

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

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

VENUE : Through Video Conferencing on Webex Application

DATE : 23<sup>rd</sup> August, 2023

TIME : 12.30 A.M. onwards

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**MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ  
UNDER THE CHAIRMANSHIP OF DEVELOPMENT  
COMMISSIONER, SEEPZ-SEZ ON 23<sup>rd</sup> August, 2023.**

**INDEX**

<b>Agenda Item No.</b>	<b>Subject</b>
Agenda Item No. 01	Confirmation of Minutes of the last meeting held on 28.07.2023.
Agenda Item No.02	Application for Mid-term Revision with Third Party Repair for remaining period of 4 years i.e. 2023-24 to 2026-27 of M/s. Jewelspark LLP
Agenda Item No.03	Application for Changes in Shareholding Pattern & Board of Directors of the Company of M/s Course 5 Intelligence Ltd
Agenda Item No.04	Application for Additional List of Services required for their Authorized Operations of M/s. Tiger Jewellery (India) Pvt. Ltd
Agenda Item No.05	Application for Additional List of Services required for their Authorized Operations of M/s. Vishal Diamonds
Agenda Item No.06	Application for Additional List of Services required for their Authorized Operations of M/s. Eco-Friendly Diamonds LLP
Agenda Item No.07	Monitoring of Performance- M/s. Fusion Jewellery Mfg. Co. Pvt. Ltd-II
Agenda Item No.08	Monitoring of Performance- M/s. Aplab Ltd
Agenda Item No.09	Monitoring of Performance- M/s. Amore Jewels Pvt. Ltd

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MINUTES OF THE MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ  
SEZ HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT  
COMMISSIONER ON 28<sup>th</sup> July, 2023 THROUGH VIDEO CONFERENCING.

1. Name of the SEZ : SEEPZ-SEZ

2. Meeting No. : 177<sup>th</sup>

3. Date : 28.07.2023

Members Present:

Sr. No.	Name of Members	Designation	Organization
1	Shri. C. P. S. Chauhan	Jt. Development Commissioner,	SEEPZ-SEZ.
2	Shri. Suni Mathews	Joint Commissioner Income Tax	Nominee of Income Tax office, Kautilya Bhawan, Bandra, Mumbai.
3	Shri. Himanshu Dhar Pandey	Deputy. Director DGFT	Nominee of the DGFT, Mumbai.
4	Smt. Kirti Deshmukh	Deputy Director Industries	Nominee of Directorate of Industries, Mumbai.

Special Invitee:-

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

Smt. Bridget Joe, EA to DC/ADC i/c (SEEPZ-SEZ), Shri. Haresh K. Dahilkar, ADC (New-SEZ), Shri. Hanish Rathi, ADC (New-SEZ), Shri. Manish Kumar, ADC (New-SEZ), Shri. Ravindra Kumar, Assistant, Smt. Rekha Nair, Assistant and Shri. GS Bhandari, Assistant also attended for assistance and smooth functioning of the meeting.

Agenda Item No. 01: Confirmation of the Minutes of the 176<sup>th</sup> Meeting held on 30.06.2023

The Minutes of the meeting held on 30.06.2023 were confirmed with consensus.

**Agenda Item No. 02 :** Application received from M/s. Fine Jewellery Mfg. Ltd, Plot No. GJ-12, SEEPZ++, SEEPZ-SEZ for capacity enhancement and Revised Projection for remaining period of 2 years i.e. 2023-24 to 2024-25 due to Additional Location i.e. Unit No. 20, SDF – I, SEEPZ-SEZ admeasuring an area of 823 Sq. mtrs.

The unit had submitted the application for capacity enhancement with Revised Projection for remaining period of 2 years i.e. 2023-24 to 2024-25 on account of Additional Location, i.e. Unit No. 20, SDF – I, admeasuring 823 Sq. Mtr. in terms of Rule 19(2) of SEZ Rules 2006 and the details are as indicated below :-

● **DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE :-**

Items proposed to be manufactured	Approved Capacity	Proposed Additional Capacity	Total Proposed Capacity
Studded and Unstudded Gold, Platinum and Silver Jewellery	928.27 kgs	250.00 kgs	1178.27 kgs

The current two years block of the unit is 2023-24 to 2024-25. The proposed projection and existing approved projection submitted by unit is as follows :-

(Figures Rs. In lakhs)

Sl. No.		Existing approved 5 years i.e. 2020-21 to 2024-25 (1US\$ = Rs.72.00/-)	Existing of 2 year (approved) 2023-24 to 2024-25	Proposed for 2 years FOR (Approved Existing + Additional Location projection) 2023-24 to 2024-25 (1US\$ = Rs.82.00/-)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	1,05,000.00	45,000.00	116175.00	141676.82
2.	Import of Machinery	250.00	100.00	640.00	780.048
3.	Import of Raw Material and components	52,500.00	22500	40294.00	49139.00
4.	Import of Spares & Consumables	250.00	100.00	3659.00	4462.00
5.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
6.	Royalty	-	-	-	-
7.	Lumpsum Know how fee	-	-	-	-
8.	Design & Drawing fees	-	-	-	-
9.	Payment on training of Indian tech. abroad	-	-	-	-
10.	Commission on export etc.	-	-	-	-
11.	Foreign Travel	50.00	20.00	20.00	24.39
12.	Amount of interest to	-	-	-	-

	be paid on ECB/DCB				
13.	Any other payment	-	-	-	
14.	Total (2 to 13)	53,050.00	22720.00	44613.00	54406.00
15.	NFE (1-14)	51,950.00	22280.00	71562.00	87270.73

**Decision:** - After deliberation, the Committee approved the proposal of the unit for capacity enhancement with Revised Projection for remaining period of 2 years i.e. 2023-24 to 2024-25 due to Additional Location, i.e. Unit No. 20, SDF – I, admeasuring 823 Sq. Mtr. in terms of Proviso Rule 19(2) of the SEZ Rules, 2006.

**Agenda Item No. 02 :** Application received from M/s. Jasani Jewellery Unit-II, Unit No. 301 to 303, Multistoried Building for capacity Enhancement with Revised of Projection for remaining period of 2 years i.e. 2023-24 to 2024-25 on account of Additional Location i.e. Unit No. 403, Multistoried Building, SEEPZ SEZ, admeasuring 842 Sq. Mtrs.

The unit had submitted the application for capacity enhancement with Revised Projection for remaining period of 2 years i.e. 2023-24 to 2024-25 on account of Additional Location i.e. Unit No. 403, Multistoried Building, SEEPZ SEZ, admeasuring 842 Sq. Mtrs.. in terms of Rule 19(2) of SEZ Rules 2006 and the details are as indicated below :-

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

Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space (PCS)	Total Capacity (PCS)
Plain or Studded Gold, Silver and platinum Jewellery, Plain and Studded Palladium Jewellery studded with Diamonds, Precious Stones, Semi- Precious Stones, Cubic Zirconia, Pearls and Non-Precious Stones	298500	27000	325500
Plain and Studded Non precious Alloy Base metal and Mountings, Findings and components of Non-precious, Alloy or Base metal	10000	-	10000
Mountings, Findings and components of Precious Metal, Silver Models	20000	-	20000
Precious metal, any combination of precious metal jewellery- plain or partly studded or studded with diamonds , rough diamonds, lab grown diamonds, precious & semi-precious stones, Cubic zirconia, synthetic stones, pearls, beads, Mother of Pearl, coral, crystals, wood, with or without enamel, with or without any combination with non metallic items like cords e.g. silk cord, leather cord, plastic wire, rubber, pearls, beads etc.	110000	30000	140000
Precious metal clad on non-precious metal jewellery- plain or	20000	-	20000

partly studded or studded with diamonds, rough diamonds, lab grown diamonds, precious & semi-precious stones, Cubic zirconia, synthetic stones, pearls, beads, Mother of Pearl, coral, crystals, wood, with or without enamel, with or without any combination with non metallic items like cords e.g. silk cord, leather cord, plastic wire, rubber, pearls, beads etc.			
Mountings, Findings, components, models of precious metals or any combination of precious metals.	15000	-	15000
Mountings, Findings, components, models made of non-precious alloy metal or Base metal, Studded or unstudded.	5000	-	5000
Non precious alloy metal or Base metal jewellery- with or without combination with any precious metals- plain or studded or partly studded with diamonds, rough diamonds, lab grown diamonds, precious & semi-precious stones, Cubic zirconia, synthetic stones, pearls, beads, Mother of Pearl, coral, crystals, wood, with or without enamel, with or without combination with non metallic items like cords e.g. silk cord, leather cord, plastic wire, rubber, pearls, beads.	20000	10000	30000
Rubber moulds, Wax models, Wax pieces.	15000	-	15000
Articles of Precious Metal, Statuettes, Trophies and parts thereof plain or studded	2000	-	2000
Articles of Non-Precious Alloy Metal i.e. Base Metal & its alloys Statuettes, Trophies and parts thereof studded, whether or not plated or clad or combination with precious metal.	2000	-	2000
Statuettes or Trophies and parts thereof of non-precious alloy metal i.e. Base Metal and its alloys, plain, whether or not plated with precious metals.	2000	-	2000
CAM Models	7000	-	7000
<b>Total Pcs</b>	<b>526500</b>	<b>67000</b>	<b>593500</b>

The current two years block of the unit is 2023-24 to 2024-25. The proposed projection and existing approved projection submitted by unit is as follows :-

(Figures Rs. In lakhs)

Sr. No.	Particulars	Existing Projection of 5 years 2020-21 to 2024-25	Existing Projections of 2 years (approved) 2022-23 to 2023-24	Proposed Projections of 2 years (Additional Location) 2023-24 to 2024-25	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000 1 US\$ - Rs. 82/-
1.	FOB value of exports	128300.00	70500.00	98500.00	120121.95
2.	CIF Value of import of machinery	1030.00	350.00	850.00	1036.59
3.	Import of Raw Material and components & consumables	35510.00	19330.00	27170.00	33134.15
	Diamonds	58500.00	32055.00	44655.00	54457.32
4.	re-making Jewellery (used/un-used, defective, semi-finished/damaged/broken etc)	6100.00	3625.00	5025.00	6128.05
5.	Import of Spares and consumables	2010.00	1120.00	1540.00	1878.05
6.	Repatriation of dividends and profits to foreign collaborates				
7.	Royalty				
8.	Lumpsum Know how fee				
9.	Design & Drawing fees	340.00	225.00	363.00	442.68
10.	Payment of foreign technicians				
11.	Payment on training of Indian tech. abroad				
12.	Commission on export/discount/mkting exps etc.	325.00	165.00	193.00	235.37
13.	Foreign Travel	955.00	445.00	477.00	581.71
14.	Amount of interest to be paid on External commercial borrowings				
15.	Amount of interest to be paid on deferred payment credit				
16.	Any other payment Foreign Bank charges, exhibition, export promotion exps etc	375.00	215.00	273.00	332.93
17.	Total (2 to 16)	105145.00	57530.00	80546.00	98226.83
18.	NFE (1-17)	23155.00	12970.00	17954.00	21895.12

**Decision:** - After deliberation, the Committee approved the proposal of the unit for capacity enhancement with Revised Projection for remaining period of 2 years, i.e. 2023-24 & 2024-25 due to

additional location i.e. Unit No. 403 in Multistoried Building, SEEPZ-SEZ admeasuring 842 Sq. Mtrs. in terms of Proviso Rule 19(2) of the SEZ Rules, 2006.

Agenda Item No. 03 : Application received from M/s. N. Jewellery Techniques Pvt. Ltd, for Capacity Enhancement in items of Trading alongwith Renewal of LOA for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f. 01.04.2023 to 31.03.2028.

M/s. N. Jewellery Techniques Pvt. Ltd had submitted the application for Capacity Enhancement in items of trading alongwith Renewal of LOA for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f. 01.04.2023 to 31.03.2028. The details of the same are as follows:-

A. Capacity Enhancement of Item of Manufacture :-

Existing Items :

Sr. No.	Items of Manufacture/ Trading	Approved Capacity (Nos/Bottles/Pound (Lbs)/Pieces/Kgs)	Proposed Capacity (Nos/Bottles/Pound (Lbs)/Pieces/Kgs)
1	Machineries	50.00	50.00
2	Spares for Machineries	4000.00	4000.00
3	Plating Solution	3600.00 (Bottles)	6000.00 (Bottles)
4	Rubbers	20000.00	20000.00
5	Waxes	15000.00	15000.00
6	Polishing Material	5000.00	5000.00
7	Burs, Brushes, Files	50000.00	50000.00
8	Solder, Alloys	1000.00	1000.00

- It is seen from above mentioned table the unit has increased the capacity enhancement of their existing approved item i.e. **Plating Solution** from 3600.00 Bottles to 6000.00 Bottles.
- **Decision:** After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement in items of Trading of **Plating Solution** from 3600.00 Bottles to 6000.00 Bottles.

Agenda Item No. 05 : Application for setting up of service unit by M/s. Rosy Blue (India) Pvt. Ltd.

M/s. Rosy Blue (India) Pvt. Ltd. had submitted the application for setting up a unit at GJ-18, SDF-VII, SEEPZ-SEZ, admeasuring area 258 sq.mtr. for services as below:

1. HSN code - 70149010 - Assortment, grading, sieving, shading, mapping, scanning, matching, gauging, calibration, grouping, sizing of Laboratory grown/Laboratory



created/man-made/synthetic Diamonds and Gemstones.

2. HSN code - 71023100 - Assortment, grading, sieving, shading, mapping, scanning, matching, gauging, calibration, grouping, sizing, planning and marking of Rough Diamonds.
3. HSN code - 71023910 - Assortment, grading, sieving, shading, mapping, scanning, matching, gauging, calibration, grouping, sizing of natural Polished diamonds and Gemstones.

**Decision :** After deliberation, the Committee **approved** the proposal of M/s. Rosy Blue (India) Pvt. Ltd., for setting up a service unit at GJ-18, SDF-VII, SEEPZ-SEZ, admeasuring area 258 sq.mtr. in SEEPZ for :

1. HSN code - 70149010 - Assortment, grading, sieving, shading, mapping, scanning, matching, gauging, calibration, grouping, sizing of Laboratory grown/Laboratory created/man-made/synthetic Diamonds and Gemstones.
2. HSN code - 71023100 - Assortment, grading, sieving, shading, mapping, scanning, matching, gauging, calibration, grouping, sizing, planning and marking of Rough Diamonds.
3. HSN code - 71023910 - Assortment, grading, sieving, shading, mapping, scanning, matching, gauging, calibration, grouping, sizing of natural polished diamonds and Gemstones

The approval is subject to condition that there shall be separate demarcation of area and separate accounts of both units.

The Committee also directed to examine their issues separately to permit them to mix multiple lots, consignments from same client and allow to do partial export of the consignments.

Mishra,IRS)

(Rajesh Kumar

Chairperson-cum-  
Development Commissioner  
SEEPZ-SEZ

Signed by Chanderpalsingh  
Chauhan

Date: 10-08-2023 18:11:19

Reason: Approved

**Action Taken for Approval Committee held on 28.07.2023**

<b>Agenda Item No</b>	<b>Subject</b>	<b>Remarks</b>
Agenda Item No. 01	Confirmation of Minutes of the meeting held on 30.06.2023	
Agenda Item No. 02	Application for capacity Enhancement with Revised of Projection for remaining period of 2 years i.e.2023-24 to 2024-25 of M/s. Fine Jewellery Mfg. Ltd	Letter issued to the unit on 14.08.2023
Agenda Item No. 03	Application for capacity Enhancement with Revised of Projection for remaining period of 2 years i.e.2023-24 to 2024-25 on account of additional location of M/s. Jasani Jewellery Unit-II	Letter issued to the unit on 14.08.2023
Agenda Item No. 04	Application for Capacity Enhancement in items of trading alongwith renewal of LOA for further period of 5 years i.e.2023-24 to 2027-28 of M/s N Jewellery Techniques Pvt. Ltd	Letter under issuance
Agenda Item No. 05	Application for setting up of service unit of M/s Rosy Blue (India) Pvt. Ltd	Letter issued to the unit on 17.08.2023

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

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**a. Proposal: -**

Application received from M/s. Jewelspark LLP permission for Third Party Repair.

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

Permission for Mid-Term revision of projection with Third Party Repair.

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

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

**d) Other Information: -**

M/s. Jewelspark LLP was granted Letter of Approval No. SEEPZ-SEZ/IA-I/JASL/18/2020-21/01087, Dated 18.01.2021 as amended for manufacturing for Gold Jewellery Studded with CVD, Silver Jewellery Studded with Diamonds & Gem Stone, Gold Jewellery Studded with Diamonds & Gem Stone. The unit has commenced production w.e.f. 14.07.2022. The validity of LOA is upto 13.07.2027.

The unit has submitted the Form F & revised projections for remaining period of 4 years i.e. i.e. 2023-24 to 2026-27 in terms of MOC&I Instruction No. 51 dated 25.03.2010 for third party repair under :

1	Name of the Company	M/s. Jewelspark LLP	
2	Location	Unit No. GJ-17, SDF-VII, 4 <sup>th</sup> Floor	
3	Area	30	488 Sq.mtr
		31	488 Sq.mtr
4	LOP No. & Date	SEEPZ-SEZ/IA-I/JSL/18/2020-21/01087, Dated 18.01.2021 as amended	
5	<b>Items of Manufactures</b>	<b>Approved Capacity (PCS)</b>	<b>Proposed Capacity (PCS)</b>
a)	Gold Jewellery Studded with CVD	5000.00	5000.00
b)	Silver Jewellery Studded with Diamonds & Gem Stone	35000.00	35000.00
c)	Gold Jewellery Studded with Diamonds & Gem Stone	40000.00	40000.00
6	Date of Commencement of Production	14.07.2022	
7	Validity of LOA	13.07.2027	

Further the unit vide letter dated 19.07.2023 has also stated as under :

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

Description of items to be Repaired	PCS to be Repaired	Approx Labour Charges
Plain and Studded Gold/Silver/Platinum and palladium Jewelry. Base Metal (Steel/Copper/Brass/Titanium/Tungsten) clad with precious metal either unstudded or studded with diamond, colour stone, CZ and synthetic Stone.	32000	\$ 3,20,000.00

The details of the mid-term revised projections for remaining period of 4 years.

**Projections:-**

**(Rs. In Crore)**

Sr. No.	Particulars	Existing of 5 years (approved) 2022-23 to 2026-27 (1US\$ = Rs. 74)	Existing of 4 years (approved) 2023-24 to 2025-26	Proposed for 4 years 2023-24 to 2026-27 for third party repair (1US\$ = Rs. 81)	
		Rs. In Crore	Rs. In Crore	Rs. In Crore	US'000
1.	FOB value of exports	876.57	771.82	789.36	97451.85
2.	Import of Machinery	2.25	1.25	1.25	154.32
3.	Import of Raw Materials and Components in RM Form	589.20	518.79	436.10	53839.50
4.	Import of Spares & Consumables	36.51	32.16	32.15	3969.13
5.	Third Party Repair Import of Jewellery	-	-	82.70	10209.87
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 etc.	9.50	8.36	8.37	1033.00
13.	Foreign Travel	4.75	4.19	4.18	516.00
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment	-	-	-	-
16.	<b>Total (2 to 15)</b>	<b>642.21</b>	<b>564.75</b>	<b>564.75</b>	<b>69722.22</b>
17.	<b>NFE (1-16)</b>	<b>234.36</b>	<b>207.07</b>	<b>224.61</b>	<b>27729.62</b>

*It is seen from there is change/increase in the projections for their third party repair.*

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

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

It may be mentioned that M/s. Gold Star Jewellery Pvt. Ltd. vide their letter dated 26.02.2020 had submitted the application for carrying out repair activities. The proposal for the same was placed before the Approval Committee Meeting held on 26.03.2010, wherein the Committee approved the proposal of the unit for repairs of jewellery and watches subject to the following conditions:-

- The activity will be restricted to 5% of previous year export in respect of LOA dated 17.03.2000.
- 100% examination of import and export goods and their co-relation by the SEEPZ Custom Section.
- The permission granted will be subject to review.
- Permission letter issued to M/s. Goldstar for example may be seen wherein conditions of the UAC and also to maintain the records as instructed in the Instruction no. 51 read with Public Notice dt. 08.04.2010 to be followed.

Also similar proposal was received from M/s. K P Sanghvi vide their letter dated 04.03.2021 had submitted the application for permission Import of jewellery for repair from third party & re-export. The proposal for the same was placed before the Approval Committee Meeting held on 22.08.2021, wherein the Committee approved the proposal of the unit for import of jewellery for repair from third party subject to compliance of Instruction No. 51 dated 25.03.2010 issued by MOC&I.

**e) ADC's Recommendation:**

The request of the unit for Permission for Third Party Repair is placed before Approval Committee for consideration.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal: -**

Request of M/s. Course 5 Intelligence Limited. for Change in Shareholding Pattern & Board of Directors of the Company.

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

Request for Changes in Shareholding Pattern & Board of Directors of the Company.

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

MOC&I Instruction No.109 dated 18.10.2021.

**d. Other Information: -**

Name of the Unit	M/s. Course 5 Intelligence Limited.
Location of the Unit	Unit No. 404, Tower-II SEEPZ++
Area	617 Sq.mtr
LOA No. & Date	SEEPZ-SEZ/IA-I/SW-22/08-09/8329 dated 07.08.2009 as amended
Item of Manufacture/Service	IT Enabled Services
Date of Commencement	11.10.2010
Validity of LOA	10.10.2025
Validity of Lease Agreement	Sub-lease agreement is registered w.e.f.15.02.2010
Pending CRA Objection, if any	Nil
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	Nil

The units vide their letters dated **19.07.2023** has requested for Change in Shareholding Pattern & Board of Directors of the Company. The details are as follows:-

**• LIST OF SHAREHOLDING PATTERN**

Sr. No.	List of Shareholding Pattern of the company (as Per this office letter dated 10.04.2023)			Proposed List of Shareholding Pattern of the company as on		
	Name	No of Shares	% Share Capital	Name	No of Shares	% Share Capital
1	Riddhymic Technologies Pvt Ltd.,	1,87,01,552	18.99	Riddhymic Technologies Pvt Ltd.,	1,87,01,552	18.99
2	Ashwin Mittal	9,205,798	9.35	Ashwin Mittal	15,264,174	15.50
3	RiddhymicTechnoserve LLP	27,612,753	28.05	RiddhymicTechnoserve LLP	24,835,899	25.23
4	AM Family Private Trust	19,349,094	19.65	AM Family Private Trust	11,849,094	12.03

5	Ria Mittal	2,000,000	2.03	Ria Mittal	2,000,000	2.03
6	Sheila Mittal	8	0.00	Sheila Mittal	8	0.00
7	Ramesh Mittal	8	0.00	Ramesh Mittal	8	0.00
8	Kumar Mehta	20,436,387	20.76	Kumar Mehta	19,024,732	19.32
9	Anees Merchant	3,49,157	0.35	Anees Merchant	278,356	0.28
10	AjithSankaran	3,49,157	0.35	AjithSankaran	3,49,157	0.35
11	Prashant Bhatt	87,286	0.09	Prashant Bhatt	87,286	0.09
12	SuchitraEswaran	174,578	0.18	Suchitra Eswaran	174,578	0.18
13	FaridKazani	190,000	0.19	Farid Kazani	190,000	0.19
14		-	-	360 ONE Special Opportunities Fund – Series 8	1,416,029	1.44
15		-	-	360 ONE Monopolistic Market Intermediaries Fund	849,618	0.86
16.				Nuvama Crossover Opportunities fund – series III	777,909	0.79
17.				Nuvama Crossover Opportunities fund – series III A	586,802	0.60
18				Nuvama Crossover Opportunities fund – series III B	504,447	0.51
19				360 ONE Large Value Fund – series 2	56,641	0.06
20				360 ONE Large Value Fund – series 4	33,984	0.03
21				360 ONE Large Value Fund – series 10	135,939	0.14
22				360 ONE Large Value Fund – series 11	56,641	0.06
23				360 ONE Large Value Fund – series 12	56,641	0.06
24				Carneline Assets Management LLP	471,979	0.48
25				Carneline Structural shift Management LLP	325,106	0.33
26				Elpro International Limited	153,285	0.16
27				Alufit India Pvt. Limited	153,285	0.16
28				Aziza Malik Family Trust	61,314	0.06
29				Monika Garware	61,314	0.06
	<b>Total</b>	<b>98,455,778</b>	<b>100%</b>	<b>Total</b>	<b>98,455,778</b>	<b>100%</b>

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

- **CA certified Compulsory Convertible Preferences shares:**

Sr No.	Name	Existing Shareholding		Revised Shareholding	
		No. Of shares	%	No. Of shares	%
1	360 ONE Special Opportunities Fund – Series 8	0	0	6,758,496	29.62 %
2	360 ONE Monopolistic Market Intermediaries Fund	0	0	4,055,097	17.77 %
3	Nuvama Crossover Opportunities fund – series III	0	0	3,712,848	16.27 %
4	Nuvama Crossover Opportunities fund – series III A	0	0	2,800,721	12.27 %
5	Nuvama Crossover Opportunities fund – series III B	0	0	2,407,647	10.55 %
6	360 ONE Large Value Fund – series 2	0	0	270,340	1.18 %
7	360 ONE Large Value Fund – series 4	0	0	162,204	0.71 %
8	360 ONE Large Value Fund – series 10	0	0	648,816	2.84 %
9	360 ONE Large Value Fund – series 11	0	0	270,340	1.18 %
10	360 ONE Large Value Fund – series 12	0	0	270,340	1.18 %
11	Carneline Assets Management LLP	0	0	439,624	1.93 %
12	Carneline Structural shift Management LLP	0	0	509,269	2.23 %
13	Elpro International Limited	0	0	182,479	0.80 %
14	Alufit India Pvt. Limited	0	0	182,479	0.80 %
15	Aziza Malik Family Trust	0	0	72,991	0.32 %
16	Monika Garware	0	0	72,991	0.32 %
	<b>Total</b>	-	-	<b>22,816,682</b>	<b>100 %</b>

***\*\* It is seen from above there is change in shareholding pattern of the company***

#### **LIST OF DIRECTORS**

Sr No.	Existing Board of Directors	Status
1	Ashwin Ramesh Mittal	No change
2	Ramesh Mittal	No change
3	Sheila Mittal	No change
4	Vinati Saraf Mutreja	No change
5	Simon Chadwick	No change
6	Vikas Khemani	Resigned
7	Anupam Mittal	Resigned
8	Chetan Naik	Appointed
9	Pranav Parikh	Appointed
10	Kumar Mehta	Appointed
11	Kartik Badani	Appointed



- ***The unit has stated that, due to technical issues with ROC website, forms are in process filing for appointment of Shri. Kumar Mehta, Shri. Chetan Naik and Shri. Pranav Parikh. Once filed with ROC will submit same with this office.***
- **Unit has furnished the following documents :-**
  1. List of Shareholding pattern before and after change of the company.
  2. List of Appointed of New Board of Directors.
  3. Board resolutions and ROC forms will be submitted post approval & Copy of Board Resolution Appointed one of New Directors.
  4. Undertaking in terms of Instruction no. 109 read with 109 dt. 18.10.2021.
  5. Certificate of incorporation, Memorandum of association.
  6. Certificate of Articles of Association enclosed.
  7. Audited Financials as on 31.03.2022.
  8. Copy of Board Resolution of Compulsory Convertible Preferences shares of Shareholders .

**MOC&I Instruction No. 109<sup>th</sup> dated 18<sup>th</sup> 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 shareholding pattern & Change in Board of the company Directors is scrutinized and placed before the Approval Committee for consideration in terms of MOC&I Instruction No. 109 dated 18th October, 2021, subject to submission of following documents/details:

1. Copy of ROC of the company
2. Form DIR 12 (Appointment viz. Mr. Chetan Naik, Mr. Pranav Parikh and Mr. Kumar Mehta.)

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal: -**

Request of M/s. Tiger Jewellery (India) Pvt. Ltd for Additional List of Services required for their Authorized Operations.

**b. Specific Issue on which decision is required:**

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

<b>Sr. No.</b>	<b>List of Additional Services</b>	<b>Justification</b>
1	Any other services as approved by DC offices [ Club or association services]	Membership in various export promotion associations as well as seepz association.
2	Any other services as approved by DC offices [ Business Auxiliary services]	Commission and other intermediary services falls under Business Auxiliary services.

**c. Relevant Provisions:**

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

**d. Other Information:**

1.	Name of the Unit	M/s. Tiger Jewellery (India) Pvt. Ltd
2.	LOP No. & Date	SEEPZ-SEZ/NUS/APL/GJ-06/04-05/4083 dated 10.06.2004 as amended
3.	Date of Approval of revised Projection	SEEPZ-SEZ/IA-I/NUS/APL/GJ-06/04-05/12327 dated 12.06.2019
4.	Location	Unit No. 502, Tower-II, SEEPZ++, SEEPZ-SEZ, Andheri (East), Mumbai- 400096.
5.	Item(s) manufacture/Trading	of Plain Gold/Platinum/Silver Jewellery Diamonds & Gemstone Studded Jewellery in Gold/Platinum/Silver
6.	Date of commencement production	22.09.2004
7.	LOA Valid upto	31.03.2024

Further, the unit vide letter dated 03.07.2023 has requested for Additional List of services for their Authorized Operations are as under:

Sr. No.	List of Additional Services	Justification
1	Any other services as approved by DC offices [ Club or association services]	Membership in various export promotion associations as well as seepz association.
2	Any other services as approved by DC offices [ Business Auxiliary services]	Commission and other intermediary services falls under Business Auxiliary services.

**e. ADC Recommendation:**

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

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal: -**

Request of M/s. Vishal Diamonds for Additional List of Services required for their Authorized Operations.

**b. Specific Issue on which decision is required:**

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

<b>Sr. No.</b>	<b>List of Additional Services</b>	<b>Justification</b>
1	Club or association services	Membership in various export promotion associations as well as seepz association.
2	Business Auxiliary services	Commission and other intermediary services falls under Business Auxiliary services.

**c. Relevant Provisions:**

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

**d. Other Information:**

1.	Name of the Unit	M/s. Vishal Diamonds
2.	LOP No. & Date	SEEPZ-SEZ/NUS/APL/GJ/314/03-04/0451 dated 28.08.2003 as amended
3.	Date of Approval of revised Projection	SEEPZ-SEZ/IA-I/NUS/APL/GJ/314/03-04/03006 dated 28.02.2022
4.	Location	Unit No. 05, Tower-I, SEEPZ++, SEEPZ-SEZ, Andheri (East), Mumbai- 400096.
5.	Item(s) of manufacture/Trading	Gold Jewellery Studded with Diamond/Silver Jewellery etc.
6.	Date of commencement of production	11.07.2014
7.	LOA Valid upto	31.03.2024

Further, the unit vide letter dated 04.07.2023 has requested for Additional List of services for their Authorized Operations are as under:

Sr. No.	List of Additional Services	Justification
1	Club or association services	Membership in various export promotion associations as well as seepz association.
2	Business Auxiliary services	Commission and other intermediary services falls under Business Auxiliary services.

**e. ADC Recommendation:**

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

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**GOVERNMENT OF INDIA**  
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**SEEPZ SPECIAL ECONOMIC ZONE,**  
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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal: -**

Request of M/s. Eco-Friendly Diamonds LLP for Additional List of Services required for their Authorized Operations.

**b. Specific Issue on which decision is required:**

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

Sr. No.	List of Additional Services	Justification
1	Any other services as approved by DC offices [Club or association services]	Membership in various export promotion associations as well as SEEPZ association.
2	Any other services as approved by DC offices [Business Auxiliary services]	Commission and other intermediary services falls under Business Auxiliary services.

**c. Relevant Provisions:**

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

**d. Other Information:**

1.	Name of the Unit	M/s . <b>Eco-Friendly Diamonds LLP</b>
2.	LOP No. & Date	SEEPZ-SEZ/IA-I/NUS/GJ/10/14-15/1313 dated 21.01.2015 as amended
3.	Date of Approval of revised Projection	SEEPZ-SEZ/IA-I/NUS/GJ/10/2014-15/02567 dated 21.02.2022 as amended
4.	Location	Unit No. 143, SDF – V, SEEPZ-SEZ, Andheri (East), Mumbai- 400096.
5.	Item(s) of manufacture/Trading	Growing of CVD rough diamonds, manufacturing & cutting & polishing diamonds for export
6.	Date of commencement production	22.09.2004
7.	LOA Valid upto	27.11.2026

Further, the unit vide letter dated 16.06.2023 has requested for Additional List of services for their Authorized Operations are as under:

Sr. No.	List of Additional Services	Justification
1	Any other services as approved by DC offices [ Club or association services]	Membership in various export promotion associations as well as SEEPZ association.
2	Any other services as approved by DC offices [Business Auxiliary services]	Commission and other intermediary services falls under Business Auxiliary services.

**e. ADC Recommendation:**

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

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**GOVT. OF INDIA,  
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SEEPZ SPECIAL ECONOMIC ZONE,  
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**AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE**

**A. PROPOSAL:**

Monitoring of the performance of M/s. Fusion Jewellery Mfg. Co. Pvt Ltd-II, located in Unit No. 101, Multistoried Building, SEEPZ- SEZ, Andheri (E), for the period 2020-21 and 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 and 2021-22 of 1<sup>st</sup> and 2<sup>nd</sup> block period in terms of Rule 54 of SEZ Rules, 2006

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

**(I) APPROVED Projections**

	(Rs. in Cr.)					
	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
FOB value of export	21.00	25.00	28.00	30.00	35.00	139.00
FE Outgo	16.01	18.56	20.51	21.59	25.12	101.80
NFE	4.99	6.44	7.49	8.41	9.88	37.21

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

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	21.00	15.99	14.25	10.10	0.00	0.18(In Lakhs)	0.00
2021-22	25.00	24.15	16.47	12.38	5.00(In Lakhs)	0.00	0.00
Total	46.00	40.14	30.73	22.49	5.00(In Lakhs)	0.18(In Lakhs)	0.00



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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	6.67	133.64 %
2021-22	16.81	147.15 %

**(IV) Whether the Unit achieved Positive NFE for the FY Year 2020-21 & 2021-22 : Yes****(D) Other Information:**

<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA(I)/APL/GJ-014/2007-08/9000 Dated 07.12.2007	
<b>Validity of LOA</b>	31.05.2025	
<b>Item(s) of manufacture/ Services</b>	Gold Jewellery, Plain Jewellery, Silver Jewellery, Brass Jewellery & Platinum Jewellery Studded with Diamond Precious & Semi-Precious Colour Stone and CZ Jewellery Etc	
<b>Date of commencement of production</b>	01.06.2010	
<b>Execution of BLUT</b>	Yes	
<b>Outstanding Rent dues</b>	Rs. 831.32/- as on 16.08.2023	
<b>Labour Dues</b>	Nil	
<b>Validity of Lease Agreement</b>	Sub-lease agreement is registered for the period w.e.f. 95 Years i.e. 15.04.2008 to 20.12.2022	
<b>Pending CRA Objection, if any</b>	No (As per file)	
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	No (As per file)	
a. Projected employment for the block period (2020-21 To  b. No. of employees as on FY 2020-21 and 2021-22	2020-21(In Cr)	2021-22(In Cr)
	117	129

Area allotted (in sq.ft.)		7833.28 Sq. Ft.	7833.28 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		66.95 Sq. Ft./ employee	60.72 Sq. Ft./employee
Investment till date	Building	4.11	4.11
	Plant & Machinery	0.85	0.85
	<b>TOTAL</b>	4.96	4.96
Per Sq.ft. Export during the FY		20419.93 per sq. ft.	30832.68 per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NA	NA
Value Addition during the monitoring period		20.09	11.30
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 FY 2020-21 filed on 30.12.2021, as per the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filing APR by Sez unit.	Yes, The APR for FY 2021-22 have been filed within the stipulated time period.

**(E) Reconciliation of Export & Import data.**

**a. EXPORT**

**(Rs.in Cr.)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2020-21	15.99	15.99	0.00	NA
2021-22	24.15	24.15	0.00	NA

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

(Rs.in Cr.)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	10.10	10.11	0.01	The Difference of 1.59 Lakhs is on account of Freight i.e 0.65 Lakhs on Import. The unit has informed that NSDL has wrongly taken the amount of Rubber mould imported taken in raw material i.e 0.94 Lakhs.  The unit has taken capital goods on IUT reference ID NO.372000767191 i.e 0.18 Lakhs & the same is considered for the amortised amount of total imported capital goods
2021-22	12.39	12.40	0.01	The Difference is on account of Freight on Imports

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

FY 2020-21		(Rs. in Cr)
i	Total Bond-Cum Legal Undertaking	60.05
ii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00
iii	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	1.68
iv	GST forgone on DTA procured goods/ services	1.03
v	Total	2.71
iv	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	57.34
FY 2021-22		(Rs. in Cr)
i	Total Bond-Cum Legal Undertaking	60.05
ii	Remaining Value of BLUT given by entity at the star of the Financial Year.	57.34
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)	1.60
v	GST forgone on DTA procured goods/ services	0.64
vi	Total	2.24
vii	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	55.10

(G)	Details of pending Foreign Remittance beyond Permissible period, if any  <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	0	0
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA

(I)	<p>Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	NA	NA
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	NA	NA
(K)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	Not filed by the unit	Not filed by the unit
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	Yes	Yes

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

**Observations:**

- The unit has achieved export revenue of Rs.15.99 Cr. as against projected export of Rs. 21.00 Cr. i.e. 76.17% during for the year 2020-21.
- The unit has achieved export revenue of Rs. 24.15 Cr. as against projected export of Rs. 25.00 Cr. i.e. 96.61% during for the year 2021-22.
- The unit has achieved positive NFE during FY 2020-21 & 2021-22.
- Unit has achieved value additions of 20.09% duty the FY 2020-21.
- Unit has achieved value additions of 11.30% duty the FY 2021-22.

- APR for the FY 2020-21 filed on 30.12.2021, as per the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filing APR by SEZ unit.
- The APR for FY 2021-22 have been filed within the stipulated time period.
- The unit has submitted relevant documents as per the Duty/GST benefit availed i.e duty forgone on the import items for FY 2020-21 was Rs. 1.68 Cr. & for FY 2021-22 was Rs 1.60 Cr. and the Bond executed for the same is Rs. 57.17 crores and the GST forgone on DTA goods for the FY 2020-21 is Rs. 1.03 Cr. & for the FY 2021-22 was Rs. 0.64 Cr. (and the Bond executed for the same is Rs. 1.92 crores. The Duty/GST benefit availed by the unit in the above said years appears to be within the limit of the bond executed and the remaining value of the amount after availing the above benefit is in positive.

UAC may like to monitor the performance of the Unit for the period 2020-21 & 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

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**GOVT. OF INDIA,  
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE,  
ANDHERI (EAST), MUMBAI  
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**AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE**

**A) PROPOSAL:**

Monitoring of the performance of M/s. Aplab Ltd, unit located at Unit No. 37, SDF-II, SEEPZ- SEZ, Andheri (E), for the period 2020-21 & 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 2020-21 & 2021-22 of block period 2018-19 to 2022-23 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 2018-19 to 2022-23, are as detailed below:

**(I) APPROVED Projections**

(Rs. In Crores)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
FOB value of export	3.75	4.00	4.25	4.50	4.75	21.25
FE Outgo	0.75	0.80	0.85	0.90	0.95	4.25
NFE	3.00	3.20	3.40	3.60	3.80	17.00

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

Year	Export (Rs. In Crores)		F.E. OUTGO (Rs. In Crores)				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	3.75	3.87	0.75	0.59	0.00	0.008	0.00
2019-20	4.00	3.65	0.80	0.43	0.00	0.00	0.00
2020-21	4.25	3.36	0.85	0.31	0.00	0.11	0.00
2021-22	4.50	2.65	0.90	0.30	0.00	0.00	0.00

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

(Rs. In Crores)

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	3.00	3.10	103.33 %
2019-20	6.20	6.30	101.61 %
2020-21	9.60	8.82	91.87 %
2021-22	13.20	11.19	84.77 %

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



**D) Other Information:**

<b>LOA No. &amp; Date</b>	8/7/77-EPZD dated 20.12.1997	
<b>Validity of LOA</b>	31.08.2023	
<b>Item(s) of manufacture/ Services</b>	Digital Instruments-Digital Trainers, Benchmark Instruments, Battery Analyzers, Earthing Kit, Generator , Inverters, Isolation Transformer, Miniature Plain Paper Printer, Oscilloscopes, Other Instruments-Logic probe, Electronic Circuit Trainer, Data Mark 'X' Claim Lottery Terminals, Power Supplies, Solar P V Modules, Transformer, UPS/power conditioning Load, Voltage Controllers & Regulators, Voltage Regulator	
<b>Date of commencement of production</b>	01.06.1978	
<b>Execution of BLUT</b>	Yes	
<b>Outstanding Rent dues</b>	Rs. 394,305.73 as on 16.08.2023	
<b>Labour Dues</b>	NIL	
<b>Validity of Lease Agreement</b>	Sub-lease agreement draft on record w.e.f. 01.04.2023 to 31.03.2028	
<b>Pending CRA Objection, if any</b>	No (As per APR file)	
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	No (As per APR file)	
a) Projected employment for the block period b) No. of employees as on 31.03.2022	2020-21	2021-22
	44	44
	40	35
<b>Area allotted (in sq. ft.)</b>	7908 Sq.ft.	
<b>Area available for each employee per sq. ft. basis (area / no. of employees)</b>	2020-21	2021-22
	197.70 Sq. Ft. per employee	225.94 Sq. Ft. per employee
<b>Investment till date</b>	2020-21	2021-22
	Building	Rs. 0.13 Crores
	Plant& Machinery	Rs. 0.12 Crores
	<b>TOTAL</b>	Rs. 0.26 Crores
<b>Per Sq. ft. Export during the FY</b>	2020-21	2021-22
	Rs. 4261 per Sq. Ft.	Rs. 3362.41 per Sq. Ft.
<b>Quantity and value of goods exported under Rule 34 (unutilized goods)</b>	2020-21	2021-22
	NIL	NIL
<b>Value Addition during the monitoring period</b>	Not Applicable	Not Applicable.
<b>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.</b>	Yes. APR for the year 2020-21 has been filed by the unit on 28.07.2021.	Yes. APR for the year 2021-22 has been filed by the unit on 08.08.2022.

**(E) Reconciliation of Export & Import data.****(a) EXPORT****(Rs. In Crores)**

<b>Year/Period</b>	<b>Figures reported in APR (FOB Value)</b>	<b>Figures as per Softex /Trade Data</b>	<b>Difference if any</b>	<b>Reason for Difference/Remark</b>
2020-21	3.37	3.38	0.01	The unit vide letter dated 04.08.2023 has informed that the difference is due to inclusion of no commercial value
2021-22	2.66	2.6590	0.001	The unit vide letter dated 19.07.2023 has informed that the difference is due to vale of samples.

**(b) IMPORT:****(i) Capital Goods including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.****(Rs. In Crores)**

<b>Year/Period</b>	<b>Figures as per APR</b>	<b>Figures as per Softex/Trade Data</b>	<b>Difference if any</b>	<b>Reasons for difference</b>
2020-21	0.01	0.01	NIL	N.A.
2021-22	0.00	0.00	NIL	N.A.

**(ii) Raw Materials including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.****(Rs. In Crores)**

<b>Year/Period</b>	<b>Figures as per APR</b>	<b>Figures as per Softex/Trade Data</b>	<b>Difference if any</b>	<b>Reasons for difference</b>
2020-21	0.31	0.31	NIL	N.A.
2021-22	0.30	0.33	0.03	The unit vide letter dated 19.07.2023 has informed that the difference is due to inclusion of NCV goods in NSDL data.

**(F) Bond cum Legal Undertaking (BLUT)****2020-21**

<b>i</b>	Total Bond-Cum Legal Undertaking	Rs. 3,00,74,382/-
<b>ii</b>	Remaining Value of BLUT given by entity at the star of the Financial Year.	Rs. 2,37,28,070/-
<b>iii</b>	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	NIL
<b>iv</b>	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services) (Duty forgone on account of Services is Rs. 12,08,262/-)	Rs. 36,14,779/-
<b>v</b>	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	Rs. 2,01,13,291/-

**2021-22**

<b>i</b>	Total Bond-Cum Legal Undertaking	Rs. 3,00,74,382/-
<b>ii</b>	Remaining Value of BLUT given by entity at the star of the Financial Year.	Rs. 2,01,13,291/-
<b>iii</b>	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	NIL
<b>iv</b>	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services) (Duty forgone on account of Services is Rs. 458292/-)	Rs. 2848440/-
<b>v</b>	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	Rs. 17264851/-

<b>(G)</b>	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	2020-21	NIL
		2021-22	NIL
<b>(H)</b> <b>(a)</b>	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 Electronics Unit	
<b>(b)</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 Electronics Unit	
<b>(c)</b>	Whether unit has filed any request for Cancellation of Softex	Not applicable for Electronics Unit.	

<b>(I)</b>	Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> 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.
<b>(J)</b>	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
<b>(K)</b>	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 DSPF is pending.
<b>(L)</b>	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
<b>(M)</b>	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL
<b>(N)</b>	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
<b>(O)</b>	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. 3.36 Crores as against projected export of Rs.4.25 Crores i.e. 79.05 % during the period from 2020-21. Further, the unit has achieved export revenue of Rs. 2.65 Crores as against projected export of Rs.4.50 Crores i.e. 58.88 % during the period from 2021-22.
- The unit has achieved positive NFE during the block period 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 is pending for realization for the year 2020-21 & 2021-22.
- UAC may like to monitor the performance of the Unit for the period 2020-21 & 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**A. PROPOSAL:**

Monitoring of the performance of M/s. Amore Jewels Pvt Ltd., unit located in Unit No.GJ-16, SDF VII, SEEPZ-SEZ, Andheri (E), Mumbai 400096, for the period 2020-21, 2021-22 and 2022-23 of block period 2016-17 to 2020-21 and 2022-23 to 2025-26.

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

Monitoring of the performance of the unit for FY 2020-21, 2021-22 and 2022-23 of the block period 2016-17 to 2020-21 and 2021-22 to 2025-26 in terms of Rule 54 of SEZ Rules, 2006. The unit vide their letter dated 06.10.2022 has intimated that the Approval Committee has approved the proposal for Exit in terms of Rule 74 of the SEZ Rules vide the UAC meeting held on 30.06.2022.

C. The details of the approved export projections for block period from FY 2016-17 to 2020-21 and FY 2021-22 to 2025-26, are as detailed below:

**(I) APPROVED Projections for the Block period 2016-17 to 2020-21**

	(Rs. in Cr)					
	1 <sup>st</sup> Year (Rs. In Cr)	2 <sup>nd</sup> Year (Rs. In Cr)	3 <sup>rd</sup> Year (Rs. In Cr)	4 <sup>th</sup> Year (Rs. In Cr)	5 <sup>th</sup> Year (Rs. In Cr)	Total
FOB value of export	60.78	63.82	67.01	70.36	73.88	335.85
FE Outgo	52.72	55.11	57.87	60.75	63.76	290.20
NFE	8.06	8.71	9.14	9.61	10.12	45.65

II. **APPROVED Projections for the Block period 2021-22 to 2025-26**

	(Rs. In Cr)					
	1 <sup>st</sup> Year (Rs. In Cr)	2 <sup>nd</sup> Year (Rs. In Cr)	3 <sup>rd</sup> Year (Rs. In Cr)	4 <sup>th</sup> Year (Rs. In Cr)	5 <sup>th</sup> Year (Rs. In Cr)	Total
FOB value of export	45.00	49.50	54.45	57.17	58.89	265.01
FE Outgo	35.98	39.55	43.54	45.75	47.11	211.93
NFE	9.02	9.95	10.91	11.42	11.78	53.08

III. **Performance as compared to projections during the block period 2016-17 to 2020-21**

(Rs. In Cr)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2016-17	60.78	55.86	51.68	47.33	0.50	0.01	0.00
2017-18	63.82	44.49	54.28	39.92	0.25	0	0.00
2018-19	67.01	4.80	57.01	0.95	0.25	0	0.00
2019-20	70.36	16.03	59.86	20.55	0.25	0.13	0.00
<b>2020-21</b>	<b>73.88</b>	<b>29.33</b>	<b>62.85</b>	<b>16.28</b>	<b>0.25</b>	<b>0</b>	<b>0.00</b>
Total	335.85	150.53	285.67	125.05	1.50	0.14	0.00

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

(Rs. In Cr)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
<b>2021-22</b>	<b>45.00</b>	<b>42.39</b>	<b>35.15</b>	<b>24.30</b>	<b>0.15</b>	<b>0.00</b>	<b>0.00</b>
<b>2022-23</b>	<b>49.50</b>	<b>9.74</b>	<b>38.66</b>	<b>2.57</b>	<b>0.15</b>	<b>0.00</b>	<b>0.00</b>
2023-24	54.45	-	42.52	-	0.20	-	-
2024-25	57.17	-	44.64	-	0.25	-	-
2025-26	58.89	-	45.98	-	0.25	-	-
Total	265.01	52.13	206.95	26.87	1.00	0.00	0.00

**V. Cumulative NFE achieved during the block period 2016-17 to 2020-21**

<b>(Rs. in Cr)</b>			
Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2016-17	8.06	5.19	64.34%
2017-18	8.71	9.65	110.84%
2018-19	9.14	10.09	110.43%
2019-20	9.61	11.96	124.50%
<b>2020-21</b>	<b>10.12</b>	<b>20.19</b>	<b>199.57%</b>

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

<b>(Rs. in Cr)</b>			
Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	9.02	16.15	179.06%
2022-23	18.97	20.19	106.46%

**VII. Whether the Unit achieved Positive NFE : Yes**

**(D) Other Information:**

<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA-I/APL/GJ-14/2010-11-1130 dated 21.01.2011
<b>Validity of LOA</b>	27.09.2026
<b>Item(s) of manufacture/ Services</b>	Studded & plain Jewellery Gold, Silver, Platinum
<b>Date of commencement of production</b>	28.09.2011
<b>Execution of BLUT</b>	YES
<b>Outstanding Rent dues</b>	Rs.201.60 (Gate pass) as on 16.08.2023
<b>Labour Dues</b>	NIL
<b>Validity of Lease Agreement</b>	Registered for the period 10.02.2011 to 09.02.2029

Pending CRA Objection, if any		No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No (As per file)		
a. Projected employment for the block period b. No. of employees		2020-21	2021-22	2022-23
		74	90	90
		74	81	48
Area allotted (in sq.ft.)		6652.1 Sq.ft.	6652.1 Sq.ft	6652.1Sq.ft
Area available for each employee per sq.ft. basis (area / no. of employees)		89.89 sq. Feet per employee	82.12 sq. Feet per employee	138.58 Sq. Feet per employee
Investment till date	Building	3.19	3.19	0
	Plant & Machinery	1.85	1.92	0
	TOTAL	5.05	5.12	0
Per Sq.ft. Export during the FY		Rs. 44,092 per Sq.ft	Rs. 63,724 per square feet	Rs. 14,638 /-per sq. feet
Quantity and value of goods exported under Rule 34 (unutilized goods)		0.58 Cr	0.01 Cr	Rs 0.01 Cr
		Import /Re- Export documents are submitted by the unit and it was noticed that the un-utilized goods are re-exported at the same value at which they were imported /procured.		
Value Addition during the monitoring period		39.31%	61.78%	68.20%
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, The APR for the FY 2020-21 has been filed within the stipulated time period on 31.12.2021	No, The APR for the FY 2021-22 has been not filed within the stipulated time period.(20.04.2023) delayed by 202 days.	The APR for the FY 2022-23 has been filed within stipulated time.



**(E) Reconciliation of Export & Import data.**

**a. EXPORT**

**(Rs.in Cr)**

<b>Year/Period</b>	<b>Figures reported in APR (FOB Value) (Rs. In Cr)</b>	<b>Figures as per Softex/Trade Data (Rs. In. Cr)</b>	<b>Difference if any (Rs. In. Cr)</b>	<b>Reason for Difference/Remark</b>
2020-21	29.33	29.89	0.56	As per the unit's submission, the reason for difference are Re-export
2021-22	42.39	42.41	0.02	As per the unit's submission, the reason for difference are Re-export
2022-23	9.74	9.98	0.02	As per the unit's submission, the reason for difference are Re-export

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

**(Rs. In Cr)**

<b>Year/Period</b>	<b>Figures as per APR</b>	<b>Figures as per Softex/Trade Data</b>	<b>Difference if any</b>	<b>Reasons for difference</b>
2020-21	0.00	0.00	-	No difference
2021-22	0.00	0.00	-	No difference
2022-23	0.00	0.00	-	No difference

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

**(Rs. In Cr)**

	<b>FY</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>i</b>	Total Bond-Cum Legal Undertaking	Rs. 139.96	Rs. 139.96	139.96

ii	Remaining Value of BLUT given by entity at the start of the Financial Year 2020-21	Rs. 133.33	Rs. 131.12	Rs. 162.91
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year 2020-21		Rs. 34.24	
iv	The duty forgone on Goods/Services imported or procured during the Financial Year 2020-21 (should include the GST foregone on DTA procured goods/services)	Goods(imported): Rs. 2.08 Goods(Indegenous): Rs. 0.09 Services: Rs. 0.03 Total : Rs. 2.20	Goods(imported): Rs. 2.33 Goods(Indegenous): Rs. 0.09 Services: Rs. 0.04 Total : Rs. 2.46	Goods(imported): Rs. 0.19 Goods(Indegenous): Rs. 0.01 Services: Rs. 0.01 Total : Rs. 0.21
v	Remaining Value of BLUT as at the end of the Financial Year 2020-21 [ (ii) + (iii) - (iv) ].	Rs. 131.13	Rs. 162.91	Rs. 162.70

	FY	2020-21	2021-22	2022-23
(G)	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	NIL	NIL	NIL
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office / RBI and if	NA	NA	NA

	approved, whether they have filed such pending Softex.			
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA	NA
(I)	Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NA	NA	NA
(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.	All DSPF for services procured during the said monitoring period under consideration has been filed by the unit as per unit's declaration and the same has been under process for approval by the SO Office		
(L)	Whether unit has filed all	Yes	Yes	Yes

	DTA procurement w.r.t. 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	NIL	NIL	NIL
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise  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. 29.33 Cr as against projected export of Rs. 73.88 Cr i.e. 39.70% during the FY 2020-21 for the block period 2016-17 to 2020-21 and export revenue of Rs. 42.39 Lakhs) as against projected export of Rs. 45.00 Cr i.e. 94.20% during the FY 2021-22 & export revenue of Rs. 9.74 Cr as against projected

export of RS.49.50 Cr i.e. 19.67% during the FY 2022-23 for the block period 2021-22 to 2025-26.

- The unit has achieved **positive NFE** during the FY 2020-21, FY 2021-22 & FY 2022-23.
- Unit has achieved **value addition of 39.31 %, 61.78% & 68.20%** for the FY 2020-21, FY 2021-22 & FY 2022-23 respectively.
- The APR for the FY 2020-21 & FY 2022-23 has been **filed within the stipulated time period but the APR for FY 2021-22 has been delayed by 202 days..**
- The **BLUT balance is positive** for FY 2020-21, FY 2021-22 & FY 2022-23.
- NO CRA and SCN Pending for the FY 2020-21, 2021-22 & 2022-23.
- No Foreign Exchange Remittance pending beyond permissible time limit for the FY 2020-21 , FY 2021-22 & FY 2022-23.
- UAC may like to monitor the performance of the Unit for the FY 2020-21, FY 2021-22 & FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

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