

**SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI.**

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

VENUE : Through Video Conferencing on Webex Application

DATE : 24th February, 2023

TIME : 11.30 A.M. onwards

**MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ
UNDER THE CHAIRMANSHIP OF DEVELOPMENT
COMMISSIONER, SEEPZ-SEZ ON 24th FEBRUARY, 2023.**

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Agenda Item No.03	Application of M/s. Western Outdoor Interactive Pvt. Ltd (Unit-I) for Change of Board of Directors of the Company.
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**MINUTES OF THE MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ
HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 31ST
JANUARY, 2023 THROUGH VIDEO CONFERENCING.**

1. Name of the SEZ : SEEPZ-SEZ
2. Meeting No. : 171st
3. Date : 31st January, 2023

Members Present:

Sr. No.	Name of Members	Designation	Organization
1	Shri. C. P. S. Chauhan	Jt. Development Commissioner,	SEEPZ-SEZ.
2	Shri. Harmesh Lal	Joint Commissioner, Income Tax	Nominee of Income Tax office, Kautilya Bhawan, Bándra, Mumbai.
3	Shri. Haroon Bilal	Deputy Director	Nominee of the DGFT, Mumbai.
4	Smt. Kirti Deshmukh	Deputy Director Industries	Nominee of Directorate of Industries, Mumbai.
5	Dr. M. Prabhakar	Asstt. Commissioner, Customs	Nominee of Commissioner of Customs, General, Air Cargo, Sahar.
6	Shri. Indrajeet Deshmukh	Field Officer	Nominee of MPCB, Mumbai.

Special Invitee:-

1. Shri. Anil Chaudhary : Specified Officer, SEEPZ-SEZ

Smt. Bridget Joe, EA to DC/Estate Manager/(SEEPZ-SEZ), Shri. Haresh K. Dahilkar, ADC (New-SEZ), Shri. Raju Kumar, ADC (New-SEZ), Smt. Rekha Nair, Assistant and Shri. Ravindra Kumar, Assistant also attended for assistance and smooth functioning of the meeting.

Agenda Item No. 01: Confirmation of the Minutes of the 170th Meeting held on 30.12.2022

The Minutes of the meeting held on 30.12.2022 were confirmed with consensus.

Agenda Item No. 2 : Application for w.r.t. Mid-term Revision for remaining
period of 3 years i.e. 2022-23 to 2024-25 of M/s.
Jewelex India Pvt. Ltd (Unit-II)

M/s. Jewelex India Pvt. Ltd (Unit-II) has submitted application for Mid-term projection for remaining 3 years i.e. 2022-23 to 2024-25 due to increase in the Projections on additional import & export and the details are as under :

Projections :

(Figs. Rs. in lakhs)

Sr. NO.	Particulars	Approved Existing Projection For five year 2020-21 to 2024-25	Approved Existing projection for 3 Years i.e. 2022-23 to 2024-25	Proposed for Mid-term Revised Projection for 3 Year 2022-23 to 2024-25 US \$ 1 = Rs. 70.00/-	
		(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(US\$ '000)
1.	FOB value of Exports	2,13,452.00	1,28,570.00	2,57,140.00	3,67,342.85
2.	Import of Machinery	799.00	479.00	793.00	1,132.85
3.	Import of Raw Material and components	1,70,680.00	1,03,080.00	1,99,226.00	2,84,608.57
4.	Assorted jewellery for remaking & remelting as Raw material	11,837.00	7,288.00	21,510.00	30,728.57
5.	Import of Spares & Consumables	1,502.00	923.00	1,846	2,637.14
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment on training of Indian tech. Abroad	-	-	-	-
11.	Commission on export	3,584.00	2,157.00	2,400.00	3,428.57
12.	Foreign Travel	390.00	234.00	375.00	535.71
13.	Amount of interest to be paid on ECB	-	-	-	-
14.	Any other payment	271.00	165.00	225.00	321.42
15.	Total (2 to 14)	1,89,063.00	1,14,326.00	2,26,375.00	3,23,392.85
16.	NFE (1-15)	24,389.00	14,244.00	30,765.00	43,950.00

Decision:- After deliberation, the Committee approved the proposal for mid-term projection of 3 years i.e. 2022-23 to 2024-25 in terms of Rule 19 (2) of the SEZ Rules 2006.

Agenda Item No. 3 : Application received for permission for Third Party Repair of
M/s. Stellar Jewelry

M/s. Stellar Jewelry had submitted the application for permission for Third Party Repair with no change in the projections and an anticipated volume per annum as under:

Sr. No.	Description of Items	PCS to be Repaired	Approx. Labour Charges
1.	Plain and Studded Gold/Silver/Platinum and Palladium Jewellery. Base, Metal (Steel/Copper/Brass/Titanium/Tungsten) clad with precious metal either unstudded or studded with Diamond, colour stone, CZ and synthetic Stone.	7000 Pieces Apprx.	\$ 70,000.00

Projections:

Sr. No.		Approved Existing projection for 5 years 2020-21 to 2024-25	Approved Existing projection for 4 year prior to addl. location 2021-22 to 2024-25	Approved Existing projection on Additional Location for 4 years 2021-22-2024-25	Proposed for 4 years 2021-22 to 2024-25 (1US\$ = Rs. 73)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	56,000.00	45,500.00	88,500.00	88,500.00	121,232.88
2.	Import of Machinery	25.00	20.00	220.00	220.00	301.37
3.	Import of Raw Material and components	47,800.00	38,800.00	67,800.00	64950.00	88972.60
4.	Third Party repairs Import of Jewellery	-	-	-	2850.00	3904.11
5.	Import of Spares & Consumables	-	-	280.00	280.00	383.56
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	-	-	-	-	-
14.	Amount of interest to be paid on ECB	-	-	-	-	-
15.	Any other payment	-	-	-	-	-
16.	Total (2 to 15)	47,825.00	38,820.00	68,300.00	68,300.00	93,561.64
17.	NFE (1-16)	8,175.00	6,680.00	20,200.00	20,200.00	27,671.23

Decision :- After deliberation, the Committee approved the proposal of the unit for Third Party Repair for manufacturing and export of Plain & Studded Gold/Silver/Platinum and Palladium Jewellery. Base, Metal (Steel/Cooper/Brass/Titanium/Tungsten) clad with precious metal either unstudded or studded with Diamond, colour stone, CZ and synthetic stone and subject to compliance of Instruction No. 51 dated 25.03.2010 issued by MOC&I read with Public Notice No. 01/2010 dated 08.04.2010 and Corrigendum dated 26.04.2010.

Agenda Item No. 4: Proposal for Monitoring of Performance of the unit M/s. Portescap India Pvt. Ltd for the period of 2 years i.e.2020-21 & 2021-22

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

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

The Committee also directed the Unit to expedite the registration of sub-lease agreement within 3 months week in terms of proviso of Rule 18 (2) (ii) of the SEZ Rule 2006, failing which, action will be initiated as per SEZ Rules 2006.

Agenda Item No. 5: Proposal for Monitoring of Performance of the unit M/s. Tata Consultancy Services (Unit-I) for the period of 1 year i.e. 2021-22

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

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

The Committee also directed the Unit to expedite the registration of sub-lease agreement within 3 months week in terms of proviso of Rule 18 (2) (ii) of the SEZ Rule 2006, failing which, action will be initiated as per SEZ Rules 2006.

Agenda Item No. 6: Proposal for Monitoring of Performance of the unit M/s. Tata Consultancy Services (Unit-II) for the period of 1 year i.e. 2021-22

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

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

The Committee also directed the Unit to expedite the registration of sub-lease agreement within 3 months week in terms of proviso of Rule 18 (2) (ii) of the SEZ Rule

2006, failing which, action will be initiated as per SEZ Rules 2006.

Agenda Item No. 7: Proposal for Monitoring of Performance of the unit M/s. Simic Electronics Pvt. Ltd for the period of 1 year i.e. 2021-22

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

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

Agenda Item No. 8: Proposal for Monitoring of Performance of the unit M/s. Allied Digital Services Ltd (Unit-405) for the period of 1 year i.e. 2021-22

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

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

Agenda Item No. 9: Proposal for Monitoring of Performance of the unit M/s. Allied Digital Services Ltd (Unit-406) for the period of 1 year i.e. 2021-22

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

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

Agenda Item No. 10: Proposal for Monitoring of Performance of the unit M/s. Asian Star Company (Unit-G 23), G & J, Complex-III for the period of 1 year i.e. 2020-21

The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2020-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been

found satisfactory.

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

The Meeting ended with the vote of thanks to the Chair.

Signed by Shri. Shyam
Jagannathan

Date: 04-02-2023 08:37:46

Chairperson, cum Development Commissioner,
SEEPZ SEZ.

Action Taken for Approval Committee held on 31.01.2023

Agenda Item No	Subject	Remarks
Agenda Item No. 01	Confirmation of Minutes of the meeting held on 31.01.2023.	
Agenda Item No. 02	Proposal for Mid-term Revision for remaining period of 3 years i.e. 2022-23 to 2024-25 of M/s. Jewelex India Pvt. Ltd.	Letter issued to Unit & Specified Officer
Agenda Item No. 03	Proposal for Third Party Repair of M/s. Stellar Jewelry.	Letter issued to Unit & Specified Officer
Agenda Item No. 04	Monitoring of Performance of the unit M/s. Portescap India Pvt. Ltd	Monitoring Noted. Letter issued to Unit
Agenda Item No. 05	Monitoring of Performance of the unit M/s. Tata Consultancy Services Limited (Unit-I)	Monitoring Noted. Letter issued to Unit
Agenda Item No. 06	Monitoring of Performance of the unit M/s. Tata Consultancy Services Limited (Unit-II)	Monitoring Noted. Letter issued to Unit
Agenda Item No. 07	Monitoring of Performance of the unit M/s. Simic Electronics Pvt. Ltd	Monitoring Noted
Agenda Item No. 08	Monitoring of Performance of the unit M/s. Allied Digital Services Ltd (Unit-405)	Monitoring Noted
Agenda Item No. 09	Monitoring of Performance of the unit M/s. Allied Digital Services Ltd (Unit-406)	Monitoring Noted
Agenda Item No. 10	Monitoring of Performance of the unit M/s. Asian Star Company Ltd (Unit No. C-23)	Monitoring Noted

**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 of M/s. Enchanted Exports LLP for change in Partners & Profit sharing ratio on retirement of 1 Partner.

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

Request for change in Partners & Profit sharing ratio on retirement of 1 Partner.

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

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'.

d. Other Information: -

Name of the Unit	M/s. Enchanted Exports LLP
Location of the Unit	Unit No. 304, 3 rd Floor, Tower I, SEEPZ-SEZ, Andheri East, Mumbai – 400096
LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/GJ/271/2002-03/1241 dated 04.10.2002 as amended
Item of Manufacture/Service	Plain & Studded Gold, Platinum Jewellery, Plain/Studded Gold & Nitinol Combination Jewellery, Plain/Studded Silver & Nitinol Combination Jewellery, Copper, Brass & Titanium Jewellery (non-precious Jewellery) and combination thereof
Date of Commencement	01.01.2004
Validity of LOA	31.03.2024
Outstanding Rent dues	Rs.5,42,263.00/- as on 01.02.2023
Labour Dues	Nil
Validity of Lease Agreement	Sub-lease agreement of the unit is registered for 95 years w.e.f. 21.04.2003
Pending CRA Objection, if any	Nil

Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	Nil
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The unit vide their letter dated 23.01.2023 has informed that One of the Partner has retired from their Partnership Firm & requested for updation of the same for office record. The details of the list of Partners and the profit sharing ratio are as follows :-

● **DETAILED LIST BEFORE & AFTER CHANGE OF PARTNERS**

12th June, 2020

Sr. No.	List of Partners	
	Name of Partners	Designation
1.	Mr. Rajkumar Javeri	Partner
2.	Mrs. Kamalini Javeri	Partner
3.	Mr. Bharat Jayantilal Javeri	Partner

The proposal for approval w.r.t. change of Company for name from M/s. Bharat & Co. to M/s. Enchanted Exports LLP and change of Partners & Shareholding Patterns of the company was placed before the Approval Committee meeting held on 17.08.2020. The Committee has approved the said proposal in terms of Instruction no. 89 (5) (ii) dated 17.05.2018 read with Instruction No. 90 dated 03.08.2018 issued by MOC&I. Subsequent Changes in Partners & Profit Sharing Ratio are as indicated below:

21 st Aug, 2020

Sr. No.	List of Partners	
	Name of Partners	Designation
1.	Mr. Bharat Jayantilal Javeri	Partner
2.	Mr. Nikhil N Shah	Partner
3.	Mr. Parth M Shah	Partner

22nd April, 2021

Sr. No.	List of Partners	
	Name of Partners	Designation
1.	Mr. Bharat Jayantilal Javeri	Partner
2.	Mr. Nikhil N Shah	Partner
3.	Mr. Parth M Shah	Partner

7th April, Year 2022

Sr. No.	List of Partners	
	Name of Partners	Designation

1.	Mr. Nikhil N Shah	Partner
2.	Mr. Parth M Shah	Partner
3.	Mr. Mehul M Shah	Partner

- It is seen from the above that there is change in the list of partners in 2022.

● DETAILS OF PROFIT SHARING RATIO BEFORE AND AFTER
RETIREMENT OF PARTNERS

12th June, 2020

Sr. No.	List of Partners and the Profit sharing Ratio		
	Name of Partners	Designation	No. of Shares
1.	Mr. Rajkumar Javeri	Partner	05.00 %
2.	Mrs. Kamalini Javeri	Partner	47.50%
3.	Mr. Bharat Jayantilal Javeri	Partner	47.50 %
Total			100 %

The proposal for approval w.r.t. change of Company for name from M/s. Bharat & Co. to M/s. Enchanted Exports LLP and change of Partners & Shareholding Patterns of the company was placed before the Approval Committee meeting held on 17.08.2020. The Committee has approved the said proposal in terms of Instruction no. 89 (5) (ii) dated 17.05.2018 read with Instruction No. 90 dated 03.08.2018 issued by MOC&I. Subsequent Changes in Partners & Profit Sharing Ratio are as indicated below:

21st Aug, 2020

Sr. No.	List of Partners and the Profit sharing Ratio		
	Name of Partners	Designation	No. of Shares
1.	Mr. Bharat Jayantilal Javeri	Partner	51.00 %
2.	Mr. Nikhil N Shah	Partner	24.50%
3.	Mr. Parth M Shah	Partner	24.50 %
Total			100 %

22nd April, 2021

Sr. No.	List of Partners and the Profit sharing Ratio		
	Name of Partners	Designation	No. of Shares
1.	Mr. Bharat Jayantilal Javeri	Partner	02.00 %
2.	Mr. Nikhil N Shah	Partner	49.00 %
3.	Mr. Parth M Shah	Partner	49.00 %
Total			100 %

7th April, 2022

Sr. No.	List of Partners and the Profit sharing Ratio		
	Name of Partners	Designation	No. of Shares

1.	Mr. Nikhil N Shah	Partner	49.00%
2.	Mr. Parth M Shah	Partner	49.00%
3.	Mr. Mehul N Shah	Partner	02.00%
Total			100 %

● *It is seen that there is a change in the profit sharing ratio.*

● Unit has furnished the following documents :-

- List of Partners pre & post change in the Shareholding pattern.
- List of share holder's pre & post change in the Shareholding pattern.
- Copy of the amended to LLP Agreement dated 21.08.2020.
- Copy of the amended to LLP Agreement dated 22.04.2021.
- Copy of the Retirement amended to LLP agreement dated 07.04.2022.
- Undertaking regarding no liability/cases pending against the retiring Partners.
- Undertaking in terms of Instruction no. 89 read with 109 dt. 18.10.2021

MOC&I Instruction No. 109th dated 18th October, 2021 states that: "In supersession of Instruction No. 89 dated 17.05.2018 of their Department on the subject cited above and in exercise of provisions of Section 10(10) of the SEZ Act, 2005, it is hereby conveyed that the guidelines for approval in the cases of reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc. of SEZ Developers / Co-developers as well as SEZ Units shall be as follows.

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

D.ADC's Recommendation:

The proposal of the unit for Change in the Partners and Profit Sharing Ratio on retirement of Partner is placed 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
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Proposal of M/s. Western Outdoor Interactive Pvt. Ltd (Unit-I) for Change of Board of Directors of the Company.

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

Request for Change of Board of Directors of the Company.

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

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

d) Other Information: -

1.	Name of the Unit	M/s. Western Outdoor Interactive Pvt. Ltd (Unit-I)
2.	Location of the Unit	Unit No. 202, Tower-II, SEEPZ++
3.	Area	617 Sq. Mtr.
4.	LOA No. & Date	SEEPZ-SEZ/NUS/APL/532/98/209, Dated 30.12.1998 as amended
5.	Item of Manufacture/Service	Computer Software Only
6.	Date of Commencement	01.09.1999
8.	Validity of LOA	31.03.2024
9.	Outstanding Rent dues	NIL
10.	Labour Dues	NIL
11.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 13.07.2006 for 95 year.
12.	Pending CRA Objection, if any	-
13.	Pending Show Cause Notice/Eviction Order/Recovery Notice/Recovery Order issued, if any	NIL

The unit vide letter dated 30.01.2023 requested for Change in Board of Directors of the Company. The details are as follows:

Sr. No.	List of Directors Pre			List of Directors Post		
	Name of Director	Designation	Appointment & Cessation Date	Name of Director	Designation	Appointment Date
1.	Suresh padmanaban	Director	24.10.2022 (Date of Cessation)	Periyanayagam Vincent	Director	21.03.2022
2.	Periyanayagam Vincent	Director	21.03.2022	Chakrapani Saranya	Director	22.11.2022

There is no change in the shareholding pattern due to above mentioned changes in Board structure.

The unit furnished the following documents:

- List of Directors pre & post
- Copy of Board Resolution for change in directors.
- Form DIR-12 of appointment of Director.
- Form DIR-12 for Resignation of Director.
- Challan receipts of the same.
- Undertaking regarding no liability/cases pending against the Directors.
- Undertaking in terms of Instruction no. 89 read with 109 dt. 18.10.2021.

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

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

e) ADC's Recommendation: -

The proposal of the unit for Change of Board of Directors of the Company is placed 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
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Proposal of M/s. Western Outdoor Interactive Pvt. Ltd (Unit-II) for Change of Board of Directors of the Company.

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

Request for Change of Board of Directors of the Company.

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

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

d) Other Information: -

1.	Name of the Unit	M/s. Western Outdoor Interactive Pvt. Ltd (Unit-II)
2.	Location of the Unit	Unit No. 201, Tower-II, SEEPZ++
3.	Area	617 Sq. Mtr.
4.	LOA No. & Date	SEEPZ-SEZ/IA-I/SW/05/2006-07/5027 dated 17.07.2006 as amended
5.	Item of Manufacture/Service	New IFE Platforms, Cabin Applications Development, Content Applications, Graphical user, Interface GUI Design
6.	Date of Commencement	18.10.2006
8.	Validity of LOA	31.03.2023
9.	Outstanding Rent dues	NIL
10.	Labour Dues	NIL
11.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 13.07.2006 for 95 year.
12.	Pending CRA Objection, if any	-
13.	Pending Show Cause Notice/Eviction Order/Recovery Notice/Recovery Order issued, if any	NIL

The unit vide letter dated 30.01.2023 requested for Change in Board of Directors of the Company. The details are as follows:

Sr. No.	List of Directors Pre			List of Directors Post		
	Name of Director	Designation	Appointment & Cessation Date	Name of Director	Designation	Appointment Date
1.	Suresh padmanaban	Director	24.10.2022 (Date of Cessation)	Periyanayagam Vincent	Director	21.03.2022
2.	Periyanayagam Vincent	Director	21.03.2022	Chakrapani Saranya	Director	22.11.2022

There is no change in the shareholding pattern due to above mentioned changes in Board structure.

The unit furnished the following documents:

- List of Directors pre & post
- Copy of Board Resolution for change in directors.
- Form DIR-12 of appointment of Director.
- Form DIR-12 for Resignation of Director.
- Challan receipts of the same
- Undertaking regarding no liability/cases pending against the Directors.
- Undertaking in terms of Instruction no. 89 read with 109 dt. 18.10.2021.

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

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

e) ADC's Recommendation:-

The proposal of the unit for change of Board of Directors of the Company is placed before Approval Committee Meeting for consideration in terms of MOC&I Instruction No. 109 dated 18.10.2021.

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

A) PROPOSAL:

Monitoring of the performance of **M/s. Kama Jewellery Pvt. Ltd.** Unit-I unit located in 203-204, Tower-II, SEEPZ- SEZ, Andheri (E), for the period 2021-22 of block period 2021-22 to 2025-26.

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

Monitoring of the performance of the unit for FY 2021-22 of 1st block period in terms of Rule 54 of SEZ Rules, 2006

C) The details of the approved export projections for 1st block period of 5 years i.e. FY 2021-22 to 2025-26, are as detailed below:

(I) APPROVED Projections

(Rs. in lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	2000.00	2200.00	2400.00	2600.00	2800.00	12000.00
FE Outgo	1771.00	1925.00	2085.00	2240.50	2411.00	10433.00
NFE	229.00	274.50	315.00	359.50	389.00	1567.00

(II) Performance as compared to projections during the block period 2021 to 2022

(Rs. In Lakhs)

Year	Export (Rs. In Lakhs)		F.E. OUTGO (Rs. In Lakhs)				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	2000.00	536.36	1705.00	2.36	8.00	0.00	0.00

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

(Rs. in Lakhs)

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	229.00	482.03	210.49%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/APL/GJ/08/05-06/9621 Dated 18.10.2005
Validity of LOA		31.03.2026
Item(s) of manufacture/ Services		GOLD JEWELLERY, PLATINUM JEWELLERY, COMBINATION JEWELLERY, BRASS PLAIN JEWELLERY AND BRASS STUDDED JEWELLERY WITH DIAMOND, CZ,CS PEARLS AND BLACK DIAMOND@5 PERCENT OF FOB VALUE OF EXPORT OF PRECIOUS YEAR, COPPER PLAIN JEWELLERY WITH DIAMOND CZ, CS PEARLS AND BLACK DIAMONDS@5 PERCENT OF FOB OF EXPORT, GEMEX ENGRAVED DIAMONDS.
Date of commencement of production		23.05.2006
Execution of BLUT		Yes
Outstanding Rent dues		NIL as on 31.01.2023
Labour Dues		NIL
Validity of Lease Agreement		Sub-lease agreement is registered for 95 years w.e.f. 10.08.2005.
Pending CRA Objection, if any		No (As per APR file)
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No (As per APR file)
a) Projected employment for the block period		200
b) No. of employees as on 31.03.2021		88
Area allotted (in sq. ft.)		12890.00 sq.ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		146.48 Sq.ft/employee
Investment till date	Building	Rs.507.87 Lakhs
	Plant& Machinery	Rs. 509.38 Lakhs
	TOTAL	Rs. 1017.75 Lakhs
Per Sq. ft. Export during the FY		Rs.4160.90 /- per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		12.52%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.		NO. APR for the year 2021-22 has not been filed on stipulated time period. Delay by 81 days.
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 Softex /Trade Data	Difference if any	Reason for Difference/Remark
2021-22	536.36	534.90	2.36	Difference is due to exchange fluctuation difference.

(b) IMPORT (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
2021-22	2.36	0.00	2.36	Difference is due to re-import of repairs.

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	Rs. 13,46,01,875 lakhs
ii	Remaining Value of BLUT given by entity at the close of the Financial Year.	Rs. 18,04,17,270 lakhs
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	NIL
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods / services)	Rs. 41,23,829 lakhs
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	Rs. 13,04,17,270 lakhs

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Not applicable for Jewellery unit.
(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 for Jewellery unit.
(c)	Whether unit has filed any request for Cancellation of Softex	Not applicable for Jewellery unit.

(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No.
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No supplier is approach for endorsement.
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	No
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	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

(P) Observations:

- The unit has achieved export revenue of Rs.536.36 Lakhs as against projected export of Rs.2000.00 i.e. 26.81% during the period from 2021-2022.
- The unit has achieved positive NFE during the FY 2021-22.
- No case of foreign exchange realization is pending for the year 2021-22.
- **The APR for the F.Y 2021-22 has not been filed by the unit within the stipulated time period and there is delay of 81 days in submission of APR. Therefore Show Cause Notice may issued to the unit for delay in submission of APR for the year 2021-22.**
- UAC may like to monitor the performance of the Unit for the period 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

Kama Schachter Jewelry Pvt.LTD. (Unit I) L.O.A- SEEPZ-SEZ/NUS/APL/GJ/08/05-06/9621 DTD 18.10.2005

EXPORT & IMPORT NFE DATA FOR PERIOD OF FY YEAR 2021-22.

IMPORT value (In Lakhs)

Export value as per			IMPORT value as per-					NFE				After	On		
WAPR	NSDL	Projecte d Foreign Earning (FOB)	Import during the year –APR (Raw + CG)	IT/NSDL- data	On verificati on import data	Amortise d value as per APR Rs. In Lakhs.	Amortise d value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+O utflow)	APR-data as per verification (Raw material consumed +amortised+ Outflow)	Projecte d Foreign exchange earning (NFE)	As per APR	on as per ve Basis Rule 53 of SEZ Rules.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	3(a)		4A(b)+4B(i)				4B(vi)			4A(h)+9+APR(5)	4A(h)+(10)+ APR (5)		APR (7)	(4-12)	
2021-22	536.36	534.9	536.36	2000	0	2.36	0	1.47	1.47	54.33	54.33	229	482.03	482.03	482.03

Kama Schachter Jewelry Pvt.LTD. (Unit I) L.O.A- SEEPZ-SEZ/NUS/APL/GJ/08/05-06/9621 DTD 18.10.2005

EXPORT & IMPORT NFE DATA

YEAR	CG IMP. 4B(V)	AMORTISED VALUE										Total
		12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	
		10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2012-13	3.49	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	3.49
2013-14	0.00		-	-	-	-	-	-	-	-	-	-
2014-15	0.00			-	-	-	-	-	-	-	-	-
2015-16	0.00				-	-	-	-	-	-	-	-
2016-17	0.00					-	-	-	-	-	-	-
2017-18	0.00						-	-	-	-	-	-
2018-19	11.16							1.12	1.12	1.12	1.12	4.46
2019-20	0.00								-	-	-	-
2020-21	-1.58									(0.16)	(0.16)	(0.32)
2021-22	0.00										-	-
TOTAL	13.07	0.35	0.35	0.35	0.35	0.35	0.35	1.47	1.47	1.31	1.31	7.64

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A) PROPOSAL:

Monitoring of the performance of **M/s. Livingstone Jewellery Private Limited**, unit located in Unit G-24, G & J complex-III, SEEPZ- SEZ, Andheri (E), Mumbai-400 096 for the year **2020-21 & 2021-22** of block period 2019-20 to 2023-24.

B) Specific Issue on which decision of AC is required:

Monitoring of the performance of the unit for FY 2020-21 & 2021-22 for the block period 2019-20 to 2023-24 in terms of Rule 54 of SEZ Rules, 2006

C) The details of the approved export projections for block period of 5 years i.e. FY 2019-20 to 2023-24, are as detailed below:

(I) APPROVED Projections

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	1052.00	1105.00	1160.00	1218.00	1278.00	5813.00
FE Outgo	741.26	840.87	894.31	943.91	995.73	4416.08
NFE	310.74	264.13	265.69	274.09	282.27	1396.92

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2019-20	1052.00	1193.28	657.80	780.73	25.00	26.07	0.00
2020-21	1105.00	902.39	739.80	1071.41	28.00	2.75	0.00
2021-22	1160.00	3655.20	776.62	3775.57	30.00	56.87	0.00

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

(Rs. In Lakhs)

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	310.74	310.74	105.51%
2020-21	574.87	574.17	88.22%
2021-22	840.56	1220.44	157.09%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	NUS/APL/G/46/12248 DT. 09.03.1993	
Validity of LOA	31.03.2024	
Item(s) of manufacture/ Services	Cut & Polish Diamonds, Plain & studded Gold/Platinum/Silver Jewellery and combination of gold & platinum Jewellery, plain & studded palladium jewellery.	
Date of commencement of production	21.12.1993	
Execution of BLUT	Yes	
Outstanding Rent dues	Nil as on 31.01.2023	
Labour Dues	NIL	
Validity of Lease Agreement	Sub-lease agreement is registered for the period 01.04.2019 to 31.03.2024.	
Pending CRA Objection, if any	No (As per APR file)	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No (As per APR file)	
a) Projected employment for the block period	38	
b) No. of employees as on 31.03.2022	73	
Area allotted (in sq.ft.)	7069.00 Sq.ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	96.83 Sq.ft./employee	
Investment till Date	Building	Rs 0.00 lakhs
	Plant & Machinery	Rs 293.72 lakhs
	TOTAL	Rs 293.72 lakhs
Rs. Sq.ft. Export during the FY	2020-21	Rs. 12765.45 per Sq. Ft.
	2021-22	Rs. 51707.45 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	2020-21	Nil
	2021-22	Nil
Value Addition during the monitoring period	2020-21	21.25%
	2021-22	17.60 %
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Yes. APR for the year 2020-21 has been filed by the unit on 08.07.2021 APR for the year 2021-22 has been filed by the unit on 09.08.2022.	

Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in Lakhs)

Year/Period	Figures reported in APR (FOB)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remarks
2020-21	902.39	909.60	7.21	The unit vide letter dated 22.11.2022 has informed that the difference is due to Re- Export.
2021-22	3555.20	3852.32	197.12	The unit vide letter dated 28.12.2022 has informed that the difference is due to Re- Export.

(b) IMPORT (Capital Goods including procurement done on IUT (from SEZ, ECU, STPI, EHTP) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	534.40	743.80	209.40	The unit vide letter dated 22.11.2022 has informed that the difference is due to import on lease basis and repairs and deemed purchase.
2021-22	3044.88	4454.97	1360.09	The unit vide letter dated 28.12.2022 has informed that the difference is due to import on lease basis and repairs and deemed purchase.

(F) Bond cum Legal Undertaking (BLUT)

2020-21

i	Total Bond cum Legal Undertaking submitted at the beginning of block period 2019-20 to 2023-24	Rs. 2690.31 Lakhs
ii	Remaining value of BLUT given by entity at the beginning of the Financial Year 2020-21.	Rs. 2459.73 Lakhs
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year 2020-21.	NIL
iv	The duty foregone on Goods/ Services imported or procured during the Financial Year 2020-21 (should include the GST foregone on DTA procured goods/services)	Rs. 118.99 Lakhs
v	Remaining Value of BLUT as at the end of the Financial Year 2020-21 [(ii) + (iii) - (iv)].	Rs. 2350.74 Lakhs

i	Total Bond-Cum Legal Undertaking submitted at the beginning of block period 2019-20 to 2023-24	Rs. 3090.31 Lakhs
ii	Remaining Value of BLUT given by entity at the beginning of the Financial Year 2021-22.	Rs. 2350.74 Lakhs
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year 2021-22.	NIL
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year 2021-22 (should include the GST foregone on DTA procured goods/services)	Rs. 593.41 Lakhs
v	Remaining Value of BLUT as at the end of the Financial Year 2021-22 [(ii) + (iii) - (iv)].	Rs. 1757.33 Lakhs

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NIL
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Not applicable being Jewellery Unit.
(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 being Jewellery Unit.
(c)	Whether unit has filed any request for Cancellation of Softex	Not applicable being Jewellery Unit.
(I)	Whether any Services provided in DTA / SEZ/EOU/STP etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NO
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NO
(K)	Whether all DDPF 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 Service Provider has approached to the unit.
(L)	Whether unit has filed all DTA procurement w.r.t.	YES

	the goods procured by them during the monitoring period for the relevant period. If no, details thereof	
(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

(P) Observations:

- The unit has achieved export revenue of Rs. 902.39 Lakhs as against projected export of Rs. 1105.00 i.e. 81.66 % during the period from 2020-21.
- The unit has achieved export revenue of Rs. 3655.20 Lakhs as against projected export of Rs. 1160.00 i.e. 315.10 % during the period from 2021-22.
- The unit has achieved positive NFE during the year 2020-21 & 2021-22.
- The APR for the year 2020-21 & 2021-22 has been filed by the unit within the stipulated time period.
- No case of foreign exchange remittance is pending beyond the permissible limit during the year 2020-21 and 2021-22.

EXPORT value (in Lakhs)

[illegible]

M/S Livingstone Jewellery PVT.LTD.I. LOAN NO NUS/APL/GJ/46/93/12248 DT. 09.08.1993 AMENDED ON 27.03.2014														
EXPORT & IMPORT NFE DATA														
YEAR	CG IMP. 4B(V)	AMORTISED VALUE												
		12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	2020-21	2021-22	Total		
		10%	10%	10%	10%	10%	10%	10%	10%	10%	10%			
2012-13	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2013-14	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2014-15	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2015-16	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2016-17	6.80					0.68	0.68	0.68	0.68	0.68	0.68	4.08		
2017-18	11.55						1.16	1.16	1.16	1.16	1.16	5.78		
2018-19	9.70							0.97	0.97	0.97	0.97	3.88		
2019-20	28.07								2.61	2.61	2.61	7.82		
2020-21	2.75									0.28	0.28	0.55		
2021-22	0.00										-	-		
TOTAL	56.87	0.00	0.00	0.00	0.00	0.68	1.84	2.81	5.41	5.69	5.69	22.11		

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring of the performance of **M/s. Cream Jewellery**, unit located in Unit No.404, Tower-I, SEEPZ++, SEEPZ-SEZ, Andheri East, Mumbai-400096, for the period **2020-21** of block period **2019-20 to 2023-24**.

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

Monitoring of the performance of the unit for FY **2020-21** of 2019-20 to 2023-24 block period in terms of Rule 54 of SEZ Rules, 2006.

C. The details of the approved export projections for **2020-21** block period of 5 years i.e. FY **2019-20 to 2023-24**, are as detailed below:

(i) APPROVED Projections

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	1881.00	2031.00	2193.00	2368.00	2557.00	11030.00
Outgo	1265.00	1410.00	1535.00	1657.00	1789.00	7656.00
	616.00	621.00	658.00	711.00	768.00	3374.00

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

(Rs. in Lakhs)

Year	Export		P.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	1881.00	1971.04	1237	81.19	10	0.00	0.00
2020-21	2031.00	1776.99	1380	22.80	10	0.00	0.00
Total	3912	3748.03	2617	103.99	20	0.00	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	616.00	1421.30	230.73%
2020-21	1237.00	2665.72	215.50%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/IA-I/NUS/APL/GJ/329/03-04/1350 Dt: 25.02.2004
Validity of LOA		31.03.2024
Item(s) of manufacture/ Services		Plain Studded Gold, Platinum Silver Jewellery.
Date of commencement of production		04.09.2004
Execution of BLUT		Yes
Outstanding Rent dues		Rs.21,43,505.15 as on 31.01.2023
Labour Dues		NIL
Validity of Lease Agreement		Pending for adjudication (Letter sent to unit on 25.09.2020 for adjudication and also ask to pay the penalty of Rs. 5,44,039.75 for non execution of SLA.
Pending CRA Objection, if any		No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		Nil (As per available record on file)
a. Projected employment for the block period		-
b. No. of employees as on 31.03.2022		Total Nos. of employees as per APR of 2020-21, (Men-20 & Womem-12) Total – 32.
Area allotted (in sq. ft.)		6641.33 Sq. Ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		207.54 Sq. Ft per employee
Investment till date	Building	218.98 lakhs
	Plant & Machinery	134.11 lakhs
	TOTAL	353.09 lakhs
Per Sq. ft. Export during the FY		26756.54 Rs per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		Nil
Value Addition during the monitoring period		46.56%
Whether the APR being considered now has been filed well within the time limit, or otherwise.		No
If no, details of the Year along with no of days delayed to be given.		APR for the FY 2020-21 has not been filed within time submitted on 08.07.2022 & the delay is of 189 days .

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2020-21	1776.99	1793.97	16.98	Difference in APR Data & NSDL Data is due to Figures of goods Re-exported after repair being added in NSDL data but they don't add this figure in balance sheet as goods are not belonging to them which was returnable to party.

b. IMPORT (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 Trade Data	Difference if any	Reasons for difference
2020-21	22.80	100.62	77.82	Difference in APR Data & NSDL Data is due to Figures of goods brought on a memo basis (no payment) or as re-import for repair or returnable Samples figures added to NSDL data but they don't add this figure in balance sheet as goods are not belonging to them which was returnable to party.

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	43,28,83,360
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	42,86,78,283
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	NIL
iv	The duty forgone-on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	25,81,936
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)-(iv)].	42,60,96,347

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

	<p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

P. Observations:

- The unit has achieved export revenue of Rs.1776.99 Lakhs as against projected export of Rs. 2031.00 lakhs i.e. 87.49 % for the FY 2020-21.
- Unit has achieved value additions of APR of 2020-21 is **46.56%** .
- The unit has **achieved positive NFE** for the year 2020-21 & also for the block period 2019-20 to 2023-24 .
- **The APR for the FY 2020-21 has not been filed within time submitted on 08.07.2022 .Show Cause Notice may issue to the unit for delay in submission of APR for the financial year 2020-21 was delayed of 189 days filing APR for the year 2020-21.**
- The balance amount in BLUT at the end of 2020-21 is **positive** .
- **No CRA Objections / SCN pending** .
- **No pending foreign exchange realization** as of date.
- UAC may like to monitor the performance of the Unit for the period **2020-21** in terms of Rule 54 of SEZ Rules, 2006.

DATE OF COMMENCEMENT OF PRODUCTION 04.09.2004

EXPORT, IMPORT & NFE DATA FOR BLOCK PERIOD 2019-20 TO 2023-24)

Value in Lakhs

Year (F.Y.)	Export value as per			IMPORT value as per-							NFE				
	APR data	NSDL data	FOB Export value found during APR verification	Projected Foreign Earning (based on 53 of SEZ Rules.)	Import during the year -APR (Raw + CG)	IT/NSDL data	Projected Import	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised-Outflow)	APR-data as per verification (Raw material consumed +amortised-Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	3(a)				4A(b)+4B(i)			4B(vi)		4A(h)+9+APR(5) / APR column (6)	h)+(10)+APR(5)		APR (7)	(4-12)	
2019-20	1971.04	2035.31	1971.04	1881.00	81.19	168.45	1265.00	0.77	0.77	549.74	549.74	616.00	1421.30	1421.30	1421.30
2020-21	1776.99	1793.97	1776.99	2031.00	22.80	100.62	1410.00	0.77	0.77	532.57	532.57	621.00	1244.42	1244.42	2665.72
Total Achieved	3748.03	3829.28	3748.03	3912.00	103.99	269.07	2675.00	1.54	1.54	1082.31	1082.31	1237.00	2665.72	2665.72	2665.72

ANNEXURE - B

CREAM JEWELLERY PVT. LTD.

LOA NO. IA(I)/NUS/APL/GJ-329/03-04/1350 dated 25.02.2004

DATE OF COMMENCEMENT OF PRODUCTION 04.09.2004

Value in Lakhs														
YEAR	CG IMP. 4B(V)	AMORT ISED	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	Total	
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2011-12	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2012-13	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2013-14	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2014-15	0.13	0.09				0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.09
2015-16	0.00	-					-	-	-	-	-	-	-	-
2016-17	0.00	-					-	-	-	-	-	-	-	-
2017-18	7.55	3.02							0.76	0.76	0.76	0.76	3.02	
2018-19	0.00	-								-	-	-	-	-
2019-20	0.00	-												-
2020-21	0.00													-
TOTAL	7.68	3.11	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.77	0.77	0.77	3.11	

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring of the performance of **M/s. Trio Jewels Pvt. Ltd.**, unit located in Plot No. GJ-02, SEEPZ++, SEEPZ- SEZ, Andheri (E), Mumbai - 400 096 for the period **2021-22** of block period **2020-21 to 2024-25**.

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

Monitoring of the performance of the unit for FY **2021-22** of **2020-21 to 2024-25** block period in terms of Rule 54 of SEZ Rules, 2006.

C. The details of the approved export projections for **2021-22** block period of 5 years i.e. FY **2020-21 to 2024-25** are as detailed below:

(I) APPROVED Projections

(Rs. In Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	13000.00	13500.00	14000.00	14500.00	14500.00	69500.00
FE Outgo	10580.00	10930.00	11390.00	11740.00	11795.00	56435.00
NFE	2420.00	2570.00	2610.00	2760.00	2705.00	13065.00

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	13000.00	12428.97	10140.00	10202.23	100.00	1.45	0.00
2021-22	13500.00	20929.71	10530.00	19246.84	50.00	1.16	4.89
Total	26500.00	33358.68	20670.00	29449.07	150.00	2.61	4.89

(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	2420.00	1523.41	62.95 %
2021-22	4990.00	4105.38	82.27%

(IV) Whether the Unit achieved Positive NFE : Yes

D) Other Information:

LOA No. & Date	IA(I)/NUS/APL/GJ/317/03-04/465 Dated 09.05.2003
Validity of LOA	01.04.2020 to 31.03.2025
Item(s) of manufacture/ Services	Plain & Studded Brass Jewellery, Studded with Diamonds, CZ, Precious & Semi-precious Stones, Plain & Studded Gold & Platinum Jewellery, Silver Jewellery, Studded with Diamonds Semi-precious Stones, Plain & Studded Palladium Jewellery Studded with Diamonds, CZ Precious & Semi-Precious Stones.
Date of commencement of production	06.11.2004
Execution of BLUT	Yes
Outstanding Rent dues	NIL as on 31.01.2023.
Labour Dues	NIL
Validity of Lease Agreement	Sub-lease agreement is registered for 95 years w.e.f. 12.02.2003.
Pending CRA Objection, if any	No.
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Nil (as per available record on file)
a. Projected employment for the block period b. No. of employees as on 31.03.2022	Total Nos. of employees as per APR of 2021-22 - Men-193 & Women-38, Total - 231
Area allotted (in sq.ft.)	10053.49 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)	43.52 Sq. Ft per employee
Investment till Building date	Rs.453.48 Lakhs
Plant & Machinery	Rs.1043.77 Lakhs
TOTAL	Rs.1497.25 Lakhs
Per Sq. ft. Export during the FY	208183.53 Lakhs per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	Nil
Value Addition during the monitoring period	16.79 %
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes.
If no, details of the Year along with no of days delayed to be given.	

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in Lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2021-22	20929.71	16119.74	4809.97	Difference in APR Data & NSDL Data is due to value of Gold purchases on loan basis have taken for APR. Cancelled documents & F.O.C. was not included by unit in APR.

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

(Rs. in Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	19246.84	9308.94	9937.9	Difference in APR Data & NSDL Data is due to Raw material & consumable value of DTA which they have taken for APR. Less Imported value of FCC goods which they have not taken for APR.

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	Rs. 3866.00
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs.2905.20
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 1291.19
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs. 1614.01

(G)	Details of pending Foreign Remittance beyond Permissible period, if any	No (As per APR 2021-22 submitted by the unit)
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	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.	No Because our Service provider is not approaching us for the certification.
(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 if 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	No

	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	
(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

P. Observations:

- The unit has achieved export revenue of Rs. 20929.71 Lakhs as against projected export of Rs. 13500.00 i.e. **155.03 % for the FY 2021-22.**
- **The unit has achieved positive NFE** for the year 2021-22 & also for the block period 2020-21 to 2024-25.
- Unit has achieved value additions of **16.79 %** for the FY. 2021-22 .
- The APR for the FY 2021-22 have been **filed within the stipulated time limit.**
- The balance amount in BLUT at the end of **2021-22 is positive.**
- **NO CRA** objection / **Show Cause** Notice **pending.**
- UAC may like to monitor the performance of the Unit for the period **2021-22** in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A

M/S. TRIO JEWELS PVT. LTD. LOA NO: SEEPZ SEZ/IA-1/NUS/APL/GI/317/03-04/465 DATED: 09.05.2003

Date of Commencement of production : 06.11.2004

EXPORT, IMPORT & NEE DATA FOR FY 2021-22 (LOA BLOCK PERIOD 2020-21 to 2024-25)

(Rs. In lakhs)

Year (F.Y.)	Export value as per					IMPORT value as per-					NFE				
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of	Projected Foreign Earning (FOB)	Import during the year-APR (Raw + CG)	IT/NSDL data	On verification import data	Amortised value as per APR	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outfl	Projected Foreign exchange earning (NFE)	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	3(a)				4A(b)+4B(i)			4B(vi)		4A(h)+9+APR(5) / APR column (6)	4A(h)+(10)+APR (5)		APR (7)	(4-12)	
2020-21	12428.97	8411.04	12428.97	13000.00	10693.92	5897.78	10380.00	49.17	49.17	10905.56	10905.56	2420.00	1523.41	1523.41	1523.41
2021-22	20929.71	16119.74	20929.71	13500.00	19248.00	9308.94	19246.84	47.54	47.54	18347.74	18347.74	2570.00	2581.97	2581.97	4105.38
Total Achieved	33358.68	24530.78	33358.68	26500.00	29941.92	15206.72	29826.84	96.71	96.71	29253.30	29253.30	4990.00	4105.38	4105.38	4105.38

ANNEXURE - B

M/S. TRIO JEWELS PVT. LTD. LOA NO: SEEPZ SEZ/IA-1/NUS/APL/GJ/317/03-04/465 DATED:09.05.2003

Date of Commencement of production : 06.11.2004

		Value in Lakhs										
YEAR	CGTAP 4B(V)	DATE OF COMMENCEMENT										
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
		10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2012-13	65.72	6.57	6.57	6.57	6.57	6.57	6.57	6.57	6.57	6.57	6.57	65.72
2013-14	51.68		5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	46.87
2014-15	131.15			13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	104.92
2015-16	62.53				6.25	6.25	6.25	6.25	6.25	6.25	6.25	43.77
2016-17	90.60					9.06	9.06	9.06	9.06	9.06	9.06	54.36
2017-18	22.01						2.20	2.20	2.20	2.20	2.20	11.01
2018-19	38.68							3.87	3.87	3.87	3.87	15.47
2019-20	10.00								1.00	1.00	1.00	3.00
2020-21	1.45									0.15	0.15	0.29
2021-22	1.16										0.12	0.12
TOTAL	475.38	6.57	11.78	24.90	31.15	40.21	42.41	46.28	47.28	47.42	47.54	345.53

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

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

A) PROPOSAL

Monitoring of the performance of M/s. **Jewel Art Unit II** unit located in Unit No. G-19 & 22, G & J Complex No. II, SEEPZ- SEZ, Andheri (E), for the period **2020-21 & 2021-22** of block period **2020-21 to 2024-25**.

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

Monitoring of the performance of the unit for FY **2020-21 & 2021-22** of **2020-21 to 2024-25** block period in terms of Rule 54 of SEZ Rules, 2006

C) The details of the approved export projections for 2020-21 & 2021-22 block period of 5 years i.e. FY **2020-21 to 2024-25**, are as detailed below:

(I) APPROVED Projections

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	(Rs. in lakhs) Total
FOB value of export	1000.00	1200.00	1500.00	2000.00	2500.00	8200.00
FE Outgo	830.00	999.00	1245.00	1655.00	2065.00	6794.00
NFE	170.00	201.00	255.00	345.00	435.00	1406.00

(II) performance as compared to projections during the block period 2021-22 to 2024-25

(Rs. in Lakhs)							
Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material		C.G. import		Other outflow
			(Goods/Services)		Projected	Actual	
			Projected	Actual			
2020-21	1000.00	4777.06	800.00	3652.50	20.00	32.70	9.58
2021-22	1200.00	3602.77	960.00	7721.63	24.00	3.40	81.22
Total	2200.00	14379.83	1760.00	11374.13	44.00	36.10	81.8

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

Year	Cumulative Projections NFE	Cumulative NFE Achieved	(Rs. in Lakhs) Cumulative % NFE Achieved
2020-21	170.00	1002.59	589.76%
2021-22	371.00	1940.56	523.06%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	IA-(I)/NUS/APL/GJ-05/04-05/2960 dated 29.04.2004	
Validity of LOA	31.03.2025	
Item(s) of manufacture/ Services	Studded Gold Jewellery, Gold, Silver or Platinum Jewellery, Plain or Studded with Diamonds Precious/Semi Precious Stone or in Combination thereof.	
Date of commencement of production	10.12.2004	
Execution of BLUT	Yes	
Outstanding Rent dues	Nil as on 31.01.2023	
Labour Dues	Nil	
Validity of Lease Agreement	Sub- Lease agreement is registered for the period 01.04.2020 to 31.03.2025 for both the unit.	
Pending CRA Objection, if any	No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No. (As per available record on file)	
a) Projected employment for the block period b) No. of employees as on 31.03.2022	2020-21 Projected employment Men and Women 2020-21 - 75	2021-22 Projected employment Men and Women 2021-22 - 98
	2020- 21	2021-22
Area allotted (in sq. ft.)	14186.83 Sq. Ft.	14186.83 Sq. Ft.
Area available for each employee per sq. ft. basis (area / no. of employees)	189.16Sq.Ft.per employee	144.76Sq.Ftperemployee
Investment Building	2020-21	2021-22

till date		0.00 Lakhs	127.38 Lakhs
	Plant & Machinery	2020-21	2021-22
		381.62 Lakhs	406.15 lakhs
	TOTAL	381.62 Lakhs	533.53 lakhs
Per Sq. ft. Export during the FY		2020-21	2021-22
		0.337 lakhs per Sq.Ft.	0.677 Per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		2020-21	2021-22
		Nil	Nil
Value Addition during the monitoring period		2020-21	2021-22
		24.90%	21.72%
Whether the APR being considered now has been filed well within the time limit, or otherwise.	No	No	No
If no, details of the Year along with no of days delayed to be given.	(The APR for the FY 2020-21 has not been filed well within time i.e. on 10.02.2022) (40 days)	(The APR for the FY 2021-22 has not been filed well within time i.e. on 30.11.2022) (60 days)	

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)				
Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2020-21	4777.06	4928.43	151.37	The difference in Export value & NSDL Data is due to Consignment shipment, Repair Re-Export, Returnable Sample Re Export which were not included in APR but shown in NSDL
2021-22	9602.77	10321.31	718.54	The difference in Export value & NSDL Data is due to Consignment shipment, Exhibition Shipments , Loan Re- export and returnable samples re-export were not include in APR but shown in NSDL

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

(Rs. In Lakhs)				
Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2020-21	3637.55	1366.31	2337.24	The difference in Import value & NSDL Data is due to DTA procurement of diamond, DTA Procurement of lab Grown Diamond, DTA Procurement of Gold (BOI) and IUT purchase of CG shown in APR but not on NSDL.
2021-22	221.63	4559.48	3162.15	The difference in Import value & NSDL Data is due to Consignment /

				exhibition of Re-IMP , Import of free sample , Repair/ Returnable /Loan Import were not shown in APR and further DTA Procurement of diamond, DTA Procurement of lab grown diamond , IUT purchase of CG are shown in APR but not on NSDL
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(F) Bond cum Legal Undertaking (BLUT)

2020-21

2021-22

i	Total Bond-Cum Legal Undertaking	Rs.669.30/-	Rs. 460.67/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs.669.30/-	Rs. -181.86/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	Rs. 7643.91 (06.09.2022)
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 208.63/-	Rs. 642.53/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	Rs. 460.67/-	Rs. 6819.52/-

(G)	Details of pending Foreign Remittance beyond Permissible period, if any	2020-21	2021-22
		No. As per APR 2020-21	No. As per APR 2021-22
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA	
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the	NA	

	Softex and reasons for pendency.	
(c)	Whether unit has filed any request for Cancellation of Softex	NA
(I)	Whether any Services provided in DTA/SEZ/EQU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	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 to be indicated	NA
(K)	Whether all L1/RF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(M)	Details of the request if is pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	Has the unit set up any canteen / canteen / food court in unit premises? If yes, whether permission from UAC /	No

	<p>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>	
(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

(P) Observations:

- The unit has achieved export revenue of Rs. 4777.06 Lakhs as against projected export of Rs. 1000.00 i.e. 477.71% for the FY **2020-21**.
- The unit has achieved export revenue of Rs. 9602.77 Lakhs as against projected export of Rs. 1200.00 i.e. 800.23% for the FY **2021-22**.
- The unit has achieved positive NFE for the periods from **2020-21** and also block period **2020-21 to 2024-25**.
- The unit has achieved positive NFE for the periods from **2021-22** and also block period **2020-21 to 2024-25**.
- Unit has achieved value additions of APR of **2020-21** is **24.90%**,
- Unit has achieved value additions of APR of **2021-22** is **21.72%**,
- The APR for the FY **2020-21** has not been filed well within time (40 days delayed). UAC may like to initiate penal action against unit for late submission of APR under Rule 54 of SEZ Rules 2006.
- The APR for the FY **2021-22** has not been filed well within time (60 days delayed). UAC may like to initiate penal action against unit for late submission of APR Under Rule 54 of SEZ Rules 2006.
- The balance amount in BLUT at the end of **2020-21** was **negative** the unit submitted **additional BLUT in September 2022** and the balance amount in BLUT at the end of **2021-22** is **positive**.
- **No CRA Objections/Show Cause Notice pending.**
- **No CRA Objections/Show Cause Notice pending.**

ANNEXURE - A

JEWEL ART (UNIT II)

LOA NO.1A(I)/NUS/API/GJ-05/04-05/2960 dated 29.04.2004 as amended

DATE OF COMMENCEMENT OF PRODUCTION : 10.12.2004

EXPORT & IMPORT NFE DATA FOR THE FINANCIAL YEAR 2021-22 (2020-21 to 2024-25)

Year (F.Y.)	Export value as per					IMPORT value as per-					NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL- data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (raw material consumed +amortised+Outf low)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6		8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5)/ APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2020-21	4777.06	4928.43	4777.06	1000.00	3673.55	1366.31	6.52	6.52	3774.47	3774.47	170.00	1002.59	1002.59	1002.59
2021-22	9602.77	10321.31	9602.77	1200.00	7725.03	4559.48	6.86	6.86	8664.80	8664.80	201.00	937.97	937.97	1940.56
Total Achieved	14379.83	15249.74	14379.83	2200.00	11398.58	5925.75	13.38	13.38	12439.27	12439.27	371.00	1940.56	1940.56	1940.56

JEWEL ART (UNIT - II)

IOA NO.IA(1)/NUS/API/GI-05/04-05/2960 dated 29.04.2004 AS AMENDED

DATE OF COMMENCEMENT OF PRODUCTION : 10.12.2004

Year	CG IMP. 4B(V)	AMORT ISED	Value in Lakhs										
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2012-13	2.30	2.30	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	2.30
2013-14	0.05	0.05		0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.05
2014-15	2.45	1.96			0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	1.96
2015-16	2.19	1.53				0.22	0.22	0.22	0.22	0.22	0.22	0.22	1.53
2016-17	0.63	0.38					0.06	0.06	0.06	0.06	0.06	0.06	0.38
2017-18	4.07	2.03						0.41	0.41	0.41	0.41	0.41	2.03
2018-19	0.75	0.30							0.08	0.08	0.08	0.08	0.30
2019-20	32.70	9.81								3.27	3.27	3.27	9.81
2020-21	32.16	1.02									2.01	2.01	4.02
2021-22	3.40	0.34										0.34	0.34
Total	68.64	22.72	0.23	0.24	0.48	0.70	0.76	1.17	1.24	4.51	6.52	6.86	22.72

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

A) PROPOSAL:

Monitoring of the performance of M/s. Thirdware Global Services (A Division of Thirdware Solution Ltd.) unit located in AC Unit No. 007-008, Multistoried Bldg., SEEPZ- SEZ, Andheri (E), for the period 2021-22 of block period 2020-21 to 2024-25.

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

Monitoring of the performance of the unit for FY 2021-22 of 2020-21 to 2024-25 block period in terms of Rule 54 of SEZ Rules, 2006.

C) The details of the approved export projections for 2021-22 block period of 5 years i.e. FY 2020-21 to 2024-25, are as detailed below:-

(I) APPROVED Projections

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	(Rs. in lakhs) Total
FOB value of export	2700.00	3300.00	3700.00	4200.00	4600.00	18500.00
F.E. Outgo	1132.00	1383.00	1563.00	1765.00	1895.00	7738.00
F.P.E	1568.00	1917.00	2137.00	2435.00	2705.00	10762.00

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	2700.00	1924.61	0.00	0.00	30.00	0.00	245.43
2021-22	3300.00	1291.49	0.00	0.00	30.00	0.00	109.59
Total	6000.00	3216.1	0.00	0.00	60.00	0.00	355.02

(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	1568.00	1669.28	106.46%
2021-22	1917.00	2841.28	148.21 %

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/1A-I/NUS/APL/SW-03/2007-08/9006 dated 23.02.2005 as amended	
Validity of LOA		12.05.2020 to 11.05.2025	
Item(s) of manufacture/ Services		Software Development and Services	
Date of commencement of production		12.05.2010	
Execution of BLUT		YES	
Outstanding Rent dues		NIL as on 31.01.2023	
Labour Due		NIL	
Validity of Lease Agreement		007	Sub-lease agreement is registered for 95 years w.e.f. 04.06.2008
		008	Sub-lease agreement is registered for 95 years w.e.f. 12.11.2008
Pending CMA Objection, if any		No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No (as per available record on file)	
a) Projected employment for the block period		Projected Employment: Men-21 & Women-7	
b) No. of employees as on 31.03.2022		As per APR of 2021-22 - 28	
Area allotted (in sq. ft.)		16442 Sq. Ft.	
Area available for each employee per sq.ft. basis (area/no. of employees)		587.21 Sq. Ft per employee	
Investment till date	Building	821.38 Lakhs	
	Plant & Machinery	518.80 Lakhs	
	TOTAL	1340.18 Lakhs	
Per Sq. ft. Export during the FY		0.079 Lakhs per Sq. Ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)		No	

Value Addition during the monitoring period	Not Applicable
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes (The APR has been filed well within the stipulated time period)
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 Softex Data	Difference if any	Reason for Difference/Remark
2021-22	1291.49	1053.24	238.25	Difference in Export in APR data vis-a-vis NSDL data for the year 2021-22 is due to onsite revenue. The softex for the period of March 2022 is submitted in April 2022 is not considered by NSDL & also difference in exchange rate difference

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

(Rs. In Lakhs)				
Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	0.00	0.00	0.00	-
2021-22	0.00	0.00	0.00	-

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	Rs. 503.96/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 503.96/-
iii	Value of Additional Bond-cum-Legal	-

	Undertaking (BLUT) executed during the Financial Year.	
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 37.28/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs. 466.68/-

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Nil. As per APR 2021-22
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC /	NA

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

(P) Observations:

- The unit has achieved export revenue of Rs. 1291.49 Lakhs as against projected export of Rs. 3300.00 lakhs i.e. 39.14 % for the FY 2021-22.
- The unit has achieved positive NFE for the year 2021-22.
- The APR has been filed within the stipulated time period.
- The balance amount in BLUT at the end of 2021-22 is positive.
- No CRA objection/Show Cause Notice pending.
- No pending foreign exchange realisation as of date.
- UAC may like to monitor the performance of the Unit for the period 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A

THIRDWARE GLOBAL SERVICES (A DIVISION OF THIRDWARE SOLUTION LIMITED)
LOA NO. SEEPZ-SEZ/IA-1/APL/SVA-03/2007-08/9006 dated 23.02.2005 as amended

DATE OF COMMENCEMENT OF PRODUCTION 12.05.2010

EXPORT & IMPORT NFE DATA FOR F.Y. 2021-22 [EXISTING BLOCK PERIOD 2020-21 TO 2024-25]

Year (F.Y.)	Export value as per				IMPORT value as per-				NFE				(value in lakhs)	
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year ~APR (Raw + CG)	IT/NSDL data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed + amortised + outflow)	APR data as per verification (Raw material consumed + amortised + outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2020-21	1924.61	1701.39	1924.61	2700.00	0.00	0.00	9.90	9.90	255.33	255.33	1568.00	1665.22	1669.28	1669.28
2021-22	1291.49	1053.24	1291.49	3300.00	0.00	0.00	9.90	9.90	119.49	119.49	1917.00	1172.00	1172.00	2841.28
Total Achieved	3216.10	2754.63	3216.10	6000.00	0.00	0.00	19.80	19.80	374.82	374.82	3485.00	2837.22	2841.28	2841.28

ANNEXURE - B

THIRDWARE GLOBAL SERVICES / A/C COMPANY OF THIRDWARE SOLUTION LIMITED)

LOA NO. SEEPZ-SEZ/TA/AM/4/S&T/2005 dated 23.02.2005 as amended

DATE OF COMMENCEMENT OF PRODUCTION 12.05.2010

YEAR	CG IMP. 4B(V)	AMORT ISED	Value in Lakhs										
			12-13	13-14	14-15	15-16	16-17	17-18	18-19	18-20	19-20	21-22	Total
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2012-13	0.00	-	-	-	-	-	-	-	-	-	-	-	-
2013-14	54.00	48.60		5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	48.60
2014-15	37.17	29.74			3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	29.74
2015-16		(0.99)				(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(0.99)
2016-17	5.49	3.29					0.55	0.55	0.55	0.55	0.55	0.55	3.29
2017-18	0.00	-						-	-	-	-	-	-
2018-19	3.78	1.51							0.38	0.38	0.38	0.38	1.51
2019-20	0.00	-								-	-	-	-
2020-21	0.00	-									-	-	-
2021-22	0.00	-											-
TOTAL	99.02	82.15	0.00	5.40	9.12	8.98	9.52	9.52	9.90	9.90	9.90	9.90	82.15

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring of the performance of M/s. Craftsmen Jewellery Pvt Ltd, Block - I, Unit - 001, SEEPZ- SEZ, Andheri (E), for the period 2019-20 of the block period 2015-16 to 2019-20.

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

Monitoring of the performance of the unit for FY 2019-20 of 2015-16 To 2019-20 block period in terms of Rule 54 of SEZ Rules, 2006

C. The details of the approved export projections for 5th block period of 5 years i.e. FY 2015-16 to 2019-20, are as detailed below:

(I) APPROVED Projections

(Rs. in lakhs)

	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
FOB value of export	100.00	150.00	200.00	250.00	300.00	1000.00
FE Outgo	86.00	126.65	162.30	193.20	229.20	797.35
NFE	14.00	23.35	37.70	56.80	70.80	202.65

(II) Performance as compared to projections during the block period 2015-16 to 2019-20.

(Rs. In

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. Import		Other outflow
			Projected	Actual	Projected	Actual	
2015-16	100.00	0.00	86.00	0.00	0.00	0.00	0.00
2016-17	150.00	0.00	121.65	0.00	5.00	0.70	0.00
2017-18	200.00	6.01	162.30	0.00	0.00	0.00	0.00
2018-19	250.00	145.72	183.20	66.68	10.00	0.78	0.00
2019-20	300.00	22.83	229.20	2.66	0.00	0.00	0.00
Total	1000.00	174.62	782.35	89.62	15.00	0.92	0.00

(III) Cumulative NFE achieved during the block period 2015-16 to 2019-20**(Rs. in Lakhs)**

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2015-16	-0.55	-3.93 %
2016-17	-1.57	-4.44 %
2017-18	3.42	4.56 %
2018-19	64.42	48.86 %
2019-20	67.91	33.51 %

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

LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/APL/GJ-005/2007-08/2470 Dated 28.03.2008
Validity of LOA	03.03.2020
Item(s) of manufacture/ Services	PLAIN, STUDDED JEWELLERY IN GOLD, PLATINUM AND SILVER
Date of commencement of production	04.03.2010
Execution of BLOT	Yes
Outstanding Rent dues	21,09,596.93/- as on 31.03.2023
Labour Dues	NIL
Validity of Lease Agreement	Sub-Lease agreement is not recorded from 25.06.2003.
Pending CRA Application, if any	No (As per files)
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued	The said Eviction Order dated 19.05.2018 and the Recovery Order dated 21.02.2018 were challenged before the Hon'ble City Civil Court Mumbai by M/s. Craftsmen Jewellery Pvt. Ltd. vide Misc Appeal NO. 175 of 2018 under section 9 of the Public Premises (eviction of unauthorized occupants) Act, 1971. The same was subsequently disposed off as partly allowed by the Hon'ble City Civil Court vide Judgment dated 22.12.2020 with direction to the Estate Manager to consider the material before him and pass a reasoned order. In pursuance of the order dated 22.12.2020 passed by the Hon'ble City Civil Court in the aforesaid Misc Appeals challenging the Eviction and Recovery Orders issued under Public Premises (eviction of unauthorized occupants) Act, 1971, an opportunity of personal hearing was

	granted to M/s. Craftsmen Jewellery Pvt. Ltd. on 27.05.2022, 24.06.2022 and 27.06.2022. The section is in process of passing speaking order in compliance of the directions of the Court.	
a. Projected employment for the block period	33	
b. No. of employees as on 31.03.2020		
Area allotted (in sq.ft.)	3561.56 Sq. Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	107.93 Sq. ft/ employee	
Investment till date	Building	117.30
	Plant & Machinery	17.03
	TOTAL	134.33
Per Sq.ft. Export during the FY	642.70 per sq. ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NA	
Value Addition during the monitoring period	30.01	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	YES	
If no, details of the Year along with no of days delayed to be given	On 06.01.2021, the extension for filing the said APR was allowed as per the direction by undersecretary of GOI dated 29.06.2021 till 31.12.2021.	

(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
2019-20	22.89	22.89	0.00	NA

b. IMPORT (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
2019-20	0.00	0.00	0.00	NA

(F) **Bond cum Legal Undertaking (BLUT) for the FY 2019-20**

i	Total Bond-Cum Legal Undertaking	44779176
ii	Remaining Value of BLUT given by entity at the star of the Financial Year.	44683299
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	68217
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	44615082

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 Pending Foreign Realisations beyond the permissible time limit.
(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.	N.A.
(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.	N.A.
(c)	Whether unit has filed any request for Cancellation of Softex.	N.A.
(I)	Whether any Services provided in DTA /SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NO
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NO

(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	N.A.
(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

Observations:

- The unit has achieved export revenue of Rs. 22.89/- Lakhs as against projected export of Rs. 300/- i.e. 7.63 % during for the year 2019-20 Block Period from 2015-16 to 2019-20.
- The unit has achieved positive NFE during the block period . _____
- Unit has achieved value additions of 30.01% duty the FY 2019-20.
- The APR for FY 2019-20 have been filed within the stipulated time period i/r of the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filing APR by Sez unit.
- UAC may like to monitor the performance of the Unit for the period 2019-20 in terms of Rule 54 of SEZ Rules, 2005.

ANNEXURE - A1

EXPORT AND IMPORT DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2015-16 to 2017-18

UNIT NAME

- **M/s. Craftsmen Jewellery Pvt Ltd.**

Date of Commencement - 04.03.2010 (LOA No.SEEPZ-SEZ/IA(1)/NUS/APL/GJ-005/2007-08/2470 dated 28.03.2008)

LOA BLOCK PERIOD

- 2015-16 to 2019-20

Monitoring Period

- 2019-20

(Rs. In lakhs)

Year (F.Y.)	Export value as per			IMPORT value as per-					NFE					
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year –APR (Raw + CG)	IT/NSDL- data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised +Outflow)	APR-data as per verification n (Raw material consumed +amortise d+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
2015-16 to 2018-19														
2019-20	22.89	22.89	151.73	700.00							131.85		64.42	64.42
Total Achieved	22.89	22.89	174.62	1000.00	2.66+6.42	0.00	0.64	0.64	19.40	19.40	202.65	3.49	67.91	67.91

UNIT NAME
M/s. Craftsman Jewellery Pvt Ltd

M/s. Craftsmen Jewellery Pvt Ltd

Ms. Christian Jewellery 1910
14.03.2020 (OA No. 5747552)

14.03.2020 COA No. 57487/2020

015-16 to 2019-20

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

A: PROPOSAL:

Monitoring of the performance of M/s. Euro Diamonds Pvt Ltd, unit located in unit no. 704, Tower-II, SEEPZ plus plus, SEEPZ-SEZ, Andheri (E), for the period 2021-22 of block period 2020-21 to 2024-25.

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

Monitoring of the performance of the unit for FY 2021-22 of (2020-21 to 2024-25) 2nd block period in terms of Rule 54 of SEZ Rules, 2006.

C. The details of the approved export projections for 2021-22 block period of 5 years i.e. FY 2020-21 to 2024-25 are as detailed below:

(I) APPROVED Projections

(Rs. in lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	1975.00	1925.00	2025.00	2125.00	2235.00	10085.00
FE Outgo	1175.00	1175.00	1235.00	1290.00	1355.00	6125.00
NFE	750.00	750.00	790.00	835.00	880.00	3960.00

(II) Performance 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	177.00	204.21	1061.50	11.21	3.50	0.00	0.00
2021-22	192.00	813.06	1169.50	355.30	5.50	24.49	0.00
Total	370.00	1017.27	2231	366.51	14	24.49	0.00

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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	22.37	3.17%
2021-22	249.52	17.15%

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

LOA No. & Date	IA(I)/NUS/APL/GJ/339/03-04/2479 dated 04.08.2004	
Validity of LOA	31.03.2025	
Item(s) of manufacture/ Services	Diamond Studded Brass Jewellery, Plain Brass Jewellery, Diamond Studded Gold Platinum, Jewellery Plain Gold Jewellery, Diamond Studded Steel Jewellery Plain Steel Jewellery	
Date of commencement of production	01.12.2004	
Execution of BLUT	Yes	
Outstanding Rent dues	Nil	
Labour Dues	Nil	
Validity of Lease Agreement	Sub-Lease agreement is registered for the period of 28.01.2004 for 95 years	
Pending CRA Objection, if any	No (As per file)	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Yes SCN issued dated 22.01.23 for the delay of submission of APR 2020-21	
a. Projected employment for the block period		
b. No. of employees as on 31.03.2021	115	
Area allotted (in sq.ft.)	6638.92 Sq. Ft	
Area available for each employee per sq.ft. basis (area / no. of employees)	57.73	
Investment till date	Building	214.37
	Plant & Machinery	295.089
	TOTAL	509.459
Per Sq.ft. Export during the FY	12246.87	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL	

Value Addition during the monitoring period	15.24
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	NO, Unit has submitted APR on 08.12.2022
If no, details of the Year along with no of days delayed to be given.	The unit has delayed in submission of APR by 68 days.

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs.inlakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2021-22	813.06	761.71	51.35	The difference in the export value is due to the advance received from the party by the unit i.e Rs. 51.35 lakhs in the form of imported raw material, which are utilized by the unit to export the finished goods to the same party and the payment is adjusted accordingly in the invoice.

b. IMPORT (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
2021-22	24.49	24.49	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

		FY 2021-22
		Import
i	Total Bond-Cum Legal Undertaking	408436000
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	408331411
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0

iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	5912324
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	402419087

(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.	05 cases were pending at the time of submission of the APR of total amount of Rs. 50.63 lakhs. As per the letter dated 20.12.2022, the unit has informed the latest status of pending foreign currency and mention that they have received Rs. 45.48 lakhs and still 05.15 lakhs is pending and the same will be realised before 31.03.2023.
(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.	NIL
(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.	NIL
(c)	Whether unit has filed any request for Cancellation of Softex	NIL
(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)	NIL
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common	NIL

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

Observations:

- The unit has achieved export revenue of Rs. 813.06 Lakhs as against projected export of Rs. 1925.00 i.e. 42.24% during the FY 2021-22 Block Period 2020-21 to 2024-25.
- The unit has achieved positive NFE during the FY 2021-22.
- The BLUT value at the end of the FY 2021-22 for the Import goods is in positive i.e Rs. 4024.19 Lakhs.

- Unit has failed to file APR for the period 2021-22 within the stipulated time period. The unit has delayed in submission of APR by 68 days i/r of the above extension. SCN may be proposed against the unit for delay in submission of the APR as per the rule 54 of SEZ Rules, 2006 for the FY 2021-22.
- UAC may like to monitor the performance of the Unit for the period 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A

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

UNIT NAME - M/s. Euro Diamonds Pvt Ltd.

Date of Commencement - 01.12.2004 (LOA No.1A(I)/NUS/APL/GI/339/03-04/2479 dated 04.08.2004)

LOA BLOCK PERIOD - 2020-21 TO 2024-25

Monitoring Period - 2021-22

Year (F.Y.)	Export value as per			Import value as per			NFE				On Cumulative Basis			
	APR data	IT/NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Reported for the year - APR (Raw + CG)	APR data as per data	Value as per APR Rs. In Lakhs.	Admitted value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed +amortised+O utflow)	APR data as per verification (Raw material consumed +amortised+ Outflow)		Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2020-21			204.21	1775.00							705.00		22.37	22.37
2021-22	813.06	761.71	813.06	1925.00	355.30+24.49	379.35	2.45	2.45	585.91	585.91	750.00	227.15	227.15	249.52
Total Achieved	813.06	761.71	1017.27	3700.00		379.35	2.45	2.45	585.91	585.91	1455.00	227.15	249.52	249.52

CG AMORTISATION - details as provided by the Unit.

UNIT NAME	-	M/s. Euro Diamonds Pvt Ltd.
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Date of Commencement - 01.12.2004 (LOA No. IA(I)/NUS/APL/GJ/339/03-04/2479 dated

LOA BLOCK PERIOD	2020-21 TO 2024-25
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Amortisation Period	-	2021-22
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**GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring of the performance of M/s. Steckbeck Jewelry Pvt Ltd - Service Unit, located in Unit No. 34, SDF-II, SEEPZ- SEZ, Andheri (E), for the period 2021-22 of block period 2018-19 to 2022-23.

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

Monitoring of the performance of the unit for FY 2021-22 of 2018-19 To 2022-23 block period in terms of Rule 54 of SEZ Rules, 2006

C. The details of the approved export projections for 4th block period i.e 2021-22 of 5 years i.e. FY 2018-19 to 2022-23, are as detailed below:

(I) APPROVED Projections (Rs. in lakhs)

	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
FOB value of export	124.80	143.52	159.31	3176.03	3200.68	6804.34
FE Outgo	43	37.52	78.00	3047	3049.28	6254.80
NFE	81.80	106.00	81.31	129.03	151.40	549.54

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	124.80	12.03	0	0.00	30.00	47.12	0.22
2019-20	143.52	90.62	0	0.00	25.00	14.52	0.04
2020-21	159.31	32.35	0	0.00	70.00	0.00	0.00
2021-22	3176.03	38.73	3009	0.00	38.00	0.00	0.13
Total	3603.66	173.73	3009	0.00	163	61.64	0.39

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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	7.10	6.21%
2019-20	91.52	37.05%
2020-21	117.71	29.77%
2021-22	150.21	28.64%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/G&J/30/16-17 Dated: 12.12.2017
Validity of LOA	11.11.2023
Item(s) of manufacture/ Services	Graphic Information Systems for Photography of Jewelry products, Editing color correction, Enhance Resolution & Uploading on Web Portal Website; as per Customer need.
Date of commencement of production	12.11.2018
Execution of BLUT	Yes
Outstanding Rent dues	Nil
Labour Dues	Nil
Validity of Lease Agreement	Sub- Lease agreement registered for the period of 01.08.2021 to 31.03.2026.
Pending CRA Objection, if any	No (As per File)
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Yes SCN was issued to the unit on 23.12.2022 regarding delay in submission of the APR for the year 2020-21. The O-I-O issued(vide File No. SEEPZ-SEZ/CUSTOMS/MONT/APR/121/2019-20/0-17/02295) dated 15.02.2023.
a. Projected employment for the block period	
b. No. of employees as on 31.03.2021	8
Area allotted (in sq.ft.)	248 Sq. Ft.
Area available for each employee per sq. ft. basis (area / no. of employees)	31 Sq. ft/ employee

Investment till date	Building	0.00
	Plant & Machinery	62.09
	TOTAL	62.09
Per Sq.ft. Export during the FY		15616.94 per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		N.A.
Value Addition during the monitoring period		0.00
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.		APR for the FY 2021-22 filed on 31.10.2022. The unit has delayed in submission of APR by 30 days i/r of the above extension.

(2) 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
2021-22	38.73	1.14	37.59	<p>1. The value reflected in NSDL i.e 1.14 lakhs is consisting of Camera send for Repair i.e Rs. 0.48 lakhs and Re-export of Capital goods i.e Rs. 0.66 lakhs which is not considered in the export value by the unit in their APR for the said year.</p> <p>2. The unit being a service unit has filed SERF for Rs. 38.73 lakhs as per the circular No. 269 dated 19.09.2018</p>

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

(Rs.InLakhs)

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

(Rs.InLakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2021-22	Raw Material 0.00	0.92	0.92	The unit has not considered the value of items which were re import of cameras send for repairs i.e Rs.0.83 lakhs The amount of Rs. 0.09 lakhs is shown in other outflow by the unit.

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

i	Total Bond-Cum Legal Undertaking	142.49
ii	Remaining Value of BLUT given by entity at the star of the Financial Year.	110.13
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)	0.29
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)]	109.84

(G)	Details of pending Foreign Exchange beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No pending Foreign Exchange
(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.	N.A.
(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.	N.A.

(c)	Whether unit has filed any request for Cancellation of Softex	N.A.
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NO
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	Steckbeck Service Unit sharing Unit # 34, SDF- II with Steckbeck Manufacturing Unit. They have been granted separate LOA for the same vide LOA # SEEPZ-SEZ/IA-I/NUS/G&J/30/16-17/24760 dtd 12-Dec-2017
(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.	There is no DSPF for the said period.
(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 Pending Transaction
(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
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Observations:

- The unit has achieved export revenue of Rs. 38.73 Lakhs as against projected export of Rs. 3176.03 i.e. 1.22% for the period 2021-22 Block period from 2018-19 to 2022-23.
- The unit has achieved positive NFE during the block period
- Unit has failed to file APR for the period 2021-22 within the stipulated time period. APR for the FY 2021-22 filed on 31.10.2022. The unit has delayed in submission of APR by 30 days. SCN may be proposed for delay in submitting the said APR.
- UAC may like to monitor the performance of the Unit for the period 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A1

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

UNIT NAME

- M/s. Steckbeck Jewellery Pvt Ltd (Service Unit)

Date of Commencement

- 12-11-2018 (LOA No. SEEPZ-SEZ/IA-I/NUS/G&J/30/16-17 dated 12.12.2017)

LOA BLOCK PERIOD

- 2018-19 to 2022-23

Monitoring Period

- 2021-22

(Rs. In lakhs)														
Year (F.Y.)	Export value as per			IMPORT value as per-					NFE				On Cumulative Basis	
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL- data	Amortised value as per APR Rs. In Lakhs.	Amortise d value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed+Ou tflow)	APR-data as per verificatio n (Raw material consumed +amortise d+Outflow)	Projecte d Foreign exchange earning	As per APR		After Verification as per Rule 53 of SEZ Rules.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(B)+4B(1)		4B(1)		4A(5)+8+APR(5) / APR column (6)	4A(5)+9+A PR (5)		APR (7)	(4-11)	
2018-19 To 2020-21			135.00	427.63							395.40		117.71	117.71
2021-22	38.73	1.14	38.73	3176.03	0.00+60.97	0.92	6.10	6.10	6.23	6.23	129.03	32.50	32.50	150.21
Total Achieved	38.73	1.14	173.73	3603.66		0.92	6.10	6.10	6.23	6.23	524.43	32.50	150.21	150.21

(Rs. In lakhs)

CG AMORTISATION -

UNIT NAME

M/s. Steckbeck Jewelry Pvt Ltd (Service Unit)

Date of Commencement - 2-11-2018 (LOA No. SEEPZ-SEZ/IA-I/NUS/G&J/30/16-17 dated 12.12.2017)

LOA BLOCK PERIOD - 2018-19 to 2022-23

Amortisation Period - 2021-22

YEAR	CG IMP.	AMORT ISED	YEAR WISE			
			2018-19	2019-20	2020-21	2021-22
2018-19	47.12	18.84	10%	0.00	10%	10%
2019-20	14.52	4.35		0.00	0.00	0.00
2020-21	0.00	0.00		1.45	1.45	1.45
2021-22	-0.67	-0.07			0.00	0.00
TOTAL	60.97	23.12	0.00	1.45	1.45	6.10

6.09

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

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

A) PROPOSAL:

Monitoring of the performance of M/s. **Sunflower Jewellery Pvt. Ltd.** unit located in G-14, G & J Complex II, SEEPZ- SEZ, Andheri (E), for the period **2021-22** of block period **2019-20 to 2023-24**.

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

Monitoring of the performance of the unit for FY **2021-22** of **2019-20 to 2023-24** block period in terms of Rule 54 of SEZ Rules, 2006

C) The details of the approved export projections for 2021-22 block period of 5 years i.e. FY 2019-20 to 2023-24, are as detailed below:

(i) APPROVED Projections

(Rs. in lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	3500.00	3600.00	3700.00	3800.00	4000.00	18600.00
FE C	2250.00	2250.00	2350.00	2350.00	2500.00	11700.00
NFF	1250.00	1350.00	1350.00	1450.00	1500.00	6900.00

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

(Rs. In Lakhs)

Year	Export		FDI OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	3500.00	6138.79	2238.00	4995.66	2.00	0.00	0.00
2020-21	3600.00	8727.27	2238.00	7044.50	2.00	0.00	0.00
2021-22	3700.00	14932.64	2339.00	11021.94	2.00	2.51	0.00
Total	10800.00	29798.70	815.00	23062.20	6.00	2.51	0.00

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

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	1250.00	1097.05	87.76 %
2020-21	2600.00	3006.85	115.65%
2021-22	3950.00	5419.42	137.20%

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

LOA No. & Date		SEEPZ-SEZ/NUS/APL/GJ-13/92/10516 dated 21.01.1993 as amended
Validity of LOA		31.03.2024
Item(s) of manufacture/ Services		Brass Jewellery, Plain Gold Jewellery, Studded Gold Jewellery, Studded Platinum Jewellery, Studded Silver Jewellery, Third party repair Gold+Silver+Brass.
Date of commencement of production		01.04.1994
Execution of SLUT		YES
Outstanding Rent dues		NIL as on 31.01.2023
Labour Dues		NIL
Validity of Lease Agreement		Sub-lease agreement registered for the period 01.04.2014 to 31.03.2019 and 01.04.2019 to 31.03.2024.
Pending CRA Objection, if any		No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No. (As per available record on file)
a) Projected employment for the block period		Projected Employment : Men - 10 & Women - 5
b) No. of employees as on 31.03.2022		As per APR of 2021-22 - 95 (Men-89 + Women-6=95)
Area allotted (in sq. ft.)		7000 Sq. Ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		73.63 Sq. Ft per employee
Investment till date	Building	25.53 lakhs
	Plant & Machinery	229.93 lakhs
	TOTAL	255.51 lakhs

Per Sq.ft. Export during the FY	2.133 lakhs per Sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	Nil
Value Addition during the monitoring period	13.60%
Whether the APR being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	No (The APR for the FY 2021-22 has not been filed well within time i.e. on 31.10.2022) (30 day delayed).

(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
2021-22	14932.64	14844.18	88.46	The difference in Export value & NSDL is due to exclusion of loan basis & returnable sample.

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

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	11024.45	10630.10	394.35	The difference in Import value & NSDL Data is due to inclusion of raw material deemed import purchased in US Dollar

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	Rs. 6865.48/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 5382.93/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 1368.14/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)-(iv)].	Rs. 4014.79/-

(G)	Details of pending Foreign Remittance beyond Permissible period, if any	No. As per APR 2021-22
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	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.	NA

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

(P) Observations:

- The unit has achieved export revenue of Rs. 14932.64 Lakhs as against projected export of Rs. 3700.00 i.e. 403.58% for the FY **2021-22**.
- The unit has achieved positive NFE for the periods from **2021-22** and also block period **2019-20 to 2023-24**.
- Unit has achieved value additions of APR of **2021-22** is **13.60%**.
- The APR for the FY 2021-22 has not been filed well within time i.e. on 31.11.2022 (30 days delayed). UAC may like to initiate penal action against unit for late submission of APR. Under Rule 54 of SEZ Rules 2006.
- The balance amount in BLUT at the end of **2020-21** is **positive**.
- **No CRA Objections/Show Cause Notice pending.**

ANNEXURE - A
SUNFLOWER JEWELLERY PVT. LTD.
LOA NO. SEEPZ SEZ/APJ/GJ-13-A/92/10516 dated 21.01.1993 as amended
DATE OF COMMENCEMENT OF PRODUCTION 01.04.1994
EXISTING BLOCK PERIOD 2019-20 & 2021-22 (LOA BLOCK PERIOD 2019-20 TO 2023-24)

EXISTING BLOCK PERIOD 2019-20 & 2020-21 (FOR BLOCK PERIOD 2019-20 TO 2020-21)														
Year (F.Y.)	Export value as per				IMPORT value as per-						NFE		Value in Lakhs	
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year-APR (Raw + CG)	IT/NSDL data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed +amortised+Outflow)	APR data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR		After Verification as per Rule 53 of SEZ Rules.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(F)+E+APR(5) / AFR column: (6)		(E.v)			4A(H)+(9)+APR (5)		APR (7)	(4-11)	
2019-20	6138.79	6138.49	6138.79	3500.00	4595.66	3501.27	0.59	0.59	5041.74	5041.74	1250.00	1097.05	1097.05	1097.05
2020-21	8727.27	8727.27	8727.27	3600.00	7044.53	6204.42	0.59	0.59	6817.47	6817.47	1350.00	1909.80	1909.80	3006.85
2021-22	14932.64	14844.18	14932.64	3700.00	11024.45	10630.10	0.57	0.57	12520.07	12520.07	1350.00	2412.57	2412.57	5419.42
Total Achieve	29798.70	29709.94	29798.70	10800.00	23064.71	20335.85	1.75	1.75	24379.28	24379.28	3950.00	5419.42	5419.42	5419.42

ANNEXURE - B

SUNFLOWER JEWELLERY PVT. LTD.

LOA NO. SEEPZ-SEZ/NUS/APL/GJ-13A/92/10516 dated 21.01.1993 as amended

DATE OF COMMENCEMENT OF PRODUCTION 01.04.1994

YEAR	CG IMP. 4B(V)	AMORT ISED	Value in Lakhs										
			12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	Total
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2012-13	0.00	-	-	-	-	-	-	-	-	-	-	-	-
2013-14	2.58	2.58		0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	2.32
2014-15	0.00	-			-	-	-	-	-	-	-	-	-
2015-16	0.00	-				-	-	-	-	-	-	-	-
2016-17	0.57	0.57					0.06	0.06	0.06	0.06	0.06	0.06	0.34
2017-18	0.00	-						-	-	-	-	-	-
2018-19	0.00	-							-	-	-	-	-
2019-20	0.00	-								-	-	-	-
2020-21	0.00	-									-	-	-
2021-22	2.51	2.51										0.25	
TOTAL	5.66	5.66	0.00	0.26	0.26	0.26	0.32	0.32	0.32	0.32	0.32	0.57	2.66