	Unit No. 144- 387 Sq.mrs	32991.35 Sq. ft
4	LOP No. & Date	SEEPZ-SEZ/NUS/APL/44/91/10004, Dated 17.11.2001 Renewal of LOA- SEEPZ-SEZ/NUS/APL/581/2001/510/07802, Dated 01.04.2017	SEEPZ-SEZ/IA-1/NUS/GJ/13/2015-16/9343, Dated 15.06.2015
5	Item of Manufacturing	Development of Computer Software	Plain & Studded Jewellery made of Gold, Silver, Platinum & Palladium, Plain Studded Brass Jewelry and Combination, Plain Studded Gold Jewelry with Leather Rubber Cord etc.
6	Date of Commencement Production	02.06.2002	25.04.2016
7	LOA Valid upto	31.03.2022 (Temporary extension granted till 31.05.2025)	24.04.2026
8	Outstanding Rental Dues	Rs. 1,193,321.03/- as on 31.03.2025	Rs.4,999.91/- as on 31.03.2025.
9	Sub-lease Agreement Validity	Sub-lease agreement w.e.f. 01.09.1997 to 31.03.2022	Sub-lease agreement w.e.f. 25.04.2021 to 24.04.2026
10	Monitoring Performance	Monitoring of performance of the unit for the period 2012-13 was done	Monitoring of performance was placed before the Unit Approval Committee in its

			meeting held on 21.05.2021. After deliberation, the Committee has noted the performance of the unit for the period 2019-20, that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.
--	--	--	---

M/s. H. K. Designs (India) LLP (Unit-II) vide letter dated 08.05.2025 have mentioned that they have taking over assets and liabilities from M/s. Gebbs Healthcare Solutions Pvt. Ltd and stated as follows :

1. They are manufacturer and exporter of Jewellery at Unit No. 113, SDF IV, SEEPZ-SEZ and manufacturing Unit-II at Unit No. 134,135,138,139 & 141 A & B, SDF-V, SEEPZ-SEZ, Andheri (East), Mumbai Maharashtra, they have commenced production at this unit on 25th April 2016. They have completed one five years block successfully and achieved positive net foreign exchange earning cumulatively, as per SEZ rule 2006. They are into second five years block of operations.
2. Their Business is increasing due to increase in the number of customers and on of their products are in demand due to competitive & affordable cost considering the expected business new tie ups and cumulative export performance of their units. They feel that the existing available space will not be sufficient to achieve their goal, and will require additional space. They are looking out for space in their SEEZ premises to have an integrated operation system for smother operation and for handling their stock, inventory properly.
3. M/s. Gebbs Healthcare Solutions Pvt. Ltd of Unit No. 144 of SDF-V which is adjacent to their existing unit and they are into software and now operating with very limited due to work from home culture and low in business from SEEPZ division, have are agreed to hand over their all assets of their Unit No. 144 SDF-V which is idle and not in their full use under SEZ rule 74 A of SEZ Rule 2006 as amended. They have agreed to take over all their assets of this unit and start their manufacturing from said premises as an "Additional Location" to their new LOP of M/s. H.K. Designs (India) LLP (Unit-II).

Hence they would like to their existing export projection as per following :

	Appx.					Total	Total
Year	2021-22	2022-23	2023-24	2024-25	2025-26	(5 yrs.) (Rs. In Lakhs)	(5 yrs.) In US \$000)
Export	20000.00	21000.00	22050.00	115000.00	132000.00	310050.00	369767.44
Outgo	15515.00	16276.00	17070.55	88815.00	103603.00	241279.55	287751.40
NFE	4485.00	4724.00	4979.45	26185.00	28397.00	68770.45	82016.04

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

H.K. Designs (India) LLP (Unit-II)	
Name of the Partners	Designation
Shri. Savjibhai D. Dholakia	Partner
Shri. Ghanshyambhai D. Dholakia	Partner
Hari Krishna Exports Pvt. Ltd	Partner
Shri Pintu Tulsabhai Dholakia	Partner
Shri. Parag A. Shah	Partner

Old List of Directors of M/s. Gebbs Healthcare Solutions Pvt. Ltd			
Sr. No.	Name of the Person	Designation	Date of Appointment
1	Milind Raman Godbole	CEO & Managing Director	01.04.2013
2	Nitin Vijaysingh Thakor	Director	03.12.2018
3	Akshat Babbar	Director	03.12.2018
4	Sanjay Kukreja	Director	03.12.2018
5	Sanjay Jalona	Director	26.07.2022

Existing List of Directors (After Appointment of Directors- Elliot T. Joseph) of M/s. Gebbs Healthcare Solutions Pvt. Ltd			
Sr. No.	Name of the Person	Designation	Date of Appointment
1	Milind Raman Godbole	CEO & Managing Director	01.04.2013
2	Nitin Vijaysingh Thakor	Director	03.12.2018
3	Akshat Babbar	Director	03.12.2018
4	Sanjay Kukreja	Director	03.12.2018
5	Sanjay Jalona	Director	26.07.2022
6	Elliot T. Joseph	Director	17.04.2023

The details of Shareholding Pattern before and after issue & transfer of shares

M/s. Gebbs Healthcare Solutions Pvt. Ltd							
Sr. No.	Name of the Shareholder s	Old Shareholding Pattern			New proposed Shareholding Pattern after issue of shares 14.02.2022		
		Address	No of Shares				
			No. of Shares	Value (Rs.)	%	No. of Shares	Value (Rs.) %
1.	Mr. Vijay Singh Thakor		171,600	1,716,000	5.53	171,600	1,716,000 5.53
2.	Citron Investments Limited		2,272,395	22,723,950	73.28	2,272,395	22,723,950 73.28
3.	Link		34,605	346,050	1.12	34,605	346,050 1.12

	Investment Trust					0	
4.	Mr. Milind Godbole	25,232	252,320	0.81	25,232	252,320	0.81
5.	Mr. Bhupinder Grewal	321	3,210	0.01	321	3,210	0.01
6.	PLAYA TECHNOLOGIES LLP	596,960	5969,600	19.25	596,960	5,969,600	19.25
7.	Veerasundar Veluswamy	-	-	-	564	5,640	0.02
	Total	3,101,113	31,011,130	100.00	3,101,677	31,016,770	100.00

DETAILS OF COST OF PROJECT & MEANS OF FINANCE OF M/S. H.K. Designs (India) LLP (UNIT-II)

Cost of the Project and Means of Finance	
C. Cost of Project	
Particulars	Amount (Rs. In Lakhs)
Computers, Software etc	27.50
Office Capital Goods includes AV Equipments, PA Systems, Access Control systems and Consumables, etc	50.00
Office Furniture, chairs, Workstation, Units and other fit out related items such as carpets etc	22.50
Total	100.00

D. Means of Finance	
Particulars	Amount (Rs. In Lakhs)
Own funds	100.00
Internal accruals over a period of 5 years	0.00
Total	100.00

DETAILS OF EMPLOYMENT

Existing Employee	Propose Employees	Increase By
525 Nos.	625 Nos.	100 Nos.

The detailed projections of both company for taking over of assets & liabilities and additional location are as under:

Sr. No.		M/s. H. K. Designs (India) LLP (Unit-II) Approved for 5 years 2021-22 to 2025-6	M/s. H. K. Designs (India) LLP (Unit-II) Projection 5 years i.e. 2021-22 to 2025-26 for Additional Location	
		Rs. in Lakhs	Rs. in Lakhs	USD000
1.	FOB value of exports	298050.00	310050.00	369767.44
2.	Foreign Exchange Outgo On			
3.	Import of Capital Goods	190.00	215.00	256.41
4.	Import of Raw Material and components	228008.25	238376.25	284288.91
5.	Import of spares Parts & Consumables	1998.30	2478.30	2955.64
6.	Repatriation of Dividends and Profit to Foreign Collaborators			
7.	Royalty			
8.	Lumpsum Know how fee			
9.	Design & Drawing fees			
	Payment of Foreign Technicians			
10.	Payment of training of Indian Technicians abroad			
11.	Commission on export etc.			
12.	Foreign Travel	175.00	210.00	250.45
13.	Amount of Interest to be paid on external commercial borrowing/deferred payment credit (specify details)			
14.	Any Other Payment			
15.	Total (2 to 14)	230371.55	241279.55	287751.40
16.	Net Foreign Exchange Earning in Five Years (1-15)	67678.45	68770.45	82016.04

The Detailed Balance of **M/s. Gebbs Healthcare Solutions Pvt. Ltd**

	1 st Year 2017-18	2 nd Year 2018-19	3 rd Year 2019-20	4 th Year 2020-21	5 th Year 2021-22	Total (Rs. in Lakhs)	Total US \$ '000'
FOB Value of Export	130.10	143.11	157.42	173.16	190.47	794.26	1200.51
Foreign Exchange Outgo	113.13	124.44	136.88	150.57	165.63	690.65	1043.91
NFE	16.97	18.67	20.54	22.59	24.84	103.61	156.61

The unit has submitted following documents:

1. Undertaking for taking assets and liabilities.
2. Details of Partners and Shareholding Pattern of M/s. H. K. Designs (India) LLP (Unit-II).
3. Agreement of Transfer of Assets.
4. Cost of Project & Means of Finance.
5. Detailed Balance Sheet of M/s. H. K. Designs (India) LLP (Unit-II) for Additional Location.
6. List of Directors and Shareholding Pattern of M/s. Gebbs Healthcare Solutions Pvt. Ltd.
7. Copy of Broad Resolution.
8. Copy of Memorandum of Understanding of M/s. M/s. Gebbs Healthcare Solutions Pvt. Ltd.

Attention is invited to Rule 19 (2) of the SEZ Rules 2006 which stipulates that :

Proviso : PROVIDED ALSO that subject to provisions of Rule 74 A, the Approval Committee may also approve the change of the entrepreneur of an approved unit, if the incoming entrepreneur undertakes to take over the assets and liabilities of the existing unit.

Further, Rule 74 A stipulates that : Transfer of assets by SEZ units upon their exit :

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

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

c. Recommendation :

The proposal for transfer of taking over of assets and liabilities of M M/s. Gebbs Healthcare Solutions Pvt. Ltd into M/s. H.K Designs (India) LLP (Unit-II) and additional location at Unit no. 144 of SDF-VI, SEEPZ-SEZ, before the Approval Committee in terms of Rule 19(2) read with 74 A and Rule 74 of SEZ Rules, 2006 is placed before the Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application for transfer of taking over assets and liabilities off from M/s. Globatronix (Bombay) Pvt Ltd into M/s. Micro Components.

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

Proposal for transfer of taking over assets and liabilities of from M/s. Globatronix (Bombay) Pvt Ltd into M/s. Micro Components.

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

In terms of Rule 19 (2) read with Rule 74 A of the SEZ Rules 2006

d. Other Information: -

M/s Globatronix (Bombay) Pvt Ltd vide their letter dated 25.03.2025 has submitted an application for Change in Entrepreneurship and transfer of assets and liabilities by M/s. Globatronix (Bombay) Pvt Ltd into M/s. Micro Components in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006 and conveyed the following reason:

1. M/s Globatronix (Bombay) Pvt Ltd have been granted the afore-mentioned LOA dated 13/04/2023 as amended for the establishment of a unit in SEEPZ SEZ for manufacturing and exporting of Precision wire-wound coils for the global aerospace, aviation, railways, and automotive industries. The unit commenced its production in 1986.
2. they are operating from a self-financed building at unit No. 157, at SDF V, SEEPZ-SEZ, measuring with the built-up area of 434 sq. meters. They are mainly exporting to the USA (America) and Europe and also have a unit at Digha.,
3. Due to the "criticality" in the manufacturing process of precision wire-wound coils for the global aerospace, aviation, railways, and automotive industries, it is extremely important that even a single component failure has to be avoided, which can have catastrophic consequences for the safety and operation in its application and usage requiring all components to function flawlessly and reliably at all times. Therefore, it is imperative to manufacture these precision wire-wound coils under one location at Digha as a failure in a critical component like precision wire-wound coil can lead to significant damage, loss of control, or even loss of life, making their reliability paramount. Hence, these are subject to rigorous quality control measures, including thorough inspections, testing, and stringent standards, qualifications, and validations to optimize performance.
4. The unit want to expand their production of Relays which requires concentration of assembling and manufacturing at one location. Therefore it has been decided by the management that the company called Micro Components which is in under same group, should expand its activity in Seepz-Sez due to the growing demand in global aerospace, aviation, railways, and automotive industries. Hence, the management has taken a decision to discontinue the activities operating under the above-referred LOA dated 13/04/2023 as amended by transferring the assets and liabilities to another Company in terms of Rule 19(2) read with Rule 74-A and Rule 74 of SEZ Rules, 2006 as amended.
5. In this context, they have conferred with M/s Micro Components which is under the same Group of Companies and is our Associate concern a partnership firm formed by partner Padmini Bijoy Mishra

wife of Bijoy Mishra and also shareholder in Globatronix (Bombay) Pvt. Ltd., the said firm is operating over 13 years of and she has experience in manufacturing of Relays. With a view to expanding the activities of Micro Components, we have decided to exit from our present location at Seepz-sez to Digha where we have 22,948 Sq. ft. space. The total investment in the proposed project will be funded through the Partners own capital

Following are the submission:

Name of the unit	M/s. Globatronix (Bombay) Pvt Ltd	M/s. Micro Components
Location	Unit No. 157, SDF-V, SEEPZ-SEZ	Unit No. 160, SDF-V, SEEPZ-SEZ
Area	732 Sq. mtr	434 sq mtr
LOA No. & Date	8/15/86-EPZ dated 10.06.1986 as amended	SEEPZ-SEZ/IA-I/NUS/APL/SE-03-16-17/17889 dated 01.07.2016 as amended
Item(s) of manufacture	Magnetic Relay Coils, HRT05 Coils, Header Assembly, Wire Wound Resistors, Chokescoils, Motor Header Assembly	Half size, Crystal Can Relays, Relays and any of its sub components coils, Motors, Headers
Date of commencement of production	01.01.1987	26.10.2016
Validity of LOP	31.03.2027	25.10.2026
Execution of BLUT	Yes	Yes
Outstanding Rent dues	NIL	
Labour Dues	NIL	NIL
Validity of Lease Agreement	01.04.2022 to 31.03.2027	26.10.2021 to 25.10.2026
Monitoring Performance	Monitoring performance of th unit was placed before the Committee held on 26.08.2022. After deliberation the committee noted the performance for the year 2019-20 in terms of Rule 54 of SEZ Rules 2006.	Monitoring performance of th unit was placed before the Committee held on 24.02.2022. After deliberation the committee noted the performance for the year 2019-20 in terms of Rule 54 of SEZ Rules 2006.

M/s. Micro Components vide letter dated 25.03.2025 have mentioned that they have taking over assets and liabilities from M/s. Virtusa Consulting Services Pvt. Ltd and stated as follows :

1. M/s MICRO COMPONENTS has been established as a state-of-the-art engineering and electronic manufacturing services company providing solutions to electronics, electro-mechanical & electrical sectors. Collaborating with clients to design and produce relays tailored for unique applications and providing advanced electronic manufacturing solutions, especially to the global aerospace & aviation industry.
2. The global aerospace market is valued at around \$350 billion and is expected to grow to \$800 billion in the next few years. Also, Airbus itself is forecasting that more than 42,000 new aircraft will be delivered in the coming years..
3. The consistent growing demand for the products manufactured by Micro Components for the global aerospace & aviation industry, they have decided to expand the manufacturing activity of the unit at Seepz-Sez to cater to these global requirements).

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

M/s. Globatronix (Bombay) Pvt Ltd		M/s. Micro Components	
Name of the Directors	Designation	Name of the Partners	Designation
Padmini Bijoykumar Mishra	Director	Padmini Mishra	Partner
Bijoy Kumar Bepin Bihari Mishra	Director	Sweta Mishra	Partner
Sweta Sudeep Mishra	Director		
Sudeep Bijoy Mishra	Director		

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

M/s. Globatronix (Bombay) Pvt Ltd			
Sr. No.	Name of the Shareholders	No of Shares Rs. 10 each	Percent of Holding
	Class A		
1	Padmini Mishra	44021	75
2	Sudeep Mishra	17501	12.78
3	Sandeep Mishra	7173	12.22
	Total	68695	100
	Class B		
1	Sandeep Mishra	10000	100
	Total	10000	100

M/s. Micro Components	
Name of the Shareholder	Profit Sharing Ratio %
Padmini Mishra	75
Sweta Mishra	25
Total	100

DETAILS OF COST OF PROJECT & MEANS OF FINANCE OF M/s. Micro Components

Cost of the project				
Sr No	Particulars			Amount (Rs. In Lakhs)
1	Plant and Machinery			
		Imported	125	
		Indigenous	225	350
2	Furniture and Fixture & interior			40
3	Air Conditioning			15
4	Office Equipment		15	
	Computer		10	
	Telephone System		2	

	Xerox/Fax/Printers		3	30
5	Electrical cabling & points			15
6	Net working capital			150
	Total			600

Means of Finance	Amount
Capital Contribution from Indian Partner	600
Total	600

DETAILS OF EMPLOYMENT

	Existing Employee	Propose Employees
Men	10	48
Women	20	302
Total	30	350

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

1. M/s. Globatronix (Bombay) Pvt Ltd

Sl. No.	Particulars	M/s. Globatronix (Bombay) Pvt Ltd	
		Existing approved 4 years i.e. 2023-24 to 2026-27	
		Rs. In Lakhs	US\$000
1.	FOB value of exports	6166.88	7255.15
2.	Import of Machinery	9.60	11.29
3.	Import of Raw Material and components, including remaking	3168.75	3727.94
4.	Import of Spares & Consumables	11.00	12.94
6.	Repatriation of dividends and profits to foreign collaborates		
7.	Royalty		
8.	Lumpsum Know how fee		
9.	Design & Drawing fees		
10.	Payment of foreign tech		
11.	Payment on training of Indian tech. abroad		
12.	Commission on export etc.		
13.	Foreign Travel		
14.	Amount of interest to be paid on ECB/DCB		
15.	Services		
16.	Any other payment		
17.	Total (2 to 16)	3189.35	3752.18

18	NFE (1-17)	2977.53	3502.98
----	------------	---------	---------

2. M/s. Micro Components

Sl. No.	Particulars	M/s. Micro Components		M/s. Micro Components	
		Existing approved 5 years i.e. 2021-22 to 2025-26		Proposed Projection 2025-26 - After 74A	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	16696.88	22262.80	5788.13	7717.51
2.	Import of Machinery	20.00	26.67	2.60	3.47
3.	Import of Raw Material and components, including remaking	8150.00	10866.67	843.75	1125.00
4.	Import of Spares & Consumables	43.00	57.33	3.00	4.00
6.	Repatriation of dividends and profits to foreign collaborates				
7.	Royalty				
8.	Lumpsum Know how fee				
9.	Design & Drawing fees				
10.	Payment of foreign tech				
11.	Payment on training of Indian tech. abroad				
12.	Commission on export etc.			1917.00	2556.00
13.	Foreign Travel			2133.00	2844.00
14.	Amount of interest to be paid on ECB/DCB			0.53	0.70
15.	Services				
16.	Any other payment				
17.	Total (2 to 16)	8213.00	10950.67	4899.88	6533.17
18.	NFE (1-17)	8483.88	11312.13	888.25	1184.34

The unit has submitted following documents:

1. Undertaking for taking assets and liabilities.
2. Details of Partners and Shareholding Pattern of M/s. Micro Components
3. Agreement of Transfer of Assets.
4. Cost of Project & Means of Finance.
5. Detailed Balance Sheet of M/s. Micro Components
6. List of Directors and Shareholding Pattern of M/s. Globatronix (Bombay) Pvt Ltd
7. Copy of Broad Resolution.
8. Copy of Partnership Deed of M/s. Micro Components.
9. Copy of MOA & AOA of M/s. Globatronix (Bombay) Pvt Ltd
10. Copy of Certificate of Incorporation of M/s. Globatronix (Bombay) Pvt Ltd.

Attention is invited to Rule 19 (2) of the SEZ Rules 2006 which stipulates that:

Proviso : PROVIDED ALSO that subject to provisions of Rule 74 A, the Approval Committee may also approve the change of the entrepreneur of an approved unit, if the incoming entrepreneur undertakes to take over the assets and liabilities of the existing unit.

Further, Rule 74 A stipulates that: Transfer of assets by SEZ units upon their exit:

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

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

e. **Recommendation:**

The proposal for the transfer of taking over of assets and liabilities of M/s. Globatronix (Bombay) Pvt Ltd into M/s. Micro Components before the Approval Committee in terms of Rule 19(2) read with 74 A and Rule 74 of SEZ Rules, 2006 is placed before the Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application for change of Entrepreneur by the way of Business Transfer Agreement from M/s. Stellar Jewellery into M/s. V & A Diamonds Private Limited.

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

Proposal for Change of Entrepreneurship by the way of Business Transfer Agreement from M/s. Stellar Jewellery into M/s. V & A Diamonds Private Limited.

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

In terms of Rule 19(2) of SEZ Rules, 2006 read with instruction No. 109 of MoC&I.

d. Other Information: -

M/s. Stellar Jewellery was issued LOA No. SEEPZ-SEZ/IA-I/NUS/APL/GJ/14/06-07/7562 dated 12.10.2007, as amended, for the manufacture of plain and studded gold, silver, platinum, and stainless steel jewellery, including jewellery studded with diamonds and precious stones.

The unit's request for a separate LOA was placed before the Approval Committee meeting held on 17.04.2024 and was duly approved. Accordingly, a separate LOA bearing No. SEEPZ-SEZ/IA-I Section/SJ/9/2024-265/05538 dated 24.04.2024 was issued for Unit No. 15, SDF-I, which is valid until 05.12.2029. The unit commenced production on 06.12.2024.

Further, M/s. Stellar Jewellery, vide letter dated 08.05.2025, has submitted an application for change of entrepreneur by way of a Business Transfer Agreement from M/s. Stellar Jewellery to M/s. V & A Diamonds Private Limited.

1. Stellar Jewellery (Referred as "Stellar" and "Seller") is engaged in the business of manufacturing and export of plain and studded Jewellery with diamond and precious & semi-precious stones, in gold, silver, platinum and brass. The unit mainly exporting to the USA and further the unit want to expand their activity in high value diamonds i.e high end jewellery which requires small place, but value wise and margin wise there is more scope to make profit and therefore our management have decided to discontinue the activities operating under above mentioned LOA by transferring the business with Fixed assets and Liabilities to one of the prospective income buyer as going concern i.e M/s V & A Diamonds Private Limited (Referred as "V&A" and Purchaser") in accordance to the provision of Rule 19(2) read with Instruction No. 109 issued by the MoC&I.
2. M/s V & A Diamonds Private Limited is a private limited company incorporated in 2017 and it is a subsidiary of US entity namely A V Diamond Inc and established by Mr. Maulik Bhatt, an experienced diamond Jewellery manufacturer with over seven years in the industry. The company is affiliated with A V Diamond Inc., a U.S.-based firm actively engaged in the Jewellery market for more than three decades. Collectively, the founders possess over 30 years of industry experience in the diamond and jewellery sector. Mr. Jigar Doshi, also a Director of the company, brings over 10 years of expertise in Jewellery manufacturing.
3. A V Diamond Inc. has entered into a licensing agreement with Marchesa (A globally recognized fashion brand, with a significant presence in Hollywood and high-end international retail stores) for jewelry sales & production. A V Diamond Inc. has also received Letter of Intent to Purchase from Exotic Diamonds (A

prestigious high-end jewelry retailer in the United States, known for its clientele that includes celebrities and professional athletes).

4. However, A V Diamond Inc. getting an inquiry from above mentioned brands and customer to setup a subsidiary company for carrying our brand manufacturing business in India rather than independent entity in India.
 5. Considering recent global geo-political developments, V & A Diamonds Private Limited proposes establishing a jewellery manufacturing unit within a Special Economic Zone (SEZ). The total investment required for the proposed project will be entirely funded through the parent company i.e VAD LLC.
 6. In pursuit of this strategic shift, the existing partners of Stellar Jewelry have collaborated with the company V & A Diamonds Private Limited.
 7. V & A Diamonds Private Limited has shown their interest in taking over the unit by way of Business Transfer agreement with fixed assets and liabilities of their existing SEZ unit approved vide LOA dated 24.04.2024. In this regard, both the parties have executed Business transfer agreement as well.
- The check list of M/s. Stellar Jewellery are as follows:

Name of the unit	M/s. Stellar Jewellery
Location	Unit No. 501-502, NEST I
Area	Unit No. 501 -612.653 Sq.mtr Unit No. 502 -619.107 Sq.mtr
LOA No. & Date	SEEPZ-SEZ/IA-I Section/SJ/9/2024-265/05538 dated 24.04.2024 as amended.
Item(s) of manufacture	Plain & Studded & Mounting Titanium with Silver & Platinum with Silver Jewellery with Diamonds, Colour Stone & CZ, Mounting Brass Jewellery with Diamonds, 3KT & 5KT Finding etc.
Date of commencement of production	06.12.2024
Validity of LOP	05.12.2029
Execution of BLUT	Yes
Outstanding Rent dues	Rs. 42,116.39 as on 21.05.2025
Labour Dues	NIL
Validity of Lease Agreement	Sub lease agreement is registered w.e.f. of 21.12.2021 to 31.08.2025 (Unit No. 15, SDF I)
Monitoring Performance of the unit	The unit commenced production w.e.f. 06.12.2024

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

List of Directors/ Partners of the company :

M/s. Stellar Jewellery		M/s. V & A Diamonds	
Name	Designation	Name	Designation
Mr. Amish Jhaveri	Partner	Mr. Maulik Bhatt	Director
Mr. Saurin Jhaveri	Partner	Mr. Jigar Doshi	Director
Ms. Sheffalie Jhaveri	Partner	Mr. Kailash Parekh	Director
Ms. Priyanka Jhaveri	Partner	Shri. Saurin Sohil Jhaveri	Director
Mr. Arjun Jhaveri	Partner		
Mr. Yanik Jhaveri	Partner		

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

Sr. No	M/s. Stellar Jewellery		M/s. V & A Diamonds	
	Name of Partner	Profit Sharing Ratio	Name of Partner	Profit Sharing Ratio
1	Shri. Amish Rajnikant Jhaveri	30%	AV Diamonds	99.99%
2	Shri. Saurin Sohil Jhaveri	30%	Maulik bhatt	0.01%
3	Smt. Sheffalie Amish Jhaveri	15%		
4	Priyanka S. Jhaveri	15%		
5	Master Arjun S. Jhaveri	5%		
6	Master Yanik A. Jhaveri	5%		
	Total	100%	Total	100%

Employment:

	M/s. Stellar Jewellery Unit –II	M/s. V & A Diamonds Private Limited
Men	400	450
Women	150	150

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

Sl. No.	Particulars	M/s. Stellar Jewellery Unit –II Existing approved 5 years i.e. 2024-25 to 2028-29		M/s. V & A Diamonds Private Limited Proposed for 5 years	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB Value of Export	212750	243273.81	233220.00	277642.86

2.	Import of Machinery	350	416.67	398.00	473.81
3.	Import of Raw Material and components, including remaking	137555	163755.95	150500.00	179166.67
4.	Import of Spares & Consumables	5395	6422.62	4650.00	5535.71
6.	Repatriation of dividends and profits to foreign collaborates			-	-
7.	Royalty			-	-
8.	Lumpsum Know how fee			-	-
9.	Design & Drawing fees			-	-
10.	Payment of foreign tech			-	-
11.	Payment on training of Indian tech. abroad			-	-
12.	Commission on export etc.			-	-
13.	Foreign Travel	35	41.67	-	-
14.	Amount of interest to be paid on ECB/DCB			-	-
15.	Services			-	-
16.	Any other payment			-	-
17.	Total (2 to16)	143335	170636.90	155548.00	185176.19
18.	NFE (1-17)	69415	72636.90	77672.00	92466.67

The unit furnished proposal and its impacts:

1. Foreign Brand Names to be served post-transfer:

Since incoming Entrepreneur i.e. V & A Diamonds Private Limited shall be working under Licensing agreement with International Jewellery brands leading to growing export sales from India and will gradually turn up into a hub for Jewellery manufacturing hub for International brands.

The V&A Group has entered into a licensing agreement with Marchesa for jewelry sales & production (<http://www.marchesa.com/>): A globally recognized fashion brand, with a significant presence in Hollywood and high-end international retail stores.

Marchesa mandates that the manufacturing entity be RJC Certified (Responsible Jewellery Council) and obtain the Butterfly Mark, ensuring sustainable and ethical business practices.

Exotic Diamonds (<https://emithejeweler.com/>): A prestigious high-end jewelry retailer in the United States, known for its clientele that includes celebrities and professional athletes. A Letter of Intent to Purchase has been received from Exotic Diamonds as well.

2. Manufacturing Model:

V&A Diamonds Pvt Ltd will engage in Contract Manufacturing under OEM specifications for its parent, the V&A Group. This includes not only production but also Jewellery design and development, Merchandising and branding.

Creation of Point of Sales (POS) materials.

This transfer is a crucial step toward enabling the stakeholders of Stellar & V&A Group to meet the growing demand for high-quality, ethically produced jewelry under prominent international brand names.

3. Transfer of unit to U.S. headquartered entity subsidiary only wherein Stellar Jewelry partner is a Director:

Such business transfer agreement is entered into with a subsidiary of a U.S. company solely for the purpose of serving as manufacturing hub for International Jewellery brands based on their requirements to set up a subsidiary in India with control in U.S.A. rather than through an independent entity in India.

Further, existing partner in Stellar Jewellery i.e. Mr. Saurin Jhaveri is also an additional director in Indian subsidiary entity i.e. V&A Diamonds Pvt Ltd.

Therefore, change of Entrepreneur of the unit is done purely due to business requirement only as desired by International brands to have manufacturing under a subsidiary entity of U.S.A entity for compliance, legal obligation and country specific regulations in this current state of Geo-political situation.

4. Growth in Export revenue and employment:

With such business transfer arrangement, SEZ unit under V&A Diamonds Pvt Ltd will act as manufacturing hub for International Brands which will result into increase in export revenue and resultant increase in employment also.

M/s. Stellar Jewellery –Unit II has submitted the following documents:

1. Copy of Business Transfer Agreement;
2. Copy of resolution for Business Transfer and in favor of Authorized Signatory of V&A Diamonds Pvt. Ltd. (Purchaser);
3. Undertaking for transfer of Assets and Liabilities;
4. List of Partners of Stellar Jewelry (Seller) with Partners sharing ratio;
5. List of Shareholders of V&A Diamonds Pvt. Ltd;
6. List of Directors of V&A Diamonds Pvt. Ltd;
7. Letter for Expression of Interest/LOI/Orders in hand with V&A Diamonds Pvt. Ltd from brands;
8. Last 3 years Audited financial statement and ITR acknowledgement copy and Provisional Financial statements for FY 2024-25 of V&A Diamonds Pvt. Ltd;
9. Copy of Certificate of Incorporation and MOA and AOA and PAN of i.e. V&A Diamonds Pvt. Ltd;
10. Copy of Letters of Approval of the Stellar Jewelry (Seller);
11. Undertaking in terms of Instruction no. 109;
12. Undertaking for Directors;

Attention is invited to Rule 19 (2) of the SEZ Rules 2006 which stipulates that:-

Proviso:-PROVIDED ALSO that subject to provisions of Rule 74 A, the Approval Committee may also approve the change of the entrepreneur of an approved unit, if the incoming entrepreneur undertakes to take over the assets and liabilities of the existing unit.

Rule 74A is iterated as below-

"74A. Transfer of Assets by Special Economic Zone Units upon their exit.

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

- i. *the Unit has held a valid Letter of Approval as well as lease of land [or Standard Design Factory] for not less than a period of five years on the date of transfer;*
- ii. *the Unit has been operational for a minimum period of two years after the commencement of production as on the date of transfer;*
- iii. *such sale or transfer transactions shall be subject to the approval of the Approval Committee;*
- iv. *the transferee fulfils all eligibility criteria applicable to a Unit; and*
- v. *the applicable duties and liabilities, if any, as calculated under rule 74, as well as export obligations of the transferor Unit, if any, shall stand transferred to the transferee Unit which shall be under obligation to discharge the same on the same terms and conditions as the transferor Unit.]"*

MOC&I Instruction No. 109 dated 18.10.2021 –

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

Observation:

As per the proviso of Rule 19(2) of SEZ Rules, 2006, Approval Committee may also approve the change of the entrepreneur of an approved unit, if the incoming entrepreneur undertakes to take over the assets and liabilities of the existing unit subject to provisions of Rule 74 A, and in the present case as per condition mentioned in Rule 74A(ii) of the SEZ Rules, 2006, the unit has not been operational for a minimum period of two years from the date of commencement of production as on the date of transfer. Therefore, not eligible for change of the entrepreneur

e. Recommendation:

The Proposal for Change of Entrepreneurship by way of a Business Transfer Agreement from M/s. Stellar Jewellery to M/s. V & A Diamonds Private Limited in terms of Rule 19 (2) read with provisions of Rule 74A and instruction No. 109 of the MoC& I, is placed before the Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Nuance Jewels Pvt Ltd for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Plain/Studded Brass Jewellery	50	7117
2.	Plain/Studded Copper Jewellery	50	7117
3.	Plain/Studded Palladium Jewellery	50	7110
4.	Plain/Studded Stainless Steel Jewellery	50	7117
5.	Plain/Studded Combination Jewellery	100	7113

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

Permission for Broad Banding items.

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

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

d. Other Information: -

M/s. Nuance Jewel Pvt. Ltd was granted LOA No. NUS/APL/GJ-185/94/7451 dated 03.02.2005 as amended for Studded Gold Jewellery, Studded Silver Jewellery, Studded Platinum Jewellery. The unit started its commercial production w.e.f. 25.03.2000. The validity of LOA is upto 31.03.2030.

Name of the Company	M/s. Nuance Jewel Pvt Ltd
Location	Unit No. GJ-06, SDF VII, SEEPZ-SEZ, Andheri east, Mumbai-400096

LOA No. & Date	NUS/APL/GJ-185/94/7451 03.02.2005 as amended	dated
Items of Manufacture/Trading	Plain & Studded Gold, Silver & platinum Jewellery etc	
Date of Commencement of Production	25.03.2000	
Validity of LOA	31.03.2030	
Outstanding Dues	NIL	
Sublease Agreement Status	30.09.2016 to 01.07.2029	
Whether Addl. CG Export, if any, envisaged for the new product	No.	
Whether newly included items restricted/banned	No.	
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.	
Monitoring of Performance	The Monitoring performance of the unit for the period 2020-21 to 2023-24 is noted in UAC held on 24.03.2025.	

• EXISTING APPROVED ITEMS OF MANUFACTURE

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Studded Gold Jewellery	65000	7113
2.	Studded Silver Jewellery	65000	7113
3.	Studded Platinum Jewellery	5000	7113

• PROPOSED BROAD BANDING ITEM

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Plain/Studded Brass Jewellery	50	7117
2.	Plain/Studded Copper Jewellery	50	7117
3.	Plain/Studded Palladium Jewellery	50	7110
4.	Plain/Studded Stainless Steel Jewellery	50	7117
5.	Plain/Studded Combination Jewellery	100	7113

Specified Officer, SEEPZ-SEZ vide letter dated 26.05.2025 has submitted that The permission granted to the unit under the Letter of Approval is for manufacturing of jewellery including studded jewellery and they are covered

under Chapter 71 of the Customs Tariff Act, 1975. The goods i.e. "Plain/Studded Brass Jewellery, Plain/Studded Copper Jewellery, Plain/Studded Palladium Jewellery, Plain/Studded Stainless Steel Jewellery and Plain/Studded combination Jewellery are also classified under chapter 71 of the Customs Tariff Act, 1975 only.

It is highlighted that in terms of Rule 27 of the SEZ Rules, 2006, a unit or developer may import or procure from DTA without payment of duty, taxes or cess or procure from DTA after availing export entitlements or procure from other units in the same or other SEZ or from EOU or STP unit or EHTP unit or Biotechnology park unit or warehouse all type of goods including capital goods new or second hand, raw materials, semi-finished goods, including semi finished jewellery component, consumables, spare goods and materials for making capital SEEPZM-CUSTOGENF/59/2024-CUST I/92268/2025 goods required for authorized operations except prohibited items under the Import Trade Control (Harmonized System) Classification of Export and Import Items, 2017.

However, the approval committee may approve proposals of a unit for broad banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity in terms of first proviso to Rule 19 (2) of the SEZ Rules, 2006, subject to fulfillment of requirement of Rule 18 of the SEZ Rules, 2006.

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

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

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

c. Recommendation:

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Sunjewels Private Limited for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Gold, Silver & platinum & Palladium Jewellery Studded with Lab Grown Diamond and diamonds Pr Stones, Semi Pr. Stone, pearl, Mother of pearl, Synthetic Stone and Abalone	800.00	7113
2.	Brass, bonze & Titanium Jewellery Studded with Lab Grown Diamonds and diamonds, Pr Stones, Semi Pr Stone, Pearl, Mother of Pearl and Synthetic Stone and Abalone	200.00	7117

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

Permission for Broad Banding items.

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

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

d. Other Information: -

M/s. Sunjewels Private Limited was granted LOA No. SEEPZ-SEZ/NUS/APL/GJ/03/04-05/4749 dated 01.07.2004 as amended for Plain & Studded Gold, Silver & Palladium Jewellery etc.

The unit started its commercial production w.e.f. 01.06.2005. The validity of LOA is upto 31.03.2030.

Name of the Company	M/s. Sunjewels Pvt Ltd
---------------------	------------------------

Location	Unit No. 605-606, 6 th Floor, Multistoried Building.
LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/03/04-05/4749 dated 01.07.2004 as amended
Items of Manufacture/Trading	Plain & Studded Gold, Silver & Palladium Jewellery etc
Date of Commencement of Production	01.06.2005
Validity of LOA	31.03.2030
Outstanding Dues	NIL
Sublease Agreement Status	17.08.2010 to 31.03.2085
Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The Monitoring performance of the unit for the period 2023-24 is noted in UAC held on 03.03.2025.

• EXISTING APPROVED ITEMS OF MANUFACTURE

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Gold & Silver plain & studded Jewellery	35000.00	7113
2	Gold, Silver & Platinum plain & studded diamonds, Pr. Stone, Semi Precious stone, CZ & Pearl	130000.00	7113
3	Brass Jewellery with precious stones	0.00	7113
4	Gold & silver Jewellery studded with Mother of Pearl	135000.00	7113
5	Plain Statues made in Gold, Silver & Platinum or attached precious stones = USD 700,000 approx	110.00	7114
6	Statues made in Bronze & Brass with precious stones = USD 275,000 approx	150.00	7418
7	Steel specs frame parts with attached décor made of Gold & Silver studded jewellery with diamonds, Pr. Stone, Semi Pr. Stone & Pearl	12000.00	9003
8	Keychain made in steel, brass, bronze Plain & Mounting and studded with diamonds, Pr stones, Semi Pr. Stone, Pearl, mother of pearl.	3000.00	7418

9	Keychain made in Gold, silver & platinum Plain & Mounting and studded with diamonds, Pr stones, Semi Pr. Stone, Pearl, mother of pearl.	0.00	7113
10	Brass Jewellery Plain & Mounting and studded with Semi Pr. Stone, Pearl and synthetic stone= 5 percent of the FOB value of export of previous year	12000.00	7117
11	Bronze Jewellery Plain & Mounting and studded with Semi Pr. Stone, Pearl and synthetic stone= 5 percent of the FOB value of export of previous year	0.00	7117
12	Bronze Jewellery studded with Diamonds, Precious Stones , Semi Precious Stone,	0.00	7113
13	Precious jewellery Ceramic Jewellery Plain & Mounting and studded with diamonds , Pr stones , Semi Pr. Stone, Pearl and synthetic stone and with Gold & silver Combination studded & plain, Mounting jewellery	10000.00	7113
14	Precious jewellery Titanium Jewellery Plain & Mounting and studded with diamonds , Precious stones , Semi Precious Stone	0.00	7117
15	Precious jewellery Steel Jewellery Plain & Mounting and studded with Diamonds, Pr. Stones , Semi Precious Stone, Pearl.	0.00	7117
16	Gold & Silver plain & studded jewellery with diamonds, Pr. Stone, Semi Pr. stone, CZ & Pearl & Mother of Pearl with support Materials made of thread ,Nylon, Rubber, Leather, Wooden, Brass, Magnet & steel.= 5 percent of the FOB value of export of previous year	125000.00	7113
17	Precious stone studded on non precious base metal materials Precious stone studded on non precious base metal or materials	0.00	7116
18	Lifestyle watches with precious stones embedded with chips	50000.00	9031
19	Jewellery Items embedded with or without chips	0.00	9031
20	plain& studded Gold & Silver Jewellery Gold & Silver Jewellery Electroformed fancy Jewellery with Semi Precious Stones or without stones	35000.00	7113

21	Earring Finding in Gold Silver and Platinum	7000.00	7113
22	Earring finding in Bronze, Brass, Titanium & steel	100000.00	7117
23	Cellulose Acetate, Forged Carbon Jewellery Plain & Mounting and studded with synthetic stone	5000.00	7117
24	Cellulose Acetate, Forged Carbon Jewellery un studded and studded with diamonds, Pr stones, Semi Pr. Stone, Pearl and synthetic stone, MOP and pearl with Gold & silver, platinum, brass, Bronze, and titanium Combination.	25000.00	7113
25	Aluminum Jewellery Plain & Mounting and studded with semi-precious with synthetic stones.	10000.00	7117
26	Finding in Nitinol	1000.00	7117
27	Watch cases in Gold, Silver, Platinum, Aluminum, Bronze, Brass, Titanium & steel with Plain, Mounting and studded	250.00	9111
28	Straps parts and Bracelet watches in Gold, Silver, Platinum Aluminum, Bronze, Brass, Titanium & steel with Plain, Mounting and studded.	250.00	9113
29	Belt Buckles in Gold, Silver & Platinum with Plain, Mounting and studded.	250.00	7114
30	Belt Buckles in Aluminum, Bronze, Brass, Titanium & steel with Plain, Mounting and studded.	250.00	8308
31	Wood Plain Jewellery	100.00	4421
32	Wood Jewellery, with combination in Gold, Silver & Platinum with Plain, Mounting and studded.	50.00	7113
33	Wood Jewellery with combination in Bronze, Brass, Titanium & steel with Plain, mounting & studded	50.00	7117
34	Tantalum jewellery, Plain, mounting & studded with all stones	250.00	7117
35	Plain Disc in Platinum with decorative	7.00	7114
36	Plain Disc in Gold with decorative	5.00	7114
37	Plain Disc in Titanium with decorative	5.00	8108
38	Plain Disc in Tantalum with decorative	5.00	8103
39	Plain Disc in Brass with decorative	3.00	7419

• PROPOSED BROAD BANDING ITEM

Sr. No.	Description of the items to be newly added Service Activity	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Gold, Silver & platinum & Palladium Jewellery Studded with Lab Grown Diamond and diamonds Pr Stones, Semi Pr. Stone, pearl, Mother of pearl, Synthetic Stone and Abalone	800.00	7113
2.	Brass, bonze & Titanium Jewellery Studded with Lab Grown Diamonds and diamonds, Pr Stones, Semi Pr Stone, Pearl, Mother of Pearl and Synthetic Stone and Abalone	200.00	7117

Specified Officer, SEEPZ-SEZ vide letter dated 21.05.2025 has submitted that the goods unit intends to manufacture are classified under Chapter 71. The permission granted to the unit under LOA is for manufacturing of jewellery. The present activity permission for which has been sought is covered under Chapter 71. Import and export of jewellery studded with Abalone is subject to NOC by WCCB. Further condition of any Allied act or any other law in force if required for the above said activity shall be fulfilled by the unit.

Further, eligibility in terms of Rule 18 and other provisions of the SEZ Act, 2005 and rules made thereunder may be looked into your end.

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

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

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

e. Recommendation:

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Trio Jewels Pvt. Ltd. for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Name of the Metal	HSN Code of Studded jewellery	Proposed Capacity (Pieces)
1	Plain, Un-studded and Studded Jewellery Studded with Diamonds, Color Stone, CZ, pearls and Lab Grown Diamonds	Titanium	71131120	0.00
		Steel	71171990	0.00
		Tungsten	71131120	0.00

The unit vide their letter dated 15.05.2025 has stated that the broad banding items are within the existing capacity (i.e. 2,00,000) and projection.

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

Permission for Broad Banding items.

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

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

d. Other Information: -

M/s. Trio Jewels Pvt Ltd. was granted LOA No. SEEPZ-SEZ/1A(I)/NUS/APL/GJ/326 /03-04/709 Dated 29.01.2004 Plain and studded Gold & Platinum Jewellery etc.

The unit started its commercial production w.e.f. 06.11.2004. The validity of LOA is upto 31.03.2030.

Name of the Company	M/s. Trio Jewels Pvt Ltd
Location	Plot No. GJ-02,SEEPZ-SEZ
LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/APL/GJ-317/03-04/2565 dated. 10.03.2006 as amended
Items of Manufacture/Trading	Plain and studded Gold & Platinum Jewellery etc.
Date of Commencement of Production	06.11.2004
Validity of LOA	31.03.2030
Outstanding Dues	NIL
Sublease Agreement Status	12.02.2003 for 95 years
Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The Monitoring performance of the unit for the period 2023-24 is noted in UAC held on 30.01.2025.

• EXISTING APPROVED ITEMS OF MANUFACTURE

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Plain & Studded Palladium Jewellery Studded with Diamonds, CZ, and Precious & Semi-precious Stones.	10000.00	71131990
2.	Plain & Studded Brass Jewellery Studded with Diamonds, CZ, and Precious & Semi-precious Stones.	10000.00	71179090
3.	Plain & Studded Gold & Platinum Jewellery, Silver Jewellery Studded with Diamonds Semi-precious Stones.	180000.00	71131930

• PROPOSED BROAD BANDING ITEM

The unit vide their letter dated 15.05.2025 has submitted the following:

1. The broad banding items are within the existing capacity (2,00,000) and existing projection.
2. They are procuring the raw material and semi-finished products from outside of India or source from DTA/Deem.
3. They will be manufacturing the jewellery of Titanium, Steel & Tungsten and/or finishing the product studded with Diamonds, Color stone, CZ, pearls and Lab Grown Diamonds and would like to enhance their exports.
4. Due to the current uncertain conditions in the global jewellery market and changing geological environment, their recent market research had indicated that they need to look for alternatives to the traditional gold, silver and platinum jewellery.
5. The requirement for making new trendy jewellery in titanium, steel & tungsten and can appeal to the newer generation of the world population.

Specified Officer, SEEPZ-SEZ vide letter dated 06.05.2025 has stated that the permission granted to the unit under the LOA is for manufacturing of jewellery including studded jewellery and they are covered under Chapter 71 of the Customs Tariff Act 1975. The goods i.e. " Plain Jewellery of Titanium, Steel & Tungsten as well as Un-studded and Studded Jewellery of Titanium, Steel & Tungsten studded with Diamond Color stone, CZ, pearls and Lab grown Diamonds are also classified under chapter 71 of the customs tariff Act 1975 in sub-heading 7117 only.

If the articles remained classified under Sub heading 7117 of Chapter 71 of the Customs Tariff (excluding articles of base metal clad with precious metals), there is no need to approach the Development Commissioner office for broad-banding of items listed in chapter 71 of Customs Tariff as issued by the office of the Development Commissioner.

However the base metal of Titanium, Steel & Tungsten may be classified under chapter 81,72 and 81 respectively and the approval committee may approve proposals of a unit for import/procurement of Titanium, Steel & Tungsten as raw materials for manufacturing jewellery in terms of first proviso to Rule (2) of the SEZ Rules, 2006 subject to fulfillment of requirement of Rule 18 of the SEZ Rules 2006.

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

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

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

c. Recommendation:

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Kama Jewelry Pvt. Ltd (Unit-II) for broad banding of following items

Sr. No.	Description of the items to be newly added Service Activity	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Gold & Platinum Jewellery & Combination Jewellery Studded with Diamond, CZ, Precious Stones and Semi-Precious Stones.	240000.00	71131930
2	Wax Pieces	1000000.00	34049090
3	Rubber Molds	100000.00	40169990

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

Permission for Broad Banding items.

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

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

d. Other Information: -

M/s. Kama Jewelry Pvt. Ltd (Unit-II). was granted LOA No. SEEPZ-SEZ/IA(I)/APL/GJ-018/2006-07/9004, Dated 07.12.2007 as amended for Gold & Platinum Jewellery & Combination Jewellery Studded with Diamond, CZ, Precious Stones and Semi-Precious Stones. at located Unit No.601-602, Multistoried Building, SEEPZ-SEZ, Andheri (East), Mumbai-400096. The unit started its commercial production w.e.f. 17.07.2009. The validity of LOA is upto 16.07.2029.

Name of the Company	M/s. Kama Jewelry Pvt. Ltd (Unit-II)
Location	Unit No.601-602, Multistoried Building, SEEPZ-SEZ, Andheri (East), Mumbai-400096.
LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/GJ-018/2006-07/9004, Dated 07.12.2007 as amended
Items of Manufacture/Trading	Gold & Platinum Jewellery & Combination Jewellery Studded with Diamond, CZ, Precious Stones and Semi-Precious Stones.
Date of Commencement of Production	17.07.2009
Validity of LOA	16.07.2029
Outstanding Dues	Rs. (0.01) /- as on 31.03.2025

Sublease Agreement Status	Sub-lease agreement is registered w.e.f. 12.02.2008 for 95 years.
Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The Monitoring of performance was placed before the Unit Approval Committee in its meeting held on 26.11.2021. After deliberation, the Committee noted the performance of the unit for the period 2019-20 to 2023-24, that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

• **EXISTING APPROVED ITEMS OF MANUFACTURE**

Sr. No.	Description of the Items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Gold & Platinum Jewellery & Combination Jewellery Studded with Diamond, CZ, Precious Stones and Semi-Precious Stones.	240000.00	71131930

• **PROPOSED BROAD BANDING ITEM**

	Description of the items to be newly added Service Activity	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Gold & Platinum Jewellery & Combination Jewellery Studded with Diamond, CZ, Precious Stones and Semi-Precious Stones.	240000.00	71131930
2	Wax Pieces	1000000.00	34049090
3	Rubber Molds	100000.00	40169990

The Specified Officer, SEEPZ-SEZ vide letter dated 01.05.2025 has stated that this office has no objection for broad banding of 1000000 wax pieces and 100000 Rubber Molds of M/s. Kama Jewelry Pvt. Ltd (Unit-II).

e. Recommendation:

This office vide letter dated 02.05.2025 has issued letter to unit for permission for Broad Banding items i.e. Wax Pieces and Rubber Molds the same is *placed before Approval Committee for post-facto approval.*

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Flawless Jewels for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Alloy Jewellery Studded with C Z, Semi Precious & Colour Stone,	3000.00	71179090
2	Gold Jewellery Studded with Lab Grown Diamond	150000.00	71131914
3	Platinum Jewellery Studded with Lab grown diamond	2000.00	71129200
4	Steel Jewellery Studded with Lab grown Diamond, Colour Stones, CZ, Synthetic Stones	3000.00	71179010

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

Permission for Broad Banding items.

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

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

d. Other Information: -

M/s. Flawless Jewels. was granted LOA No. SEEPZ-SEZ/IA-I/FJ/12/2019-20, Dated 13.02.2020 as amended for Studded Plain Gold Jewellery, Plain / Studded Silver Jewellery, Plain / Studded Platinum Jewellery, Cubic Zircona Stones Studded on Precious Metal, Steel Jewellery Studded with Precious / Semi Precious Stones, Combination Jewellery of Gold/Steel with Diamond / CZ or other Precious / Semi Precious Stones, Combination Jewellery of Gold/Silver with Diamond / CZ or other precious / Semi Precious Stones, Combination jewellery of gold/Copper with Diamond / CZ or other Precious Stones, Combination jewellery of gold/Copper with Semi - Precious, Stones, Combination jewellery of Gold/Platinum with Diamond / CZ or other Precious Stones. at Unit No.62, 63A & B SDF-II. The unit started its commercial production w.e.f. 21.03.2020. The validity of LOA is upto 20.03.2025.

Name of the Company	M/s. Flawless Jewels
Location	Unit No.62, 63A & B, SDF-II, SEEPZ-SEZ, Andheri East, Mumbai- 400096.
LOA No. & Date	SEEPZ-SEZ/IA-I/FJ/12/2019-20/03115, Dated 13.02.2020 as amended

Items of Manufacture/Trading	Studded Plain Gold Jewellery, Plain / Studded Silver Jewellery, Plain / Studded Platinum Jewellery, Cubic Zircona Stones Studded on Precious Metal, Steel Jewellery Studded with Precious / Semi Precious Stones, Combination Jewellery of Gold/Steel with Diamond / CZ or other Precious / Semi Precious Stones, Combination Jewellery of Gold/Silver with Diamond / CZ or other precious / Semi Precious Stones, Combination jewellery of gold/Copper with Diamond / CZ or other Precious Stones, Combination jewellery of gold/Copper with Semi - Precious, Stones, Combination jewellery of gold/Platinum with Diamond/CZ or other Precious Stones.
Date of Commencement of Production	21.03.2020
Validity of LOA	20.03.2025
Outstanding Dues	Rs. 2,66,870.12 /- as on 29.03.2025
Sublease Agreement Status	Sub-lease agreement is registered w.e.f. 20.02.2020 to 19.02.2025.
Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The Monitoring of performance was placed before the Unit Approval Committee in its meeting held on 24.03.2025. After deliberation, the Committee noted the performance of the unit for the period 2020-21 to 2023-24, that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

• EXISTING APPROVED ITEMS OF MANUFACTURE

	Description of the items to be manufactured	Approved Capacity (Pieces)	ITC (HS) Classification
1	Studded Plain Gold Jewellery	70000.00	71131913
2	Plain / Studded Silver Jewellery	100000.00	71131921
3	Plain / Studded Platinum Jewellery	3000.00	71131921
4	Cubic Zircona Stones Studded on Precious Metals.	3000.00	71131149
5	Steel Jewellery Studded with Precious / Semi Precious Stones	5000.00	71171990
6	Combination Jewellery of Gold/ Steel with Diamond / CZ or other Precious / Semi Precious Stones	5000.00	71131913
7	Combination Jewellery of Gold/Silver with Diamond / CZ or other precious / Semi Precious Stones	5000.00	71131143
8	Combination jewellery of gold/Copper with Diamond /CZ or other Precious Stones	5000.00	71131913
9	Combination jewellery of gold/ Copper with Semi – Precious Stones	1000.00	71131913
10	Combination jewellery of gold/Platinum with Diamond / CZ or other Precious Stones	1000.00	71131923

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Alloy Jewellery Studded with C Z, Semi Precious & Colour Stone,	3000.00	71179090
2	Gold Jewellery Studded with Lab Grown Diamond	150000.00	71131914

3	Platinum Jewellery Studded with Lab grown diamond	2000.00	71129200
4	Steel Jewellery Studded with Lab grown Diamond, Colour Stones, CZ, Synthetic Stones	3000.00	71179010

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

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

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

e. Recommendation:

The Proposal of the unit for Broad Banding of items has already been approved by Competent Authority subject to obtaining *post-facto* approval in Approval Committee Meeting.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. DNJ Creation LLP for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Wax Pieces	200000.00	34049090

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

Permission for Broad Banding items.

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

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

d. Other Information: -

M/s. DNJ Creation LLP. was granted LOA No. SEEPZ-SEZ/IA-I/NUS/APL/G&J/2011-12/8971, Dated 28.06.2012 as amended for Gold Jewellery Studded with Dimaonds and Precious Stones, Silver Jewellery Studded with Diamonds and Precious Stones, Platinum Jewellery Studded with Diamonds and Precious Stones . The unit started its commercial production w.e.f. 08.10.2012. The validity of LOA is upto 07.10.2027.

Name of the Company	M/s. DNJ Creation LLP
Location	Unit No.GJ-20, SDF-VII, SEEPZ-SEZ, Andheri East, Mumbai- 400096.
LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/APL/G&J/2011-12/8971, Dated 28.06.2012 as amended
Items of Manufacture/Trading	Gold Jewellery Studded with Dimaonds and Precious Stones, Silver Jewellery Studded with Diamonds and Precious Stones, Platinum Jewellery Studded with Diamonds and Precious Stones.
Date of Commencement of Production	08.10.2012
Validity of LOA	07.10.2027
Outstanding Dues	Rs. 1,199.48/- as on 31.03.2025
Sublease Agreement Status	Sub-lease agreement is registered w.e.f. 07.08.2012 to 06.08.2032.

Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The Monitoring of performance was placed before the Unit Approval Committee in its meeting held on 01.10.2021. 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

• **EXISTING APPROVED ITEMS OF MANUFACTURE**

Sr. No.	Description of the items to be manufactured	Approved Capacity (Pieces)	ITC (HS) Classification
1	Gold Jewellery Studded with Dimaonds and Precious Stones.	40000.00	71131930
2	Silver Jewellery Studded with Diamonds and Precious Stones.	8000.00	711311
3	Platinum Jewellery Studded with Diamonds and Precious Stones.	2000.00	71131960

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Wax Pieces	200000.00	34049090

Specified Officer, SEEPZ-SEZ vide letter dated 26.05.2025 has stated that the "Wax Pieces are concerned, it is classifiable uner sub-heading 3404 under chapter 34 of Customs Tariff Act, 1975 and the unit has been given LOA for manufacturing goods classifiable under sub- heading 7113 of the chapter heading 71 of Customs Tariff Act, 1975.

It is highlighted that in terms of Rule 27 of the SEZ Rules, 2006, a unit or developer may import or procure from DTA after availing export duty, taxes or cess or procure from DTA after availing export entitlements of procure from other units in the same or other SEZ or from EOU or STP unit or EHTP unit or Biotechnology park unit or warehouse all tyoe of goods including capital goods new or second hand, raw materials, semi-finished goods, including semi-finished jewellery component, consumables, spare goods and materials for making capital goods required for authored operations except prohibited items under the import Trade control (Harmonized System) Classification of Export and import Items, 2017.

The unit wants to add "Wax Pieces" in the list of manufacturing goods in their letter of Approval through broad banding, the approval Committee may approve proposals for broad banding as per first proviso to rule 19(2) of the SEZ Rules, 2016 subject to fulfillment of requirement of Rule 18 of the SEZ rules, 2006.

• **Further they have stated that :**

1. Capacity utilization will be same as earlier, does not need enhancement of capacity.

2. Does not need additional investment for the set up as manufacturing facilities will remain the same.

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

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

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

e. Recommendation:

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Creations Gems and Jewellery Private Limited (Unit-I) for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Titanium Jewellery	20000.00	7117
2	Alloy Jewellery	10000.00	7117

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

Permission for Broad Banding items.

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

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

d. Other Information: -

M/s. Creations Gems and Jewellery Private Limited (Unit-I). was granted LOA No. SEEPZ-SEZ/NUS/APL/GJ/16/04-05/10162, Dated 16.12.2004 as amended for Diamond and Precious & Semi Precious Stone Studded Gold & Platinum Jewellery, Silver Jewellery, Gold Plated Silver Jewellery, Brass Jewellery, Steel Jewellery, Copper Jewellery, 3KT Gold Finding. The unit started its commercial production w.e.f. 01.06.2005. The validity of LOA is upto 31.03.2030

Name of the Company	M/s. Creations Gems and Jewellery Private Limited (Unit-I)
Location	G-25 & G-26, Gems & Jewellery Complex-III, SEEPZ-SEZ, Andheri East, Mumbai-400096.
LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/16/04-05/10162, Dated 16.12.2004 as amended
Items of Manufacture/Trading	Diamond and Precious & Semi Precious Stone Studded Gold & Platinum Jewellery, Silver Jewellery, Gold Plated Silver Jewellery, Brass Jewellery, Steel Jewellery, Copper Jewellery, 3KT Gold Finding.

Date of Commencement of Production	01.06.2005	
Validity of LOA	31.03.2030	
Outstanding Dues	Rs. (0.37)/- as on 31.03.2025.	
Sublease Agreement Status	Sub-lease agreement is registered w.e.f. 01.04.2020 to 31.03.2025.	
Whether Addl. CG Export, if any, envisaged for the new product	No.	
Whether newly included items restricted/banned	No.	
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.	
Monitoring of Performance	The Monitoring of performance was placed before the Unit Approval Committee in its meeting held on 24.03.2025. After deliberation, the Committee noted the performance of the unit for the period 2020-21 to 2023-24, that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.	

EXISTING APPROVED ITEMS OF MANUFACTURE

	Description of the items to be manufactured	Approved Capacity (Pieces)	ITC (HS) Classification
1	Diamond and Precious & Semi Precious Stone Studded Gold & Platinum Jewellery, Silver Jewellery	245000.00	7113
2	Gold Plated Silver Jewellery,	75000.00	7113
3	Brass Jewellery	21000.00	7117
4	Steel Jewellery	1000.00	7113
5	Copper Jewellery	1000.00	7117
6	3KT Gold Finding	10000.00	7113

PROPOSED BROAD BANDING ITEM

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Titanium Jewellery	20000.00	7117
2	Alloy Jewellery	10000.00	711

• Further they have stated that :

1. Due to change in business trend and demand for Titanium and Alloy Jewellery in the International Market.
2. The unit have not made any changes in their existing projections.

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

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

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

e. Recommendation:

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd. for Additional Location i.e. Unit No. 122, SDF-IV, SEEPZ SEZ.

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

Additional Location i.e. Unit No. 122, SDF-IV, SEEPZ SEZ.

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

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

d. Other Information: -

M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd, located at Unit No. 503, Block-I, SEEPZ-SEZ has been granted LOA No. SEEPZ-SEZ/IA-I/NUS/APL/ GJ/311/03-04/524 dated 24.03.2003 as amended for Plain Gold/Platinum/Silver Jewellery & Studded Gold/Silver/Platinum Jewellery, Brass & Steel Metal Jewellery. . The LOA will expire on 31.03.2026.

CHECK LIST FOR ADDITIONAL LOCATION

Name of the Unit	M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd
Present location	Unit No. 503, Block-I SEEPZ-SEZ, Andheri Est
Area	728 Sq.mtr.
LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/APL/GJ/311/03-04/524 dated 24.03.2003 as amended
Items of Manufacture/Service	Plain Gold/Platinum/Silver Jewellery & Studded Gold/Silver/Platinum Jewellery, Brass & Steel Metal Jewellery.
Date of Commencement of Production	18.10.2005
Validity of LOA	31.03.2026
Proposed Location& Area	Unit No. 122, SDF-IV, SEEPZ SEZ 158 sq mtr
Whether copy of Letter of Intent/Agreement executed with the Developer is submitted or not?	Intimation letter from SEEPZ (H1 bidder)
Whether the unit has submitted the revised projection in respect of additional location.	Yes

Monitoring of Performance	The monitoring performance of the unit was placed before the Unit Approval Committee in its meeting held on 01.10.2021, After deliberation, the Committee has noted the performance of the unit for the period 2018-19 & 2019-20, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.
---------------------------	---

• **Total area after addition of location :**

Items of Manufacture	Existing area	Additional location area	Total area
M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd	728 Sq.mtr .	158 sq mtr	886 Sq.mtr

• **DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space (PCS)	Total Capacity (PCS)
Plain Gold Platinum Silver Jewellery	25000	-	25000
Studded Gold Platinum Silver Jewellery	65000	-	65000
Plain Gold Platinum Silver Jewellery	25000	-	25000
Studded Gold Platinum Silver Jewellery	65000	-	65000
Plain & Studded Brass Jewellery	2000	-	2000
Plain & Studded Steel Jewellery	1000	-	1000
Plain & Studded Palladium Jewellery	1500	-	1500
Plain & Studded Titanium Jewellery	1000	-	1000
Studded/Plain Gold/Silver /Platinum Jewellery	-	120000	120000
Studded/Brass/Steel/Palladium Titanium Jewellery Jewellery	-	5500	5500

It is seen from the above that there is an increase in the items of manufactures on additional location.

• **COST OF PROJECT & MEANS OF FINANCE:**

(Rs. In Cores)

Sr. No.	Particulars	Amount (Rs. In lakhs)
1	Plant & Machinery	
	Imported	25
	Indigenous	50
	Total	75
MEANS OF FINANCE: Capital Investment by Directors		

The current Five Year Block of the unit is 2025-26 to 2029-30. The proposed projection and existing approved projection submitted by the unit is as follows:

• **Projections:-**

Sl. No.		Approved of 5 years with additional location and Deletion of location & Mid term revision (apprd.) 2021-22 to 2025-26	Approved of 1 years (apprd.) 2025-26	Proposed period of 1 years for addition of location 2025-26	Total projection after addition of location 1 year 2025-26
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
1.	FOB value of exports	34400	11400	12100	23500
2.	Import of Machinery	235	10	10	20
3.	Import of Raw Material and components	9165	3648	4840	8488

4.	Import of Spares & Consumables	70	-	-	-
5.	Unused Jewellery for Repair/ Remaking Return	2430	1026	1036	2062
6.	Repatriation of dividends and profits to foreign collaborates	1.0	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of foreign technicians	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export	-	-	-	-
13.	Foreign Travel	-	-	-	-
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment	-	-	-	-
16.	Total (2 to 15)	11901	4684	5886	10570
17.	NFE (1-16)	22499	6716	6214	12930

• **EMPLOYMENT GENERATION :-**

	<i>Existing</i>	<i>Proposed</i>	<i>Total</i>
Men	520	140	660
Women	105	40	145
Total	625	180	805

Further the unit vide letter dated 23.05.2025 has stated as follows:

The unit is glad to receive the intimation as H1 Bidder for Gala No. SDF-IV 122-158 Sq Mtr vide letter No. SEEPZM-IT/9/2025-PROC/01 dated 21.05.2025. They also have paid additional EMD of Sale of Rs. 1,20,238 vide UTR No. KKBKH25142792205 dated 22.0.2025 with correspondence no. 1231951 dated 23.05.2025.

The unit has submitted the following documents:

- 1) Form F duly filled
- 2) Projected Foreign Exchange Balance Sheet.
- 3) Copy of Intimation Letter received from Seepz.

- 4) List of Director with name and DIN
- 5) Shareholding Pattern of the Company
- 6) List of Raw Materials and Capital Goods
- 7) Particulars of the company
- 8) Net worth of Company as on 31/03/2024.
- 9) Declaration for No Litigation
- 10) Certificate of Incorporation
- 11) Copy of IEC certificate of Company.
- 12) Copy of GST Certificate
- 13) Copy of PAN Card
- 14) Copy of Board Resolution
- 15) Copy of MOA & AOA
- 16) Copy of Lease Deed-Existing Unit 503, Tower I
- 17) Copy of Existing LOA

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

c. Recommendation:

The proposal of the unit for addition in location i.e. Unit No.122, SDF-IV, with revision in projection, SEEPZ SEZ is placed before Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Supergems Jewellery Mfg. Pvt Ltd for Addition in Location i.e. Unit No. 503, SEEPZ++, Tower-I, SEEPZ SEZ.

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

Additional Location i.e. Unit No. 503, SEEPZ++, Tower-I, SEEPZ SEZ.

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

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

d. Other Information: -

M/s. Supergems Jewellery Mfg Pvt Ltd ., located at Unit No. 703, Multistoried Building has been granted LOA No. SEEPZ-SEZ/1A-I/JPL/19/2019-20/04853, Dated 04.03.2020 as amended for manufacture & export of Precious & Semi-Precious Studded Gold/Platinum Jewellery and Plain Gold Jewellery . The LOA will expire on 31.03.2030.

CHECK LIST FOR ADDITIONAL LOCATION

Name of the Unit	M/s. Supergems Jewellery Mfg Pvt Ltd
Present location	Unit No. 703, SEEPZ++, Tower II, SEEPZ-SEZ, Andheri Est
Area	1031 Sq.mtr.
LOA No. & Date	SEEPZ-SEZ/1A(I)/APL/GJ-43/2007- 08 / 3359, Dated 30.04.2008 as amended
Items of Manufacture/Service	Precious & Semi-Precious Studded Gold/Platinum Jewellery and Plain Gold Jewellery
Date of Commencement of Production	13.04.2005
Validity of LOA	31.03.2030
Proposed Location& Area	Unit No. 503, SEEPZ++, Tower-I, SEEPZ SEZ 1031.00 sq.ft.

	The unit has submitted Letter issued by Recovery Officer, DRT-1
Whether the unit has submitted the revised projection in respect of additional location.	Yes

• **Total area after addition of location :**

Items of Manufacture	Existing area	Additional location area	Total area
M/s. Supergems Jewellery Mfg Pvt Ltd	1031 Sq.mtr.	1031 Sq.mtr	2062 Sq.mtr

• **DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space (PCS)	Total Capacity (PCS)
Precious & Semi Precious Studded Gold Platinum Jewellery & Plain Gold Jewellery	110000.00	2,00,000.00	3,10,000
Gold Silver Mounting	2000.00	4000.00	6000.00

It is seen from the above that there is an increase in the Capacity of Items of manufactures on additional location.

• **COST OF PROJECT & MEANS OF FINANCE :**

(Rs. In Cores)

Sr. No.	Particulars	Amount (Rs. In lakhs)
1	Plant & Machinery	
	Imported	290.00
	Indigenous	360.00
	Total	650.00
MEANS OF FINANCE: From Company's Own Sources/ Internal Accruals.		

The current Five Year Block of the unit is 2025-26 to 2029-30. The proposed projection and existing approved projection submitted by the unit is as follows:

• Projections:-

Sr. No.		Existing of 5 years (Approved projections) 2025-26 to 2029-30 (1US\$=Rs.85.5)		Proposed Projection for 5 years 2025-26 to 2029-30 addition of location (1US\$ = Rs. 85.5)		Total projection after addition of location 5 years 2025-26 to 2029-30 (1US\$ = Rs. 85.5)	
		Rs. In lakhs	US\$000	Rs. In lakhs	US\$000	Rs. In lakhs	US\$000
1.	FOB value of exports	125943.00	147301.75	26,000.00	30,409.36	151943.00	177711.11
2.	Foreign Exchange Outgo On						
3.	Import of Capital Goods	200.00	233.92	90.00	105.26	290.00	339.18
4.	Import of Raw Material and components	78308.68	91589.10	15,600.00	18,245.61	93908.68	109834.71
5.	Import of spares Parts & Consumables	454.43	531.50	105.00	122.81	559.43	654.31
6.	Repatriation of Dividends Foreign Collaborators	-	-	-	-	-	-
7.	Royalty	-	-	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-	-	-
9.	Design & Drawing fees	-	-	-	-	-	-
10.	Payment of training of Indian Technicians abroad	-	-	-	-	-	-
11.	Commission on export etc.	-	-	-	-	-	-

12.	Foreign Expenses Travel	250.00	292.40	70.00	81.87	320.00	374.27
13.	Amount of interest to be paid on external Commercial Borrowing/deferred payment credit (Specify details)	-	-	-	-	-	-
15.	Any other Payments (Specify details)	-	-	-	-	-	-
16.	Total (2 to 15)	79213.11	92646.91	15,865.00	18,555.56	95078.11	111202.47
17.	Net Foreign Exchange Earning in Five Years (1-16)	46729.89	54654.84	10,135.00	11,853.80	56864.89	66508.64

- It is seen from the above, there is increase in the projection as compared to earlier projection.
- EMPLOYMENT GENERATION:-

	<i>Existing</i>	<i>Proposed</i>
Men	250	300
Women	85	150
Total	335	450

Monitoring of performance

The proposal of the unit for monitoring of performance of the unit for the period 2022-23 and 2023-24 was placed before the Unit Approval Committee in its meeting held on 24.03. After deliberation, the Committee noted the performance of the unit for the period 2022-23 and 2023-24 that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

The approved and actual export import performance for the last block of five years.

Year	Export		Import of RM + Spares		Import of CG	
	Projected	Actual	Projected	Actual	Projected	Actual
2020-21	8891.25	7244.63	3610.98	5333.25	40	51.84
2021-22	9335.82	16914.03	3790.53	12555.89	40	7.11
2022-23	9802.61	18114.63	3979.30	11233.05	40	16.47
2023-24	10292.74	19180.56	4177.78	12707.09	40	37.41
Total	38322.42	61453.85	15558.59	41829.28	160.00	112.83

NFE status:-

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

Year	NFE (Rs. In lakhs)
2020-21	2170.77
2021-22	7223.98
2022-23	13353.26

2023-24	20195.85
---------	----------

Further the unit vide letter dated 05.05.2025 has stated as follows:

The unit vide their letter dated 30.04.2025 filed with Estate Department, SEEPZ intimating acquisition of unit in auction through Debt Recovery Tribunal (DRT-1, Mumbai). The unit have submitted FORM No. JTCP-18 received from DRT-1, Mumbai.

The unit has made full payment and obtained ORDER OF CONFIRMATION OF SALE OF IMMOVABLE PROPERTY UNDER RULE 63(10) OF THE SECOND SCHEDULE TO THE INCOME TAX 1961 READ WITH THE RECOVERY OF DEBTS DUE TO BANK AND FINANCIAL INSTITUTION ACT (RDDBFI), 1993 issued by Recovery Officer, DRT-1, Mumbai for property being situated at Unit No. 503, 5TH Floor, Tower-I, Block-II, SEEPZ-SEZ, MIDC, Andheri East Mumbai 400096.

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

c. Recommendation:

The proposal of the unit for addition in location i.e. Unit No. No. 503, SEEPZ++, Tower-I, SEEPZ SEZ is placed before Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Mastek Limited for deletion of location i.e. **Unit No. 183, SDF VI** SEEPZ-SEZ admeasuring a total **area 532 Sq.mtr.**

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

Application received from M/s. Mastek Limited for deletion of location i.e. **Unit No. 183, SDF VI** SEEPZ-SEZ admeasuring a total **area 532 Sq.mtr.**

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

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

d. Other Information: -

CHECK LIST FOR Deletion of LOCATION

Name of the Unit	M/s. Mastek Limited		
Present location	Unit No. 106,107,122 & 122-C SDF-IV, Unit no. 183, SDF-VI, Unit No. IT-5,6,7 SDF VII with basement B-4 & B-6		
Area	106	554 Sq.mtr	
	107	493 Sq.mtr	
	122	176 Sq.mtr	
	122-C	158 Sq.mtr	
	183	532 Sq.mtr	
	IT-5	618 Sq.mtr	
	IT-6	630 Sq.mtr	
	IT-7	630 Sq.mtr	
	B-4	621 Sq.mtr	
	B-6	562 Sq.mtr	
LOA No. & Date	08/3/89-EPZ, Dated 09.05.1989 as amended		
Items of Manufacture/Service	Computer Software		
Date of Commencement of Production	16.04.1991		
Validity of LOA	31.03.2028		
Labour dues	NIL		
Proposed location to be delete	Unit no. 183 SDF-VI,		
Area	532 Sq.mtr		
Whether copy of Letter of Intent/Agreement executed with the Developer is submitted or not?	Yes- 01.04.2023 to 31.03.2028		

Whether the unit has submitted the revised projection in respect of deletion of location.	No
---	----

• **DETAILS OF ITEMS OF MANUFACTURE ON DELETION OF LOCATION**

Items of Manufacture	Proposed Capacity (Indin Rupees)
Computer Software	17460000.00

- *There is no change in the production capacity.*

• **EMPLOYMENT GENERATION :-**

	Existing	Proposed (Revised)
<i>Men</i>	76	76
<i>Women</i>	156	156
<i>Total</i>	232	232

Projections:-

Sl. No.	Particulars	Existing approved projection (approved)	
		2023-24 to 2027-28	
		(1USS = Rs. 82.22/-)	
		Rs. In Lakhs	US'000
1.	FOB value of exports	21096.00	256.58
2.	Import of Machinery	100	1.22
3.	Import of Raw Material Components	-	-
4.	Import of Spares & Consumables	-	-
5.	Repatriation of dividends and profits to foreign collaborates	-	-
6.	Royalty	-	-

7.	Lumpsum Know how fee	-	-
8.	Design & Drawing fees	-	-
9.	Payment of foreign technicians	-	-
10.	Payment on training of Indian tech. abroad	-	-
11.	Commission on export	-	-
12.	Foreign Travel	-	-
13.	Amount of interest to be paid on ECB	-	-
14.	Any other payment	671.00	8.17
15.	Total (2 to 14)	771.00	9.38
16.	NFE (1-15)	20325.00	247.20

- *There is no change in the projection.*

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

The Unit vide letter dated 24.04.2025 has stated that :

1. Most employees are working from home due to SDF-VI resulting in low utilization. To achieve cost optimization and meet business requirements. They wish to surrender the SDF VI facility and relocate all employees to SDF IV facility
2. The total projections under the LOA will remain same and there will be no revenue loss for the company.
3. The material currently located in Unit No. 183, SDF-VI will be transferred to unit No. 106,107 and 122-C in SDF-IV.
4. Any remaining materials will be disposed off in accordance with the applicable SEZ regulations.

c. Recommendation:

The request of the M/s. Mastek Limited for deletion of location i.e. **Unit No. 183, SDF VI** SEEPZ-SEZ admeasuring a total area **532 Sq.mtr** is placed before Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Syntel Private Limited for deletion of location i.e. Unit No.89,96,69,76A,76B SDF III and Unit No. 187 SDF VI SEEPZ-SEZ admeasuring a total area 33,271.25 Sq.Ft.

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

Application received from M/s. Syntel Private Limited for deletion of location i.e. Unit No. 89,96,69,76A,76B SDF III and Unit No. 187 SDF VI SEEPZ-SEZ admeasuring a total area 33,271.25 Sq.Ft.

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

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

d. Other Information: -

CHECK LIST FOR Deletion of LOCATION

Name of the Unit	M/s. Syntel Pvt. Ltd.		
Present location	Unit No.97,98,99, 109, 112 IV, Unit No.89,96,69,76A,76B SDF-III, Unit No. 187, SDF-VI,SEEPZ-SEZ		
Area	89	6888.90 Sq.ft	
	69	8083.70 Sq.ft	
	76A	3444.45 Sq.ft	
	76B	3444.45 Sq.ft	
	96	5683.34 Sq.ft	
	97	7222.58 Sq.ft	
	98	5963.21 Sq.ft	
	99	5306.61 Sq.ft	
	109	7222.58 Sq.ft	
	112	5973.97 Sq.ft	
	187	5726.40 Sq.ft	
	Total	64960.2 Sq.ft	
LOA No. & Date	SEEPZ-SEZ/APL/471/92/5209 14.09.1992 as amended		Dated.
Items of Manufacture/Service	Computer Software & Services		
Date of Commencement of Production	01.10.1992		
Validity of LOA	31.03.2028		
Outstanding dues	NIL		

Labour dues	NIL
Proposed location to be delete	Unit no. 89,96,69,76A,76B SDF III and Unit No. 187 SDF VI
Area	33271.25 Sq.Ft
Whether copy of Letter of Intent/Agreement executed with the Developer is submitted or not?	Yes, Sub -lease agreement in respect of Unit no. 89,96,69,76A,76B SDF III and Unit No. 187 SDF VI (i.e from 01.04.2023 to 21.03.2025)
Whether the unit has submitted the revised projection in respect of deletion of location.	No

• **Total area after addition of location :**

Items of Manufacture	Existing area	Deletion of location area	Balance area
M/s. Syntel Pvt. Ltd.	64960.2 Sq.ft	33271.25 Sq.ft	31688.95 Sq.ft

• **DETAILS OF ITEMS OF MANUFACTURE ON DELETION OF LOCATION**

Items of Manufacture	Proposed Capacity
Software & Services	NA for service Unit

• **EMPLOYMENT GENERATION :-**

	Existing	Proposed (Revised)
Men/ Women	400	790
Total	400	790

Projections:-

Sl. No.	Particulars	Existing approved projection (approved)	
		2023-24 to 2027-28	
		(1USS = Rs. 81.00/-)	
		Rs. In Lakhs	US'000

1.	FOB value of exports	40,310.78	49,766.40
2.	Import of Machinery	141.35	174.50
3.	Import of Raw Material Components	-	-
4.	Import of Spares & Consumables	-	-
5.	Repatriation of dividends and profits to foreign collaborates	-	-
6.	Royalty	-	-
7.	Lumpsum Know how fee	-	-
8.	Design & Drawing fees	-	-
9.	Payment of foreign technicians	-	-
10.	Payment on training of Indian tech. abroad	-	-
11.	Commission on export	3,863.12	4,769.28
12.	Foreign Travel	280.00	345.68
13.	Amount of interest to be paid on ECB		
14.	Any other payment	900.00	1,111.11
15.	Total (2 to 14)	5,184.46	6,400.57
16.	NFE (1-15)	35,126.32	43,365.83

- *There is no change in the projection.*

The unit, vide letter dated 28.04.2025 has stated that the SEZ unit had a manpower resource of 790 as of 23.03.2025. The workforce is currently working in a hybrid mode with dual shift timing and limited days attendance with flexi timings at offices. This approach has enabled the unit to retain its workforce in alignment with the demands of IT industry workforce today.

The unit has submitted the following documents:

1. Board Resolution
2. Audited Annual Performance report for F.Y. 2023-24
3. Monthly Performance report for March 2025
4. Lease agreements of Units to be surrendered
5. Memorandum of Articles and Articles of Association (MOM & AOA)
6. List of directors
7. Authority Letter for Roobaroo Consulting LLP

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

e. Recommendation:

The request of the M/s. Syntel Private Limited for deletion of location i.e. Unit No. 89,96,69,76A,76B SDF III and Unit No. 187 SDF VI SEEPZ-SEZ admeasuring a total area 33,271.25 Sq.Ft is placed before Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Sundaram Jewellery, for broad banding of following items with Capacity Enhancement & Reduction:

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	950 Platinum Jewellery Studded with Diamonds & Precious Semi Precious Stone	3000	71131923
2	950 Platinum Jewellery Studded with Lab Grown Diamonds & Precious Semi Precious Stone	5000	71131924
3	950PT Plain Platinum Jewellery	500	71131921
4	925 Silver Jewellery Studded with Diamond & Precious, Semi Precious Stones, CZ	50000	71131143
5	950 Silver Jewellery Studded with Lab Grown Diamonds & Precious Semi Precious Stone	50000	71131144
6	925 Plain Silver Jewellery	2500	71131141
7	GOLD Jewellery Studded with Diamond & Precious, Semi Precious Stones, CZ	50000	71131913
8	GOLD Jewellery Studded with Lab Grown Diamond & Precious, Semi Precious Stone, CZ	25000	71131914
9	Gold Plain Jewellery	2500	71131911
10	Brass Jewellery Studded with Diamond & CZ	5000	71179090
11	Titanium Jewellery Studded with Diamonds and CZ	2000	71179090
12	Plain Brass Or Titanium Jewellery	2000	71179090

Sr. No.	Items of Manufacture/ Trading	Approved Capacity (Metric)	Proposed Capacity (Metric)
1	Studded Gold Jewellery	56250	1,88,500
2	Studded Diamond Brass Jewellery	2,20,000	9000

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

Permission for Broad Banding items with Capacity Enhancement.

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

In terms of Para Rule 19 (2) of SEZ Rules, 2006, "Provided that the Approval Committee may also approve

proposal for broad banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirement of Rule 18”.

d. Other Information: -

M/s. Sundaram Jewellery was granted Letter of Approval No. SEEPZ-SEZ/IA-A/NUS/APL/GJ-33/04-05/2420 dated 10.03.2005, as amended for Plain and studded Gold & Platinum Jewellery etc.. The unit commenced production w.e.f. 18.03.2010. The validity of the LOA is upto 31.03.2026.

Sr. No.	Heading	Details
1	Name of the Unit-	M/s. Sundaram Jewellery
2	Location	Unit No. 26, SDF I, SEEPZ-SEZ,
4	LOA No. & Date-	SEEPZ-SEZ/IA-A/NUS/APL/GJ-33/04-05/2420 dated 10.03.2005
5	Authorized Operation-	Plain and studded Gold & Platinum Jewellery etc.
6	Date of Commencement-	14.10.2005
7	Existing Block Period	2023-24 to 2025-26
9	Validity of LOA	31.03.2026
10	Outstanding Rent dues	Rs.6,46,058.5/- as on 31.03.2025
11	Labour Dues	NIL
12	Validity of Lease Agreement	01.04.2021 to 31.03.2026

The unit vide their letter 17.01.2025 submitted an application for broad banding along with Capacity Enhancement & reduction of existing items. The details of the same are as follows:-

A. Capacity Enhancement & Reduction of Item:-

Sr. No.	Items of Manufacture/ Trading	Approved Capacity (pcs)	Proposed Capacity (pcs)
1	Studded Gold Jewellery	56250	1,88,500
2	Studded Diamond Brass Jewellery	2,20,000	9000

It is seen from above mentioned table the unit has enhanced capacity of their existing approved item i.e. Studded Gold Jewellery from 56,250 to 1,88,500 and reduction in Studded Diamond Brass Jewellery from 2,00,000 to 9000.

B. Broad Banding of Items:

• **EXISTING APPROVED ITEMS OF MANUFACTURE:**

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Studded Gold Jewellery	56250	711319
2.	Studded Diamond Brass Jewellery	2,20,000	74199930

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	950 Platinum Jewellery Studded with Diamonds & Precious Semi Precious Stone	3000	71131923
2	950 Platinum Jewellery Studded with Lab Grown Diamonds & Precious Semi Precious Stone	5000	71131924
3	950PT Plain Platinum Jewellery	500	71131921
4	925 Silver Jewellery Studded with Diamond & Precious, Semi Precious Stones, CZ	50000	71131143
5	950 Silver Jewellery Studded with Lab Grown Diamonds & Precious Semi Precious Stone	50000	71131144
6	925 Plain Silver Jewellery	2500	71131141
7	GOLD Jewellery Studded with Diamond & Precious, Semi Precious Stones, CZ	50000	71131913
8	Gold Jewellery Studded with Lab Grown Diamond & Precious, Semi Precious Stone, CZ	25000	71131914
9	Gold Plain Jewellery	2500	71131911
10	Brass Jewellery Studded with Diamond & CZ	5000	71179090
11	Titanium Jewellery Studded with Diamonds and CZ	2000	71179090
12	Plain Brass Or Titanium Jewellery	2000	71179090

The Specified officer vide letter dated 21.05.2025 has stated that the goods intends be to manufacture are classifiable under Chapter 71. The permission granted to the unit under the LOA is for manufacturing of jewellery. The present activity permission for which has been sought is covered under chapter 71. Further, condition of any Allied act or any other law in force, if required for the above said activity shall be fulfilled by the unit.

Eligibility in terms of Rule 18 and other provision of the SEZ Act,2005 and Rules made there under may be looked into at your end.

- Details of Existing and proposed projections:

Sl. No.	Particulars	Existing of 5 years with add'n location (approved) 2021-22 to 2025-26	Approved for the F.Y. 2025-26	Proposed 1 year F.Y. 2025-26
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
1.	FOB value of exports	190000	4600	10500
2.	Import of Machinery	115	29	25
3.	Import of Raw Material and components	12353	2990	6825
4.	Import of Spares & Consumables	186	46	69
5.	Unused Jewellery for Repair/Remaking Return	-	-	-
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-
7.	Royalty	-	-	-
8.	Lumpsum Know how fee	-	-	-
9.	Design & Drawing fees	-	-	-
10.	Payment of foreign technicians	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-
12.	Commission on export	-	-	-
13.	Foreign Travel	37	13	6
14.	Amount of interest to be paid on ECB			
15.	Any other payment	70	18	18
16.	Total (2 to 15)	12761	3096	6943
17.	NFE (1-16)	177239	1504	3557

- It is seen from there is change in the projections on broad banding of items.

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

Export			Import of RM + Spares		Import of CG	
Year	Projected	Actual	Projected	Actual	Projected	Actual
2021-22	3000	6557.26	1992	468.76	15	1.37
2022-23	3200	6386.57	2127	2264.40	16	0.15

D. NFE status:-

On the basis of C.A., certified APR submitted by the unit the status of NFE is as follows:-

Year	NFE (Rs. In lakhs) on cumulative basis
2021-22	3611.47

2022-23	7423.88
---------	---------

The proposal of the unit for monitoring of performance was placed before the Unit Approval Committee in its meeting held on 28.08.2024. After deliberation, the Committee has noted the performance of the unit for the period 2022-23, that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

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

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

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

c. Recommendation:

The request of the unit for broad banding of following items with Capacity Enhancement & Reduction is placed before Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Unity Jewels, for Capacity Enhancement in existing items.

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

Approval for Capacity Enhancement in existing items

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

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

In terms of Rule 19 (6) of SEZ Rules, 2006 The Letter of Approval shall be valid for five years from the date of commencement of production or service activity and it shall be construed as a license for all purposes related to authorized operations, and, after the completion of five years from the date of commencement of production, the Development Commissioner may, at the request of the Unit, extend validity of the Letter of Approval for a further period of five years, at a time.

d. Other Information: -

M/s. Unity Jewels was granted Letter of Approval No. SEEPZ SEZ/IA-1/APL/GJ-12/2010-11/2155 dated 09.02.2012 as amended for manufacture of Fine Plain & Studded Gold, Silver and Platinum Jewellery Studded with diamonds. Precious, Semi precious Stones. Lab grown Diamonds, Synthetic Colour Stones, Cubic Zirconia Stones, and Cultured & Synthetic Pearls etc. . The unit has commenced production w.e.f. 17.04.2009. The validity of the LOA is upto 21.01.2013.

Sr. No.	Heading	Details
1	Name of the Unit-	M/s. Unity Jewels
2	Location	Unit No. IT-2, SDF-VII, SEEPZ-SEZ
4	LOA No. & Date-	SEEPZ SEZ/IA-1/APL/GJ-12/2010-11/2155 dated 09.02.2012 as amended
5	Authorized Operation-	Fine Plain & Studded Gold, Silver and Platinum Jewellery Studded with diamonds. Precious, Semi precious Stones. Lab grown Diamonds, Synthetic Colour Stones, Cubic Zirconia Stones, and Cultured & Synthetic Pearls etc.
6	Date of Commencement-	21.01.2013
7	Existing Block Period	2023-24 to 2027-28
9	Validity of LOA	31.03.2025
10	Outstanding Rent dues	20.01.2028
11	Labour Dues	NIL

12	Validity of Lease Agreement	Sub lease agreement is registered for the period 05.09.2011 to 04.09.2030
13	Pending CRA Objection, if any	No
14	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No

The unit vide their letter dated 24.04.2025 submitted the application for Capacity Enhancement of existing items The details of the same are as follows:-

A. Capacity Enhancement of Item:-

Sr. No.	Items of Manufacture/ Trading	Approved Capacity	Proposed Capacity
		(Metric)	((Metric)
i	Fine Plain & Studded Gold, Silver and Platinum Jewellery Studded with diamonds. Precious, Semi precious Stones, Lab grown Diamonds, Synthetic Colour Stones, Cubic Zirconia Stones, and Cultured & Synthetic Pearls etc.	150000.00	300000.00

It is observed from the above mentioned table the unit has enhanced capacity of its existing approved item i.e. Fine Plain & Studded Gold, Silver and Platinum Jewellery Studded with diamonds. Precious, Semi precious Stones. Lab grown Diamonds, Synthetic Colour Stones, Cubic Zirconia Stones, and Cultured & Synthetic Pearls etc. from 150000.00 to 300000.00.

B. Details of Existing and proposed projections:

Sr. No.		Existing of 5 years (Approved projections) 2023-24 to 2027-28 (Before 74A)		Existing of 5 years (Approved projections) 2023-24 to 2027-28 (After 74A)	
		Rs. In lakhs	US\$'000	Rs. In lakhs	US\$'000
1.	FOB value of exports	57,500.00	70,121.95	1,14,050.00	1,39,085.37
2.	Foreign Exchange Outgo On	-	-	-	-
3.	Import of Capital Goods	1,351.25	1,647.87	2694.38	3285.82
4.	Import of Raw Material and components	50,400.00	61,463.41	97954.00	119456.10
5.	Import of spares Parts & Consumables	1,725.00	2,103.66	3421.00	4172.56
6.	Repatriation of Dividends Foreign Collaborators	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-

10.	Payment of training of Indian Technicians abroad	-	-	-	-
11.	Commission on export etc.	287.50	350.61	601.75	733.84
12.	Foreign Travel Expenses	287.50	350.61	570.75	696.04
13.	Amount of interest to be paid on external Commercial Borrowing/deferred payment credit (Specify details)	-	-	-	-
15.	Any other Payments (Specify details)	75.00	91.46	147.50	179.88
16.	Total (2 to 15)	54,126.25	66,007.62	1,05,389.88	1,28,524.24
17.	Net Foreign Exchange Earning in Five Years (1-16)	3,373.75	4,114.33	8660.13	10561.13

C. The approved and actual export import performance for the last block of five years : 2023-24 to 2027-28
(Rs. In Lakhs)

Year	Export		Import of RM + Spares		Import of CG	
	Projected	Actual	Projected	Actual	Projected	Actual
2023-24	16250.00	27942.23	14907.50	20258.82	365.79	0.00

D. NFE status:-

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

Year	NFE (Rs. In lakhs) on cumulative basis
2023-24	8331.63

The proposal of the unit for monitoring of performance was placed before the Unit Approval Committee in its meeting held on 28.10.2024. After deliberation, the Committee **noted** the performance of the unit for the period **2023-24** as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. .

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

In terms of Rule 19 (6) of SEZ Rules, 2006 The Letter of Approval shall be valid for five years from the date of commencement of production or service activity and it shall be construed as a license for all purposes related to authorized operations, and, after the completion of five years from the date of commencement of production, the Development Commissioner may, at the request of the Unit, extend validity of the Letter of Approval for a further period of five years, at a time.

e. Recommendation:

The request of M/s. Unity Jewels, for Capacity Enhancement in existing items is placed before Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Ammante Jewells LLP 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. Ammante Jewells LLP was granted Letter of Approval No. SEEPZ/NUS/APL/GJ-07/06-07/1219, Dated 28.02.2007 as amended for manufacturing for Plain & Studded Gold/Platinum/Silver Jewellery. The unit has commenced production w.e.f. 15.09.2008. The validity of LOA is upto 14.09.2028.

The unit has submitted the Form F & projections for remaining period of 3 year i.e. 2025-26 to 2027-28 in terms of MOC&I Instruction No. 51 dated 25.03.2010 for third party repair under:

1	Name of the Company	M/s. Ammante Jewells LLP	
2	Location	Unit No. 49A, SDF-II, SEEPZ-SEZ Andheri (East), Mumbai-400096.	
4	LOP No. & Date	SEEPZ/NUS/APL/GJ-07/06-07/1219, Dated 28.02.2007 as amended	
5	Items of Manufactures	Approved Capacity (PCS)	Proposed Capacity (PCS)
a)	Plain & Studded Gold/Platinum/Silver Jewellery	300000.00	No Change
6	Date of Commencement of Production	15.09.2008	
7	Validity of LOA	14.09.2028	

Further, the unit vide letter dated 21.04.2025 has also stated as under:

The unit stated that they the increased tariffs levied by the US government are on hold for three months there is a apprehension in the mind of their customers about the tariff being restored to the original levels.

At present some relief is provided as the tariff rates have been lowered but still they have not seen much enthusiasm from their customers in placing of fresh orders.

They are already experiencing lesser order from their customers and this will lead to lesser utilization of their

production capacities.

Their customers have approached them for doing repair work to the jewellery held by them. They were not much interested as they did not have the production capacity to do the repair work. Now with the lesser commercial orders they wish to start doing this work of third party repairs for their customer. This will ensure the better utilization of their production capacities and they may not have to reduce their workforce.

Their customers have again started making enquiries about them doing the repairs.

Their customers buy the jewellery from world over. The charges for getting the jewellery at their end is very high. Also they have additional costs in terms of freight and other expenses. They are interested in getting the jewellery repaired from a single point rather than getting it repaired from various different vendors.

They will charge the customers for gold, silver and diamond at value added cost if the any material is required for repairing of the jewellery and the material is used from their stock. In addition separate repairing charges will also be recovered from the customers. This activity will help in generating substantial foreign exchange inflow.

Details of Quality & Labour charges towards repair on annual basis.

Description of items to be Repaired	PCS to be Repaired	Approx Labour Charges
Gold/Silver/Platinum Jewellery Studded with Polished diamonds/Color Stones/CZ/Lab Grown Diamonds	50,000	\$ 208.00 Lakhs

The details of the projections for remaining period of 3 year i.e.2025-26 to 2027-28:-

Sr. No.	Particulars	Existing of 5 years (approved) 2023-24 to 2027-28 (1US\$ = Rs. 82)	Existing of 3 years (approved) 2025-26 to 2027-28	Proposed 3 year for third party repair i.e. 2025-26 to 2027-28 (1US\$ = Rs.85.37)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	151500.00	99000.00	99000.00	115965.79
2.	Import of Machinery	150.00	75.00	75.00	87.85
3	Import of Raw Materials and Components in RM Form	106050.00	69300.00	69300.00	81176.05
	Remaking/Broken/Remanufactured Jewellery	2121.00	1386.00	1386.00	1623.
4.	Import of Spares & Consumables	1515.00	990.00	990.00	1159.65
5.	Repatriation of dividends and profits to foreign collaborates	-	-		
6.	Royalty	-	-		
7.	Lumpsum Know how fee	-	-		
8.	Design & Drawing fees	-	-		
9.	Payment of foreign technicians	-	-		
10.	Payment on training of Indian tech. abroad	-	-		
11.	Commission on export/Discount	175.00	120.00	120.00	140.56
12.	Foreign Travel	500.00	375.00	375.00	439.26

13.	Amount of interest to be paid on ECB	-	-		
14.	Any other payment	175.00	120.00	120.00	140.56
15.	Total (2 to 14)	110686.00	73266.00	73266.00	85821.71
16.	NFE (1-15)	40814.00	26634.00	26634.00	31198.31

- *It is seen from the above there is no change in the projections on third party repair.*

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

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

e. Recommendation:

The request of the unit for Permission for Third Party Repair for Repair for Gold/Silver/Platinum Jewellery Studded with Polished diamonds/Color Stones/CZ/Lab Grown Diamonds 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.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Sunjewels Private Limited for broad banding 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. Sunjewels Private Limited was granted Letter of Approval No. SEEPZ-SEZ/NUS/APL/GJ/03/04-05/4749 dated 01.07.2004 as amended for Plain & Studded Gold, Silver & Palladium Jewellery etc.. The unit has commenced production w.e.f. 01.06.2005. The validity of LOA is upto 31.03.2030.

The unit has submitted the Form F within the approved revised projections i.e. 2025-26 to 2029-30 in terms of MOC&I Instruction No. 51 dated 25.03.2010 for third party repair under;

A	Name of the Company	M/s. Sunjewels Private Limited	
B	Location	Unit No. 605-606, 6 th Floor, Multistoried Building,	
C	Area	892 Sq. Mtr. & 869 Sq. Mtr.	
D	LOP No. & Date	SEEPZ-SEZ/NUS/APL/GJ/03/04-05/4749 dated 01.07.2004 as amended	
E	Items of Manufactures	Approved Capacity (PCS)	Proposed Capacity (PCS)
1	Gold & Silver plain & studded Jewellery	35000.00	
2	Gold, Silver & Platinum plain & studded diamonds, Pr. Stone, Semi Precious stone, CZ & Pearl	130000.00	
3	Brass Jewellery with precious stones	0.00	

4	Gold & silver Jewellery studded with Mother of Pearl	135000.00
5	Plain Statues made in Gold , Silver & Platinum or attached precious stones = USD 700,000 approx	110.00
6	Statues made in Bronze & Brass with precious stones = USD 27 5,000 approx	150.00
7	Steel specs frame parts with attached décor made of Gold & Silver studded jewellery with diamonds, Pr. Stone, Semi Pr. Stone & Pearl	12000.00
8	Keychain made in steel, brass, bronze Plain & Mounting and studded with diamonds , Pr stones , Semi Pr. Stone, Pearl, mother of pearl.	3000.00
9	Keychain made in Gold, silver & platinum Plain & Mounting and studded with diamonds, Pr stones, Semi Pr. Stone, Pearl, mother of pearl.	0.00
10	Brass Jewellery Plain & Mounting and studded with Semi Pr. Stone, Pearl and synthetic stone= 5 percent of the FOB value of export of previous year	12000.00
11	Bronze Jewellery Plain & Mounting and studded with Semi Pr. Stone, Pearl and synthetic stone= 5 percent of the FOB value of export of previous year	0.00
12	Bronze Jewellery studded with Diamonds, Precious Stones , Semi Precious Stone,	0.00
13	Precious jewellery Ceramic Jewellery Plain & Mounting and studded with diamonds , Pr stones , Semi Pr. Stone, Pearl and synthetic stone and with Gold & silver Combination studded & plain, Mounting jewellery	10000.00
14	Precious jewellery Titanium Jewellery Plain & Mounting and studded with diamonds , Precious stones , Semi Precious Stone	0.00

15	Precious jewellery Steel Jewellery Plain & Mounting and studded with Diamonds, Pr. Stones , Semi Precious Stone, Pearl.	0.00
16	Gold & Silver plain & studded jewellery with diamonds, Pr. Stone, Semi Pr. stone, CZ & Pearl & Mother of Pearl with support Materials made of thread ,Nylon, Rubber, Leather, Wooden, Brass, Magnet & steel.= 5 percent of the FOB value of export of previous year	125000.00
17	Precious stone studded on non precious base metal materials Precious stone studded on non precious base metal or materials	0.00
18	Lifestyle watches with precious stones embedded with chips	50000.00
19	Jewellery Items embedded with or without chips	0.00
20	plain& studded Gold & Silver Jewellery Gold & Silver Jewellery Electroformed fancy Jewellery with Semi Precious Stones or without stones	35000.00
21	Earring Finding in Gold Silverand Platinum	7000.00
22	Earring finding in Bronze, Brass, Titanium & steel	100000.00
23	Cellulose Acetate, Forged Carbon Jewellery Plain & Mounting and studded with synthetic stone	5000.00
24	Cellulose Acetate, Forged Carbon Jewellery un studded and studded with diamonds, Pr stones, Semi Pr. Stone, Pearl and synthetic stone, MOP and pearl with Gold & silver, platinum, brass, Bronze, and titanium Combination.	25000.00
25	Aluminum Jewellery Plain & Mounting and studded with semi-precious with synthetic stones.	10000.00
	Finding in Nitinol	1000.00

No increase

26	Watch cases in Gold, Silver, Platinum, Aluminum, Bronze, Brass, Titanium & steel with Plain, Mounting and studded	250.00
27	Straps parts and Bracelet watches in Gold, Silver, Platinum Aluminum, Bronze, Brass, Titanium & steel with Plain, Mounting and studded.	250.00
28	Belt Buckles in Gold, Silver & Platinum with Plain, Mounting and studded.	250.00
29	Belt Buckles in Aluminum, Bronze, Brass, Titanium & steel with Plain, Mounting and studded.	250.00
30	Wood Plain Jewellery	100.00
31	Wood Jewellery, with combination in Gold, Silver & Platinum with Plain, Mounting and studded.	50.00
32	Wood Jewellery with combination in Bronze, Brass, Titanium & steel with Plain, mounting & studded	50.00
33	Tantalum jewellery, Plain, mounting & studded with all stones	250.00
34	Plain Disc in Platinum with decorative	7.00
35	Plain Disc in Gold with decorative	5.00
36	Plain Disc in Titanium with decorative	5.00
37	Plain Disc in Tantalum with decorative	5.00
38	Plain Disc in Brass with decorative	3.00
F	Date of Commencement of Production	01.06.2005
G	Validity of LOA	31.03.2030

Further, the unit vide letter dated 21.04.2025 & 23.05.2025 has stated as under:

1. The value of export and import has already been covered in their application revised 5 years submitted to this office vide letter dated 27.01.2025, which has been approved vide letter dated 26.03.2025. However the list of imported & Indigenous Capital Goods and Raw Materials including un-used, used, defective or damaged , broken, semi finished jewellery is now as per Form F.
2. The cost of imported un-used, used, defective or damaged, broken, semi finished jewellery is approx 10% within their approved imported Raw materials cost in projection.
3. They have made an application in respect of form F to cover within their approved projections, import

of used/unused and broken jewellery for remaking/re-melting and repairing purpose as per instruction no. 51 dated 25.03.2010 issued by Ministry of Commerce & Industry and the subsequent Public Notice No. 01-2010 date 08.04.2010 issued by the Deputy Commissioner of Customs.

4. The quantity & pieces to be repaired and labour charges to be received annually is within their approved revised projection and there is no increase in capacity on third party repairs.

The details of approved projections for 2025-26 to 2029-30 :-

Sr. No.		Proposed for 5 years 2025-26 to 2029-30 (1US\$ = Rs. 85)	
		Rs. In lakhs	US'000
1.	FOB value of exports	372980.10	438800.13
2.	Foreign Exchange Outgo On	0.00	0.00
3.	Import of Machinery	4200.00	4941.18
4.	Import of Raw Material and components	153854.30	181005.05
5.	Import of spares Parts & Consumables	-	-
6.	Repatriation of Dividends Foreign Collaborators	-	-
7.	Royalty	-	-
8.	Lumpsum Know how fee	-	-
9.	Design & Drawing fees	-	-
10.	Payment of foreign Technicians	1000	1176.47
11.	Commission on export etc.	850	1000.00
12.	Foreign Travel Expenses	3729.80	4388.00
13.	Amount of interest to be paid on external Commercial Borrowing/deferred payment credit (Specify details)	-	-
15.	Any other Payments (Specify details)	3729.80	4388.00
16.	Total (2 to 15)	167363.90	196898.70

17.	Net Foreign Exchange Earning in Five Years (1-16)	205616.21	241901.43
-----	---	-----------	-----------

- *It is seen from the above there is no change in the projections on third party repair.*

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

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

e. Recommendation:

The request of the unit for Permission for Third Party Repair 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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Proposal for change of name of the Company of M/s. Ashir Services Private Limited to M/s. Ashir Services LLP.

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

Request for Change of the name of the unit from M/s. Ashir Services Private Limited to M/s. Ashir Services LLP 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. Ashir Services Private Limited
2.	LOP No. & Date	SEEPZ-SEZ/IA-I/NUS/SERVICES/04/2015-16//15596, Dated 29.09.2015 as amended.
3.	Location	Unit No. 101, B, SDF-IV, SEEPZ-SEZ, Andheri (E), Mumbai-400096.
2.	Item(s) of manufacture	Assaying, Hallmarking, Stamping, Plating, Testing, Gold Casting, Silver Jewellery, Gold Findings, Gold Chains, Platinum Jewellery, Various alloy used in Jewellery making, Precious Metal finding used in jewellery making Silver & Platinum etc...
3.	Date of commencement of production	18.07.2016
4.	LOA Valid upto	17.07.2026
5.	Outstanding Rent Dues	Rs. 27.27/- as on 17.03.2025
6.	Labour Dues	NIL
7.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 18.07.2021 to 17.07.2026.
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. Ashir Services LLP

The List of Directors/Partners and Shareholding Pattern Before & After are as under :

List of Directors/Partners before and after change of name:

Sr. No.	Name of Directors before change of name (M/s. Ashir Services Private Limited)	Sr. No.	Name of Partners after change of name (M/s. Ashir Services LLP)
1.	Mr. Hiten Bagmal Parikh	1.	Mr. Hiten Bagmal Parikh
2.	Mr. Aalap Milan Parikh	2.	Mr. Aalap Milan Parikh

- *There is no change in List of Directors/Partners before & after*

List of Shareholding Pattern before and after change of name:

Existing Shareholding Pattern			Proposed Shareholding Pattern	
Sr. No.	Name of the Shareholders	No. of Shares	Name of the Shareholders	No. of Shares
1	Ashir Manufacturing LLP	14,574,999	Ashir Manufacturing LLP	14,57,49,990
2	Uni-Design Jewellery Holding LLP	1	Uni-Design Jewellery Holding LLP	10
Total		14,575,000		14,57,50,000

- *There is change in Shareholding Pattern of Directors/Partners before & after.*

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

1. Copy of Certificate of Incorporation i.r.o. M/s. Ashir Services LLP.
2. List of Directors/Partners before & after
3. List of Shareholding Pattern before & after.
4. Copy of PAN Card i.r.o. M/s. Ashir Services LLP.
5. Copy of Board Resolution for change of name i.r.o. M/s. Ashir Services LLP.
6. Copy of Undertaking in terms of 109.
7. Copy of Form No. 18 for change of name.

MOC&I Instruction No. 109 dated 18.10.2021 – "Re-organization including change of name, change of shareholding pattern, business transfer arrangement, court approved mergers and demergers, change of constitution, change of Directors etc. may be undertaken by Unit Approval Committee concerned subject to condition that the Developer/Co-Developer/Units shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-Developer will remain unchanged on such re-organization"

c. Recommendation:

Proposal of the unit for change in name of the company from M/s. Ashir Services Private Limited to M/s. Ashir Services LLP before Approval Committee Meeting for consideration in terms of MOC&I instruction No. 109, Dated 18.10.2021,

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Approval for List of Material required for implementation of reduction of tariff charges for electricity at SEEPZ Special Economic Zone, Andheri East, Mumbai- 400096 of M/s. AEML SEEPZ Limited (Co-Developer).

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

Approval of List of Material required for implementation of reduction of tariff charges for electricity at SEEPZ Special Economic Zone, Andheri East, Mumbai- 400096.

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

In terms of Rule 12(2) of SEZ Rules, 2006.

"The Developer shall make an application, after obtaining approval for the authorized operation under rule 9, to the Development Commissioner along with the list of goods and services, including machinery, equipments and construction materials required for the authorized operations, duly certified by a Chartered Engineer for approval by the Approval Committee".

d. Other Information: -

M/s. AEML SEEPZ Limited (Co-Developer) has been granted Formal Approval No. **K-43014(22)/13/2021-SEZ Dated 26.10.2021** as Co-Developer of Notified Special Economic Zone for Multi Product-SEZ, situated at SEEPZ Special Economic Zone, Andheri East, Mumbai-400096.

The Co-Developer vide letter dated **30.12.2024** has submitted the **List of Material** for implementation of reduction of tariff charges for electricity at SEEPZ Special Economic Zone, Andheri East, Mumbai-400096. The estimated cost of the goods is Rs. 11408.44/- Lakhs and the same has been certified by Chartered Engineer Certificate vide his certificate dated 26.12.2024.

A copy of letter dated **30.12.2024** is enclosed.

The Co-Developer has executed the Bond of Rs. 1,03,59,58,683.00/- to this office.

The Specified Officer, SEEPZ-SEZ vide letter dated 29.01.2025 has stated that the basis of CE-certified list of goods submitted by M/s. AEML SEEPZ Limited (Co-Developer) has informed that this office has no objection to the procurement of the goods for the commencement of the default authorized operations of M/s. AEML SEEPZ Limited.

Obervation: The Proposal of the Co-Developer was placed before the Approval Committee Meeting held on 24.03.2025. After deliberation, the Committee partially approved the proposal of the Co-Developer i.e. allowed material for electricity infrastructure Rs.7 Crore for NEST – II, 1 Crore for NEST –I and 1 Crore for NDPR Scheme and for remaining list of material the Committee directed M/s. AEML SEEPZ Limited to first take approval from MERC before submission of proposal required for implementation of reduction of tariff charges for electricity at SEEPZ Special Economic Zone, Andheri East, Mumbai 400096. This office vide letter dated 15.04.2025 has issued letter to unit.

However, the Co-Developer vide email dated 19.05.2025, has submitted the List of Material & Services for Service New Supply (New Connection and Extension of Load), other than NEST-1 & NEST-2.

The Said Material and Services are considered by MERC in MYT order for the control period FY 2025-26 to FY 2029-30.

Sr. No.	DPR Scheme			Material Cost (Rs.)	Service Cost (Rs.)	Total Cost (Rs.)
1.	Services Scheme	New	Supply	1,06,13,106	2,71,43,569	3,77,56,675

e. Recommendation:

The proposal of the Co-Developer in terms of Rule 12(2) of SEZ Rules, 2006 for the remaining list of material is placed before the Approval 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
1.	M/s. Sidds Jewels Pvt. Ltd.	F.Y. 2023-24
2.	M/s. P V Power Technologies Pvt. Ltd.	F.Y. 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24
3.	M/s. S J International	F.Y. 2023-24
4.	M/s. Uni-Design Jewellery Pvt. Ltd.- Unit II	F.Y. 2020-21, 2021-22, 2022-23, 2023-24
5.	M/s. Uni-Design Jewellery Pvt. Ltd.- Unit III	F.Y. 2020-21, 2021-22, 2022-23, 2023-24
6.	M/s. Patdiam Jewels	F.Y. 2020-21, 2021-22, 2022-23, 2023-24
7.	M/s. Ashok Diamjewels Pvt. Ltd.	F.Y. 2020-21, 2021-22, 2022-23, 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.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

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/2025-26 | 131

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

Address:- Unit No.301, Multistoried building, SEEPZ-SEZ

Block period:- 2023-24 to 2027-28

Financial Year:- 2023-24 (1st Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2022-23 was placed in the 19th Approval Committee meeting held on 25.09.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the unit to
- Action taken report :

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

1. Initiate action for issuance of show cause notice for delay in submission of APR	Show cause notice issued to the unit on dated 14.11.2024 and unit has attended the personal hearing on 17.12.2024.
2. Clear the outstanding dues of Rs. 83731.62/-	As per report submitted by finance section there is outstanding dues is Rs. 9,766.35 as on 31.03.2025. However, they have mentioned that Bill of Rs. 74,803.15/- for the 1st Quarter, i.e., April 2025 to June 2025 is been generated through ERP on 02.04.2025, and their payment has not been received till date.
3. Clear the foreign exchange realization within 3 months time and submit extension letter from AD Bank within one month, failing which action will be initiated.	240 cases Rs. 54506.31 Lakhs were pending at the time of submission of the APR 2023-24. Now out of 240 cases unit has mentioned that they have received 111 cases of Rs. 11451.66 Lakhs. Balance is 129 cases of Rs. 43054.65 Lakhs

(A): Observation on APR

I. Projections given by unit

(Rs. in lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2023-24	2024-25	2025-26	2026-27	2027-28	
FOB value of export	21500.00	22500.00	23600.00	24800.00	26100.00	118500.00
FE Outgo	19037.00	19990.00	21012.00	22118.00	22726.00	104883.00
NFE	2463.00	2510.00	2588.00	2682.00	3374.00	13617.00

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2023-24	21500.00	10079.41	18337.00	9576.83	55.00	0.00	0.00
Total	21500.00	10079.41	18337.00	9576.83	55.00	0.00	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2023-24	2463.00	881.93	35.81%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/IA(I)/APL/GJ-17/2007-08/579							
Validity of LOA		31.03.2023							
Item(s) of manufacture/ Services		PLAIN & STUDED JEWELLERY WITH GOLD, SILVER, SILVER WITH 5 PLATINUM, PLATINUM, BRASS WITH DIAMOND, COLOUR STONE, LAB- GROWN DIAMOND, PRECIOUS & SEMI PRECIOUS & SYNTHETIC COLOUR STONE ITC HS CODE 7713							
Date of commencement of production		17.04.2008							
Execution of BLUT		YES							
Pending CRA Objection, if any		No							
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No							
a. Projected employment for the block period b. No. of employees as on 31.03.2024		<table><tr><td>Male</td><td>61</td></tr><tr><td>Female</td><td>9</td></tr><tr><td>Total</td><td>70</td></tr></table>		Male	61	Female	9	Total	70
Male	61								
Female	9								
Total	70								
Area allotted (in sq.ft.)		16048.89 sq.ft.							
Area available for each employee per sq.ft. basis (area / no. of employees)		229.27 Sq.ft/employee							
Investment till date	Building	264.80							
	Plant & Machinery	768.29							
	TOTAL	1033.09							
Per Sq.ft. Export during the FY		Rs. 62804.41 per sq. ft							
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL							
Value Addition during the monitoring period		5.25%							

Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	NO
If no, details of the Year along with no of days delayed to be given.	Submitted on 31.03.2025 Request ID (242400042010) Delay of 181 days

Specified Officer Verification Report

(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
2023-24	10079.41	10230.33	150.92	The difference in the export value in APR & NSDL is due to the value of BOE on loan bais are considered in the NSDL but the same value is not considered by the unit in the APR

b. IMPORT

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

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2023-24	0.00	0.00	NIL	NA

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

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference

2023-24	9576.83	9533.98	42.85	<p>The difference in the import value in APR & NSDL is due to the value are considered in the import value by the NSDL and the same has not been considered by the unit. The below value is not considered by the unit in import:-</p> <ol style="list-style-type: none"> 1. Goods are Re-import for repair sample basis, value for custom purpose only. 2. Goods are supplied on returnable sample basis, supplied on free on cost, supplied on loan basis.
---------	---------	---------	-------	--

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-

(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>YES- 240 cases Rs. 54506.31 Lakhs were pending at the time of submission of the APR 2023-24. Now out of 240 cases unit has mentioned that they have received 111 cases of Rs. 11451.66 Lakhs. Balance is 129 cases of Rs. 43054.65 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	NA
(I)	<p>Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/TES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	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	As per report submitted by finance section there is outstanding dues is Rs. 9,766.35 as on 31.03.2025. However, they have mentioned that Bill of Rs. 74,803.15/- for the 1st Quarter, i.e., April 2025 to June 2025 is been generated through ERP on 02.04.2025, and their payment has not been received till date
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered for 95 years w.e.f. 01.02.2008

Findings

1.	APR 2023-24 is the 1 st of the block period 2023-24 to 2027-28.
2.	The unit has achieved export revenue of Rs. 10079.41/- Lakhs as against projected export of Rs. 21500.00/- i.e. 46.88% during the period for FY 2023-24.
3.	Cumulative Net Foreign Exchange Rs. 881.93/- lakh is positive.
4.	Pendency Foreign Currency Realization is 240 Cases Rs. 54506.31 Lakhs for the FY 2023-24.
5.	There is no Labour dues/ cases, pending against the unit in estate section.
6.	There is no CRA Objection pending.
7.	As per report submitted by finance section there is outstanding dues is Rs. 9,766.35 as on 31.03.2025. However, they have mentioned that Bill of Rs. 74,803.15/- for the 1st Quarter, i.e., April 2025 to June 2025 is been generated through ERP on 02.04.2025, and their payment has not been received till date.
8.	The unit has submitted value addition statement from CA M/s Rashmi Sheth and Associates, wherein it is certified that the Value Addition during the financial year 2023-24 is 5.25%.
9.	There is no SCN is pending.
10.	The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 31.03.2025 i.e, there is a delay of 181 days .

e. Recommendation:

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2017-18 to 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 /2025-26 | 132

Name of the Unit > M/s. P V Power Technologies Pvt. Ltd

Address: Unit No.14, SDF-VII, SEEPZ-SEZ, Andheri (East), Mumbai-400096

Block period: -2014-15 to 2018-19

Block period: -2019-20 to 2023-24

Financial Year:-

- a. 2017-18 (4th Year)
- b. 2018-19 (5th year)
- c. 2019-20 (1st Year)
- d. 2020-21 (2nd year)
- e. 2021-22 (3rd year)
- f. 2022-23(4th Year)
- g. 2023-24 (5th year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2013-14 to 2016-17 was placed in the 12th Approval Committee meeting held on 26.07.2018 wherein the Committee noted the monitoring performance of the Unit for the period 2013-14 to 2016-17.

- Action taken report :

Directions of the Approval Committee	Action taken if any.
Estate section to initiate action for clearance of dues amounting to Rs.4,51,154/-	NIL

(A): Observation on APR

I. APPROVED Projections (2014-15 to 2018-19)

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
FOB value of export	2000	2400	2800	3400	4000	14600
FE Outgo	1625	1949	2274	2758	3242	11848
NFE	375	451	526	642	758	2752

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	200	250	300	600	1000	2350
FE Outgo	104	130	156	200	100	690
NFE	96	120	144	400	900	1660

(II) Performance as compared to projections during the block period 2014-15 to 2018-19 and 2019-20 to 2023-24.

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2014-15	2000	949.50	1605	582.17	8	4.15	2.22
2015-16	2400	1109.97	1926	755.91	9	6.31	10.34
2016-17	2800	8357.29	2247	1533.63	10	3.41	4.14
2017-18	3400	905.41	2728	0.13	11	0.00	0.00
2018-19	4000	79.41	3209	0.00	12	0.00	0.00

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				

	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	200	1.31	104	0.00	0.00	0.00	0.00
2020-21	250	0.00	130	0.00	0.00	0.00	0.00
2021-22	300	0.00	156	0.00	0.00	0.00	0.00
2022-23	600	256.37	35	0.00	150	0.00	0.00
2023-24	1000	434.45	18	0.00	75	0.00	0.00

(III) Cumulative NFE achieved during the block period 2014-15 to 2018-19 and 2019-20 to 2023-24

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2014-15	375	161.42	43.04%
2015-16	826	290.24	35.14%
2016-17	1352	6690.25	494.84%
2017-18	1994	7493.60	375.81%
2018-19	2752	7513.38	273.01%

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	96	-6.08	-6.33%
2020-21	216	-12.80	-5.92%
2021-22	360	-16.11	-4.47%
2022-23	760	238.21	31.34%
2023-24	1660	671.42	40.45%

(IV) Whether the Unit achieved Positive NFE :

1. The unit has achieved on cumulative basis Positive NFE during the F.Y. 2014-15,2015-16,2016-17,2017-18,2018-19,2022-23 and 2023-24.
2. The unit has not achieved positive NFE during the F.Y. 2019-20,2020-21 and 2021-22.

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/IA(I)/HW-09/8145 dated 13.10.2008		
Validity of LOA	01.04.2024		
Item(s) of manufacture/ Services	Upto 2022	Semi-conductor Grade photovoltaic Cell Modules	
	2022-23 2023-24	and	Studded Gold Jewellery, Studded Silver Jewellery

Date of commencement of production		02.04.2009						
Execution of BLUT		YES						
Pending CRA Objection, if any		No						
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No						
No. of employees		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Male	43	9	2	1	1	71	83
	Female	9	0	0	0	0	8	14
	Total	52	9	2	1	1	79	97
Area allotted (in sq. ft.)		6781.26 sq. ft.						
Area available for each employee per sq. ft. basis (area/no. of employees)		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
		130 sq. ft.	753.47 sq. ft.	3390.63 sq. ft.	6781.26 sq. ft.	6781.26 sq. ft.	85.84 sq.ft.	69.91 sq. ft.
Investment till date	Financial Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Building	Rs. 343.46 lakh	Rs. 343.46 lakh	Rs. 343.46 lakh	Rs. 343.46 lakh	Rs. 343.46 lakh	Rs. 343.46 lakh	Rs. 343.46 lakh
	Plant & Machinery	Rs. 643.27 lakh	Rs. 615.36 lakh	Rs. 615.36 lakh	Rs. 615.36 lakh	Rs. 615.36 lakh	Rs. 57.64 lakh	Rs. 70.86 lakh
	Total	Rs. 986.73 lakh	Rs. 958.82 lakh	Rs. 958.82 lakh	Rs. 958.82 lakh	Rs. 958.82 lakh	Rs. 401.1 lakh	Rs. 414.32 lakh
Per Sq. ft. Export during the FY	2017-18	Rs. 13351.65 per sq. ft.						
	2018-19	Rs. 1171.02 per sq. ft.						
	2019-20	Rs. 19.31 per sq. ft.						
	2020-21	Rs. 0.00 per sq. ft.						
	2021-22	Rs. 0.00 per sq. ft.						
	2022-23	Rs. 3780.56 per sq. ft.						
	2023-24	Rs. 6406.63 per sq. ft.						
Quantity and value of goods exported under Rule 34		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
(unutilized goods)		NIL	NIL	NIL	NIL	NIL	NIL	NIL
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
		0.00	0.00	0.00	0.00	0.00	0.00	0.00

	NO	NO	Yes	Yes	NO	NO	YES
	Submitted	Submitted			Submitted	Submitted	
	on	on 09.12.2019	Submitted	Submitted on	On	On	Submitted on
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.	15.02.2019		on	30.12.2021 Request ID (242100029253)	01.11.2022	13.10.2023	30.09.2024 Request ID (242400033013)
If no, details of the Year along with no of days delayed to be given.	Request ID (241900 000623)	Request ID (241900 29033) Delay of 69 days	07.04.2021 Request ID (2421000 05755)		Request ID (242200035486)	Request ID (242300028434)	
	Delay of 137 days				Delay of 31 days	Delay of 12 days	

Specified Officer Verification Report

(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.
2017-18	905.41	905.41	--	DTA SALE
2018-19	79.41	79.41	--	DTA SALE
2019-20	1.31	1.31	--	DTA SALE
2020-21			--	
2021-22			--	
2022-23	256.37	256.37	--	JOB WORK IUT STATEMENT DETAILS ATTACHED
2023-24	434.45	434.45	--	JOB WORK IUT STATEMENT DETAILS ATTACHED

Note:- Being DTA Sale consider as an export for calculation of NFE due to supply of Solar Panel

b. IMPORT

i. (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.
2017-18	--	--	--	--
2018-19	--	--	--	--
2019-20	--	--	--	--
2020-21	--	--	--	--
2021-22	--	--	--	--
2022-23	--	--	--	--
2023-24	--	--	--	--

(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.
2017-18	12.75	12.75	--	IMPORT including IUT
2018-19	--	--	--	--
2019-20	--	--	--	--
2020-21	--	--	--	--
2021-22	--	--	--	--
2022-23	--	--	--	--
2023-24	--	--	--	--

(F) Bond cum Legal Undertaking (BLUT)

(INR

in Lakhs)

Sr. No.	Particulars							
		2017-18	2018-19	2019-20	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	2413.3	2413.3	2413.3	544.45	544.45	544.45	544.45

(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	2413.3	2413.3	2413.3	544.45	544.45	544.45	802.57
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	-	-	-	-	258.12	-

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NIL	NIL	NIL	NIL	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 they have filed such pending SOFTEX.	NA	NA	NA	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	NA	NA	NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA	NA	NA	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?	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	If yes, details thereof (year wise details to be provided).	NA	NA	NA	NA	NA	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	NA	NA	NA	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?	WIP	WIP	WIP	WIP	WIP	WIP	WIP

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 05.11.2008 to 22.03.2030

Findings

1.	This is the 2 years performance scrutiny 2017-18 and 2018-19 of the block period 2014-15 to 2018-19 and 5 years performance scrutiny 2019-20,2020-21,2021-22,2022-23 and 2023-24 of the block period 2019-20 to 2023-24
2.	The unit has achieved export revenue of Rs. 905.41/- Lakhs as against projected export of Rs. 3400/- Lakhs i.e. 26.63 % during the period for FY 2017-18.

3.	The unit has achieved export revenue of Rs. 79.41/- Lakhs as against projected export of Rs. 4000/- Lakhs i.e. 1.99% during the period for FY 2018-19.
4.	The unit has achieved export revenue of Rs. 1.31/- Lakhs as against projected export of Rs. 200 i.e. 0.65% for the FY 2019-20.
5.	The unit has achieved export revenue of Rs. 0.00/- Lakhs as against projected export of Rs. 250/- i.e. 0.00 % for the FY 2020-21.
6.	The unit has achieved export revenue of Rs. 0.00/- Lakhs as against projected export of Rs. 300/- Lakhs i.e. 0.00 % during the period for FY 2021-22.
7.	The unit has achieved export revenue of Rs. 256.37/- Lakhs as against projected export of Rs. 600/- Lakhs i.e. 42.73% during the period for FY 2022-23.
8.	The unit has achieved export revenue of Rs. 434.45/- Lakhs as against projected export of Rs. 1000 i.e. 43.44% for the FY 2023-24.
9.	Cumulative Net Foreign Exchange Rs. 7493.60 /- lakh is positive for FY 2017-18
10.	Cumulative Net Foreign Exchange Rs. 7513.38/- Lakh is positive FY 2018-19
11.	Cumulative Net Foreign Exchange Rs. -6.08/- Lakh is negative FY 2019-20.
12.	Cumulative Net Foreign Exchange Rs. -12.80 /- lakh is negative for FY 2020-21
13.	Cumulative Net Foreign Exchange Rs. -16.11/- Lakh is negative FY 2021-22.
14.	Cumulative Net Foreign Exchange Rs. 238.21/- Lakh is positive FY 2022-23.
15.	Cumulative Net Foreign Exchange Rs. 671.42/- Lakh is positive FY 2023-24.
16.	Pendency Foreign Currency Realisation is NIL
17.	There is no Labour dues, Labour cases pending against the unit in estate section.
18.	Sub-Lease Agreement is Registered for the period 05.11.2008 to 22.03.2030
19.	There is no CRA Objection pending.
20.	There is no SCN is pending.
21.	There is no delay in filing of APR F.Y. 2019-20, 2020-21 and 2023-24. The APR for the FY 2017-18, 2018-19, 2021-22 and 2022-23 has not been filed within prescribed time & submitted on 15.02.2019,09.12.2019,01.11.2022 and 13.10.2023 i.e. there is a delay of 137 days, 69 days, 31 days and 12 days respectively.
22.	The unit is Electronics and Hardware not applicable for Value addition for the F.Y. 2017-18 to 2021-22. This office approved diversification from electronic to gems & Jewellery section for the F.Y. 2022-23 to 2023-24. The unit has done Job work during the F.Y. 2022-23 to 2023-24. Therefore, they mentioned Value addition "ZERO".

c. Recommendation:

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

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/2025-26 | 133

Name of the Unit: -M/s. S J International

Address: -Unit No.G-16, G & J Complex-II,SEEPZ-SEZ, Andheri (E), Mumbai-400096

Block period: -2019-20 to 2023-24

Financial Year: -2023-24(5th year)

Details of Previous Monitoring:-

- The proposal for the performance of the APR for the period 2020-21 to 2022-23 was placed before the 196th Approval Committee meeting held on 03.03.2025, wherein the Committee noted the monitoring performance of the Unit for the period 2020-21 to 2022-23, as the unit had achieved positive NFE on a cumulative basis in terms of Rule 54 of SEZ Rules 2006.

Sr. No.	Directions of the Approval Committee	Action taken if any
------------	--------------------------------------	---------------------

1.	The unit to clear the outstanding dues of Rs. 8,68,018.61/-	As per report submitted by finance section there is outstanding dues is Rs. 5,72,900.69 as on 31.03.2025. However, they have mentioned that Bill of Rs. 5,57,947.42 for the 1st Quarter, i.e., April 2025 to June 2025 is been generated through ERP on 02.04.2025, and their payment has not been received till date
2.		Out of 20 cases totaling rs. 311.17 Lakhs, subsequently we have realized 12 cases totaling Rs. 259.57 Lakhs, and the remaining 8 cases totaling Rs.51.60 Lakhs is pending. Unit has following up with customers and anticipate payment in due course.
3.	Unit to clear the foreign exchange realization within 3 months time and submit extension from AD Bank within one month	Show cause notice has issued to the unit on 24.03.2025 and order-in-original has put up for approval.
	Initiate action for issuance of show cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22 and 2022-23	

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	1600.00	1700.00	1800.00	1900.00	2100.00	9100.00
FE Outgo	900.00	1050.00	1100.00	1150.00	1300.00	5500.00
NFE	700.00	650.00	700.00	750.00	800.00	3600.00

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	1600.00	1567.70	860.00	1384.28	30.00	0.00	5.04
2020-21	1700.00	1583.18	995.00	1058.15	50.00	0.00	2.00
2021-22	1800.00	1881.80	1060.00	1514.15	30.00	0.00	0.37
2022-23	1900.00	1307.87	1115.00	1034.69	20.00	0.00	0.44
2023-24	2100.00	1427.74	1280.00	923.64	10.00	0.00	0.29
Total	9100.00	7768.29	5310.00	5914.91	140.00	0.00	8.14

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	700.00	348.25	49.75%
2020-21	1350.00	700.13	51.86%
2021-22	2050.00	962.24	46.94%
2022-23	2800.00	1213.30	43.33%
2023-24	3600.00	1494.00	41.50%

IV. Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA/(I)/APL/GJ-06/2006-07/7483 dated 12.10.2007	
Validity of LOA	19.06.2024	
Item(s) of manufacture/ Services	Brass Studded Jewellery with Diamonds, Precious, Semi P Stone, CZ, Synthetic & Graphix Stones, copper studded Jewellery with diamonds, Precious Stones, Semi Precious stones, CZ, Synthetic & Graphix Stones, Diamonds Studded gold Jewellery, Silver Studded Jewellery with Diamonds, Precious, Semi Precious, Pearls, CZ, Synthetic & Graphix Stones, Stainless Steel Studded Jewellery with Diamonds, Precious, Semi P Stones, Pearls, CZ, Synthetic & Graphix Stones	
Date of commencement of production	19.06.2009	
Execution of BLUT	YES	
Pending CRA Objection, if any	No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No	
No. of employees	Male	50
	Female	10
	Total	60
Area allotted (in sq. ft.)	7090.84 sq. ft.	

Area available for each employee per sq. ft. basis (area/no. of employees)		118.18 sq. ft.
Investment till date	Financial Year	2023-24
	Building	0.00
	Plant & Machinery	69.00
	Total	69.00
Per Sq. ft. Export during the FY		Rs. 20134.99 per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		No
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		9.92%
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, (The APR for the FY 2023-24 has not been filed within time. Submitted on 28.03.2025 & the delay is of 178 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
2023-24	1427.74	1467.98	40.27	Difference is due to discount and foc

b. IMPORT

i. (Capital Goods)

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2023-24	0.00	0.00	-	NA

(ii) Raw Materials

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2023-24	923.64	987.20	63.56	Difference is due to foe mounting

(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	340.00
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	340.00
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-

(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.	Out of 20 cases totaling rs. 311.17 Lakhs, subsequently we have realized 12 cases totaling Rs. 259.57 Lakhs, and the remaining 8 cases totaling Rs.51.60 Lakhs is pending. Unit has following up with customers and anticipate payment in due course.
(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 t/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	No

(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No	
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	Unit has file it in due course of time	
(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	As per report submitted by finance section there is outstanding dues is Rs. 5,72,900.69 as on 31.03.2025. However, they have mentioned that Bill of Rs. 5,57,947.42 for the 1st Quarter, i.e., April 2025 to June 2025 is been generated through ERP on 02.04.2025, and their payment has not been received till date
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 18.12.2007 to 19.06.2014, 20.06.2014 to 19.06.2019 and 20.06.2019 to 19.06.2024.

Findings

1.	APR 2023-24 is the 5th of the block period 2019-20 to 2023-24.
2.	The unit has achieved export revenue of Rs. 1427.74 Lakhs as against projected export of Rs. 2100.00 i.e. 67.99% for the FY 2023-24.
3.	Cumulative net Foreign Exchange for the 2023-24 is Rs. 1494.00 Lakh is positive.
4.	As per report submitted by finance section there is outstanding dues is Rs. 5,72,900.69 as on 31.03.2025. However, they have mentioned that Bill of Rs. 5,57,947.42 for the 1st Quarter, i.e., April 2025 to June 2025 is been generated through ERP on 02.04.2025, and their payment has not been received till date
5.	No Labour dues & Labour cases are pending against the unit in estate section.
6.	There is no CRA Objection pending.
7.	There is no SCN is pending.
8.	The unit has submitted value addition statement from CA M/s BIJAL H. MEHTA, wherein it is certified that the Value Addition during the financial year 2023-24 is 9.92%
9.	NO, The APR for the FY 2023-24 has not been filed within time. Submitted on 28.03.2025 & the delay is of 178 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.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

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/13/2025-26

Name of the Unit :- M/s. Uni-Design Jewellery Pvt. Ltd- Unit -II

Address: Plot No.4,5 & 6 (Part), 1st floor, SEEPZ-SEZ, Andheri (E), 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 for the performance of the APR for the period 2019-20 was placed in the 157th Approval Committee meeting held on 26.11.2021 wherein the Committee noted the monitoring performance of the Unit for the period 2019-20.

(A): Observation on APR

1. 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	18500	21000	26500	30500	35000	131500
FE Outgo	7702.50	8765.00	10761.15	12418.00	14650.00	54296.65
NFE	10797.50	12235.00	15738.85	18082.00	20350.00	77203.35

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	18500	9846.56	7432.5	3977.73	100	0.00	123.56
2021-22	21000	17460.04	8455	3904.64	140	29.25	73.02
2022-23	26500	22319.10	10381.5	7326.41	200	0.00	134.88
2023-24	30500	35079.77	11968	17732.31	275	15.55	395.05

(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	10797.50	5402.95	50.04%
2021-22	23032.5	19136.83	83.09%
2022-23	38771.35	34288.91	88.44%
2023-24	56853.35	52494.36	92.33%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ-252/2000/3864 dated 29.03.2000
----------------	---

Validity of LOA	31.03.2025								
Item(s) of manufacture/ Services	BASE METAL JEWELLERY ARTICAL WITH RUDHRAKSH SEED 5 PERCENT OF THE FOB VALUE OF PREVIOUS YEAR, BASE METAL JEWELLERY ARTICEL ON LEATHER BASE-5 PERCENT OF THE FOB VALUE OF EXPORT OF PREVIOUS YEAR, BRASS JEWELLERY STUDDED WITH DIAMOND AND PRECIOUS STONES ONLY, CERAMIC JEWELLERY -EXPORT PF PRECIOUS AND NON PRECIOUS JEWELLERY WITH CERAMIC, ENAMELED JEWELLERY-EXPORT OF PRECIOUS AND NON PRECIOUS JEWELLERY WITH ENAMELING GOLD, PLATINUM, SILVER, PALLADIUM, STUDDED WITH MOTHER OF PEARL -5 PERCENT OF THE FOB VALUE OF EXPORT OF PREVIOUS YEAR, JEWELLERY WITH LEATHER CORDS-EXPORT OF PRECIOUS AND NON PRECIOUS JEWELLERY WITH LEATHER CODE, PALLADIUM JEWELLERY PLAINSTUDDEDCOMBINATION, PALLADIUM-BY PRODUCT, PLAIN GOLD JEWELLERY, PLAIN PATINUM JEWELLERY, PRECIOUS METAL JEWELLERY ARTICAL WITH RUDHRAKSH SEED, PRECIOUS METAL JEWELLERY ARTICLES ON LEATHER BASE-5 PERCENT OF THE FOB VALUE OF EXPORT OF PREVIOUS YEAR, RHODIUM-BY PRODUCT, SILVER-5 PERCENT OF THE FOB VALUE OF EXPORT OF PREVIOUS YEAR, STAINLESS STEEL JEWELLERY STUDDED WITH DIAMONDS AND PRECIOUS STONES ONLY, STUDDED AND PLAIN GOLD JEWELLERY NOT BELOW 3 KT, STUDDED BASE METAL FITTED MOBILE COVER 5 PERCENT OF THE FOB VALUE OF EXPORT PREVIOUS YEAR, STUDDED GOLD JEWELLERY SILVER JEWELLERY, STUDDED PLATINUM JEWELLERY, TITANIUM JEWELLERY STUDDED WITH DIAMONDS AND PRECIOUS STONES ONLY, STUDDDED PRESIOUS METAL FITTED MOBILE COVER 5 PERCENT OF THE FOB VALUE OF EXPORT PREVIOUS YEAR.								
Date of commencement of production	30.03.2000								
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	581	Male	664	Male	665	Male	481	
	Female	213	Female	248	Female	255	Female	263	
	Total	794	Total	912	Total	920	Total	744	
Area allotted (in sq. ft.)	26088.48 sq. ft.								
Area available for each employee per sq. ft. basis (area/no. of employees)	2020-21		2021-22		2022-23		2023-24		
	32.86 sq. ft.		28.60 sq. ft.		28.36 sq. ft.		35.06 sq. ft.		
Investment till date	Financial Year	2020-21		2021-22		2022-23		2023-24	
	Building	Rs. 591.99 lakh		Rs. 595.14 lakh		Rs. 595.14 lakh		Rs. 600.31 lakh	
	Plant & Machinery	Rs.1100.10 lakh		Rs.1177.84 lakh		Rs.1238.94 lakh		Rs.1328.27 lakh	

	Total	Rs. 1692.09 lakh	Rs. 1772.98 lakh	Rs. 1834.08 lakh	Rs. 1928.58 lakh			
Per Sq. ft.	2020-21	Rs. 37742.94 per sq. ft.						
Export during the FY	2021-22	Rs. 66926.24 per sq. ft.						
	2022-23	Rs.85551.55 per sq. ft.						
	2023-24	Rs. 134464.60 per sq. ft.						
Quantity and value of goods exported under Rule 34 (unutilized goods)	2020-21	2021-22		2022-23		2023-24		
	Total Value	Total Value		Total Value		Total Value		
	Rs.979.82 Lacs	Rs.984.70 Lacs		Rs.330.13 Lacs		Rs.592.29 Lacs		
	Diamonds CTS	4368.3	Diamonds CTS	4002	Diamonds CTS	1102.70	Diamonds CTS	1353.50
	Colour Stone CTS	84.3	Colour Stone CTS	19	Colour Stone CTS	7.40	Colour Stone CTS	48387.60
	Gold Finding GRM	163.6	Gold Finding GRM	0	Gold Finding GRM	0	Gold Finding GRM	110.8
	Chain GRM	610.3						
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2020-21	2021-22		2022-23		2023-24		
	39.67%	19.10%.		16.96 %		13.36%		
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 29.12.2021	Submitted on 05.11.2022		Submitted on 30.09.2023		Submitted on 20.02.2025		
	Request ID (242100025812)	Request ID (242200036422)		Request ID (242300029926)		Request ID (242400036830)		
		Delay of 35 days				Delay of 142 days		

Specified Officer Verification Report

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in Lakhs)

F.Y.	Figures reported in APR (FOB Value)	Figures not consider in APR	Figures as per Softex/Trade Data	Figures not consider in NSDL	Foreign Exchange conversion Difference	Reason for difference/remark submitted by the unit
2020-21	9846.56	1083.52	10464.17	334.11	131.80	Export value of ATA, EXHI, Consignment, RET, RP & Loan REX in the APR & any amount added in the FOB value in the trade data
2021-22	17460.04	1170.93	17922.39	433.63	274.95	
2022-23	22319.10	5335.19	27081.77	195.85	376.67	
2023-24	35079.77	4832.22	35125.10	1528.12	3258.77	

b. IMPORT

i. (Capital Goods)

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures not consider in APR	Figures as per Softex/Trade Data	Figures not consider in NSDL	Difference if any	Reason for difference/remark submitted by the unit
2020-21	14.66	0.00	0.00	0.00	14.66	Local Import consider in the APR
2021-22	29.26	0.00	21.83	0.00	7.43	Foreign Exchange conversion difference.
2022-23	7.67	0.00	0.00	0.00	7.67	Local Import consider in the APR
2023-24	15.55	0.00	16.95	0.00	1.4	CG Consider as Fixed asset in the APR

(ii) Raw Materials :

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures not consider in APR	Figures as per Trade Data	Figures not consider in NSDL	Foreign Exchange conversion Difference	Reason for difference/remark submitted by the unit
2020-21	3977.73	1725.98	4653.46	1073.55	23.31	Gold Procured from MMTC directly, not a part of BOE

2021-22	3904.64	101.16	4274.27	7.22	275.70	Foreign Exchange conversion difference
2022-23	7326.41	4874.80	12204.38	57.25	60.43	
2023-24	17732.31	5578.94	22845.76	30.38	435.11	

(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	12200	12200	12200	12200
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	12200	11430.11	10678.38	7969.79
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00	0.00	0.00	0.00

(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.	2020-21 No pending foreign exchange for realization	2021-22 1 case amounting to Rs.1.57 lakhs is pending as on date	2022-23 1 case amounting to Rs.1.57 lakhs is pending as on date	2023-24 4 cases amounting to Rs.160.02 lakhs is pending as on date
(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 to be provided).	2020-21	2021-22	2022-23	2023-24
		NO	NO	NO	NO
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	NO	NO	NO	NO
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	NO	NO	NO	NO
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	NO	NO	NO	NO
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NO	NO	NO	NO

(N)	<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

(B) Observations on Estate Division.

Particulars	Status
Outstanding dues	1,02,649.61/- as on 05.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 05.07.2019 to 04.07.2049

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.	The unit has achieved export revenue of Rs.9846.56/- Lakhs as against projected export of Rs. 18500/- Lakhs i.e. 53.22 % during the period for FY 2020-21.
3.	The unit has achieved export revenue of Rs.17460.04/- Lakhs as against projected export of Rs. 21000/- Lakhs i.e. 83.14% during the period for FY 2021-22.
4.	The unit has achieved export revenue of Rs. 22319.10/- Lakhs as against projected export of Rs. 26500/-Lakhs i.e.84.22% for the FY 2022-23.
5.	The unit has achieved export revenue of Rs. 35079.77/- Lakhs as against projected export of Rs. 30500/- i.e. 115.01 % for the FY 2023-24.

6.	Cumulative Net Foreign Exchange Rs. 5402.95 /- lakh is positive for FY 2020-21.							
7.	Cumulative Net Foreign Exchange Rs. 19136.83/- lakh is positive for FY 2021-22.							
8.	Cumulative Net Foreign Exchange Rs. 34288.91/- Lakh is positive FY 2022-23.							
9.	Cumulative Net Foreign Exchange Rs. 52494.36/- Lakh is positive FY 2023-24.							
10.	Pendency Foreign Currency Realization- as on date total 4 cases pending amounting to Rs.160.02/-							
11.	Quantity and value of goods exported under Rule 34 (unutilized goods)Quantity							
2020-21		2021-22		2022-23		2023-24		
Total Value Rs.979.82 Lacs		Total Value Rs.984.70 Lacs		Total Value Rs.330.13 Lacs		Total Value Rs.592.29 Lacs		
Diamonds CTS	4368.3	Diamonds CTS	4002	Diamonds CTS	1102.70	Diamonds CTS	1353.50	
Colour Stone CTS	84.3	Colour Stone CTS	19	Colour Stone CTS	7.40	Colour Stone CTS	48387.60	
Gold Finding GRM	163.6	Gold Finding GRM	0	Gold Finding GRM	0	Gold Finding GRM	110.8	
Chain GRM	610.3							
12.	There is no Labour dues, Labour cases pending against the unit in estate section.							
13.	There outstanding dues of Rs.1,02,649.61/- as on 05.03.2025 against the unit							
14.	Sub-Lease Agreement is registered for the period 05.07.2019 to 04.07.2049							
15.	There is no CRA Objection pending.							
16.	There is no SCN is pending.							
17.	The unit has submitted value addition statement from CA M/s. AK Rai & Co. Mumbai, wherein it is certified that the Value Addition during the financial year 2020-21,2021-22, 2022-23 and 2023-24 is 39.67% , 19.10% , 16.96 % and 13.36% respectively.							
18.	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 05.11.2022 and 20.02.2025 i.e. there is a delay of 35 days and 142 day respectively.							

c. Recommendation:

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. **Proposal :**

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 /2025-26 | 135

Name of the Unit :- M/s. Uni-Design Jewellery Pvt. Ltd- Unit -III

Address: Plot No.4,5 & 6(Part), SEEPZ-SEZ, Andheri (E), 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 for the performance of the APR for the period 2019-20 was placed in the 159th Approval Committee meeting held on 31.01.2022 wherein the Committee noted the monitoring performance of the Unit for the period

(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	62500	71500	89500	102500	118500	444500
FE Outgo	25600	29375	36720	42435	48710	182840
NFE	36900	42125	52780	60065	69790	261660

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	62500	64486.21	24800	36235.27	100	29.14	370.32
2021-22	71500	119015.04	28325	64250.39	250	246.83	178.79
2022-23	89500	115463.01	35450	61167.72	280	97.74	1616.91
2023-24	102500	98683.25	40975	61767.04	325	127.09	1827.62

(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	36900	32300.68	87.53%
2021-22	79025	92481.47	117.03%
2022-23	131805	146117.97	110.86%
2023-24	191870	179006.35	93.29%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/APL/GJ-16/06-07/2997 dated 19.03.2010
Validity of LOA	18.05.2025
Item(s) of manufacture/ Services	BASE METAL JEWELLERY ARTICLE WITH RUDHRAKSHA SEED-5 PERCENT OF THE FOB VALUE OF PREVIOUS YEAR, BASE METAL JEWELLERY ARTICLE ON LEATHER BASE-5 PERCENT OF THE FOB VALUE OF EXPORTS OF PREVIOUS YEAR, CERAMIC JEWELLERY-EXPORT OF PRECIOUS AND NON PRECIOUS JEWELLERY WITH CERAMIC, ENAMELED JEWELLERY-EXPORT OF PRECIOUS AND NON PRECIOUS JEWELLERY WITH ENAMELING, GOLD, PLATINUM, SILVER, PALLADIUM, STUDDED WITH MOTHER OF PEARL-5 PERCENT OF THE FOB VALUE OF EXPORTS OF PREVIOUS YEAR, JEWELLERY WITH LEATHER CORDS-EXPORT OF PRECIOUS AND NON PRECIOUS JEWELLERY WITH LEATHER CORD, MANUFACTUR OF ALLOY FOR SELF CONSUMPTION AND INTER UNIT FOR OTHER ZONE-300 KG PRECIOUS METAL BASE ALLOY & 300 KG NON PRECIOUS METAL BASE ALLOY, PALLDIUM-BY PRODUCT, PRECIOUS METAL JEWELLERY ARTICLE ON LEATHER BASE-5 PERCENT OF THE FOB VALUE OF EXPORTS OF PREVIOUS YEAR, PRECIOUS METAL JEWELLERY ARTICLE WITH RUDHRAKSHA SEED, ROHDIUM-BY PRODUCT, SILVER-5 PERCENT OF THE FOB VALUE OF EXPORTS OF PREVIOUS YEAR, STUDDED BASE METAL ALLOY-NON PRECIOUS METAL FITTED MOBILE COVER, STUDDED JEWELLERY MADE OF BASE METAL VIZ TITANIUM, STANLESS STEEL, BRASS , COPPER, BRONZE STUDDED WITH DIAMOND COLOUR STONE SYNTHETIC STONE-5 PERCENT OF THE FOB VALUE OF PREVIOUS YEAR, STUDDED PRECIOUS METAL FITTED MOBILE COVER, STUDDED-PLAIN 8 KT GOLD JEWELLERY-5 PERCENT OF THE FOB VALUE OF EXPORTS OF PREVIOUS YEAR, GOLD,PLATINUM,SILVER JEWELLERY STUDDED IN DIAMONDS COLOUR STONESYNTHETIC STONE
Date of commencement of production	19.05.2010
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	792	Male	805	Male	732	Male	609
		Female	174	Female	179	Female	166	Female	125
		Total	966	Total	984	Total	898	Total	734
Area allotted (in sq. ft.)		26203.39 sq. ft.							
Area available for each employee per sq. ft. basis (area/no. of employees)		2020-21		2021-22		2022-23		2023-24	
		27.12 sq. ft.		26.63 sq. ft.		29.18 sq. ft.		35.70 sq. ft.	
Investment till date	Financial Year	2020-21		2021-22		2022-23		2023-24	
	Building	Rs. 1397.53 lakh		Rs. 1397.53 lakh		Rs. 1407.16 lakh		Rs. 1410.44 lakh	
	Plant & Machinery	Rs. 990.18 lakh		Rs. 1366.01 lakh		Rs. 1654.46 lakh		Rs. 2089.86 lakh	
	Total	Rs. 2387.71 lakh		Rs. 2763.54 lakh		Rs. 3061.62 lakh		Rs. 3500.3 lakh	
Per Sq. ft. Export during the FY	2020-21	Rs. 2,46,098.73 per sq. ft.							
	2021-22	Rs. 4,54,197.11 per sq. ft.							
	2022-23	Rs. 4,40,641.50 per sq. ft.							
	2023-24	Rs. 3,76,604.90 per sq. ft.							
Quantity and value of goods exported under Rule 34 (unutilized goods)		2020-21		2021-22		2022-23		2023-24	
		Total value Rs. 1428.71 Lacs		Total value Rs. 860.22 Lacs		Total value Rs. 3737.10 Lacs		Total value Rs. 2370.11 Lacs	
		Diamond CTS	5214.80	Diamond CTS	2023.50	Diamond CTS	7170.70	Diamond CTS	3761
		Colour Stone CTS	256.40	Chain GRM	1510.30	Colour Stone CTS	93	Colour Stone CTS	140596.40
		Gold Finding GRM	187	Finding GRM	605.80	Finding GRM	4051.90	Chain GRM	9350.10
		Chain GRM	1710.07	MOP GRM	16.80	Chain GRM	6621.80	Finding GRM	2589.50
		Semi Finish Jewellery GRM	47	Semi Finish Jewellery GRM	3539.10	CS Stone	15.90	CS Stone	79.6
				Colour Stone CTS	1128.5	Semi Finish Jewellery GRM	23		
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		2020-21		2021-22		2022-23		2023-24	
		34.63%		30.99%		43.13 %		39.16%	

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 29.12.2021 Request ID (242100026000)	Submitted on 05.11.2022 Request ID (242200036595) Delay of 35 days	Submitted on 30.09.2023 Request ID (242300030350)	Submitted on 24.04.2025 Request ID (242400036841) Delay of 205 days

Specified Officer Verification Report

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in Lakhs)

F.Y.	Figures reported in APR (FOB Value)	Figures not consider in APR	Figures as per/Softex Trade Data	Figures not consider in NSDL	Foreign Exchange conversion Difference	Reason for difference/remark submitted by the unit
2020-21	64486.21	821.30	64329.88	269.81	707.82	Export Value of ATA, EXHL Consignment, RET,RP & Loan REX in the APR & any amount added in the FOB value in the trade data
2021-22	119015.04	4112.52	121756.20	4.88	1366.48	
2022-23	115463.01	3838.89	119046.90	0.00	255.00	
2023-24	98683.25	6648.34	127435.24	11.20	22114.84	

b. IMPORT

i. (Capital Goods)

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures not consider in APR	Figures as per Softex/ Trade Data	Figures not consider in NSDL	Difference	Reason for difference/remark submitted by the unit
2020-21	29.14	0.00	25.22	0.00	3.92	Foreign Exchange Conversion difference
2021-22	246.83	0.00	250.14	0.00	3.31	Foreign Exchange Conversion difference
2022-23	97.74	0.00	87.34	0.00	10.34	Foreign Exchange Conversion difference
2023-24	127.09	0.00	47.49	0.00	79.6	Foreign Exchange Conversion difference

(ii) Raw Materials :

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures not consider in APR	Figures as per Trade Data	Figures not consider in NSDL	Foreign Exchange conversion difference	Reason for difference/remark submitted by the unit
2020-21	36235.27	5689.31	36935.79	6166.12	1177.34	Gold Procured from MMTC directly, not a part of BOE & Foreign exchange conversion difference
2021-22	64250.39	16059.83	82762.02	1826.46	4278.26	
2022-23	61167.72	18830.71	82539.85	139.82	2681.24	
2023-24	61767.04	25353.99	92283.89	16.55	5179.41	

(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	52750	52750	52750	52750
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	52750	44931.46	28602.08	11743.42
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00	0.00	0.00	0.00

(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.	2020-21	2021-22	2022-23	2023-24
		No pending Foreign Exchange for realization	Total 4 case amounting to Rs.5.34/- lakhs is pending as on date	Total 261 Case amounting to Rs.6287.62/- lakhs is pending as on date	Total 51 Cases amounting to Rs.586.78/- lakhs is pending as on date
(H)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.	NA	NA	NA	NA
(a)					
(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 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)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	NO	NO	NO	NO
(L)	<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)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NO	NO	NO	NO
(N)	<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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. 1,02,648.71/- as on 31.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 05.07.2019 to 04.07.2049

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.	The unit has achieved export revenue of Rs.64486.21/- Lakhs as against projected export of Rs. 62500/- Lakhs i.e. 103.18% during the period for FY 2020-21.
3.	The unit has achieved export revenue of Rs.119015.04/- Lakhs as against projected export of Rs. 71500/- Lakhs i.e. 166.45% during the period for FY 2021-22.
4.	The unit has achieved export revenue of Rs. 115463.01/- Lakhs as against projected export of Rs. 89500/-Lakhs i.e. 129.01% for the FY 2022-23.
5.	The unit has achieved export revenue of Rs. 98683.25/- Lakhs as against projected export of Rs. 102500/- i.e. 96.28 % for the FY 2023-24.
6.	Cumulative Net Foreign Exchange Rs. 32300.68 /- lakh is positive for FY 2020-21.
7.	Cumulative Net Foreign Exchange Rs. 92481.47/- lakh is positive for FY 2021-22.
8.	Cumulative Net Foreign Exchange Rs. 146117.97/- Lakh is positive FY 2022-23.
9.	Cumulative Net Foreign Exchange Rs. 179006.35/- Lakh is positive FY 2023-24.
10.	2023-24- Total 51 Cases amounting to Rs.586.78/- lakhs is pending as on date (as per Custom report) As per APR report 250 cases pending

11.	Quantity and value of goods exported under Rule 34 (unutilized goods) Quantity							
Total value Rs.1428.71 Lacs		Total value Rs.860.22 Lacs		Total value Rs.3737.10 Lacs		Total value Rs.2370.11Lacs		
Diamond CTS	5214.80	Diamond CTS	2023.50	Diamond CTS	7170.70	Diamond CTS	3761	
Colour Stone CTS	256.40	Chain GRM	1510.30	Colour Stone CTS	95	Colour Stone CTS	140596.40	
Gold Finding GRM	187	Finding GRM	605.80	Finding GRM	4051.90	Chain GRM	9350.10	
Chain GRM	1710.07	MOP GRM	16.80	Chain GRM	6621.80	Finding GRM	2589.50	
Semi Finish Jewellery GRM	47	Semi Finish Jewellery GRM	3539.10	CS Stone	15.90	CS Stone	79.6	
		Colour Stone CTS	1128.5	Semi Finish Jewellery GRM	23			
12.	There is no Labour dues, Labour cases pending against the unit in estate section.							
13.	There outstanding dues of Rs. 1,02,648.71/- as on 31.03.2025 against the unit							
14.	Sub-Lease Agreement is registered for the period 05.07.2019 to 04.07.2049							
15.	There is no CRA Objection pending.							
16.	There is no SCN is pending.							
17.	The unit has submitted value addition statement from CA M/s. AK Rai & Co. Mumbai, wherein it is certified that the Value Addition during the financial year 2020-21,2021-22, 2022-23 and 2023-24 is 34.63% , 30.99% , 43.13 % and 39.16% respectively.							
18.	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 05.11.2022 and 24.04.2025 i.e. there is a delay of 35 days and 205 day respectively.							

e. Recommendation:

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

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/ /2025-26 } 136

Name of the Unit: - M/s. Patdiam Jewels

Address: - Unit No. 702, 7th Floor, Block No-1, SEEPZ ++, 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:-

- The proposal of performance of the APR for the period 2019-20 was placed in the 154th Approval Committee meeting held on 26.08.2021, wherein the Committee noted the monitoring performance of the Unit for the period 2019-20, as the export and import data for the period 2019-20 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 2019-20, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

Directions of the Approval Committee	Action Taken if any
--------------------------------------	---------------------

- Pay the outstanding rental dues amounting to Rs. 22,09,490/- immediately

Presently outstanding dues NIL as on 31.03.2025

(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	1500	1600	1700	1800	2000	8600
FE Outgo	1202	1279	1353	1407	1558	6799
NFE	298	321	347	393	442	1801

(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	1500	2115.81	1202	39.91	-	0.00	0.00
2021-22	1600	3292.58	1277	1169.62	2.00	0.00	0.00
2022-23	1700	4530.10	1353	1390.14	-	0.00	0.00
2023-24	1800	3292.26	1404	1205.11	3.00	0.00	0.00
2024-25	2000		1555		3.00		
Total	8600	13230.75	6791	3804.78	8.00	0.00	0.00

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

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	298	1770.18	594.02 %
2021-22	619	3921.92	633.59 %

2022-23	966	6819.42	705.94 %
2023-24	1359	8985.76	661.20 %
2024-25	1801	-	

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/IA(I)/APL/GJ-08/2008-09/5777			
		Dated 07.08.2008			
Validity of LOA		14.06.2025			
Item(s) of manufacture/ Services		Gold, Platinum, Silver Jewellery Studded with Diamonds, Precious & Semi Precious Stones, Mounting of Gold, Silver & Platinum, Ring, Earring, Pemdant, Bracelat, Bangle, Necklace etc. Made out of Precious metals studded with cubic Zircon			
Date of commencement of production		15.06.2010			
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		FY Year	No. of Employees		
		2020-21	25		
		2021-22	27		
		2022-23	26		
		2023-24	30		
Area allotted (in sq. ft.)		6251.80 Sq Ft.			
Area available for each employee per sq.ft. basis (area / no. of employees)		2020-21	250.07 Sq. Ft per employee		
		2021-22	231.55 Sq. Ft per employee		
		2022-23	240.45 Sq. Ft per employee		
		2023-24	208.39 Sq. Ft per employee		
		2020-21	2021-22	2022-23	2023-24
Investment till date	Building	245.71	245.71	245.71	245.71
	Plant & Machinery	82.45	82.45	82.45	83.22
	TOTAL	328.16	328.16	328.16	328.93

Per Sq. ft. Export during the FY	Rs. 33843.21 per Sq. Ft.Laksh	Rs. 52666.11 per Sq. Ft.Lakhs	Rs. 72460.73 per Sq. Ft. Lakhs	Rs. 52660.99 per Sq. Ft. Lakhs
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL			
Value Addition during the monitoring period	13.91%	13.98%	27.74%	31.69%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	2020-21	Yes, APR for the FY 2020-21 filed on 28.12.2021		
	2021-22	No, APR for the FY 2021-22 filed on 07.11.2022. The unit has delayed in submission of APR by 38 days.		
	2022-23	Yes, APR for the FY 2022-23 filed on 29.09.2023		
	2023-24	Yes, APR for the FY 2023-24 filed on 30.09.2024		

Specified Officer Verification Report

(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	Reason for Difference/Remark
2020-21	2115.81	2115.73	0.08	Less: Rate Difference of Rs. 0.07632 in Lakhs
2021-22	3292.58	3247.84	44.74	Add : Loan basis value Rs. 85.34 Lakhs Less : Re-Export Rs. 40.63 Lakhs Less : Rounding off Rs. 0.01 Lakhs
2022-23	4530.10	4459.79	70.31	Add : Loan basis value Add : Export entry in NSDL in next FY 23-24 Rs. 120.76 Lakhs Less: Re Export Rs. -50.47 Lakhs Less : Rounding off
2023-24	3292.26	3423.55	131.29	Less : Export entry previous year Rs. 120.77 lakhs Less : Re-Export

b. **IMPORT (RM & Capital**

Goods)

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2020-21	Raw Material	39.91	39.91	-	There is no difference
2021-22		1169.62	165.04	1004.58	Less : 42.23 Re-Import for repairs Less : 00.38 Packing material Add : 1047.19 Gold Purchase in USD

2022-23		1767.19	1305.77	461.42	Less : 26.30 Re-import for repairs Less: 27.08 sample Re-import Less : 2.88 C & F Value of Import Add: 140.64 Gold Purchase in USD
2023-24		1205.11	1215.12	10.01	Less: 0.01 Rate Difference Less : 8.12 Re-Import of repairs Less : 1.89 Remarking

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

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in Lakhs)

		2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	147.54			
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-	77.36	138.86	539.25
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	174.81	715.96	-

iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	70.18	113.31	315.57	306.73
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	77.36	138.86	539.25	232.52

		2020-21	2021-22	2022-23	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No Any	No Any	No Any	No Any
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA	NA	NA	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA	NA	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA	NA	NA
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	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)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes	Yes	Yes	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

	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NA	NA	NA	NA
(N)	<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)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NA	NA	NA	NA
-----	---	----	----	----	----

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 31.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is Executed w.e.f. 30.09.2008 for 95 years

Findings

1.	These are the 4th years performance scrutiny 2020-21, 2021-22, 2022-23 and 2023-24 for the block period 2020-21 to 2024-25.
2.	<ul style="list-style-type: none"> The unit has achieved export revenue of Rs. 2115.81/- Lakhs as against projected export of Rs. 1500/- Lakhs i.e. 141.05 % during the period for FY 2020-21. The unit has achieved export revenue of Rs. 3292.58/- Lakhs as against projected export of Rs. 1600/- Lakhs i.e. 205.79 % during the period for FY 2021-22 The unit has achieved export revenue of Rs. 4530.10/- Lakhs as against projected export of Rs. 1700/- Lakhs i.e. 266.48 % during the period for FY 2022-23 The unit has achieved export revenue of Rs. 3292.26/- Lakhs as against projected export of Rs. 1800/- Lakhs i.e. 182.90 % during the period for FY 2023-24
3.	<ul style="list-style-type: none"> Cumulative Net Foreign Exchange Rs. 1770.18/- lakhs is positive for FY 2020-21. Cumulative Net Foreign Exchange Rs. 3921.92/- lakhs is positive for FY 2021-22. Cumulative Net Foreign Exchange Rs. 6819.42/- lakhs is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 8985.76/- lakhs is positive for FY 2023-24.
4.	<p>Pendency Foreign Currency Realization is NIL for FY 2020-21, 2021-22, 2022-23 and 2023-24. (As per custom report)</p> <p>However, It is seen from APR for the period of F.Y. 2022-23 that 4 cases (Rs. 127.6 Lakhs) and for F.Y. 2023-24 of 09 cases (Rs. 244.08 Lakhs) have pending against unit.</p>
5.	There is no Labour dues/ cases, outstanding dues, pending against the unit in estate section.
6.	There is no CRA Objection pending.
7.	Sub-lease agreement is Executed w.e.f. 30.09.2008 for 95 years
8.	Outstanding Rent dues is NIL as on 31.03.2025
9.	There is no SCN is pending.
10.	The unit has submitted value addition statement from CA Palindra Patel & Co., wherein it is certified that the Value Addition during the financial year 2020-21, 2021-22, 2022-23 & 2023-24 is 13.91%, 13.98%, 27.74% and 31.69% respectively.

11.	<ul style="list-style-type: none"> • The APR for the FY 2020-21, 2022-23 and 2023-24 has been filed within prescribed time & submitted on 28.12.2021, 29.09.2023 and 30.09.2024. • The APR for the FY 2021-22 has not been filed within prescribed time & submitted on 07.11.2022 i.e. there is a delay of 38 days.
-----	---

c. **Recommendation:**

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2020-21, 2021-22, 2022-23, 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/ 2025-26 } 137

Name of the Unit: - Ashok Diamjewels Pvt. Ltd.

Address : Unit No. 25A & B, SDF-I, 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)

Brief note-

1. Ashok Diamjewel Pvt. Ltd. was incorporated on 7 May 2019.
2. A unit in SEEPZ situated at 25A & B, SDF I was allotted to it on 20 Feb 2020
3. The company commenced the production on 27 May 2020.
4. SEEPZ authorities issued a Letter of Approval (LOA) bearing number SEEPZ-SEZ/IA-I/RD/15/2019-20/03022 Dt. 13.02.2020.
5. Additional unit at G-20, Gem & Jewellery Complex 2 was allotted to Ashok Diamjewel with effect from 21 Sep 2022. The company got the possession of the unit with effect from 26 September 2022.
6. With effect from 8 September 2022 the unit G-20at G & J Complex II was included in the LOA Dt. 13 Feb 2020. With additional capacity of 1,20,000 unis.
7. As the SDF- I building was under reconstruction. The Company shifted its manufacturing unit to Unit 101 at NEST-1. The company applied for additional premises and unit 102 was allotted to the company w.e.f. 26 feb

2024.

8. As on date Ashok Diamjewel Pvt. Ltd has in possession 3 units as mentioned below

Unit	Area	Possession Dt
20 at G&J Complex2	659 Sq.Mtr	8 Sep 2022
101 at Nest 1	612 Sq. Mtr	26 Feb 2024
102 at Nest 1	619 Sq. Mtr	26 Feb 2024

(A): Observation on APR

I. Revised APPROVED Projections

(Rs. in Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	900.00	1900.00	7100.00	15000.00	23000.00	47900.00
FE Outgo	596.50	1115.68	2709.88	2679.63	5522.82	12624.51
NFE	303.50	784.32	4390.12	12320.37	17477.18	35275.49

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

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	900.00	3409.67	488.00	147.77	92.00	14.73	0.00
2021-22	1900.00	11007.32	1029.00	0.00	54.18	35.53	49.59
2022-23	7100.00	7850.88	2571.50	113.76	7.88	1.49	64.10
2023-24	15000.00	7892.13	2439.32	482.69	19.81	35.58	52.20
Total	24900.00	30160.00	6527.82	744.22	173.87	87.33	165.89

(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	303.50	1786.21	588.53%
2021-22	1087.82	9022.29	829.39%
2022-23	5477.94	13869.66	253.19%
2023-24	17798.31	18441.76	103.61%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ /IA-1/RD/15/2019-20 Dated 13/02/2020
----------------	--

Validity of LOA		26.05.2025			
Item(s) of manufacture/ Services		Gold, Silver, platinum and other precious metal plain/studded with diamonds and precious and semi-precious stones, pearls and CZ and any combination thereof.			
Date of commencement of production		27.05.2020			
		2020-21	2021-22	2022-23	2023-24
Execution of BLUT		Yes		Yes	Yes
Pending CRA Objection, if any		No		No	No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No		No	No
No. of employees		Male- 135 Female- 8, Transgender - 0 Total - 143	Male- 159, Female- 16, Transgender - 0 Total - 175	Male- 196, Female- 22, Transgender - 0 Total - 218	Male- 227, Female- 19, Transgender - 0 Total - 246
Area allotted (in sq. ft.)		6654 sq. ft.	6654 sq. ft.	13747sq. ft.	20344 sq. ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		46.53 per sq. ft.	38.02 per sq. ft.	63.05 per sq. ft.	83 per sq. ft.
Investment till date	Building	262.42	270.60	276.07	276.07
	Plant & Machinery	215.70	289.13	428.05	536.97
	TOTAL	478.12	559.73	704.12	813.04
Per Sq. ft. Export during the FY		51242	165424	57110	38793.40
Quantity and value of goods exported under Rule 34		Nil	Nil	Nil	Nil
(unutilized goods)					
Value Addition during the monitoring period		16.31%	16.67%	27.59%	22.03%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.		No, The APR for the FY 2020-21 has not been filed within prescribed time & submitted on 27.03.2023 (Delay 542 days) Req. ID- 242300002302	No, The APR for the FY 2021-22 has not been filed within prescribed time & submitted on 31.03.2023 (Delay 181 days) Req. ID- 242300002571	No, The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 08.12.2023 (Delay 69 days) Req. ID- 242300038595	No, The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 15.05.2025 (Delay 226 days) Req. ID- 242500000245
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 Submitted by the unit
2020-21	3409.67	3657.83	248.16	Value of Diamonds taken on loan from customers for incorporating the same in jewellery are also considered in FOB Value on NSDL Portal. However, the same do not amount to sale. Hence excluded. Goods imported for remaking and subsequent re-export are also not treated as sales in books of accounts.
2021-22	11007.32	15838.97	4831.65	Value of Diamonds taken on loan from customers for incorporating the same in jewellery are also considered in FOB Value on NSDL Portal. However, the same do not amount to sale. Hence excluded. One Invoice worth Rs. 11,85,206(\$16461.19) was reported twice on NSDL . Goods imported for remaking and subsequent re-export are also not treated as sales in books of accounts.
2022-23	7850.88	8165.05	314.17	Value of Diamonds taken on loan from customers for incorporating the same in jewellery are also considered in FOB value on NSDL portal. However, the same do not amount to sale. Hence excluded. Goods imported for remaking and subsequent re-export are also not treat as sales in books of accounts.
2023-24	7892.13	7919.18	27.05	Value of Diamonds taken on loan from customers for incorporating the same in jewellery are also considered in FOB value on NSDL Portal. However, the same do not amount to sale. Hence, excluded. Goods imported for remaking and subsequent re- export are also not treated as sales in books of accounts.

b. IMPORT: (Raw material)

(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for Difference/Remark Submitted by the unit
2020-21	147.77	464.05	316.28	Diamonds supplied on loan basis and Capital assets not considered in books of accounts as purchase of raw material.
2021-22	0.00	67.06	0.00	Diamonds supplied on loan basis, capital assets and goods received for repairs not considered in books of accounts as purchases of raw material.
2022-23	113.76	616.92	503.16	Diamonds supplied on loan basis, capital assets and goods received for repairs not considered in books of accounts as purchases of raw material
2023-24	482.69	673.60	190.91	Diamonds supplied on loan basis, capital assets and goods received for repairs not considered in books of accounts as purchases of raw material

c. IMPORT (Capital Goods)

(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for Difference/Remark Submitted by the unit
2020-21	14.73	14.73	0.00	NA
2021-22	35.53	35.53	0.00	NA
2022-23	1.49	1.49	0.00	NA
2023-24	35.58	35.58	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	513.39	513.39	513.39	513.39

ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-	-	-	-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	52.48	11.40	126.22	170.77
v	Remaining Value of BLUT as at the end of the Financial Year	513.39	513.39	513.39	513.39

		2020-21	2021-22	2022-23	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Not applicable	Not applicable	Not applicable	Not applicable
(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.	Not applicable	Not applicable	Not applicable	Not applicable
(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.	Not applicable	Not applicable	Not applicable	Not applicable
(c)	Whether unit has filed any request for Cancellation of Softex	No	No	No	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	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)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes	Yes	Yes	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)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NA	NA	NA	NA

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. 99,87,182.55 as on 27.05.2025 (31,58,884.23 + 68,28,298.32)
Labour Dues or Labour Cases	Nil
Validity of Lease Agreement	Pending for adjudication 20.02.2020 to 19.02.202

Findings

1.	These are the 1 st , 2 nd , 3 rd & 4 th of the block period 2020-21 to 2024-25.
2.	<p>i) The unit has achieved export revenue of Rs.3409.67 Lakhs as against projected export of Rs. 900.00 i.e. 378.85 % for the FY 2020-21.</p> <p>ii) The unit has achieved export revenue of Rs.11007.32 Lakhs as against projected export of Rs. 1900.00 i.e. 579.33% for the FY 2021-22.</p> <p>iii) The unit has achieved export revenue of Rs.7850.88Lakhs as against projected export of Rs.7100.00 i.e. 110.57% for the FY 2022-23.</p> <p>iv) The unit has achieved export revenue of Rs.7892.13 Lakhs as against projected export of Rs.15000.00 i.e. 52.61 % for the FY 2023-24.</p>
3.	<p>Cumulative Net Foreign Exchange Rs. 1786.21 Lakh is positive.(FY. 2020-21)</p> <p>Cumulative Net Foreign Exchange Rs. 9022.29 Lakh is positive.(FY. 2021-22)</p> <p>Cumulative Net Foreign Exchange Rs. 13869.66 Lakh is positive.(FY. 2022-23)</p> <p>Cumulative Net Foreign Exchange Rs. 18441.76 Lakh is positive.(FY. 2023-24)</p>
4.	As per APR for the FY. 2020-21 2021-22, 2022-23 & 2023-24 is No pending Foreign Currency Realization .
5.	<p>Value Addition submitted by the Unit in the APR is 16.31 % (FY.2020-21)</p> <p>Value Addition submitted by the Unit in the APR is 16.67 % (FY.2021-22)</p> <p>Value Addition submitted by the Unit in the APR is 27.59% (FY.2022-23)</p> <p>Value Addition submitted by the Unit in the APR is 22.03 % (FY.2023-24)</p> <p>The unit has submitted value addition statement from CA Sanika Ketkar & Associated, wherein it is certified that the Value Addition during the financial year 2020-21 is 16.31%, 2021-22 is 16.67 %, F.Y. 2022-23 is 27.59% & F.Y. 2023-24 is 22.03%</p>
6.	Total outstanding Rent dues is Rs. 99,87,182.55 (31,58884.23 + 68,28,298.32)
7.	No Labour dues & Labour cases are pending against the unit.
8.	There is no CRA Objection pending.
9.	There is no SCN is pending.

10.	The APR for the FY 2020-21 has not been filed within prescribed time & submitted on 27.03.2023 (Delay 542 days) Request id- 24230002302
	The APR for the FY 2021-22 has not been filed within prescribed time & submitted on 31.03.2023 (Delay 181 days) Request id- 242300002571
	The APR for the FY 2022-23 has been filed within prescribed time & submitted on 08.12.2023 (Delay 69 days) Request id- 242300038595
	The APR for the FY 2023-24 has been filed within prescribed time & submitted on 15.05.2025 (Delay 226 delay) Request id- 242500000245

c. Recommendation:

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