

**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 : 6th October, 2023

TIME : 11.30 A.M. onwards

**MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ
UNDER THE CHAIRMANSHIP OF DEVELOPMENT
COMMISSIONER, SEEPZ-SEZ ON 6th OCTOBER, 2023.**

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Agenda Item No. 03	Application received for Capacity Enhancement with revised projection for remaining period of 2 years i.e. 2023-24 to 2024-25 due to additional location - M/s. Indojewels Jewellery Pvt. Ltd.
Agenda Item No. 04	Application received for Broad Banding of items and revised projection for remaining period of 3 years - M/s. Twinkle Diamond
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Agenda Item No.16	Monitoring of Performance- M/s. Omega Products Pvt. Ltd.
Agenda Item No. 17	Monitoring of Performance- M/s. Omnia Jewels LLP

MINUTES OF 178th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ
HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON
23rd AUGUST, 2023 THROUGH VIDEO CONFERENCING.

1. Name of the SEZ : SEEPZ-SEZ
2. Meeting No. : 178th
3. Date : 23.08.2023

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, 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.
5	Shri. Sandeep Kumar	Superintendent of Customs	Nominee of Commissioner of Customs, General, Air Cargo, Sahar.

Special Invitees:-

1. Shri. Anil Chaudhary : Specified Officer, SEEPZ-SEZ
2. Shri. Prasad H Varwantkar : Deputy Development Commissioner, SEEPZ-SEZ

Smt. Bridget Joe, EA to DC/ADC i/c (SEEPZ-SEZ), Shri. Haresh K. Dahilkar, 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 177th Meeting held on 28.07.2023.

The Minutes of the meeting held on 28.07.2023 were confirmed with consensus.

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

The unit had submitted application for Permission for third party repair from overseas Customer for remaining period of 4 years i.e. 2023-24 to 2026-27.

During the discussion with the representative of the unit, the Committee observed that the requirement of third party repairs is 32,000 pieces for remaining 4 years, whereas, the unit had made application for 32,000 pieces per annum. Therefore, the unit was asked to submit revised application stating the actual no. of jewellery pieces proposed for third party repairs.

Vide letter dated 23.08.2023, the unit has mentioned that they require third party repair permission for 32000 pcs for 4 years and they will repair their export goods as well as goods procured from various suppliers by their overseas clients. Further, they have also confirmed that they have read and agreed to follow Instruction No.51 dated 25.03.2010 issued by MoC&I. The details of third party repair for remaining period of 4 years are as follows :

Sr. No.	Description of Items to be Repaired	PCS to be Repaired	Approx Labour Charges
1	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	S 3,20,000.00

During the discussion, the Development Commissioner observed that the implementation of the Instruction No. 51 is not monitored by Customs and a mechanism to be devised to do so

Decision: After deliberation, the Committee approved the proposal of 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 subject to compliance of Instruction 51, dated 25.03.2010 issued by MoC&I and also directed the Specified Officer, SEEPZ-SEZ to monitor the details for third party repair henceforth for all such permissions granted to the units.

Agenda Item No.03 : Application received for Change in Shareholding Pattern & Board of Directors of M/s. Course 5 Intelligence Limited

M/s. Course 5 Intelligence Limited had submitted the application for Change in Shareholding Pattern & Board of Directors of the company. The Committee has noted that the unit has not submitted (1) Copy of ROC (2) Form

DIR12 (i.e Appointment of Directors).

In this regard, the unit representative stated that due to technical issues with ROC website, forms are in process of filing for appointment of Shri. Kumar Mehta, Shri. Chetan Naik and Shri. Pranav Parikh and on filing with ROC, they will submit the said documents.

Decision : After deliberation, the Committee deferred the proposal of the unit and instructed to submit the (1) Copy of ROC (2) Form DIR12 (i.e Appointment of all Directors) and after submission of the same, the proposal may be placed in the next Approval Committee Meeting.

Agenda Item No. 04: Application for Additional Input Services required for their Authorized Operations of M/s. Tiger Jewellery (India) Pvt. Ltd

The unit requested for Additional Input Services which are not covered under default list of services as per details given below:

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

Decision :

After deliberation, the Committee approved the following Input services required for authorized operations to the unit:

1. Any other services. [Club or association services]
2. Any other services. [Business Auxiliary services]

The Committee also directed the unit to submit to Specified Officer, the monthly details of commission paid to their service providers.

Agenda Item No. 05: Application for Additional Input Services required for their Authorized Operations of M/s. Vishal Diamonds.

The unit requested for Additional Input Services which are not covered under default list of services as per details given below:

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

	services]	
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During the discussion, the representative of the unit informed that he appeared before the Committee for their request of third party repair permission and he was not aware about their application for list of services.

Decision : After deliberation, the Committee deferred the proposal for additional input services as the Unit Representative was not aware about submission of their application dated 01.07.2023 for additional input services.

Agenda Item No. 06: Application for Additional Input Services required for Authorized Operations of M/s. Eco-Friendly Diamonds LLP

The unit requested for Additional Input Services which are not covered under default list of services as per details given below:

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

Decision :

After deliberation, the Committee approved the following services required for authorized operations to the unit:

1. Any other services [Club or association services]
2. Any other services [Business Auxiliary services]

The Committee also directed the unit to submit to Specified Officer, the monthly details of commission paid to their service providers.

Agenda Item No. 07: Monitoring of Performance of M/s. Fusion Jewellery Mfg. Co. Pvt. Ltd-II 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.

Agenda Item No. 08: Monitoring of Performance of M/s. Aplab 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 directed the unit to

- i. Clear the pending dues immediately; and
- ii. submit the registered sub-lease agreement.

Agenda Item No. 09 : Monitoring of Performance of M/s. Amore Jewels Pvt. Ltd for the period of 3 years i.e. 2020-21,2021-22 and 2022-23.

The unit has submitted the APRs for the period 2020-21, 2021-22 and 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2020-21,2021-22 and 2022-23 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 and 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

The Committee informed the unit that action for delay in submission of APR for the period 2021-22 will be taken as per Rules.

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

(Rajesh Kumar Mishra, IRS)
Chairperson-cum-
Development Commissioner, SEEPZ SEZ.

Signed by Chanderpalsingh
Chauhan
Date: 12-09-2023 19:30:27
Reason: Approved

Action Taken for Approval Committee held on 23.08.2023

Agenda Item No	Subject	Remarks
Agenda Item No. 01	Confirmation of Minutes of the 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	Letter issued to the unit on 21.09.2023
Agenda Item No. 03	Application received for Change in Shareholding Pattern & Board of Directors of M/s. Course 5 Intelligence Limited	Letter issued to the unit on 20.09.2023
Agenda Item No. 04	Application for Additional Input Services required for their Authorized Operations of M/s. Tiger Jewellery (India) Pvt. Ltd	Letter issued to the unit on 20.09.2023
Agenda Item No. 05	Application for Additional Input Services required for their Authorized Operations of M/s. Vishal Diamonds.	Letter issued to the unit on 26.09.2023
Agenda Item No. 06	Application for Additional Input Services required for their Authorized Operations of M/s. Eco-Friendly Diamonds LLP	Letter issued to the unit on 27.09.2023
Agenda Item No. 07	Monitoring of Performance of M/s. Fusion Jewellery Mfg. Co. Pvt. Ltd-II for the period of 2 years i.e. 2020-21 & 2021-22	Noted
Agenda Item No. 08	Monitoring of Performance of M/s. Aplab Ltd, for the period of 2 years i.e. 2020-21 & 2021-22	Letter issued to the unit on 21.09.2023
Agenda Item No. 09	Monitoring of Performance of M/s. Amore Jewels Pvt. Ltd for the period of 3 years i.e. 2020-21,2021-22 and 2022-23.	Letter issued to the unit on 15.09.2023

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

Proposal for Approval Committee	The proposal of M/s. Gems & Jewellery Export Promotion Council for setting up of a new unit , SEEPZ-SEZ as Mega CFC		
Rule provision w.r.t SEZ Rules, 2006	SEZ Rule 17 & 18.		
Request of the company	Application for setting up of New Unit as Mega CFC in SEEPZ-SEZ for services		
Status of the company i.e. proprietorship/ partnership/Individual and statute under which registered with registration no. & year of registration	LLP/Proprietorship/ Partnership/ Individual/Company/ Pvt. Ltd/ Company under section Council		
Product to be warehouse/ service to be rendered	Items Description	SAC/ HS Code	
	Casting Services(Gold, Platinum & Silver)	9989	
	Micron Plating/Rhodium Plating Services	9989	
	Hallmarking Services	9989	
	LGD Testing Services	9993	
	Mass Finishing Services	9988	
	CAD & CAD Rendering Services	9989	
	Enamel / Coating Services	9988	
	Photography & Video Services	9983	
	Refining Services (Gold, Platinum & Silver)	9989	
	CNC Services	9989	
	3D Printing Services – Metal	9989	
	3D Printing Services – Resin & Wax	9989	
	3D Printing Services – Ceramic	9989	
	Colour Laser Engraving – Services	9989	
	LAB Testing Services and XRF	9993	
	Training & Skilling School	9992	
Proposed Location of applicant in SEEPZ-SEZ	Admeasuring 10635.69 sq. mtrs, at Mega Common Facilitation (Mega CFC), Near Gate No. 01, SEEPZ-SEZ, Andheri (E)- 400096.		

Requirement of Land/ built-up area (Area in Sq. Mtrs.)	<table border="1"> <thead> <tr> <th>Sr. No</th><th>Details</th><th>Area in sq. mtr.</th></tr> </thead> <tbody> <tr> <td>i.</td><td>Factory & Office</td><td>0.00</td></tr> <tr> <td>ii.</td><td>Warehousing/ Storage</td><td>0.00</td></tr> <tr> <td>iii.</td><td>Others, Specify</td><td>0.00</td></tr> <tr> <td>iv</td><td>Built-up Area</td><td>10,635.69 Sq. mtr.</td></tr> </tbody> </table>	Sr. No	Details	Area in sq. mtr.	i.	Factory & Office	0.00	ii.	Warehousing/ Storage	0.00	iii.	Others, Specify	0.00	iv	Built-up Area	10,635.69 Sq. mtr.			
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Financial capability of M/s. Gems & Jewellery Export promotion Council	<p>As per Balance sheet of M/s. Gems & Jewellery Export promotion Council Total Income (Fig. Rs. In Cr.)</p> <table border="1"> <tbody> <tr> <td>31.03.2022</td><td>152.10 Cr.</td></tr> <tr> <td>31.03.2021</td><td>38.77 Cr.</td></tr> <tr> <td>31.03.2020</td><td>188.81 Cr.</td></tr> </tbody> </table>	31.03.2022	152.10 Cr.	31.03.2021	38.77 Cr.	31.03.2020	188.81 Cr.												
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Name of all Directors	<table border="1"> <thead> <tr> <th>Sr. No.</th><th>Name of the Director</th><th>Designation</th></tr> </thead> <tbody> <tr> <td>1.</td><td>Vipul Shah</td><td>Chairman</td></tr> <tr> <td>2.</td><td>Kirit Bhansali</td><td>Vice-Chairman</td></tr> <tr> <td>3</td><td>Ajesh Mehta</td><td>Director</td></tr> </tbody> </table>	Sr. No.	Name of the Director	Designation	1.	Vipul Shah	Chairman	2.	Kirit Bhansali	Vice-Chairman	3	Ajesh Mehta	Director						
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Details of Profit Sharing ratio	N.A																		
Project Cost	<table border="1"> <thead> <tr> <th>A</th><th>Cost of The Project</th><th>Amount in Crores</th></tr> </thead> <tbody> <tr> <td>1</td><td>Plant & Machinery</td><td></td></tr> <tr> <td></td><td></td><td>Cr. To be provided by SEEPZ-SEZ Authority as per MOU dated 05.12.2022</td></tr> <tr> <td></td><td>Indigenous</td><td>1.50 Cr.</td></tr> <tr> <td></td><td>Imported</td><td>3.50 Cr.</td></tr> <tr> <td></td><td>Total (A)</td><td>5.00 Cr</td></tr> </tbody> </table>	A	Cost of The Project	Amount in Crores	1	Plant & Machinery				Cr. To be provided by SEEPZ-SEZ Authority as per MOU dated 05.12.2022		Indigenous	1.50 Cr.		Imported	3.50 Cr.		Total (A)	5.00 Cr
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Sources of Funds	<p>1. <u>Means of Finance:-</u></p> <table border="1"> <thead> <tr> <th>B</th><th>Means of Finance</th><th>Amount in Crores</th></tr> </thead> <tbody> <tr> <td></td><td>Internal Accrual</td><td>5.00 Cr. 5.00 Cr.</td></tr> <tr> <td></td><td>Total (B)</td><td>5.00 Cr.</td></tr> </tbody> </table>	B	Means of Finance	Amount in Crores		Internal Accrual	5.00 Cr. 5.00 Cr.		Total (B)	5.00 Cr.									
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	Total (B)	5.00 Cr.																	

Investment Details							
	Sr. No.	Particulars	Rs. in Crores				
	(a)	Plant & Machinery	To be provided by SEEPZ-SEZ Authority as per MOU dated 05.12.2022				
	(i)	Indigenous	1.50 cr.				
	(ii)	Import CIF Value	3.50 cr.				
	Total (i) + (ii)		5.00 Cr.				
Import & indigenous requirement of materials and other inputs	(Rs. In Crores)						
		Import	Indigenous				
	(a)	Capital Goods	3.50 Cr. 1.50 Cr.				
	(b)	Raw Material, components, consumables, packing material, fuel etc. for 5 years	10.00 Cr. 4.29 Cr.				
	(c)	Input Services	4.77 Cr. 5.99 Cr.				
	Total	18.28 Cr. 11.78 Cr.					
Total employment	Men		Women				
	60		45				
Foreign Exchange Balance Sheet	(Rs. in Cr.)						
		1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	FOB Value of Exports	22.60	24.98	27.68	30.16	33.06	138.48
	Foreign Exchange Outgo for the first five years	2.95	3.32	3.70	4.08	4.23	18.28
	Net Foreign Exchange Earning	19.65	21.66	23.98	26.07	28.83	120.19
Other information	The applicant in their Project Report has stated as under:						
	<p>M/s. Gems & Jewellery Export promotion Council- they are submitting the application for issuing a letter of approval for setting up of Service Unit in SEEPZ-SEZ as Mega Common Facilitation (Mega CFC), Near Gate No. 01, SEEPZ-SEZ, Andheri (E)- 400096.</p> <p>M/s. Gems & Jewellery Export promotion Council –setting up a new unit admeasuring area 10635.69 sq. ft. GJEPC and SEZ Authority have come together for the purpose of setting up a Mega Common Facilitation Center (Mega CFC) whose main objective is to increase the</p>						

	<p>efficiencies of the Jewellery Processing Units including SMES by offering common facilities which are not available with individual units. The primary objective of the Mega CFC would be to provide quality services to the customers by satisfying their industrial requirements as well as product development. The Mega CFC would provide support and offer services for designing and manufacturing of Gems and Jewellery products. The Facility would inculcate quality and safety measures in the design, manufacturing and usage of various types of advanced machinery and equipment. The Mega CFC would also offer research & development, consulting and laboratory services not a profit making company, socio-economic project etc.</p>
Observation	<p>The application has been scrutinized and the following observations are as under :</p> <ol style="list-style-type: none"> 1. The applicant (GJEPC) has not submitted application through SEZ online. 2. The applicant has indicated that allotment is as per MOU between SEEPZ and GJEPC 3. The applicant has mentioned DTA sale of Rs 31.85 Crore. However, it is not clear how they will ensure activity for SEZ unit and DTA unit to be carried out separately. 4. This is the first case in SEEPZ wherein the Developer has purchased the duty free machinery and transferring the same to unit which is not a SEZ unit. 5. In respect of nature of firm, the unit has indicated "A section 8 company" which needs to be clarified by them.
ADC Recommendation	<p>The proposal of M/s. Gem & Jewellery Export Promotion Council for setting up of a new unit as Mega CFC, SEEPZ-SEZ for Services viz. Casting Services(Gold, Platinum & Silver), Micron Plating/Rhodium Plating Services, Hallmarking Services, LGD Testing Services, Mass Finishing Services, CAD & CAD Rendering Services, Enamel / Coating Services, Photography & Video Services, Refining Services (Gold, Platinum & Silver), CNC Services, 3D Printing Services – Metal, 3D Printing Services – Resin & Wax, 3D Printing Services – Ceramic, Colour Laser Engraving – Services, LAB Testing Services and XRF, Training & Skilling School etc. is submitted to Approval Committee for consideration in terms of Rule 17 & 18 of SEZ Rules, 2006 subject to observation made above.</p>

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Indojewels Jewellery Private Limited 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. 003, Multistoried Building, SEEPZ SEZ.

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

Approval 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. 003, Multistoried Building, SEEPZ SEZ.

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

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

d. Other Information: -

M/s. Indojewels Jewellery Private Limited., located at Unit No. 003, Multistoried Building has been granted LOA No. SEEPZ-SEZ/IA-I/JPL/19/2019-20/04853, Dated 04.03.2020 as amended for manufacture & export of Plain/Gold Jewellery Studded with Diamonds and Precious Stone. The LOA will expire on 05.05.2025.

CHECK LIST FOR Re-LOCATION

Name of the Unit	M/s. Indojewels Jewellery Private Limited
Present location	Unit No. 001, Multistoried Building
Area	732 Sq.mtr.
LOA No. & Date	SEEPZ-SEZ/IA-I/JPL/19/2019-20/04853, Dated 04.03.2020
Items of Manufacture/Service	Plain/Gold Jewellery Studded with Diamonds and Precious Stone.
Date of Commencement of Production	06.05.2020
Validity of LOA	05.05.2025
Proposed Location& Area	Unit No.003, Multistoried Bldg, SEEPZ-SEZ 8285.20 sq.ft.
Whether copy of Letter of Intent/Agreement executed with the Developer is submitted or not?	The unit has submitted NCLT Order dated 16.08.2023
Whether the unit has submitted the revised projection in respect of additional location.	Yes

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

Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space (PCS)	Total Capacity (PCS)
Plain/Gold Jewellery Studded with Diamonds and Precious Stone	40,000.00	-	1,00,000

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

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

(Rs. In Cores)

Sr. No.	Particulars	Amount (Rs. In Cores)
1	Built-up Space/Self Financed	6.10
2	Plant & Machinery	
	Imported	2.00
	Indigenous	1.45
3	Furniture & Fixtures	0.40
4	Electrical Fittings	0.45
5	Other Assets & Security	-
6	Net Working Capital	13.60
7	Renovation & Service Chgs	-

	Total	24.00
	MEANS OF FINANCE	
1	Foreign Direct Investment	4.00
2	External Commercial Borrowing	12.00
3	Bank Borrowing	8.00
	Total	24.00

The proposed re-location projections and existing approved projections submitted by unit is as follows:-

● Projections:-

Sr. No.	Particulars	Existing Projection of 5 years 2020-21 to 2024-25	Existing Projections of 2 years (approved) 2023-24 to 2024-25	Proposed Projections of 2 years (Additional Location) 2023-24 to 2024-25	
		Rs. In Cores	Rs. In Cores	Rs. In Cores	US'000
A	Foreign Exchange Earnings (based on FOB value of export of entire production)	238.12	121.65	215.00	26875.00
	Foreign Exchange Outgo	-	-	-	-
i.	Import of Machinery	2.00	-	-	-
ii.	Import of Raw Material and components in its raw form	-	-	157.61	197.02
	Import of re-making and remanufacturing unused/used, new, broken jewellery goods	-	-	14.39	17.98
(b)	Assorted Jewellery for remaking/melting as raw material approx & third party repair	-	-	-	-
(c)	Import Raw material on Loan Basis from Approx	-	-	-	-
	Total Import of Raw Material & Components	-	-	-	-
iii.	Import of Spares & Consumables	-	-	0.21	0.27
iv.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
v.	Royalty	-	-	-	-
vi.	Lumpsum Know how fee	-	-	-	-
vii.	Design & Drawing fees	-	-	-	-
viii.	Payment on training of Indian technician abroad	-	-	-	-
ix.	Commission on export/discount. mkting exps	-	-	-	-

	etc				
x.	Foreign Travel	0.49	0.27	0.35	0.44
xi.	Amount of interest to be paid on External commercial borrowings/deferred payment credit/ Foreign Bank charges, Exhibition, export promotion Exps etc (specific details)	-	-	-	-
xii.	Any other payments	-	-	-	-
B	Total (i to xii)	170.18	85.98	17.25	215.70
C	NFE (A-B)	67.95	35.68	42.44	53.05

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

● **EMPLOYMENT GENERATION :-**

	<i>Existing</i>	<i>Proposed</i>
Men	150	175
Women	75	110
Total	225	285

Further the unit vide letter dated 21.09.2023 (/C) has stated as follows :

They have purchased one unit in SEEPZ through NCLT under the sales deed agreement between Panache Export Private Limited (company in Liquidation) and M/s. Indojewels Jewellery Pvt. Ltd on 16.08.2023 the said unit (#003) is located on the ground floor of Multi Stories Building, Andheri (east), Mumbai- 400096. M/s. Indojewels Jewellery Pvt. Ltd is having a full-fledged working unit in the same multi-storeyed bldg. (Unit#001) under LOP No. SEEPZ-SEZ/IA-I/JPL/19/2019-2004853, Dated 04.03.2020 valid upto 05.05.2025. indo jewel is already into the manufacturing of Lab Grown Diamonds studded in jewellery. Indojewels has done an export turnover of 74.00 crore.

The current financial year, the unit has already done a sales turnover of Rs. 40.00 crore despite recession in the US market.

They will be doing a sale turnover of Rs. 90.00 cr till 31.03.2024 and with the further growth of 30% in the financial year 2025-26 (120.00 crore plus).

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

e) ADC's Recommendation:

The proposal of the unit for Capacity Enhancement and revision of projection for remaining period of 2 years, i.e. 2023-24 & 2024-25 due to additional location i.e. Unit No. 003 in Multistoried Building is placed before Approval Committee for

consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Application received from M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd for Broad Banding of items with revised projection for remaining period of 3 years i.e. 2023-24 to 2025-26.

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

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

c. Other Information: -

M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd was granted Letter of Approval No. SEEPZ-SEZ/IA-I/NUS/APL/GJ/311/03-04/524 dated 24.03.2003 as amended as amended for Plain Gold/Platinum/Silver Jewellery & Studded Gold/Silver/Platinum Jewellery etc. The unit has commenced production w.e.f. 18.10.2005. The validity of LOA is upto 31.03.2026.

Name of the Company	M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd,
Location	Unit No.503, Block-I Unit No.702, SDF-VIII
LOA No. & date	SEEPZ-SEZ/IA-I/NUS/APL/GJ/311/03-04/524 dated 24.03.2003 as amended
Items of Manufacture/Trading	Plain Gold/Platinum/Silver Jewellery & Studded Gold/Silver/Platinum Jewellery
Date of Commencement of Production	18.10.2005
Existing Block Period	2021-22 to 2025-26
Validity of LOA	31.03.2026
Whether Addl. CG/ Export, if any,	Yes

envisaged for the new product	
Whether newly included items restricted/banned	No
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Falls under chapter 71

EXISTING APPROVED ITEMS

ITC/CPC Code	Item Description	Metric	Production Capacity
71131910	Plain Gold Platinum Silver Jewellery	Pieces	25000.00
71131913	Studded Gold Platinum Silver Jewellery	Pieces	65000.00

PROPOSED BROAD BANDING ITEM

ITC/CPC Code	Item Description	Metric	Production Capacity
71023910	CUT & POLISHED DIAMONDS	Pieces	22750.00

Revised projection for remaining period of 3 years i.e. 2023-24 to 2025-26:-

Sl. No.		Approved of 5 years with additional location (apprd.) 2021-22 to 2025-26	Approved of 3 years (apprd.) 2023-24 to 2025-26	Proposed period of 3 years on including of broad banding item 2023-24 to 2025-26 (1US\$ = Rs. 82)	
		Rs. Crore	Rs. Crore	Rs. Crore	US'000
1.	FOB value of exports	369.01	304.01	948.919	115721.83
2.	Import of Machinery	4.9	3.0	4.6895	571.89
3.	Import of Raw Material and components	121.21	101.83	537.26	65519.51
4.	Import of Spares & Consumables	3.5	2.8	2.8	341.46

5.	Unused Jewellery for Reair/Remaking Return	14.39	11.91	19.02	2319.51
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	0.049	0.039	0.039	4.76
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment	-	-	-	-
16.	Total (2 to 15)	144.049	119.579	563.8085	68757.13
17.	NFE (1-16)	224.961	184.431	385.1105	46964.7

It is seen from the above, there is increase in the projection on account of broad banding

• **EMPLOYMENT GENERATION :-**

	<i>Existing</i>	<i>Proposed</i>
<i>Men</i>	270	400
<i>Women</i>	64	84

The Specified Officer vide letter dated 21.07.2023 has stated that the unit has requested for broad banding, for processing semi polished diamonds (Natural Diamonds) imported for the purpose of further finishing into final cut and polished diamonds. The permission may be considered by the competent authority in view of the following comments:-

- The goods to be imported and exported must be examined 100% in order to establish the identity.
- The Unit needs to submit how they propose to get the identity of finally processed goods with that of imported goods, in view of accepted fact, that cut and carat weight of the imported goods would necessarily change.

- c. The weight loss expected to take place in the said processing is stated as 25% to 35%. The identity can be said to get established with respect to imported goods if the weight loss is not more than 5% and the colour and clarity is exactly the same.
- d. In case the mode of work is job work, the export will be only to the supplier. In case of outright purchase, the unit needs to establish the identity with the imported goods with that exported finished goods to third party and proper linkage should be ensured.
- e. The unit has not stated what will happen to the remittance of goods which would get destroyed in the process. As the said goods would not be exported, the duty liability of the unit needs to be ascertained.
- f. Further, condition of any allied act or any other law in force, if required, should be fulfilled at the time of import and export.

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

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

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

D. ADC's Recommendation:

The proposal of the unit for Broad Banding of item with revised projection for remaining period of 3 years i.e. 2023-24 to 2025-26 is placed before Unit Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Application received from M/s. Vishal Diamonds for permission for Third Party Repair

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

Permission for Third Party Repair

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

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

D. Other Information: -

M/s. Vishal Diamonds were granted Letter of Approval No. SEEPZ-SEZ/NUS/APL/GJ/314/03-04/0451 dated 28.08.2003 as amended for Studded gold Jewellery with cpd and polished diamonds/precious and semi precious stones/silver/gold. The unit has commenced production w.e.f. 11.07.2014. The validity of LOA is upto 31.03.2024

1	Name of the Company	M/s. Vishal Diamonds	
2	Location	Unit No. 5, Tower-I, SEEPZ++, SEEPZ-SEZ, Andheri (East), Mumbai - 400096	
3	Area	Unit No. 05	164 Sq. mtr.
3	LOP No. & Date	SEEPZ-SEZ/NUS/APL/GJ/314/03-04/0451 dated 28.08.2003 as amended	
4	Items of Manufacture/ Trading	Approved capacity (PCS)	Proposed Capacity (PCS)
a)	Studded gold Jewellery with cpd and polished diamonds/precious and semi precious stones/silver/gold	55000	No change
5	Outstanding of Rental dues	NIL	
6	Validity of sub-Lease agreement	Sub-Lease Agreement is executed w.e.f. 02.05.2003	
7	Date of Commencement of Production	11.07.2014	
8	Validity of LOA	31.03.2024	

- Further the unit vide letter dated 25.07.2023 has also stated as under:
- Currently the global jewellery markets are slow and there are now requirements from customers asking to carry repair activity of their jewellery to tide over the slow market conditions and turn non selling stock into saleable stock.
- International labour charges are very high & logistic charges are also high for dispatching separate shipment from different vendor. Customers are procuring goods from various vendor worldwide and they like to have a single point of repair which will save them a great deal of time, freight as well as labour charges.
- They will charge them for the gold, platinum, silver, diamond, precious & semi-precious stone etc. at value added cost when used from stock and this activity will generate foreign exchange inflow and provide an opportunity to maintain continuity of business relations with customers who may curtail orders due to current economic situation which is affecting jewellery sales worldwide.

The anticipated volume per annum will be as under :

Description of Items to be Repaired	Approximate Pcs to be repaired	Approx Labour Charges(Lacs) PA
Diamond Studded Gold/Silver or Platinum Jewellery.	800	Rs.20

It is seen that the unit has submitted the Form F & there is no change in the projections in the remaining period of 2 years i.e. 2022-23 to 2023-24 as per MOC&I Instruction No. 51 dated 25.03.2010 for third party repair under:

The details of the revised projections for remaining period of 2 years i.e. 2022-23 to 2023-24:-

Projections:-

Sl. No.	Particulars	Existing of 5 years (approved) 2019-20 to 2023-24 Rs.75	Existing of 2 year (approved) 2022-23 to 2023-24	Proposed for 2 years 2022-23 to 2023-24 for third party repair (1US\$ = Rs. 75)	
		Rs. In Crore	Rs. In Crore	Rs. In Crore	US'000
1.	FOB value of exports	25	11.5	11.5	1533.33
2.	Import of Machinery	0.15	-	-	-
3	Import of Raw Materials and Components	15	6.9	6.3	840
4.	Repair of jewellery	-	-	0.6	80

5.	Import of Spares & Consumables	0.19	0.06	0.06	8
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)	15.34	6.96	6.96	928
17.	NFE (1-16)	9.66	4.54	4.54	605.33

It is seen from; there is no change in the projections for their third party repair

- Attention is invited to Instruction no. 51 dt. 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 dt. 08.04.2010 and a corrigendum to that effect on 26.04.2010 directing all Unit holders to strictly follow the procedure.

E. ADC's Recommendation:

The request of the unit for Permission for Third Party repair for Diamond Studded Gold/Silver or Platinum Jewellery is placed before Approval Committee for consideration in terms of Instruction no. 51 dt. 25.03.2010 read with Public Notice no. 01/2010 dt. 08.04.2010 and a corrigendum to that effect on 26.04.2010 and also subject to the condition that:-

- (i) The import of the items will only be for the purpose of repairs and re-export only.
- (ii) The basic identity of the jewellery imported shall not change.
- (iii) The repairs will be carried out within the allotted premises.
- (iv) Proper detailed description of the jewellery to be imported for repairs and eventually exported shall be given to the Customs.
- (v) 100% examination shall be carried by SEEPZ Customs at the time of imports as well as exports of the same to establish identity.
- (vi) The activity will be restricted to 5% of previous year FOB value of export in respect of LOA dated 28.08.2023
- (vii) The provisions of SEZ Act, Rules and order made thereunder shall be complied.
- (viii) The permission granted will be subject to review.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal:

Request of M/s. Micro Components 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.	Default List of Services No.	Default List of Services	Justification
1	Adnl	Any other services as approved by DC offices [Club or association services]	Membership in various export promotion associations as well as seepz association.
2	Adnl	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. Micro Components
2.	LOP No. & Date	SEEPZ-SEZ/IA-I /NUS/APL/HW-03/16-17/17889, Dated 05.07.2016 as amended
3.	Date of Approval of Revised Projection	SEEPZ-SEZ/IA-I/NUS/HW-03/16-17/13533, Dated 12.08.2022
4.	Location	Unit No. 160, SDF-V, SEEPZ-SEZ, Andheri (East), Mumbai- 400096.
5.	Item(s) of manufacture/Trading	Half Size, Crystal Can Relays, Relays and any of Its Sub Components (Coils, Motors, Headers)
6.	Outstanding Rent Dues	Rs. 650,649.88/- as on 03.10.2023
7.	Validity of Sub-lease agreement	Sub-lease agreement is registered for the period 26.10.2021 to 25.10.2026
8.	Date of commencement production	26.10.2016
9.	LOA Valid upto	25.10.2026

Further, the unit vide letter dated 19.07.2023 has requested for Additional List of services for their Authorized Operations are as under:

Sr. No.	Default List of Services No.	Default List of Services	Justification
1	Adnl	Any other services as approved by DC offices [Club or association services]	Membership in various export promotion associations as well as seepz association.
2	Adnl	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.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Request of M/s. Flawless Jewels for Additional List of Services required for their Authorized Operations.

b. Specific Issue on which decision is required:

The details of following additional services which 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 as under:

Sr. No.	List of Additional Services	Justification
1	Any other services [Club or association services]	Membership in various export promotion associations as well as SEEPZ association.
2	Any other services [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 . Flawless Jewels
2.	LOP No. & Date	SEEPZ-SEZ/IA-I/FJ/12/2019-20/03115 dated 13.02.2020 as amended
4.	Location	Unit No. 62, 63 A & B, SDF –II, SEEPZ-SEZ, Andheri (East), Mumbai- 400096.

5.	Item(s) of manufacture/Trading	Studded plain Gold Jewellery, Studded Plain Platinum Jewellery
6.	Outstanding Rent dues	Rs. 2,66,870.97/- as on 03.10.2023
7.	Validity of Sub – lease agreement	Sub-lease agreement is pending for adjudication for the period 20.02.2020 to 19.02.2025
8.	Date of commencement of production	20.03.2020
9.	LOA valid upto	19.03.2025

Further, the unit vide letter dated 28.06.2023 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 [Club or association services]	Membership in various export promotion associations as well as SEEPZ association.
2	Any other services [Business Auxiliary services]	Commission and other intermediary services falls under Business Auxiliary services.

e. ADC Recommendation:

The proposal of said services 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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OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,
ANDHERI (EAST), MUMBAI

AGENDA NOTE FOR CONSIDERATION BEFORE UNIT APPROVAL COMMITTEE
(M/s. MOHIT DIAMONDS PVT. LTD., 3rd Floor, Block No. 02, SEEPZ++, SEEPZ
SEZ)

-

A) Proposal: -

Action proposed against the Unit M/s. Mohit Diamonds Pvt. Ltd., under Rule 54 (2) of the SEZ Rules, 2006 for violation of Section 30 (a) of the SEZ Act, 2005 and Rule 22, Rule 34, Rule 36, Rule 47 (1) & Rule 48 of the SEZ Rules, 2006.

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

Since it appears that Shri. Bharat Krushna Nasare, diamond quality checker, and M/s. Mohit Diamonds Pvt. Ltd., has *prima facie* violated the provisions of SEZ Act, 2005 and SEZ Rules, 2006, the unit is also liable for penal action against under FTDR Act 1992. Under Rule 54 (2) of the SEZ Rules, 2006, UAC is the competent authority to decide the action to be taken against the unit for failing to abide by any of the terms and conditions of the Letter of Approval or Bond-cum-Legal Undertaking.

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

- i. In terms of section 30(a) of SEZ Act, 2006, subject to the conditions specified in the rules made by the Central Government in this behalf, any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported.
- ii. In terms of Rule 34 of SEZ Rules 2006, the goods admitted into a Special Economic Zone shall be used by the Unit or the Developer only for carrying out the authorized operations but if the goods admitted are utilized for purposes other than for the authorized operations or if the Unit or Developer fails to account for the goods as provided under these rules, duty shall be chargeable on such goods as if these goods have been cleared for home consumption.

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- iii. As per Rule 36 of the Special Economic Zones Rules, 2006, all documents for admission of goods into and out of Special Economic Zone shall be filed before the Authorized Officer of Customs, as the removal of goods from SEZ to DTA requires payment of duty as provided U/S 30 of SEZ Act 2005.
- iv. As per Rule 47 (1) of the Special Economic Zone Rules 2006, a unit inside the SEZ may sell goods and services including rejects or wastes or scraps or remnants or broken diamonds or by-products arising during the manufacturing process or in connection therewith, in the Domestic Tariff Area on payment of customs duties under section 30.
- v. Rule 48 of the Special Economic Zone Rules, 2006 inter necessitates the domestic area buyer to file a bill of entry for home consumption giving complete details of the goods, make model, serial number and specification along with invoice and packing list with the authorized officers

(2) In terms of Rule 54 (2) of SEZ, Rules 2006 "In case the Approval Committee comes to the conclusion that a Unit has not achieved positive Net Foreign Exchange Earning or failed to abide by any of the terms and conditions of the Letter of Approval or Bond-cum-Legal Undertaking, without prejudice to the action that may be taken under any other law for the time being in force, the said Unit shall be liable for penal action under the provisions of the Foreign Trade (Development and Regulation) Act, 1992."

D) **Other Information:-** The details of the unit are as below:-

Sr. No.	Heading	Details
1	Name & Address of the Unit	M/s. Mohit Diamonds Pvt. Ltd. 3 rd Floor, Block No. 02, SEEPZ++, SEEPZ-SEZ, Andheri (East), Mumbai - 400 096.
2	LOA No. & Date	IA(I)NUS/APL/GJ-344/03-04/3947, dated 07.06.2004.
3	Item(s) of manufacture/Service Activity	Gold, Platinum and Combination Jewellery, Studded with Diamonds, Precious, Semi Precious Stones, Precious Metal and Stones i.e. Silver Jewellery Gold and Platinum Studded with treated diamonds studding with pearls.
4	Date of commencement of	04.07.2005

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	production	
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E) On 26.09.2022, Shri. Bharat Krushna Nasare, diamond quality checker, of M/s Shri Mohit Diamonds Pvt. Ltd., while on his way out on his two wheeler bike bearing no. MH-02-CJ-9655 arrived at Gate no. 03, SEEPZ-SEZ was found in possession of a plastic box in plastic carry bag containing colour stones in 21 small plastic packets (each plastic packets containing 28 pcs of colour stones). The 28 colour stones were found totally valued at Rs. 41,000/-by the government approved valuer.

During the investigations carried out by this office, it has been established that Shri Bharat Krushna Nasare, was carrying the said Colour stones out of SEEPZ-SEZ area without any documents/permission and without payment of customs duty. Though Shri. Bharat Krushna Nasare, diamond quality checker admitted in his statement that I admit that he has violated the SEZ Act & Rules and apologized for the same as the said act was not done intentionally as Further he stated that he was suffering from severe spine pain on that day, so he inadvertently forgot to deposit the said goods in the safe and unintentionally carried the said goods in his bag, which was ultimately detected by the SEEPZ security staff at the time of his exit from the gate no. 03.

Statement of Shri Hitesh Mahesh Thakkar was also recorded wherein he stated that the color stones in 21 small plastic packets (each plastic packet containing 28 pieces of colour stones) found in possession of Shri. Bharat Nasare belongs to their unit M/s. Mohit Diamonds Pvt. Ltd. Further he said that Bharat Nasare did not check the stock of raw materials before leaving the office on 24.08.2022 as he was in severe pain of spine, the said goods were kept by him inside his plastic bag in the same packing condition as received from the DTA and he forgot to deposit the same in safe/locker. Thereafter, while leaving the unit, he carried the said good along with him and got caught at the exit point of the SEEPZ-SEZ. He stated that it was the first mistake of their employee, Bharat Nasare and the same seems to have happened inadvertently, it was security lapse on their part.

M/s. Mohit Diamonds Pvt. Ltd., Shri. Bharat Krushna Nasare, diamond quality checker, of knowing that rules and regulations framed under SEZ Act and SEZ is a restricted area and while coming in and going out the valuable goods are supposed to be declared to officers posted at the gates. This act resulted in illegal attempted removal of 28 Colour Stones from the SEZ Unit. It appears that the management to

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be a complicit in this act of illegal removal of Silver Bars from SEEPZ-SEZ. Thus they have violated the SEZ Rules and Regulations.

During the inspection of stock, subsequent to detention of 28 Colour Stones from Shri. Bharat Krushna Nasare, diamond quality checker,, a total of 11.70 Cts of colour stones, in jewellery form was physically found on inspection. However, as per the CA Certified stock summary the stock of 28 Colour stones available with the unit as on 08.09.2021. **Hence the total unaccounted 28 Colour Stone in possession of M/s. Mohit Diamond s Pvt. Ltd. is found to be 11.70 Cts** which is in violation of Rule 34 of the SEZ Rules and conditions of BLUT.

The aforesaid act by Shri. Bharat Krushna Nasare, diamond quality checker, of M/s Shri Mohit Diamonds Pvt. Ltd., is a violation of the terms, conditions and submissions by the unit M/s Mohit Diamonds Pvt. Ltd., in their BLUT filed under Rule 22 of the SEZ Rules 2006 and submitted to SEEPZ authorities. SEEPZ-SEZ is a specially delineated duty free enclave and permission is required from proper authority to bring in/take out goods from SEZ as envisaged in Special Economic Zone Rules-2006. As no permission was obtained and no documents were filed by the authorized representative of the unit to take out the said goods from SEEPZ-SEZ, they have contravened the provisions of Section 30 (a) of the SEZ Act, 2005 and Rule 22, Rule 34, Rule 36, Rule 47 (1) & Rule 48 of the SEZ Rules, 2006. The units working in SEZ are effecting clearance on self declaration and hence, they are expected to comply with the Rules and Regulations of SEZ and such acts of violation of governing rules and procedures need to be penalized in self declaration and assessment regime. Hence for the aforesaid acts of negligence and omission, Shri Bharat Krushna Nasare M/s Mohit Diamonds Pvt. Ltd. and unit M/s Mohit Diamonds Pvt. Ltd. have rendered themselves liable to Penal action under provisions of SEZ Act 2005 and FTDR Act, 1992.

The facts of the case are placed before the Approval Committee in terms of Rule 54 (2) of SEZ Rules, 2006.

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

**AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE
FOR ISSUANCE OF SHOW CAUSE NOTICE TO THE UNITS FOR THEIR ACTS OR
OMISSION PUNISHABLE UNDER THE FOREIGN TRADE (DEVELOPMENT AND
REGULATION) ACT, 1992**

[A] **Proposal:** An approval may be granted by the Unit Approval Committee (UAC) to issue a Show Cause Notice (SCN) to SEEPZ-SEZ Units namely Allied Digital Services Limited, Unit No.405 & 406, 4th floor, Multi-storied Building, SEEPZ-SEZ, Andheri East, Mumbai-400 096 for their acts or omission punishable under the Foreign Trade (Development and Regulation) Act, 1992.

[B] **Specific Issue on which decision of UAC is required:** The Units being authorised for operations related to Information Technology and Information Technologies Enabled Services had taken out 58 CPUs from SEEPZ-SEZ under work from home scheme in terms of the provisions of Rule 43A of the SEZ Rules, 2006 and attempted to bring back 56 out of 58 CPUs into SEEPZ-SEZ in the form of e-waste. The duty along with interest, as applicable on 56 CPUs, total amounting to Rs.1,33,705/- (One lakh thirty three thousand seven hundred and five rupees only) was demanded from the Units by this office in terms of the proviso to Rule 43A (12) of the SEZ Rules, 2006 read with Section 5(1) of the IGST Act, 2017 and the Units paid the same vide payment Challan No. 289 dated 22.09.2023.

The Units misused the provisions of Rule 43A of the SEZ Rules, 2006 with clear motive of removing parts and components of CPUs without payment of IGST total amounting to Rs.1,21,747/- (One lakh twenty one thousand seven hundred and forty seven rupees only), as 56 out of 58 CPUs have been brought back into SEEPZ-SEZ in the form of e-waste. The Units also failed to ensure in accounting appropriate records as per the extant rules in respect of 58 CPUs which were temporarily removed from SEEPZ-SEZ under work from home scheme and violated

the provisions of Section 30 of SEZ Act, 2005 read with Rule 43A (12) of the SEZ Rules, 2006 by removing those CPUs from SEEPZ-SEZ into DTA in terms of Rule 43A (11) of the SEZ Rules, 2006 and failed to bring back the CPUs into SEEPZ-SEZ in same condition. Therefore, UAC approval is required for issuing Show Cause Notice to the Units, Allied Digital Services Limited as well as any other related person (s) for penal action under section 11 (2) of the Foreign Trade (Development and Regulation) Act, 1992 (as amended time to time) for their acts or omissions in terms of section 25 of the SEZ Act, 2005 read with Rule 43A (12) of the SEZ Rules, 2006

[C] Other Information pertaining to the Unit:

LOA No. & Date	Unit No. 405	SEEPZ-SEZ/IA-I/APL/SW-09/2010-11/8218 dated 29.07.2010		
	Unit No. 406	SEEPZ-SEZ/IA-I/APL/SW-010/2010-11/9320 dated 27.08.2010		
Validity of LOA	Unit No. 405	30.06.2024		
	Unit No. 406	20.08.2024		
Item(s) of manufacture/ Services	Unit No. 405 & 406	Information Technology and Information Technologies Enabled Services		
Date of commencement of production	Unit No. 405	01.07.2014		
	Unit No. 406	21.08.2014		
Execution of BLUT	Unit No. 405 & 406	YES		
Outstanding Rent dues	Unit No. 405 & 406	Rs.800/-(Gate Pass) as on 25.09.2023		
Labour Dues	Unit No. 405 & 406	NIL		
Validity of Lease Agreement	Unit No. 405 & 406	Sub-lease agreement is registered w.e.f. 12.10.2010 for 95 years		
Pending CRA Objection, if any	Unit No. 405 & 406	No (As per APR file)		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Unit No. 405 & 406	No (As per APR file)		
No. of employees		Male	Female	Transgender
	Unit No. 405	120	30	0
	Unit No. 406	125	30	0
Area allotted (in sq. ft.)	Unit No. 405	7911 sq.ft.		
	Unit No. 406	9063.21 sq ft.		
Area available for each employee per sq. ft. basis	Unit No. 405	52.74 sq. ft./employee		

(area / no. of employees)		Unit No. 406	58.47 sq. ft./employee
Investment till date	Building	Unit No. 405	Unit No. 406
	Plant & Machinery	Rs. 362.36 Lakh	415.11 Lakhs
	TOTAL	0	0
Per Sq. ft. Export during the FY		Rs. 362.36 Lakh	Rs.415.11 Lakhs
Quantity and value of goods exported under Rule 34 (unutilized goods)		Unit No. 405	Unit No. 406
		Rs.0.302 lakh per sq. ft.	Rs.0.546 lakh per sq. ft.
Value Addition during the monitoring period (applicable for Gems & Jewellery Unit)		Unit No. 405	NIL
		Unit No. 406	NIL
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		Not applicable	
		YES. In respect of Unit No. 405 and 406, APR for the year 2021-22 has been monitored vide 171 st Minutes of Meeting dated 31.01.2023 of the Approval Committee.	

[D] Observations:

- It appears that the Units, Allied Digital Services Limited, temporarily removed 58 Central Processing Units (CPUs) from SEEPZ-SEZ against 29 employees allegedly working for the Units under work from home scheme, vide permission dated 04.02.2023 of the Authorised Officer in terms of the provisions of Rule 43A of the SEZ Rules, 2006 and brought back 56 out of those 58 CPUs on 22.05.2023 in the form of e-waste as parts and components like processor, RAM, hard drive etc. were taken out from 56 CPUs at the time of bringing back to SEEPZ-SEZ. It appears from documentary evidences that the Units have never taken out 02 CPUs against one employee working for work from home in past and this is the first time when 02 CPUs without monitor, keyboard and mouse were taken out from SEEPZ-SEZ against one employee allegedly working for the Units under Work from Home scheme which indicates clear motive of taking out parts and components of CPUs from SEEPZ-SEZ in the guise of work from home scheme in terms of the provisions of Rule 43A of the SEZ Rules, 2006 without payment of IGST applicable in terms of the provisions of section 5 (1) of the Integrated Goods and Services Tax Act, 2017 read with section 30 of the SEZ Act, 2005 and the Customs Tariff Act, 2017.
- It appears from the facts and documentary evidences of this case that the Units had knowingly and wilfully mentioned incomplete description of 58 CPUs in the packing list at the time of its removal from SEEPZ-SEZ under work from home scheme in terms of the provisions of Rule 43A of the SEZ Rules, 2006 and removed 02 CPUs from SEEPZ-SEZ

against one employee with pre-planned intention of removing as many parts and components of CPUs into Domestic Tariff Area (DTA) without payment of duty i.e. Integrated Goods and Services Tax applicable in this case in terms of the Customs Tariff Act, 2017 read with section 30 of the SEZ Act, 2005.

- It appears from voluntary statements of both the Admin. Executives of the Units that 58 CPUs were temporarily taken against out from SEEPZ-SEZ under work from home scheme by misusing the provisions of Rule 43A of the SEZ Rules, 2006 and attempted to bring back 56 CPUs out of 58 CPUs in the form of e-waste as parts and components were missing from 56 CPUs at the time of bringing back the same into SEEPZ. False details of employees were used to take out 58 CPUs under work from home scheme.
- It appears from voluntary Statement of the director of Allied Digital Services Limited that no permission or any instruction was given in respect of temporary removal of those 58 CPUs either under work from home scheme or for testing purpose.
- It also appears that both Admin. Executive working for the Units during the material time have committed offence with consent or connivance of, or on account of negligence on the part of, any director, manager, secretary or other official of the Units in terms of section 25 (2) of the SEZ Act, 2005 because 58 CPUs cannot be temporarily removed from SEEPZ-SEZ Unit to DTA Unit of Allied Digital Services Limited in the guise of work from home scheme without any permission or authorisation from higher management. The Units failed to ensure in accounting appropriate records as per the extant rules in respect of 58 CPUs which were temporarily removed from SEEPZ-SEZ for work from home and thus, violated the provisions of Section 30 of SEZ Act, 2005 and Rule 43A (12) of the SEZ Rules, 2006 by removing those CPUs from SEEPZ-SEZ into DTA in terms of Rule 43A (11) of the SEZ Rules, 2006 and failed to bring back the CPUs into SEEPZ-SEZ in same condition, and evaded applicable IGST amounting to Rs.1,21,747/- (One lakh twenty one thousand seven hundred and forty seven rupees only) as 56 out of 58 CPUs have been brought back into SEEPZ-SEZ in the form of e-waste. Therefore, the Units in SEEPZ-SEZ along with other related person (s) for their acts or omissions in terms of section 25 of the SEZ Act, 2005 read with Rule 43A (12) of the SEZ Rules, 2006 has rendered themselves liable for penal action under section 11 (2) of the Foreign Trade (Development and Regulation) Act, 1992 (as amended time to time).

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

**AGENDA NOTE FOR CONSIDERATION BY THE UNIT APPROVAL
COMMITTEE**

A) Proposal: Monitoring of the performance of the Unit, M/s. KP Sanghvi International Pvt. Ltd. (Trading Division), GJ-04, SEEPZ++, SEEPZ- SEZ, Andheri (E), Mumbai - 400096 for the period 2021-22 & 2022-23 of block period 2018-19 to 2022-23.

B) Specific issue on which decision of UAC is required: The monitoring of performance of the Unit for FY 2021-22 and 2022-23 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 2021-22 & 2022-23 block period of 5 years i.e. FY 2018-19 to 2022-23 are as detailed below:

(I) Approved Projections:

	(Rs. in Crores)					
	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	5.49	5.93	6.22	6.53	6.85	31.04
FE Outgo	5.23	5.50	5.77	6.06	6.36	28.95
NFE	0.25	0.43	0.45	0.47	0.49	2.09

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

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	5.49	6.14	5.23	6.10	0.00	0.00	0.00
2019-20	5.93	6.36	5.50	5.65	0.00	0.00	0.00
2020-21	6.22	15.51	5.77	16.25	0.00	0.00	0.00
2021-22	6.53	19.49	6.06	15.47	0.00	0.00	0.00
2022-23	6.85	0.12	6.36	0.39	0.00	0.00	0.00
Total	31.04	47.64	28.9553	43.88	0.00	0.00	0.00

(Rs. In Crores)

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

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	0.25	0.35	140%
2019-20	0.68	0.99	145.58%
2020-21	1.13	3.05	269.91%
2021-22	1.60	21.16	1322.5%
2022-23	2.09	21.29	1018.66%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other information:

LOA No. & Date	SEEPZ-SEZ/IAI/NUS/APL/TRD /01/12-13 dated 27.05.2013			
Validity of LOA	22.08.2018 to 21.08.2023			
Item(s) of manufacture/ Services	Alloy for Silver, Alloy for Gold (It does not contain any Gold and is used for converting pure Gold in different Karats), Alloys for Platinum, Alloys for Palladium, Copper Zinc Base Alloy, Electro-Plating Solution:- (Rhodium, Palladium, Platinum, Silver, Gold). These are Noble Metal solution which is used for plating Jewellery for getting a desired finish for the end products.			
Date of commencement of production	22.08.2013			
Execution of BLUT	Yes			
Outstanding Rent dues	Rs. 1, 02,678/- as on 23.09.2023			
Labour Dues	NIL			
Validity of Lease Agreement	Sub-Lease agreement is registered for the period w.e.f. 01.03.2003 for 95 years			
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	FY	Men	Women	Transgender
b) No. of employees as on 31.03.2023	2021-22	1	1	0
	2022-23	1	1	0
Area allotted (in sq. ft.)	147 Sq. Ft.			
Area available for each employee per sq. ft. basis (area / no. of employees)	FY 2021-22	73.50 sq. ft. per employee	FY 2022-23	73.50 sq. ft. per employee

Investment till date	Financial Year	2021-22		2022-23	
	Building				
	Plant & Machinery	0.00		0.00	
	TOTAL	0.00		0.00	
Per Sq. ft. Export during the FY		2021-22	13.26 lakh per sq. ft.	2022-23	86.39 lakh per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		2021-22	Nil	2022-23	Nil
Value Addition during the monitoring period		2021-22	2.73%	2022-23	0.00%
Whether the APR being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		Yes. (The APR for FY 2021-22 has been filed well within the stipulated time period on 29.09.2022)		Yes. (The APR for FY 2022-23 has been filed well within the stipulated time period on 30.06.2023)	

(E) Reconciliation of EXPORT & IMPORT data:

(a) EXPORT:

(Rs. in Crores)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2021-22	19.4911	0.0197	19.4714	The Unit vide letter dated 04.09.2023 has submitted that they have done only one export of value amounting to Rs.1.97 lakh vide S/B No. 4035158 dated 14.07.2021 during FY 2021-22. However, rest of the exports of value amounting to Rs.19.4714 Crore were done through IUT sales and the IUT sales data is not reflected in trade summary report as it can be seen separately in trade data in NSDL system after consolidating quarterly reports. Statement of books of account reflecting IUT sales of Rs.19.47 Crore has been submitted by the Unit.

2022-23	0.1270	0.00	0.1270	The Unit vide letter dated 04.09.2023 has submitted that they have done export of value amounting to Rs.12.70 lakh through IUT sales during FY 2022-23 and the IUT sales data is not reflected in trade summary report as it can be seen separately in trade data in NSDL system after consolidating quarterly reports. Statement of books of account reflecting IUT sales of Rs.12.70 lakh has been submitted by the Unit.
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(b) IMPORT:

(i) Raw-Material including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis:

(Rs. In Crores)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	15.4776	18.7556	3.278	The difference is reflecting due to the reason that total freight charges of Rs.3.06 Crore and Insurance charges of Rs.20.89 lakh are included in NSDL based import data. However, the Unit has not reflected the same in APR data as net purchase value has been taken as import in APR after deducting freight and insurance.
2022-23	0.39	0.40	0.01	The difference is reflecting due to the reason that total freight charges of Rs.39000/-, Insurance charges of Rs.6,000/-, miscellaneous charges of Rs.2,000/- and agency charges of Rs.66,000/- have been included in NSDL based import data. However, the Unit has not reflected the same in APR data as net purchase value has been taken as import in APR after deducting freight, insurance, miscellaneous and .

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

(Rs. In Crores)

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

(F) Bond-cum-Legal Undertaking (BLUT) (F.Y. 2021-22)**(in INR)**

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	13,57,83,000.00
ii	Value of BLUT amount at the beginning of the Financial Year 2021-22 (APR monitoring period)	56,872,787.00
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2021-22, if any	0.00
iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2021-22 (APR monitoring period)	4,85,42,580.00
v	Remaining or closing value of BLUT at the end of the Financial Year 2021-22 (APR monitoring period)	83,30,207.00

Bond-cum-Legal Undertaking (BLUT) (F.Y. 2022-23)**(in INR)**

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	13,57,83,000.00
ii	Value of BLUT amount at the beginning of the Financial Year 2022-23 (APR monitoring period)	83,30,207.00
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2022-23, if any	0.00
iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2022-23 (APR monitoring period)	12,85,768.00
v	Remaining or closing value of BLUT at the end of the Financial Year 2022-23 (APR monitoring period)	70,44,439.00

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	2021-22	No (As per APR)
		2022-23	No (As per APR)

(H)	Whether all SOFTEX has been filed for the said period. If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	Not Applicable for Gems and Jewellery Units
(a)	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.	
(b)	Whether unit has filed any request for Cancellation of SOFTEX	

(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	2021-22	No
		2022-23	
(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	2021-22	No
		2022-23	
(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.	2021-22	Yes
		2022-23	
(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	2021-22	No
		2022-23	
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	2021-22	No
		2022-23	
(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	2021-22	No
		2022-23	
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	2021-22	No
		2022-23	
(P)	Details regarding value and duty foregone on services procured from DTA during the APR monitoring period	2021-22	No DTA procure ment
		2022-23	

(Q) Observations:

- As far as FY 2021-22 is concerned, the Unit has achieved export revenue of Rs.19.49 Crores against projected export of Rs.6.53 Crore i.e. 298.46% of the export projection.
- As far as FY 2022-23 is concerned, the Unit has achieved export revenue amounting to Rs.0.12 Crore against projected export revenue of Rs.6.85 Crore i.e. 1.75% of the export projection. A sudden decline in export revenue has been observed. But, it did not affect in achieving +ve NFE.
- The Unit has achieved +ve Net Foreign Exchange on cumulative basis during the FYs 2021-22 & 2022-23 of the 5 years block period 2018-19 to 2022-23.
- The APRs for the FY 2021-22 & 2022-23 have been filed within stipulated time Period.
- Sufficient amount of BLUT was available at the end of FY 2021-22 even after abrupt increase in export and the BLUT was also found +ve at the end of FY 2022-23 as the export suddenly decreased. The balance amount in BLUT at the end of FY 2022-23 for the block period 2018-19 to 2022-23 is positive.
- There is not any CRA objection against the Unit and no Show Cause Notice is pending for the FY 2021-22 & 2022-23.
- No Pending foreign Exchange Realization as of date.

ANNEXURE - A

K.P. SANGHAVI INTERNATIONAL LTD (TRADING DIVISION)

SEEPZ-SEZ/IAI/NUS/APL/TRD/01/12-13 DATED 27.05.2013

DATE OF COMMENCEMENT OF PRODUCTION 22.08.2013

EXPORT, IMPORT & NFE DATA FOR PERIOD OF FY YEAR 2021-22 & 2022-23 (2018-19 TO 2022-23)

(Rs. In Lakhs)

Year (F.Y.)	Export value as per			IMPORT value as per-					NFE				(Rs. In lakhs)	
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Export	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(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+9+APR (5)		APR (7)	(4-11)	
2018-19	614.47	0.00	614.47	549.19	610.01	693.27	0.00	0.00	578.48	578.48	25.21	35.99	35.99	35.99
2019-20	636.56	0.00	636.56	593.18	565.03	680.90	0.00	0.00	573.51	573.51	43.00	63.05	63.05	99.04
2020-21	1551.24	0.00	1551.24	622.65	1625.98	1947.32	0.00	0.00	1344.31	1344.31	44.96	206.93	206.93	305.97
2021-22	1949.11	1.97	1949.11	653.79	1547.76	1875.56	0.00	0.00	138.14	138.14	47.22	1810.97	1810.97	2116.94
2022-23	12.70	0.00	12.70	685.51	39.49	40.83	0.00	0.00	0.00	0.00	48.60	12.7	12.70	2129.64
Total Achieved	4764.08	1.97	4764.08	3104.32	4388.27	5237.83	0.00	0.00	2634.44	2634.44	208.99	2129.64	2129.64	2129.64

K.P. SANGHAVI INTERNATIONAL LTD (TRADING DIVISION)
SEEPZ-SEZ/IAI/NUS/APL/TRD/01/12-13 DATED 27.05.2013
DATE OF COMMENCEMENT OF PRODUCTION 22.08.2013

[illegible]

**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. Gold Star Jewellery Pvt. Ltd.-III unit located in G-39 & G-40, Gems & Jewellery Complex III, 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 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	40.00	100.00	115.00	130.00	140.00	525.00
FE Outgo	0.00	3.50	0.50	0.50	0.50	5.00
NFE	12.85	59.50	68.25	79.90	88.60	309.10

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	40.00	15.81	25.70	7.28	0.00	0.28	0.04
2019-20	100.00	107.11	33.50	45.11	3.50	2.09	0.92
2020-21	115.00	114.84	42.20	41.77	0.50	0.40	0.54
2021-22	130.00	222.58	31.05	92.74	0.50	0.19	2.43

(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	12.85	4.06	31.59%
2019-20	72.35	40.94	56.58%
2020-21	140.60	84.54	60.13%
2021-22	220.50	177.81	80.63%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/GJ-02/2017-18 Dated 05.06.2017
Validity of LOA	25.09.2023
Item(s) of manufacture/ Services	Plain/studded Gold/Silver/Platinum Jewellery and /or Combination thereof, Stainless Steel Jewellery studded with Diamond and Precious/ Semi Precious Stones & Pearl, studded watches with without Brackets 8kt gold Jewellery and 3kt & 6kt Gold findings.
Date of commencement of production.	26.09.2018
Execution of BLUT	Yes
Outstanding Rent dues	Rs. 6,12,528.60/- as on 23.09.2023
Labour Dues	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered for the period w.e.f. 08.05.2014 to 09.06.2019 AND 10.06.2019 to 25.09.2023
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)

		2020-2021	2021-22
a) Projected employment for the block period.			
b) No. of employees as on 31.03.2021		300	300
		169	279
Area allotted (in sq. ft.)		14221 sq.ft.	14221 sq.ft
Area available for each employee per sq. ft. basis (area / no. of employees)		84.14 Sq.ft/employee	50.94 sq.ft/employee
Investment till date	Building	Rs. 3.45 Crores	3.45 Cr
	Plant & Machinery	Rs. 6.33 Crores	6.60 Cr.
	TOTAL	Rs. 9.78 Crores	10.05 Cr.
Per Sq. ft. Export during the FY		Rs. 80758.32 per Sq. Ft.	156606/sq.ft
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL	NIL
Value Addition during the monitoring period		26.60%	26.34%
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 on 31.12.2021	No. APR for the year 2021-22 has been filed on 14.11.2022. There is a delay of 45 days.

(E) Reconciliation of Export & Import data.

(a) EXPOR

(Rs. In crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
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2020-21	114.84	113.50	1.34	Unit vide letter dated 13.06.2022 has informed that the difference is due to consignment sales, free samples, re-export and consignment sales converted into export, Miscellaneous items.
2021-22	222.58	224.97	2.39	The unit vide letter dated 30.08.2023 has submitted that the difference is due to consignment sales, debit notes, free supply and freight and insurance

(b) IMPORT:

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

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	4.44	2.28	2.16	Unit vide letter dated 13.06.2022 has informed that the difference is due to consignment return, free samples, third party repair and gold purchase from nominated agencies.
2021-22	19.27	18.93	0.34	The unit vide letter dated 30.08.2023 has submitted that the difference is on account of IUT goods.

- (ii) Raw Materials including procurement done on IUT (from SEZ, EOU, STPL, EHTP) basis.

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	41.77	21.39	20.38	Unit vide letter dated 13.06.2022 has informed that the difference is due to consignment return, free samples, third party repair and gold purchase from nominated agencies.
2021-22	92.92	60.18	32.74	The unit vide letter dated 30.08.23 has informed that the difference is due to free samples, freight & insurance, job work supply, third party repairs & returns and gold purchased from nominated agencies.

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

i	Total Bond-Cum Legal Undertaking (BLOCK PERIOD)	Rs. 4325.55 lakhs
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 3081.63 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. 1271.46 lakhs
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs. 1810.17 lakhs

Bond cum Legal Undertaking (BLUT) (2021-22)

i	Total Bond-Cum Legal Undertaking	Rs. 4325.55 lakhs
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 1810.17 lakhs
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	Rs.6524.32 Addl. BLUT has been submitted by the Unit. The same is under process of acceptance with DC Office.
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. 2776.08 lakhs
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs.5558.41 Lakhs, the balance is subject to additional BLUT acceptance by DC Office.

(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 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	No

	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	
(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 DSPF is pending.
(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.	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. 114.84 Crores as against projected export of Rs.115.00 Crores i.e. 99.86 % during the period from 2020-2021.
- The unit has achieved export revenue of Rs. 222.58 Crores as against the projection of Rs.130.00 Cr i.e. 171.21 % 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 has been filed by the unit within the stipulated time period.

- The APR for the year 2021-22 has not been filed by the unit within the stipulated time period. There is a delay of 45 days in submission of APR 2021-22. If approved SCN May be issued to the Unit for delay in submission of APR.
- No case of foreign exchange is pending for realization for the year 2020-21 & There is no CRA and SCN pending.
- UAC may like to monitor the performance of the Unit for the period 2020-21 in terms of Rule 54 of SEZ Rules, 2006.

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

[illegible]

GOLD STAR JEWELLERY UNIT-III SEEPZ-SEZ/IA-1/NUS/GJ-02/2017-18 DATED 05.06.2017

EXPORT & IMPORT NFE DATA

YEAR	CG IMP. 4B(V)	2012-13	2013-14	2014-15	2015-16	16-17	17-18	18-19	19-20	20-21	2021-22
		10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	0	-	-	-	-	-	-	-	-	-	-
2013-14	0.33		0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
2014-15	0			-	-	-	-	-	-	-	-
2015-16	0				-	-	-	-	-	-	-
2016-17	0.00					-	-	-	-	-	-
2017-18	0						-	-	-	-	-
2018-19	7.79							0.78	0.78	0.78	0.78
2019-20	200.44								20.04	20.04	20.04
2020-21	43.85									4.39	4.39
2021-22	18.93										2.18
Total	271.34	0.00	0.03	0.03	0.03	0.03	0.03	0.81	20.86	25.24	27.42

**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. Infogain India Private Limited, unit located in Unit No. 74, SDF-III, SEEPZ-SEZ, Andheri (E), for the period 2020-21, 2021-22 & 2022-23 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 & 2022-23 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. F.Y. 2018-19 to 2022-23, are as detailed below:

(I) APPROVED Projections						(Rs. in Crores)
	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
FOB value of export	12.50	13.75	15.13	16.64	18.30	76.32
FE Outgo	2.68	2.94	3.56	3.98	4.47	17.63
NFE	9.82	10.81	11.57	12.66	13.83	58.69

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

(Rs. In Crores)

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	Actual
2020-21	15.13	5.67	0.05	0.00	0.45	0.03	0.55
2021-22	16.64	4.85	0.10	0.00	0.60	0.05	0.87
2022-23	18.30	3.42	0.15	0.00	0.70	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	9.82	3.21	32.68 %
2019-20	20.63	5.82	28.21%
2020-21	32.20	10.89	33.81%
2021-22	44.86	14.73	32.83%
2022-23	58.69	18.15	30.92%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	8(28)/82-EPZ DT. 06.05.1983		
Validity of LOA	31.03.2023		
Item(s) of manufacture/ Services	Development of Computer Software and Expertise.		
Date of commencement of production	04.02.1984		
Execution of BLUT	Yes		
Outstanding Rent dues	Rs. 7,16,858.44/- as on 23.09.2023		
Labour Dues	NIL		
Validity of Lease Agreement	Sub-Lease agreement is registered for the period w.e.f. 12.03.2016 to 31.03.2023		
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)		
	2020-21	2021-22	2022-23
a) Projected employment for the block period	200	200	200

b) No. of employees as on 31.03.2022		86	94	93
Area allotted (in sq. ft.)		10183 sq. ft.		
		2020-21	2021-22	2022-23
Area available for each employee per sq. ft. basis (area / no. of employees)		118.40 Sq. Ft per employee	108.32 Sq. Ft per employee	109.49 Sq. Ft per employee
Investment till date (Rs. In Crores)		2020-21	2021-22	2022-23
	Building	0.00	0.00	0.00
	Plant & Machinery	0.20	0.20	0.00
	TOTAL	0.20	0.20	0.20
Per Sq. ft. Export during the FY		2020-21	2021-22	2022-23
		Rs. 5568.10 per Sq. Ft.	Rs. 4762.84 per Sq. Ft.	Rs. 3358.53 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL		
Value Addition during the monitoring period		Not Applicable being IT Unit.		
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 03.08.2021 and APR for the year 2021-22 has been filed by the unit on 29.08.2022.		

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2020-21	5.67	5.67	—	—
2021-22	4.84	4.84	—	—
2022-23	3.42	3.42	—	—

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

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	0.00	0.00	—	—
2021-22	78.18	78.18	—	—
2022-23	0.00	0.00	—	—

(F) Bond cum Legal Undertaking (BLUT)

2020-21

i	Total Bond-Cum Legal Undertaking for the block period 2018-19 to 2022-23	Rs. 1,68,40,000/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year 2020-21.	Rs. 1,62,11,612/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year 2020-21.	NIL
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)	Rs. 8,57,746/-
v	Remaining Value of BLUT as at the end of the Financial Year 2020-21 [(ii) + (iii) - (iv)].	Rs. 15353865/-

2021-22

i	Total Bond-Cum Legal Undertaking for the block period 2018-19 to 2022-23	Rs. 1,68,40,000/-
ii	Remaining Value of BLUT given by entity at the star of the Financial Year 2021-22.	Rs. 15353865/-
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. 16,59,325/-
v	Remaining Value of BLUT as at the end of the Financial Year 2021-22 [(ii) + (iii)- (iv)].	Rs. 1,36,94,539/-

2022-23

i	Total Bond-Cum Legal Undertaking for the block period 2018-19 to 2022-23	Rs. 1,68,40,000/-
ii	Remaining Value of BLUT given by entity at the star of the Financial Year 2022-23.	Rs. 1,36,94,539/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year 2022-23.	NIL
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year 2022-23 (should include the GST foregone on DTA procured goods/services)	Rs. 2124/-
v	Remaining Value of BLUT as at the end of the Financial Year 2022-23 [(ii) + (iii)- (iv)].	Rs. 1,36,92,415/-

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	2020-21	2021-22	2022-23
		NIL	NIL	NIL
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	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 / 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.	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	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.	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. 5.67 Crores as against projected export of Rs. 15.13 Crores i.e. 37.47 % during the year 2020-21. The unit has achieved export revenue of Rs. 4.85 Crores as against projected export of Rs. 16.64 Crores i.e. 29.14 % during the year 2021-22. The unit has achieved export revenue of Rs. 3.42 Crores as against projected export of Rs. 18.30 Crores i.e. 18.68 % during the year 2022-23.
- The unit has achieved positive NFE during the years 2020-21, 2021-22 & 2022-23 and also during the entire block period.
- No case is pending for realization of foreign exchange beyond the permitted period for the years 2020-21, 2021-22 & 2022-23.
- The APR for the years 2020-21, 2021-22 & 2022-23 has been filed by the unit within the stipulated time period.
- UAC may like to monitor the performance of the Unit for the period 2020-21, 2021-22 & 2022-23 in terms of Rule 54 of SEZ Rules, 2006.
- It is also submitted that the Unit is applied for exit from the SEZ.

INFOGAIN INDIA PVT LTD, UNIT NO. 74 (LOA No. 8(28)/82-EPZ DATED 06.05.1983) Date Of Commencement- 04.02.1984															
EXPORT & IMPORT NFE DATA FOR PERIOD OF FY YEAR 2020-21, 2021-22 & 2022-23.															
Year (F.Y.)	Export Value (Rs. In Crores)						Import Value (Rs. In Crores)						NFE (Rs. In Crores)		
	(APR data	NSDL	FOB	Projected	Import	IT/NSDL	On	Amortised	Amortised	APR-data	APR-data	APR-data	Projected	As per	On
		data	Export	Foreign	during	data	verification	value as	value of	(Raw	(Raw	as per	Foreign	APR	After
			value	Earning	the year		Import data	per APR	CG 10% as	material	material	verificatio	exchange		Verification
			found	(FOB)	-APR		Import	Rs. In	of SEZ	consumed	consumed	n (Raw	earning		as per Rule
			during		(Raw +			Lakhs.	Rules.	d+amorti	d+amorti	n (Raw	(NFE)		53 of SEZ
			APR		CG)					sed+Outfl	sed+Outfl	material			Rules.
			verificatio							ow)	ow)	consume			
			n as per									d			
			rule 53 of									+amortise			
			SEZ									d+Outflo			
			Rules.									w)			
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)	
2020-21	5.67	5.67	5.67	15.13	0.00	0.00	0.00	5.64	5.64	60.44	60.44	11.57	3.84	5.07	10.89
2021-22	4.84	4.84	4.84	16.64	78.18	78.18	78.18	13.46	13.46	100.60	100.60	12.66	5.07	3.84	14.73
2022-23	3.42	3.42	3.42	18.30	0.00	0.00	0.00	4.76	4.76	4.76	4.76	13.83	3.37	3.42	18.15

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. MMTC Ltd, Unit-50, Plot No. F-1, Gems & Jewellery Complex-1, SEEPZ- SEZ, Andheri (E), Mumbai for the period 2020-21 & 2021-22 of block period 2017-18 to 2021-22 and monitoring of the performance for the year 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 2017-18 to 2021-22 and monitoring of the performance for the year 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 2017-18 to 2021-22, are as detailed below:

(I) APPROVED Projections

(Rs. in Crores)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	150.30	240.48	300.60	450.90	601.20	1743.48
FE Outgo	150.00	240.00	300.00	450.00	600.00	1740.00
NFE	0.30	0.48	0.60	0.90	1.20	3.48

(II) Performance as compared to the projections during the block period 2017-18 to 2021-22

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	Actual
2017-18	691.41	797.03	0.00	0.00	0.00	0.00	0.00
2018-19	240.48	1002.10	0.00	0.00	0.00	0.00	0.00
2019-20	300.60	751.15	0.00	0.00	0.00	0.00	0.00

2020-21	450.90	896.99	0.00	0.00	0.00	0.00	0.00
2021-22	601.20	654.64	0.00	0.00	0.00	0.00	0.00

(III) Cumulative NFE achieved during the block period 2017-18 to 2021-22:

(Rs. In Crores)

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2017-18	2.41	2.99	124.06 %
2018-19	2.89	6.59	228.02%
2019-20	3.49	9.40	269.34%
2020-21	4.39	12.84	292.48%
2021-22	5.59	15.67	280.32%

(IV) Whether the Unit achieved Positive NFE : Yes

Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/MMTC/11/2016-17 dated 27.09.2016.
Validity of LOA	11.05.2022
Item(s) of manufacture/ Services	Supply of all types of raw materials, precious metals, precious and semi precious stones, diamonds (cut, polished, rough), machinery, equipments required for Gems & Jewellery Units & other units.
Date of commencement of production	12.05.2017
Execution of BLUT	Yes
Outstanding Rent dues	NIL
Labour Dues	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered for the period w.e.f. 05.08.2020 to 04.08.2025
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 b) No. of employees at the end of financial year		2020-21	2021-22
		10	10
		7	6
Area allotted (in sq. ft.)		2443.40 Sq.ft.	
Area available for each employee per sq. ft. basis (area / no. of employees)		2020-21	2021-22
		349.05 Sq. Ft per employee	407.23 Sq. Ft per employee
Investment till date		2020-21	2021-22
	Building	Nil	Nil
	Plant& Machinery	Nil	Nil
	TOTAL	Nil	Nil
Per Sq. ft. Export during the FY		2020-21	2021-22
		Rs. 3671073/- per Sq. Ft.	Rs. 2679217/- 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		NIL	NIL
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 30.12.2021.	No. APR for the year 2021-22 has been filed by the unit on 13.12.2022. So there is a delay of 74 days.

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

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2020-21	896.99	0.00	896.99	The unit vide letter dated 31.08.2023 has informed that as per MMTC's business model, they are importing bullion from overseas supplier on consignment basis and the same should be liquidated within 30 to 60 days and until it is priced/purchased by the customer/ SEZ unit the stock belong to Supplier only. Further, MMTC is considering the value of actual pricing/purchase of the metal by Customer through IUT whereas SEZ portal is fetching the value from Bill of Entry filed which is based on suppliers invoice.
2021-22	654.64	0.00	654.64	

(b) IMPORT:

- (i) Raw Materials including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	893.55	842.95	50.60	The unit vide letter dated 31.08.2023 has informed that as per MMTC's business model, they are importing bullion from overseas supplier on consignment basis and the same should be liquidated within 30 to 60 days and until it is priced/
2021-22				

	651.80	654.05	2.25	purchased by the customer/ SEZ unit the stock belong to Supplier only. Further, MMTC is considering the value of actual pricing/ purchase of the metal by Customer through IUT whereas SEZ portal is fetching the value from Bill of Entry filed which is based on suppliers invoice.
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(F) Bond cum Legal Undertaking (BLUT)

The unit vide letter dated 11.09.2023 has informed that they had submitted BLUT for Rs. 20 Crores on revolving basis against forgone customs duty for the stock of maximum 300 Kgs Gold lying with MMTC Ltd at any point of time because the liability/ obligation of MMTC as a SEZ Trading Unit gets discharged on sale of bullion through IUT and the same get transferred to G & J Buyer Unit. The unit further informed that during the entire block period 2017-18 to 2021-22, the customs duty forgone at any given point of time in respect of maximum 300 Kgs gold lying in MMTC's vault was well within BLUT limit of Rs. 20 Crores.

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

(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 DSPF is pending.
(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.	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. 896.99 Crores as against projected export of Rs. 450.90 Crores i.e. 198.93 % during the period from 2020-21. Further, The unit has achieved export revenue of Rs. 654.64 Crores as against projected export of Rs. 601.20 Crores i.e. 108.88 % 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 has been filed by the unit on time. However, APR for the year 2021-22 has been filed by the unit on 13.12.2022. So there is delay of 74 days. However, vide letter dated 20.09.2022, the unit has informed DC Office that their LOA was expired on 11.05.2022 and therefore they could not upload the APR for the year 2021-22 and requested for extension of LOA. However, their LOA was not extended by SEEPZ Authorities as MMTC was about to exit from SEEPZ as per the directives of MOC & I vide their Office Memorandum dated 06.09.2022. M/s MMTC ceased its operations in SEEPZ from 01.04.2023.
- No case of foreign exchange is pending for realization for the year 2020-21 & 2021-22.
- The LOA of the unit was valid till 11.05.2022, but the operation of the unit as trading unit was closed w.e.f. 19.04.2022 and therefore, the unit has submitted APR for the F.Y. 2022-23 for 23 Kgs of imported gold which was lying in their stock. As per the APR for the year 2022-23 submitted by the unit, the unit has shown export of Rs. 10.98 Crores and import of raw material of Rs. 10.93 Crores. Further, Net Foreign Exchange for the year 2022-23 as per the APR submitted by the unit is 0.04 Crores.
- UAC may like to monitor the performance of the Unit for the period 2020-21, 2021-22 & 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

**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. Charisma Jewellery Pvt. Ltd., unit located in Unit No 004, Multistoried Building Between SDF- I & SDF-II, SEEPZ- SEZ, Andheri (E), Mumbai - 400 096 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:

(Rs. in Crore)

(I) APPROVED Projections	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	27.00	30.00	32.00	35.00	40.00	164
FE Outgo	18.20	20.55	21.25	24.20	24.20	111.10
NFE	8.80	9.45	10.75	10.80	13.10	52.90

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

(Rs. In Crore)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	27.00	22.94	17.00	14.79	0.50	0.10	0.00
2020-21	30.00	17.70	19.50	8.53	0.15	0.00	0.00
2021-22	32.00	34.56	20.00	18.11	0.15	0.02	0.00
Total	89.00	75.20	56.50	41.43	0.80	0.12	0.00

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

(Rs. In Crore)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	8.80	8.04	91.44 %
2020-21	18.25	15.59	85.44 %
2021-22	29.00	30.37	104.75 %

(IV) Whether the Unit achieved Positive NFE : Yes

D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/GJ-02/2008-09/3354 DATED 29.04.2008		
Validity of LOA	10.04.2019 to 09.04.2024		
Item(s) of manufacture/ Services	Brass base Alloy Jewellery, Plain and Studded with Stones, Studded & Plain Gold, Platinum, Palladium Jewellery, Studded & Plain Silver Jewellery and Stainless Steel Jewellery Studded with Diamonds and Precious Stones.		
Date of commencement of production	10.04.2009		
Execution of BLUT	Yes		
Outstanding Rent dues	NIL		
Labour Dues	NIL		
Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 01.06.2008 for 95 years		
Pending CRA Objection, if any	No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Nil		
a) Projected employment for the block period	Projected Employment : Men - 57 & Women - 14		
b) No. of employees as on 31.03.2022	No. of employees as per APR 71		
Area allotted (in sq.ft.)	7919.36 Sq. Ft.		
Area available for each employee per sq.ft. basis (area / no. of employees)	111.54 Sq. Ft per employee		
Investment till date	Building	4.11 Crore	
	Plant & Machinery	2.98 Crore	
	TOTAL	7.08 Crore	
Per Sq.ft. Export during the FY	0.436 lakhs per Sq. Ft. (In lakhs only)		

Quantity and value of goods exported under Rule 34 (unutilized goods)	Nil
Value Addition during the monitoring period	21.44%
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 Crore)				
Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2021-22	34.56	34.53	- 3.09	The difference in APR & NSDL is due to Re-export of repair and returnable sample

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

(Rs. In Crore)				
Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	18.13	11.23	6.90	The difference in APR Procurement is due to gold from Nominated agency, DTA purchase of raw material made in USD.

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	Rs. 68.42 /-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 65.22 /-
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. 1.77/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs. 63.44 /-

(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.	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.	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.	Yes
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	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	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. 34.56 Lakhs as against projected export of Rs. 32.00 i.e. 108 % during the period from 2021-22 of the block period 2019-20 to 2023-24.
- 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 the year is positive
- No CRA objection / Show Cause Notice pending
- No pending foreign exchange realization as on 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

CHARISWA JEWELLERY PVT. LTD.

LOA NO.SEEPZ-SEZ/IA-1/APL/GJ-02/2008-09/3354 dated 29.04.2008 as amended

DATE OF COMMENCEMENT OF PRODUCTION : 10.04.2009

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 (LOA BLOCK PERIOD : 2019-20 TO 2023-24)

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 (FOR BLOCK PERIOD - 2019-20 TO 2023-24)														
Year (F.Y.)	Export value as per				IMPORT value as per-					NFE				
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Out flow)	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 Cumulativ e Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(f)		4B(w)		4A(h)+8*APR(5) / APR column (G)	4A(h)+(9*APR (5)		APR (7)	(4-11)	
2019-20	2294.10	2274.85	2294.10	2700.00	1490.02	433.51	3.45	3.45	1489.38	1489.38	880.00	804.72	804.72	804.72
2020-21	1770.61	1791.51	1770.61	3000.00	853.81	687.48	3.45	3.45	1015.98	1015.98	945.00	754.63	754.63	1559.35
2021-22	3456.54	3453.45	3456.54	3200.00	1813.76	1123.75	2.98	2.98	1978.16	1978.16	1075.00	1478.38	1478.38	3037.73
Total Achieved	7521.25	7519.81	7521.25	8900.00	4157.59	2244.74	9.88	9.88	4483.52	4483.52	2900.00	3037.73	3037.73	3037.73

ANNEXURE - B

CHARISMA JEWELLERY PVT. LTD.

LOA NO.SEEPZ-SEZ/IA-I/APL/GJ-02/2008-09/3354 dated 29.04.2008 as amended

LOA BLOCK PERIOD : 2009-10 TO 2013-14

DATE OF COMMENCEMENT OF PRODUCTION : 10.04.2009

DATE OF COMMENCEMENT OF FISCAL YEAR

YEAR	CG IMP. 4B(V)	AMORTISED VALUE	Value in Lakhs										
			12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	Total
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2012-13	3.82	-	-	-	-	-	-	-	-	-	-	-	-
2013-14	7.34	3.06		0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	3.06
2014-15	0.15	5.14			0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	5.14
2015-16	1.39	0.09				0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.09
2016-17	4.40	0.70					0.14	0.14	0.14	0.14	0.14	0.14	0.70
2017-18	0.38	1.76						0.44	0.44	0.44	0.44	0.44	1.76
2018-19	0.00	0.11							0.04	0.04	0.04	0.04	0.11
2019-20	10.31	-								-	-	-	-
2020-21	0.00	1.03									1.03	1.03	1.03
2021-22	1.99	-										-	-
TOTAL	29.78	11.88	0.00	0.38	1.12	1.13	1.27	1.71	1.75	1.75	2.78	2.78	11.88

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

PROPOSAL:-

Monitoring of the performance of M/s. **Indus Valley Partners (India) Pvt. Ltd.** unit located in Unit 153 & 154, SDF V, SEEPZ- SEZ, Andheri (E), for the period **2020-21** of block period **2018-19 to 2022-23**.

A) Specific Issue on which decision of UAC is required:-

Monitoring of the performance of the unit for FY **2020-21** of **2018-19 to 2022-23** block period in terms of Rule 54 of SEZ Rules, 2006

B) The details of the approved export projections for 2020-21 block period of 5 years i.e. FY 2018-19 to 2022-23, are as detailed below:-

APPROVED Projections

(Rs. In Crore)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	24.41	24.53	24.67	24.83	25.01	123.45
FE Outgo	13.93	14.00	14.07	14.15	14.25	70.42
NFE	10.47	10.52	10.59	10.67	10.75	53.02

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

(Rs. In Crore)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	24.41	41.57	0.00	0.00	1	0.10	11.87
2019-20	24.53	49.13	0.00	0.00	1	0.00	7.22
2020-21	24.67	35.57	0.00	0.00	1	0.00	10.81
Total	73.61	126.27	0.00	0.00	3	0.10	29.90

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

(Rs. In Crore)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	10.47	29.46	281.34%
2019-20	21.00	71.17	338.88%
2020-21	31.59	95.73	302.99%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/NUS/APL/GJ/20/2005-06/1703 dated 03.10.2006	
Validity of LOA		18.08.2018 to 17.08.2023	
Item(s) of manufacture/ Services		IT & IT Enabled Services, Magnetic For Electronics Products & Sub Assemblies, USB Drives.	
Date of commencement of production		18.08.2008	
Execution of BLUT		Yes	
Outstanding Rent dues		NIL	
Labour Dues		NIL	
Validity of Lease Agreement		Sub-Lease Agreement is pending for adjudication for the period 18.08.2023 to 17.08.2028	
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		- Total Nos. of employees as per APR of 2020-21 – Men-59 & Women-22, Total - 81	
Area allotted (in sq.ft.)		13088.Sq.Ft	
Area available for each employee per sq.ft. basis (area / no. of employees)		161.58 Sq. Ft per employee	
Investment till date	Building	1.00 Crore	
	Plant & Machinery	5.48 Crore	
	Total	6.49 Crore	
Per Sq.ft. Export during the FY		0.272 lakhs per Sq.Ft. (In lakhs only))	

Quantity and value of goods exported under Rule 34 (unutilized goods)	Nil
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. If no, details of the Year along with no of days delayed to be given.	Yes (The APR has been filed well within the stipulated time period)

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. In Crore)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex Data	Difference if any	Reason for Difference/Remark
2020-21	35.57	29.80	5.77	The difference in Export value and NSDL is due to the exports during the month of March 21 is considered by NSDL and there is an exchange rate difference in the next financial year.

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

(Rs. In Crore)

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	-

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	Rs. 1.57/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 1.13 /-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/	Rs. 0.19 /-

	Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)-(iv)].	Rs. 0.93/-

(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 2020-21
(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 / 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.	The unit has filed some DSPF for service procured and same are under process. They also stated that remaining service bills will be submitting shortly.
(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

(P) Observations:-

- The unit has achieved export revenue of Rs. 35.57 Lakhs as against projected export of Rs. 24.67 lakhs i.e. 144.20 % for the FY 2020-21.
- The unit has achieved positive NFE for the year 2020-21
- The APR has been filed within the stipulated time period.
- The balance amount in BLUT at the end of 2020-21 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 2020-21 in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A
INDUS VALLEY PARTNERS (INDIA) PVT. LTD.
(LOA NO. SEEPZ-SEZ/NUS/APL/GJ/20/05-06/1703 dated 03.10.2006)
DATE OF COMMENCEMENT OF PRODUCTION : 18.08.2008

EXPORT & IMPORT NFE DATA FOR FINANCIAL YEARS 2020-21 (BLOCK PERIOD 2018-19 TO 2022-23)

RS. IN LAKHS

Year (F.Y.)	Export value as per				Import during the year -APR (Raw + CG) [As per APR]	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+Outf ow)	Projected Foreign exchange earning	NFE		
	APR data	NSDL data (SOFTEX)	FOB Export value found during APR verification as per rule	Projected Foreign Earning (based on FOB Value)								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(vii)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2018-19	4157.04	4098.20	4157.04	2441.00	10.43	0.00	23.49	23.48	1210.71	1210.70	1047.27	2946.33	2946.34	2946.34
2019-20	4913.96	4927.23	4913.96	2453.00	0.00	0.00	20.57	20.57	743.30	743.30	1052.91	4170.66	4170.66	7117.00
2020-21	3557.94	2980.65	3557.94	2467.00	0.00	0.00	19.89	19.89	1101.46	1101.46	1059.49	2456.48	2456.48	9573.48
Total Achieved	12628.94	12006.08	12628.94	7361.00	10.43	0.00	63.95	63.94	3055.47	3055.46	3159.67	9573.47	9573.48	9573.48

ANNEXURE - B

INDUS VALLY PARTNERS (INDIA) PVT. LTD.

[LOA No.SEEPZ-SEZ/NUS/APL/GJ/20/05-06/1703 dated 03.10.2006]

DATE OF COMMENCEMENT OF PRODUCTION : 18.08.2008

Value in Lakhs

YEAR	CG IMP. 4B(V)	AMORT ISED	11-12 10%	12-13 10%	13-14 10%	14-15 10%	15-16 10%	16-17 10%	17-18 10%	18-19 10%	19-20 10%	20-21 10%	Total
2011-12	0.00	-	-	-	-	-	-	-	-	-	-	-	-
2012-13	33.63	30.27	-	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	30.27
2013-14	65.59	52.47	-	-	6.56	6.56	6.56	6.56	6.56	6.56	6.56	6.56	52.47
2014-15	48.81	34.17	-	-	-	4.88	4.88	4.88	4.88	4.88	4.88	4.88	34.17
2015-16	26.24	15.74	-	-	-	-	2.62	2.62	2.62	2.62	2.62	2.62	15.74
2016-17	0.00	-	-	-	-	-	-	-	-	-	-	-	-
2017-18	14.18	5.67	-	-	-	-	-	-	1.42	1.42	1.42	1.42	5.67
2018-19	10.43	3.13	-	-	-	-	-	-	-	1.04	1.04	1.04	3.13
2019-20	0.00	-	-	-	-	-	-	-	-	-	-	-	-
2020-21	0.00	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	198.88	141.45	0.00	3.36	9.92	14.80	17.43	17.43	18.85	19.89	19.89	19.89	141.45

**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. Omega Products Pvt. Ltd.** Unit No. 50, SDF 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 block period **2019-20 to 2023-2024** in terms of Rule 54 of SEZ Rules, 2006.

C) The details of the approved export projections as per LOA, for the block period of 5 years i.e. 2019-20 to 2023-24, are as follows-

(I) APPROVED Projections

(Rs. in Crore)

	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
FOB value of export	4.00	4.40	4.62	4.85	5.09	22.96
FE Outgo	2.24	2.50	2.72	2.84	2.84	13.26
NFE	1.76	1.90	1.90	2.01	2.13	9.70

Further, the Additional allocation have been awarded to the unit vide No. SEEPZ-SEZ/IA-I/APL/HW-29/08-09/Vol-I /15007 dated 08.09.2022 which were approved by UAC in its Meeting on 26.08.2021 . Additional projections have been approved by UAC for F.Y. 2022-23 & 2023-24, Thus, the projections are revised as under:

(Rs. in Crore)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	4.00	4.40	4.62	9.85	16.51	39.38
FE Outgo	2.24	2.50	2.72	6.57	10.05	24.08
NFE	1.76	1.90	1.90	3.28	6.46	15.30

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

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	4.00	3.27	1.82	1.87	0.10	0.0049	0.02
2020-21	4.40	5.47	2.00	2.39	0.15	0.1600	0.00
2021-22	4.62	6.20	2.10	4.54	0.25	0.1800	0.00
2022-23	9.85	-	6.57	-	1.25	-	-
2023-24	16.51	-	10.05	-	1.25	-	-
Total	39.38	14.94	22.54	8.80	3.00	0.3400	0.02

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

(Rs. in Crores)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	% NFE Achieved
2019-20	1.76	1.42	80.89%
2020-21	3.66	4.33	118.45%
2021-22	5.56	7.58	136.32%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/HW-29/08-09/1305 dated: 06.02.2009
Validity of LOA	29.04.2024
Item(s) of manufacture/ Services	Assembly of measuring and calibration instruments viz. Decade Boxes of Resistance/capacitance and inductance/Portable Calibrators, Electronic Sub-Assemblies, Register Load Banks, Surface Mount Resistors (SMD), Thick Film Registers and resistor assemblies, Thin Film Resistors, Wire Wound Registers
Date of commencement of production	30.04.2009
Execution of BLUT	Yes
Outstanding Rent dues	Rs.6,39,738/-(Others) as on 23.09.2023
Labour Dues	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 30.04.2019 to 29.04.2024.
Pending CRA Objection, if any	No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No

a) Projected employment for the block period		200
b) No. of employees as on 31.03.2022		72
Area allotted (in sq. ft.)		5810.40 Sq. Ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		80.7 Sq. Ft per employee
Investment till date	Building	0.00
	Plant & Machinery	3.45 Crore.
Per Sq. ft. Export during the FY		Rs. 10,678.78 Per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		Nil
Value Addition during the monitoring period		Not Applicable
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.		(The APR for the FY 2021-22 has not been filed within stipulated time period i.e. submitted on 16.01.2023) (delay submission by 108 days)

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

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2021-22	6.20	6.47	0.27	Values of the export of samples, rejected exports and Re-export of imported raw material were not included in APR.

(b) IMPORT (Capital Goods including procurement done on IUT (from SEZ) basis.**(Rs. In Crores)**

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	0.18	0.18	Nil	-

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

(i)	Total Bond Cum Legal Undertaking	7.82
(ii)	Remaining Value of BLUT given by entity at the start of the Financial Year.	6.46
(iii)	Value of Additional Bond Cum Legal Undertaking during the Financial Year	Nil
(iv)	The duty forgone on Good/Services imported or procured during the Financial Year (should include the GST forgone on DTA procured goods/services)	1.72
(v)	Remaining Value of BLUT as at the end of the Financial Year (ii)+(iii)-(iv)	4.74

(G)	Details of pending Foreign Remittance beyond Permissible period, if any	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 for Electronics 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 Electronics Unit.
(c)	Whether unit has filed any request for Cancellation of Softex	Not applicable for Electronics 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)	Not applicable
(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	No.

	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.	No
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	No
(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?	Yes Letter dated 31.07.2014 has been issued by Estate Manager / SEEPZ-SEZ for allotment of Pantry admeasuring 48 sq.mtr, with the directions to pay pantry rent @Rs. 630/-per sq.mtr.p.a, No Not applicable

	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. **6.20 Cr** as against projected export of Rs. **4.62 Cr** i.e. **134.30%** for the FY 2021-22. (**The unit has crossed the projected export revenue**)
- The unit has achieved **positive NFE of Rs. 3.24 Cr** as against Projected **Rs. 1.90 Cr** . Further the unit has achieved Cumulative NFE is Rs.**7.58** as against **cumulative Projected NFE of Rs. 5.56 Cr** till the FY 2021-22 of the block period i.e **136.32%**
- The APR for the FY 2021-22 has not been filed within stipulated time period **(delayed by 108 days)**.
- The **BLUT balance is positive** for FY 2021-22.
- No CRA Objections/Show Cause Notice pending.
- No Foreign Exchange Remittance pending beyond permissible time limit for the FY 2021-22 of the block period.
- UAC may like to monitor the performance of the Unit for the FY 2021-22, in terms of Rule 54 of SEZ Rules, 2006.

OMEGA PRODUCTS PVT. LTD. LOA NO: SEEPZ-SEZ/JAII/APL/HW-29/08-09/1305 dated 08.02.2009
EXPORT & IMPORT NFE DATA FOR FY YEAR 2019-20 TO 2023-24

(Rs. In lakhs)

Year (F.Y.)	Export value as per			IMPORT value as per:							NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning	Import during the year –APR (Raw + CG)	IT/NSDL data	Amortised value as per APR	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vii)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2019-20	327.37	341.35	327.37	400.00	187.69	188.08	6.09	6.09	185.00	185.00	176.00	142.37	142.37	142.37
2020-21	546.67	546.69	546.67	440.00	255.18	255.18	7.40	7.40	255.52	255.52	190.00	291.15	291.15	433.52
2021-22	620.48	647.17	620.48	462.00	472.28	505.7	9.23	9.23	296.04	296.04	190.00	324.44	324.44	757.96
Total Achieved	1494.52	1535.21	1494.52	1302.00	915.15	948.96	22.72	22.72	736.56	736.56	556.00	757.96	757.96	757.96

ANNEXURE - B

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

Date of commencement of production : 30.04.2009

YEAR	CG IMP. 4B(V)											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	1.90	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	1.90
2013-14	1.00		0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.90
2014-15	0.00			-	-	-	-	-	-	-	-	-
2015-16	22.16				2.22	2.22	2.22	2.22	2.22	2.22	2.22	15.51
2016-17	0.00					-	-	-	-	-	-	-
2017-18	28.74						2.87	2.87	2.87	2.87	2.87	14.37
2018-19	3.60							0.36	0.36	0.36	0.36	1.44
2019-20	0.49								0.05	0.05	0.05	0.15
2020-21	16.16									1.62	1.62	3.23
2021-22	18.20										1.82	1.82
TOTAL	92.25	0.19	0.29	0.29	2.51	2.51	5.38	5.74	5.79	7.41	9.23	39.32

**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. Omnia Jewels LLP, Unit No. 184, SDF-VI, 2nd Floor, SEEPZ-SEZ, Andheri (E), for the period 2021-22 of block period (FY 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 (2021-22 to 2025-26) 1st 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 2021-22 to 2025-26 are as detailed below:

(I) APPROVED Projections

(Rs. in Cr)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	108.00	145.80	189.54	250.19	312.74	1006.27
FE Outgo	56.44	75.36	98.25	126.00	166.85	522.90
NFE	51.56	70.44	91.29	124.19	145.89	483.37

(II) 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	
2021-22	108.00	86.22	54.64	38.71	1.00	0.08	22.34
Total	108.00	86.22	54.64	38.71	1.00	0.08	22.34

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

(Rs. in Cr)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	19.43	37.70%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/OJL/16/2020-21 dated 02.09.2020	
Validity of LOA	05.02.2026	
Item(s) of manufacture/ Services	Gold/Silver/Platinum/Palladium Silver/Brass/Steel/Copper Plain And Studded With Diamonds Precious, Semi Precious Stones ETC.	
Date of commencement of production	06.02.2021	
Execution of BLUT	Yes	
Outstanding Rent dues	Rs.383347.03/- as on 23.09.2023	
Labour Dues	NIL	
Validity of Lease Agreement	Sub-lease agreement is registered for the period 07.09.2020 to 06.09.2025	
Pending CRA Objection, if any	Submitted All Required Documents To Audit Section	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	—	
a. Projected employment for the block period	230	
b. No. of employees as on 31.03.2020		
Area allotted (in sq.ft.)	5769.46	
Area available for each employee per sq.ft. basis (area / no. of employees)	25.08	
Investment till date	Building	0.00
	Plant & Machinery	8.42
	TOTAL	8.42
Per Sq.ft. Export during the FY	149443.16	
Quantity and value of goods exported under Rule 34 (unutilized goods)	-	
Value Addition during the monitoring period	41.24	
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.	Unit has submitted the APR on dated 05.12.2022. The unit has delayed in submission of APR by 66 days.	

(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
2021-22	86.22	86.22	NA	-----

b. IMPORT (Capital Goods & Raw Materials 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
2021-22	0.08 & 38.71	0.08 & 38.71	NA	-----

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

		FY 2021-22	
		Import	Indigenous
i	Total Bond-Cum Legal Undertaking	107.11	17.95
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	107.11	17.95
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0	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)	6.23	2.04
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	100.88	15.91

(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 PENDENCY As per APR 2021-22
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(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/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)	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.	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. 86.22 Crores as against projected export of Rs. 108.00 crores i.e. 79.83% during the FY 2021-22 Block Period **FY 2021-22 to 2025-26.**
- 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. 281.87 Crores and Indigenous goods is Rs. 106.38 Crores.
- The unit has submitted relevant documents as per the Import Duty/GST benefit availed i.e duty forgone on the import items for FY 2021-22 was Rs. 6.23 crores and the Bond executed for the same is Rs. 107.11 crores and the GST forgone on DTA goods for the FY 2021-22 is Rs.2.04 crores and the Bond executed for the same is Rs.17.95 crores. The Duty/GST benefit availed by the unit in the above said year is within the limit of the bond executed and the balance/remaining value of the amount after availing the above benefit is in positive.
- **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 66 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.**
- Unit has achieved value additions of 41.24% duty 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 2021-22 TO 2025-26

UNIT NAME - M/s Omnia Jewels LLP
Date of Commencement- 06.02.2021 (LOA NO. SEEPZ-SEZ/(A-1)/OIL/16/2020-21)
LOA BLOCK PERIOD- Existing 2021-22 to 2025-26
Monitoring Period- 2021-22
Amortisation Period- 2021-22

Year (F.Y.)	Export value as per				IMPORT value as per-				NFE				(Rs. 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 flow)	APR-data as per verification (Raw material consumed +amortised flow)	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(ii)		4A(b)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	4-11	
2021-22	8622.06	8622.06	8622.06	10800.00	3870.88+8.42	3879.31	0.84	0.84	6678.15	6678.15	5156.00	1943.91	1943.91	1943.91
Total Achieved	8622.06	8622.06	8622.06	10800.00		3879.31	0.84	0.84	6678.15	6678.15	5156.00	1943.91	1943.91	1943.91

Annexure-B

CG AMORTISATION - details as

UNIT NAME - M/s Omnia Jewels LLP

Date of Commencement- 06.02.2021(LOA NO. SEEPZ-SEZ/IA-1/OJL/16/2020-21)

LOA BLOCK PERIOD- Existing 2021-22 to 2025-26

Monitoring Period- 2021-22

Amortisation Period- 2021-22

(In Lakhs)

YEAR	CG IMP.	AMORTISED VALUE	2021-22 10%
2021-22	8.42	0.84	0.84
Total	8.42	0.84	0.84