

**SEEPZ SPECIAL ECONOMIC ZONE**

**ANDHERI (EAST), MUMBAI.**

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**AGENDA FOR**

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

VENUE : Through Video Conferencing on Webex Application

DATE : 18<sup>th</sup> February, 2021

TIME : 11.30 A.M.

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**MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ  
UNDER THE CHAIRMANSHIP OF DEVELOPMENT  
COMMISSIONER, SEEPZ-SEZ ON 18<sup>TH</sup> FEBRUARY, 2021.**

**INDEX**

<b>Agenda Item No.</b>	<b>Subject</b>
Agenda Item No. 01	Confirmation of Minutes of the last meeting held on 11.01.2021
Agenda Item No.02	Application for setting up of new SEZ unit - M/s. Craft Labgrown Diamonds Pvt Ltd.,
Agenda Item No.03	Application for Broad Banding of items - M/s. D. Navinchandra Jewels
Agenda Item No.04	Monitoring of Performance - M/s. D. Navinchandra Jewels
Agenda Item No.05	Application for Broad Banding of items - M/s. DNJ Creation LLP
Agenda Item No.06	Monitoring of Performance - M/s. DNJ Creation LLP
Agenda Item No.07	Monitoring of Performance. M/s. Aplab Ltd.,
Agenda Item No.08	Monitoring of Performance - M/s. Gold Star Jewellery Pvt Ltd., Unit-II
Agenda Item No.09	Monitoring of Performance - M/s. Kama Schachter Jewellery Pvt Ltd., Unit-II
Agenda Item No.10	Monitoring of Performance - M/s. MMTC Ltd.,
Agenda Item No.11	Monitoring of Performance - M/s. Sonodyne International Pvt Ltd.,
Agenda Item No.12	Monitoring of Performance - M/s. Imperial Jewels
Agenda Item No.13	Monitoring of Performance - M/s. Datamini Technologies (I) Ltd.,
Agenda Item No.14	Monitoring of Performance - M/s. Jewel NXT
Agenda Item No.15	Monitoring of Performance - M/s. The Design House

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**MINUTES OF THE MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ  
HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 11<sup>TH</sup>  
JANUARY, 2021 THROUGH VIDEO CONFERENCING.**

1. Name of the SEZ : SEEPZ-SEZ  
2. Meeting No. : 149<sup>TH</sup>  
3. Date : 11<sup>th</sup> January, 2021

**Members Present:**

1. Shri. C. P. S. Chaudhan : Member  
Jt. Development Commissioner  
2. Shri. Rohit Kumar : Nominee of Income Tax Office, Kautilya  
Additional Commissioner Bhawan, Bandra, Mumbai  
3. Shri. Ramesh Holcyachi : Nominee of the Additional DGFT,  
Jt. DGFT Mumbai  
4. Shri Satish Das : Nominee of Air Cargo Commissioner of  
Asstt. Commission of Customs Customs, Mumbai  
5. Smt Ashwini Wagnare : Nominee of Directorate of  
Inspector, Industries Industries, (MMR), Mumbai  
6. Shri. Rohit Kumar : Nominee of GST Commissionerate  
Dy. Commissioner of GST  
7. Sanjay Nanaware : Nominee of MPCB  
Field Officer

**Special Invitee:-**

1. Shri. Durgesh Tiwari, Specified Officer

The Chairperson welcomed all the members present and thereafter agenda of the meeting was taken up.

**Agenda Item No. 01:-**

**Confirmation of the Minutes of the 148<sup>th</sup> Meeting held on 18.11.2020**

The Minutes of the meeting held on 18.11.2020 were confirmed with consensus.

**Agenda Item No. 02 :- Application of M/s. Jewelspark LLP for setting up of new  
Unit in SEEPZ-SEZ**

M/s. Jewelspark LLP, had submitted the application for setting up of unit in SEEPZ for manufacture and export of Gold Jewellery Studded with CVD, Silver Jewellery Studded with Diamonds & Gem stone, Gold Jewellery Studded with Diamonds & Gems Stones at Premises- GJ-17, SDF VII.

**Decision :-** After deliberation, the Committee approved the proposal of M/s. Jewelspark Ltd., for manufacture and export of Gold Jewellery Studded with CVD, Silver Jewellery Studded with Diamonds & Gem stones, Gold Jewellery Studded with Diamonds & Gems Stones at GJ-17, SDF VII admeasuring area 518 Sq. mtr. in terms of Rule 17 & 18 of SEZ Rules, 2006.

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**Agenda Item No. 03 :- Application for Merger of LOA of M/s. Jewelex India Pvt. Ltd., Unit VII into M/s. Jewelex India Pvt. Ltd., Unit II**

M/s. Jewelex India Pvt. Ltd., Unit II had submitted the application for Merger of LOA of M/s. Jewelex India Pvt. Ltd., Unit VII, LOA No. SEEPZ/NUS/APL/GJ-13/06-07/1385 dated 05.03.2007 as amended with M/s. Jewelex India Pvt. Ltd., Unit II, LOA No. SEEPZ-SEZ/NUS/APL/ GJ/37/89/8709 dated 27.10.1998 as amended.

**Decision :-** After deliberation, the Committee approved the proposal of unit for Merger of LOA M/s. Jewelex India Pvt. Ltd., Unit VII, LOA No. SEEPZ-SEZ/NUS/APL/GJ-13/06-07/1385 dated 05.03.2007 as amended located at Plot No. 56B, 2<sup>nd</sup> & 3<sup>rd</sup> Floor with M/s. Jewelex India Pvt. Ltd., Unit II, LOA No. SEEPZ-SEZ/NUS/APL/GJ/37/89/8709 dated 27.01.1998 as amended located at Plot No. 56B, 2<sup>nd</sup> & 3<sup>rd</sup> Floor, Unit No. G29 & G-33, G & J Complex III in terms of Rule 19(2) of SEZ Rules, 2006 read with Instruction No. 89 dated 17.05.2018 & Instruction No. 90 dated 03.08.2018.

The Committee also directed the unit to:-

- Pay the outstanding rental dues immediately.

**Agenda Item No. 04 :- Application for Change in Shareholding Pattern of M/s. Course5 Intelligence Pvt. Ltd.**

M/s. Course5 Intelligence Pvt. Ltd., had submitted the application for Change in Shareholding Pattern after transfer of buy back of shares on 15.03.2019, 22.03.2019 & 30.03.2019 and the details are as follows :-

Name of the Shareholder	Existing Shareholding Pattern as on 08.03.2019			Proposed/New Shareholding Pattern as on 30.03.2019		
	No. of Shares	Value (Rs. In Lakhs)	%	No. of Shares	Value (Rs. In Lakhs)	%
Mr. Praveen Gupta	14,91,173	1,49,11,730	10.30	---	---	---
Mrs. Ruchika Gupta	14,91,173	1,49,11,730	10.30	---	---	---
Mr. Kedar Sohoni	14,91,173	1,49,11,730	10.30	---	---	---
M/s. Riddhymic Technologies Pvt. Ltd	32,50,150	3,25,01,500	22.46	33,14,077	3,31,40,770	22.90
Mr. Kumar Mehta	25,00,050	2,50,00,500	17.27	36,18,429	3,61,84,290	25.00
Mr. Ashwin Ramesh Mittal	10,00,000	1,00,00,000	6.91	10,00,000	1,00,00,000	6.91
M/s. Riddhymic Technoserve LLP	32,50,000	3,25,00,000	22.45	33,71,517	3,37,15,170	23.29
AM Family Trust (Trust)	0	0	0	31,69,696	3,16,96,960	21.90
<b>TOTAL</b>	<b>1,44,73,719</b>	<b>14,47,37,190</b>	<b>100</b>	<b>1,44,73,719</b>	<b>14,47,37,190</b>	<b>100</b>

**Decision :-** After deliberation, the Committee approved the proposal of M/s. Course5 Intelligence Pvt. Ltd., for change in Shareholding Pattern in terms of Instruction No. 89 dated 17.05.2018 read with Instruction No. 90 dated 03.08.2018 issued by MOC&I.

The Committee also directed the unit to:-

- Pay the outstanding rental dues immediately
- Submit the proposal of shareholding, if any, in future, well in advance for approval of the Approval Committee.

*[Signature]*

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**Agenda Item No. 05 :- Application for Broad Banding of Items with renewal of LOA for further period of 5 years i.e. 2020-21 to 2024-25 w.e.f. 01.04.2020 to 31.03.2025 of M/s. Kallati Jewels**

M/s. Kallati Jewels had submitted the application for Broad Banding of Items with renewal of LOA for further period of 5 years i.e. 2020-21 to 2024-25 w.e.f. 01.04.2020 to 31.03.2025.

**Decision :-** After deliberation, the Committee approved the following proposal :-

**A. BROAD BANDING OF ITEMS :-**

	Items of Manufacture	Proposed Capacity
a)	Silver Jewellery Studded with Colour Stone and Diamonds	30,000 PCS

The Committee noted that there is already one circular no. SEEPZ-SEZ/IA-1/Policy/46/2008-09 dated 25.09.2020 in existence in respect of broad banding of items within Chapter 71 and hence no separate approval is needed in respect of the goods mentioned in the said circular.

**B. REVISED PROJECTION :-**

Sl. No.	Particulars	Existing of 5 years (approved) 2015-16 to 2019-20		Proposed for 5 years 2020-21 to 2024-25 (1US\$ = Rs. 72)	
		Rs. in Lakhs	US\$000	Rs. in Lakhs	US\$000
1.	FOB value of exports	7,900	13,166.67	8,055	11,345
2.	Import of Machinery	110	183.33	110	155
3.	Import of Raw Material and components	4,265	7,108.33	4,621	6,508
4.	Import of Spares & Consumables	80	133.33	80	113
5.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
6.	Royalty	-	-	-	-
7.	Lumpsum Know how fee	-	-	-	-
8.	Design & Drawing fees	-	-	-	-
9.	Payment of foreign technicians	-	-	-	-
10.	Payment on training of Indian tech. abroad	-	-	-	-
11.	Commission on export	-	-	-	-
12.	Foreign Travel	50	111.11	50	70
13.	Amount of interest to be paid on ECB	-	-	-	-
14.	Any other payment	-	-	-	-
15.	Total (2 to 14)	4,505	7,352.77	4,861	6,846
16.	NFE (1-15)	3,395	5,813.90	3,194	4,499

The Committee also observed that there is not much increase in the export on increase in the capacity. Hence asked the Unit representative to examine and accordingly re-work the projections in view of the broad banding items.

**Agenda Item No. 06 :- Application received for Capacity Enhancement of items of manufacture, Broad Banding of items with renewal of LOA for further period of five years i.e. 2020-21 to 2024-25 w.e.f. 16.11.2020 to 15.11.2025 from M/s. Zenstar Jewellery LLP**

M/s. Zenstar Jewellery LLP had submitted the application for Capacity Enhancement of items of manufacture, Broad Banding of items with renewal of LOA for further period of five years i.e. 2020-21 to 2024-25 w.e.f. 16.11.2020 to 15.11.2025.

*[Signature]*

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**Decision :-** After deliberation, the Committee approved the following proposal :-

**A. CAPACITY ENHANCEMENT :-**

	Items of Manufacture	Approved Capacity	Proposed Capacity
a)	Precious Metal Studded Jewellery	1,00,000 PCS	2,00,000 PCS
b)	Precious Metal Non-Studded Jewellery	1,00,000 PCS	2,00,000 PCS

**B. BROAD BANDING OF ITEMS :-**

	Items of Manufacture	ITC (HS)	Approved Capacity
a)	Gold, Platinum, Silver, Bronze, Nickel, Stainless Steel, Palladium, Brass Studded Jewellery with Mother of Pearls or in combine of Diamonds, Precious & Semi Precious Stones, Pearl, CZ	7113	5% of FOB value of export of Previous Year
b)	Gold, Platinum, Silver, Bronze, Nickel, Stainless Steel, Palladium, Brass Studded Jewellery with Ceramic or in combine of Diamonds, Precious & Semi Precious Stones, Pearl, CZ	7113	5% of FOB value of export of Previous Year
c)	Gold, Platinum, Silver, Bronze, Nickel, Stainless Steel, Palladium, Brass Studded Jewellery with Wood or in combine of Diamonds, Precious & Semi Precious Stones, Pearl, CZ	7113	5% of FOB value of export of Previous Year
d)	Studded & Unstudded Bronze, Nickel Jewellery with all types of Stones	7117	5% of FOB value of export of Previous Year

The Committee noted that there is already one circular no. SEEPZ-SEZ/IA-1/Policy/46/2008-09 dated 25.09.2020 in existence in respect of broad banding of items within Chapter 71 and hence no separate approval is needed in respect of the goods mentioned in the said circular.

However, the Committee also mentioned that the proposed Broad Banding of items is subject to compliance of provisions of other Allied Acts. The Committee also noted the submission made by the unit that the mother of pearls would be sourced from overseas market and will not be procured from domestic tariff area and will be subject to the specific conditions of the ITC-HS Code.

Committee also held the view that the proposed broad banding item is approved provided the non-precious metal jewellery should contain a precious component and should be in compliance in terms of Instruction No. 91 dated 28.11.2018 and DOFT Notification No. 43/2015-20 dated 05.11.2019.

**C. REVISED PROJECTION :-**

Sl. No.		Existing of 5 years (approved) 2015-16 to 2019-20		Proposed for 5 years 2020-21 to 2024-25 (1US\$ = Rs. 70)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	61,044	1,01,740	73,666	1,05,237
2.	Import of Machinery	145	242	500	714

5/-  
(41)

3.	Import of Raw Material and components	48,255	80,426	58,233	83,190
4.	Assorted Jewellery for remaking/melting as raw material	3,632	6,054	4,383	6,262
5.	Import of Spares & Consumables	519	865	626	895
4.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
5.	Royalty	-	-	-	-
6.	Lumpsum Know how fee	-	-	-	-
7.	Design & Drawing fees	-	-	-	-
8.	Payment of foreign technicians	-	-	-	-
9.	Payment on training of Indian tech. abroad	-	-	-	-
10.	Commission on export	25	42	300	429
11.	Foreign Travel	35	58	40	57
12.	Amount of interest to be paid on ECB	-	-	-	-
13.	Any other payment	37	62	-	-
14.	Total (2 to 13)	52,648	87,747	64,122	91,603
15.	NFE (1-14)	8,396	13,993	9,344	13,634

The Committee also directed the unit to:-

- Expedite the execution of sub-lease agreement of Unit No. 70 immediately.

**Agenda Item No. 07 :- Monitoring of Performance of M/s. Birlasoft Ltd.**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR.

**Decision :-** After deliberation, the Committee deferred the performance of the unit for the period 2018-19, and asked the Specified Officer to examine the export performance as the same is not commensurate with the area allotted to them.

The Committee also directed the unit to:-

- Expedite the execution of sub-lease agreement immediately.
- Specified Officer to visit the Unit to examine the area vice-a-vice employment and export

**Agenda Item No. 08 :- Monitoring of Performance of M/s. Praxis Interactive Services Pvt. Ltd.**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR and the same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2018-19, as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

The Committee also directed the unit to:-

- Pay the outstanding rental dues amounting to Rs. 4,79,212/- immediately.

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**Agenda Item No. 09 :- Monitoring of Performance of M/s. Thirdware Global Services**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR and the same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2018-19, as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

**Agenda Item No. 10 :- Monitoring of Performance of M/s. World IT Consulting Pvt. Ltd.**

The unit had submitted the APR for the period 2020-21 duly certified by Chartered Accountant. There is no export by the Unit during this period as they have applied for exit from SEZ.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2020-21 and noted that, the unit has achieved positive NFE for the period 2016-17 to 2020-21 as NIL in terms of Rule 54 of SEZ Rules, 2006.

**Agenda Item No. 11 :- Monitoring of Performance of M/s. Cherokee India Pvt. Ltd.**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR and the same is not found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2018-19, as the Unit has achieved positive NFE for the year 2018-19, in terms of Rule 54 of SEZ Rules 2006.

**Agenda Item No. 12 :- Monitoring of Performance of M/s. Zycus Infotech Pvt. Ltd.**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR and the same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2018-19, as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

The Committee also directed that:-

- Expedite the execution of sub-lease agreement of Unit No. GJ-03.
- Pay the outstanding rental dues amounting to Rs. 11,76,953/- as on date immediately.
- Clear the pending foreign exchange realization and submit report to Specified Officer.

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**Table Agenda Item No. 01 :- Monitoring of Performance of M/s. EOS Power India Pvt. Ltd.,**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR.

**Decision :-** After deliberation, the Committee deferred the agenda and asked the Specified Officer to re-examine the quantity and value of the unutilized goods exported by the Unit under Rule 34 of the SEZ Rules 2006.

The Committee also directed that :-

- Pay the outstanding dues amounting to Rs. 28,98,913/- as on date immediately.

**Table Agenda Item No. 02 :- Monitoring of Performance of M/s. Infrasoftware Technologies Ltd.**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR and the same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2018-19, as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

The Committee also directed the unit to:-

- Pay the outstanding rental dues amounting to Rs. 2,96,742/- immediately.
- Clear the pending foreign exchange realization and submit report to Specified Officer.
- Execute the sub-lease agreement immediately beyond 08.10.2020

**Table Agenda Item No. 03 :- Monitoring of Performance of M/s. ACE Software Solutions (I) Pvt. Ltd.**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2018-19, as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

The Committee also directed that :-

- Expedite the execution of sub-lease agreement of Unit No. 17 immediately.
- Pay the outstanding rental dues amounting to Rs. 1,64,998/- as on date immediately.

**Table Agenda Item No. 04 :- Monitoring of Performance of M/s. Jewel NXT**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR and same is not found satisfactory.

**Decision :-** After deliberation, the Committee deferred the performance of the unit for the period 2018-19, and asked the Unit representative to justify as to why there are no exports in the previous block period. The Specified Officer to re-examine the export performance of the Unit

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The Committee also directed the Unit to :-

- Pay the outstanding rental dues amounting to Rs. 20,19,646/- immediately.

**Table Agenda Item No. 05 :- Monitoring of Performance of M/s. Octaware Information Technologies Pvt. Ltd.**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 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 2018-19, as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

The Committee also directed the Unit to :-

- Expedite the execution of sub-lease agreement immediately, failing which the projections will not be renewed.
- Pay the outstanding dues amounting to Rs. 16,857/- as on date immediately.
- Clear the pending foreign exchange realization and submit report to Specified Officer

**Table Agenda Item No. 18 :- Monitoring of Performance of M/s. SKD Jewellery Pvt. Ltd.**

The unit had submitted the APR for the period 2018-19 duly certified by Chartered Accountant. The export and import data for the period 2018-19 was retrieved from NSDL for cross verification with data submitted by them in the APR and the same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2018-19, as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

The Committee also held the view that in the agendas related to the Monitoring performance, the Unit representative should be present to clarify their stand on various issues like low performance, or outstanding dues, etc.

The meeting concluded with a vote of thanks to the Chair.

SD/-  
Chairperson-cum-Development Commissioner

Approved by Development Commissioner.

  
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# ACTION TAKEN REPORT OF UAC MEETING DATED 18.02.2021

Sr.No	Name of the Unit	Proposal	Remark
1	Confirmation of Minutes of the last meeting held on 11.01.2021		
2	M/s. Jewelspark LLP	Application for setting up unit in SERPZ	Letter of Approval issued to the unit on 18.01.2021
3	M/s. Jewelex India Pvt Ltd., Unit-II	Application for Merger of LOA of m/s. Jewelex India Pvt Ltd., into M/s. Jewelex India Pvt Ltd., d Unit-II	Permission Letter issued on 18.01.2021
4	M/s. Course5 Intelligence Pvt Ltd.,	Application for Change in Shareholding Pattern	Permission Letter issued on 18.01.2021
5	M/s.Kallati Jewels	Application for Broad banding of items with Renewal of LOA for further period of 5 years i.e. 2020-21 to 2024-25 w.e.f. 01.04.2020 to 31.03.2025	Permission Letter issued to the unit on 21.01.2021
6	M/s. Zenstar Jewellery LLP	Application for Capacity Enhancement of items of manufacture, Broad Banding of items with renewal of LOA for further period of five years i.e. 2020-21 to 2024-25 w.e.f. 16.11.2020 to 15.11.2025	LOP and Letter issued to the unit on 18.01.2021
7	M/s. Brillsoft Ltd.,	Monitoring of Performance	Letter issued to the unit on 21.01.2021
8	M/s. Praxis Interactive Services Pvt Ltd.,	Monitoring of Performance	Letter issued to the unit on 21.01.2021
9	M/s. Thirdware Global Services	Monitoring of Performance	Monitoring Noted
10	M/s. World IT Consulting Pvt Ltd.,	Monitoring of Performance	Monitoring Noted
11	M/s. Cherokee India Pvt Ltd.,	Monitoring of Performance	Monitoring Noted
12	M/s. Zycus Infotech Pvt Ltd.,	Monitoring of Performance	Monitoring Noted

## Table Agenda

1	M/s. EOS Power India Pvt Ltd.,	Monitoring of Performance	Letter issued to the unit on 21.01.2021
2	M/s. Infrasoftware Technologies Ltd.,	Monitoring of Performance	Letter issued to the unit on 27.01.2021
3	M/s. ACE Software Solutions (P) Pvt Ltd.,	Monitoring of Performance	Letter issued to the unit on 21.01.2021
4	M/s. Jewel NXT	Monitoring of Performance	Letter issued to the unit on 21.01.2021
5	M/s. Octaware Information Technologies Pvt Ltd.,	Monitoring of Performance	Letter issued to the unit on 27.01.2021
6	M/s. SKD Jewellery Pvt Ltd.,	Monitoring of Performance	Monitoring Noted

**OFFICE OF THE DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,  
ANDHERI (EAST), MUMBAI – 400 096**

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**I COMPANY/UNIT PROFILE**

(a)	Name and address, telephone/fax/email id	<p>M/s. Craft Labgrown Diamonds Pvt. Ltd.</p> <hr/> <p>Registered Address: Unit No. 141A &amp; 141B, SDF V, SEEPZ-SEZ, Andheri East, Mumbai - 400096</p> <p><b><i>Proposed location : Unit No. 141A &amp; 141B, admeasuring area 973 Sq. Mtr.</i></b></p> <p>Telephone:- 022-67161616</p> <hr/> <p>Fax No.:- 022-67161616</p> <hr/> <p>Email Id:- <a href="mailto:crafterdiamondsco@gmail.com">crafterdiamondsco@gmail.com</a></p>
(b)	Status of the company i.e. proprietorship/partnership/Individual and statute under which registered with registration no. & year of registration	Private Limited Company
(c)	Financial capability	IT Returns of the Directors submitted
(d)	IEC No / date/ issued by	The Firm is newly incorporated, hence they have applied for IEC.
(e)	Whether manufacturer / trader/ company warehouse/ Service provider	Status:- Manufacturer & Exporter

**Cont...2/-**



**II. PROJECT PROFILE**

(i)	Product to be manufactured/ service to be rendered	Plain/Studded Gold Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Silver Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Platinum Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Palladium Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Brass Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Titanium Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense,		
(ii)	Brief detail of the project	The firm is established Lab Grown Diamond Studded Jewellery in international market is promoted by well reputed diamond group which is in import of rough Diamonds and manufacture and export of cut & polished as well as real diamond jewelry. Over the years, the company has grown from strength to strength and has its existence all over the world. The promoters are spreading their reach across the globe by actively participating in various shows and events both National as well as International. The promoters are also interacting with certain well established buyers, viz. Wall Mart, Zales etc. and confident to achieve the projected level of exports.		
(iii)	<b>Projections, Year wise</b>			
(i)	Investment and Details of source of finance	Sr. No.	Details	Rs. In Lakhs
		1.	Plant & Machinery	
		a.	Indigenous	150
		b.	Imported (CIF Value)	230
		2.	Furniture & Fixture	100
		3.	Electrical Fittings	75
		4.	Other Assets & Security	75
		5.	Net Working Capital	250
		<b>Total (i)+ (ii)</b>		<b>1030.00</b>
		Details of Source (s) of finance		Rs. In lakhs
		Promoters Contribution		<b>1030.00</b>

Cont...3/-

(ii)	Import & Indigenous requirement of materials and other inputs	Sr. No.	Description	Import	Indigenous	
		(a)	Capital Goods	230	150	
		(b)	Raw material, components, consumables, packing material, fuel etc	38,789.34	2,651.07	
		<b>Total</b>		<b>39019.34</b>	<b>2,801.07</b>	
(iii)	Requirement of land (sq. mtr.)	i.	Factory /Office	973 Sq. Mtr		
		ii.	Warehousing/storage	NA		
		iii.	Others, specify	NA		
(iv)	Requirement of built-up area (sq. mtr.)	973 Sq. Mtr.				
(v)	Total Employment	Men	110			
		Women	40			
(vi)	Foreign Exchange Balance Sheet (Rs. in lakhs)					
		1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	4 <sup>th</sup> year	5 <sup>th</sup> year
	FOB value of export	7500	9000	10800	12960	15552
	Foreign Exchange outgo	5507.50	6539	7816.80	9369.16	11237.99
	NFE	1992.50	2461	2983.20	3590.84	4314.01
(vi)	Effluent Treatment	Quantum & Nature of effluent				NA
		Mode of disposal				
		Specify whether own effluent treatment plant will be created				NA
(vii)	Whether Foreign Technology Agreement is envisaged	No				

III	Request of the company	Plain/Studded Gold Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Silver Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Platinum Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Palladium Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Brass Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense, Plain/Studded Titanium Jewellery Studded with Labgrown Diamonds, PS & SP Stones, CZ & Combination thereof & Glass Lense,
IV	Rule Provision w.r.t SEZ Rules, 2006	Rule 17 & Rule 18 of SEZ Rules, 2006.
V	Decision required from Approval Committee	To set up Manufacturing unit for Plain/Studded Gold Jewellery, Plain/Studded Silver Jewellery, Plain/Studded Brass Jewellery, Combination Jewellery, Plain/Studded Platinum Jewellery, Plain/Studded Palladium Jewellery, Plain/Studded Stain Steel Jewellery, Plain/Studded Copper Jewellery, Gold Mounting Jewellery, Silver Mounting Jewellery at Unit No. 141A & 141B measuring area 973 Sq. Mtr.
VI	Recommendation/ observations of the Dealing Executive/ADC	The Documents have been verified and placed before the AC for consideration in terms of Rule 17 & 18 of the SEZ Rules 2006

**Other Information's :-**

M/s. Craft Labgrown Diamonds (P) Ltd. have stated that they are Pvt. Ltd. Company having business in precious industry. The firm is established to start new business for manufacturing and exporting of Lab Grown Diamonds Jewellery. The said activity needs completely separate set up and new factory as per international practice and their buyers requirement.

They start their business immediately for the said product. They would like to start their operations from Unit No. 141A and 141B measuring 10469.48 sq. ft. Presently the said premises is in the name of their group company i.e. M/s. Hari Krishna Exports Pvt. Ltd.

They requested to delete the said unit from their Letter of approval and allot them to start new operations immediately.

In their letter dt. 04.02.21 they have mentioned the list of the Directors and shareholders of both the firms, in which 2 of their Directors are common in the existing Hari Krishna and newly formed firm M/s. Craft Labgrown Diamonds (P) Ltd.

**Cont...5/-**

In the letter dt. 04.02.2021 M/s. Hari Krishna have mentioned the list of the Directors and shareholders of both the firms, in which 2 of their Directors are common in the existing Hari Krishna and newly formed firm M/s. Craft Labgrown Diamonds (P) Ltd.

The details are as under :-

**List of Directors :-**

<b>Hari Krishna Exports Pvt. Ltd.</b>	<b>M/s .Craft Labgrown Diamonds Pvt. Ltd.</b>
Shri. Savjibhai Dhajibhai Dholakia	Shri. Savjibhai Dhajibhai Dholakia
Shri. Ghanshyambhai D. Dholakia	Shri. Ghanshyambhai D. Dholakia
Shri. Himmatbhai D. Dholakia	Shri. Rajesh Himmatbhai Dholakia
Shri. Tulsibhai D. Dholakia	Shri. Dravya Savjibhai Dholakia
Shri. Hasmukhbhai T. Dholakia	Shri. Hitarth Ghanshyambhai Dholakia
Shri. Nareshbhai Lunagariya	Shri. Paragbhai Anantrai Shah

Further vide letter dt. 17.02.2021, M/s. Hari Krishna Exports has sent a revised list of the Directors wherein all the Directors in M/s. Hari Krishna Exports Pvt. Ltd. are also the Directors in M/s. Craft Labgrown Diamonds Pvt. Ltd. as indicated below :-

**Revised List of Directors :-**

<b>Hari Krishna Exports Pvt. Ltd.</b>	<b>% of share-holders</b>	<b>M/s .Craft Labgrown Diamonds Pvt. Ltd.</b>	<b>% of share-holders</b>
Shri. Savjibhai Dhajibhai Dholakia	28.06	Shri. Savjibhai Dhajibhai Dholakia	20
Shri. Ghanshyambhai D. Dholakia	24.30	Shri. Ghanshyambhai D. Dholakia	20
Shri. Himmatbhai D. Dholakia	19.11	Shri. Himmatbhai D. Dholakia	18
Shri. Tulsibhai D. Dholakia	23.36	Shri. Tulsibhai D. Dholakia	18
Shri. Hasmukhbhai T. Dholakia	1.93	Shri. Hasmukhbhai T. Dholakia	18
Shri. Nareshbhai Lunagariya	2.91	Shri. Nareshbhai Lunagariya	2
		Shri. Paragbhai Anantrai Shah	2
		Shri. Hitarth Ghanshyambhai Dholakia	2

It is to mention that their group company viz. M/s. Hari Krishna Exports Pvt. Ltd. operating from unit no. 134 (432 Sq. Mtr.), 135 (614 Sq. Mtr.), 138 (432 Sq. Mtr.), 139 (614 Sq. Mtr.), 141A (500 Sq. Mtr.) & 141B (473 sq. mtr.), SDF-V were granted LOA no. SEEPZ-SEZ/IA-I/NUS/APL/GJ/03/2015-16/9343 dt. 15.06.2015 as amended for manufacture and export of Plain & Studded Jewellery made of Gold, Silver, Platinum & Palladium. The unit commenced their activity w.e.f. 25.04.2016, hence the validity of the LOA is upto 24.04.2021.



M/s. Hari Krishna Exports Pvt. Ltd. in their letter dt. 04.02.2021 had requested to start an independent manufacturing unit for lab grown diamond jewellery from unit no. 141 A & 141 B, SDF-V in the name of M/s. Craft Labgrown Diamonds (P) Ltd.

M/s. Hari Krishna Exports Pvt. Ltd. has mentioned that on granting LOA in the name of M/s. Craft Diamonds, they wish to delete the location of unit no. 141 A & B from their existing LOA dt. 25.04.2016. However, there would be no change in the existing projections and no capital will be withdrawn from their existing firm.

M/s. Craft Labgrown Diamonds Pvt. Ltd. has also mentioned that they have received the name approval from Ministry of Corporate Affairs and they have also paid the registration fees. The MCA will issue Certificate of Incorporation and Pan Card within 2 days.

The proposal of the applicant viz. M/s. Craft Labgrown Diamonds (P) Ltd. is in view to integrate business needs with the marketing vision to manufacture lab grown diamond jewellery which is more in demand. Apart from the regular customs they have enlisted new customers, reputed wholesale outlets in Western markets who are willing to deal with the firm in substantial quantity and they are getting orders for the said jewellery.

The proposal of M/s. Craft Labgrown Diamonds (P) Ltd for setting up Unit for Lab Grown Diamonds Jewellery as mentioned in the proposal in Form F in unit no. 141 A & 141 B is placed before the Approval Committee. On approval of the new proposal, the said Unit (141 A & B) will be deleted from the LOA no SEEPZ-SEZ/1A-I/NUS/APL/GJ/03/2015-16/9343 dt. 15.06.2015 of M/s. Hari Krishna Exports Pvt. Ltd and allotment and possession will be granted in the new name.

\*\*\*\*\*

# CRAFT LABGROWN DIAMONDS PVT LTD

(A-301, Sahnkeshwar Tower CHSL, Sudhapark, Shantipath, Ghatkopar (E), Mumbai-400077)

To  
The Development Commissioner  
SEEPZ- SEZ,  
Andheri (East),  
Mumbai 400 096

17.02.2021

Respected Sir,

Sub : Setting up new Project for Lab Grown Diamonds Jewellery.

With reference to above subject and our application dated 4<sup>th</sup> February' 2021 for setting up new project for Lab grown diamonds studded jewellery. We would like to inform you that following will be promoter of the company. The promoter will remain same.

Hari Krishna Exports Pvt Ltd (Seepz Unit) (Directors & Share Holders)	%	M/s Craft Labgrown Diamonds Pvt. Ltd. (Directors)	%
Shri Savjibhai Dhanjibhai Dholakia	28.06	Shri Savjibhai D. Dholakia	20 %
Shri Ghanshyambhai D. Dholakia	24.30	Shri Ghanshyambhai D. Dholakia	20 %
Shri Himmatbhai D Dholakia	19.11	Shri Himmatbhai Dholakia	18 %
Shri Tulsibhai D. Dholakia	23.69	Shri Tulsibhai Dholakia	18 %
Shri Hasmukhbhai T. Dholakia	1.93	Shri Hasmukhbhai T Dholakia	18 %
Shri Nareshbhai Lunagariya	2.91	Shri Naresh Lunagariya	2 %
		Shri Parag A Shah	2 %
		Shri Hitarth Ghanshyambhai Dholakia	2 %

This is for your information.

Thanking You,

Yours Faithfully.

For Craft Labgrown Diamonds Pvt. Ltd.

*Kish*  
Authorised Signatory.

67369  
17/02/2021



# Hari Krishna Exports Pvt. Ltd. (Seepz Unit)

17<sup>th</sup> February, 2021

To  
Joint Development Commissioner,  
Seepz Sez,  
Mumbai - 400096.

Respected Sir,

Sub: Establishing new jewellery (Lab Grown) manufacturing facilities in Seepz  
Ref : LOP No.SEEPZ-SEZ/IA-I/NUS/GJ/03/2015-16/9343 dated 15.6.2015 as amended,

We request a reference to our letters dated the 7<sup>th</sup> December, 2020 and 7<sup>th</sup> January, 2021.

2. As stated in the above mentioned letters, we are manufacturing and exporting Real Diamond Jewellery from SEEPZ. We now want to start an independent manufacturing unit for Lab Grown Diamond jewellery in Seepz. A separate and independent unit is a must to keep the manufacturing activity in real diamond jewellery and lab grown diamond jewellery distinct and to avoid any misunderstanding in the minds of the prospective customers.

3. Considering urgency, present market situation and customer pressures, our promoters have formed a new company in the name of M/S. CRAFT LABGROWN DIAMONDS PVT. LTD to manufacture and export Lab Grown Diamond Jewellery from Unit No.141A and 141B. These both units are already allotted to us. We request you to kindly withdraw allotment of these two units from our LOP subject to their allotment in favour of the new firm M/s. CRAFT DIAMONDS. The list of Directors of M/s Hari Krishna Exports Pvt Ltd and M/s Craft Diamonds are as follow

Hari Krishna Exports Pvt Ltd (Seepz Unit) (Directors & Share Holders)	%	M/s Craft Labgrown Diamonds Pvt. Ltd. (Directors)	%
Shri Savjibhai Dhanjibhai Dholakia	28.06	Shri Savjibhai D. Dholakia	20 %
Shri Ghanshyambhai D. Dholakia	24.30	Shri Ghanshyambhai D. Dholakia	20 %
Shri Himmatbhai D Dholakia	19.11	Shri Himmatbhai Dholakia	18 %
Shri Tulsibhai D. Dholakia	23.69	Shri Tulsibhai Dholakia	18 %
Shri Hasmukhbhai T. Dholakia	1.93	Shri Hasmukhbhai T Dholakia	18 %
Shri Nareshbhai Lunagariya	2.91	Shri Naresh Lunagariya	2 %
		Shri Parag A Shah	2 %
		Shri Hitarth Ghanshyambhai Dholakia	2 %

Unit No: 138 - 139, SDF - V, SEEPZ-SEZ, Andheri (East), Mumbai-400 096, INDIA

CIN: U36912MH2012PTC227014



# Hari Krishna Exports Pvt. Ltd. (Seepz Unit)

4. In this regard, we may mention that the projections of M/s. Hari Krishna Exports Pvt. Ltd. will remain unchanged and no capital will be withdrawn.

Thanking You,

Yours Faithfully

For Hari Krishna Exports Pvt. Ltd.



Authorised Signatory.

Unit No. 13B - 139, SDF - V, SEEPZ-SEZ, Andheri (East), Mumbai-400 096, INDIA.

CIN: U36912MH2012PTC227014



 **SIGHTHOLDER**  
OFFICIAL DESIGNER OF DIAMONDS

 **CO**  
MUMBAI

 **RajTara**  
Jewellers

 **Dominion**  
Diamond Mines

 **C**

 **CANADAMARK**

 **CANADAMARK**

 **FOREVERMARK**

© 2014 Hari Krishna Exports Pvt. Ltd. All rights reserved. The Sightholder logo is a registered trademark of the International Gemmological Association (IGA). The CO logo is a registered trademark of the Council of Overseas Jewellers (COJ). The RajTara logo is a registered trademark of RajTara Jewellers. The Dominion Diamond Mines logo is a registered trademark of Dominion Diamond Mines. The C logo is a registered trademark of Hari Krishna Exports Pvt. Ltd. The CanadaMark logo is a registered trademark of the Canadian Gem Association (CGA). The Forevermark logo is a registered trademark of De Beers Group of Companies.



# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path. Ghatkopar East, Mumbai 400077

4<sup>th</sup> February, 2021

To  
Joint Development Commissioner,  
Seepz 5ex,  
Mumbai - 400096.

Respected Sir,

Sub: Establishing new jewellery (Lab Grown) manufacturing facilities in Seepz

With reference to above we are a private limited company having business in previous industry. The promoters are having good experience in jewellery field for more than 30 years. The firm is established to start new business for manufacturing and exporting of Lab Grown Diamonds jewellery. The said activity needs completely separate set up and new factory as per international practice and our buyers requirement. This also will help us to have proper accounting, monitoring and various international audit points of view.

Since we wanted to start our business immediately for the said product, we would like to start our operation from Unit No 141 A and 141 B admeasuring 10469.48 Sq. ft. Presently the said premises is in the name of our group company M/s. Hari Krishna Export Pvt. Ltd. We will be grateful to you, if you allow to delete the said units from their letter of Approval and allot us to start our operation immediately.

We assure you to have good business and submit the detailed proposal shortly. We hope this will satisfy to your requirement and request you to please grant us letter of permission along with allotment letter to enable us to start the project at the earliest.

Thanking You,

Yours Faithfully,  
For CRAFT LABGROWN DIAMONDS PVT. LTD

( Mr. Parag Shah )  
Director



67195  
15/2/21

Handwritten signature and initials.

# FORM - F

## CONSOLIDATED APPLICATION FORM for -

(See rule 17)

1	Setting up of units in Special Economic Zone	✓
2	Annual permission for sub-contracting	
3	Allotment of Importer Exporter Code Number	
4	Allotment of land/industrial sheds in the Special Economic Zone	
5	Water Connection	
6	Registration-cum-Membership Certificate	
7	Small Scale Industries Registration	
8	Registration with Central Pollution Control Board	
9	Power connection	
10	Building approval plan	
11	Sales Tax registration	
12	Approval from Inspectorate of factories	
13	Pollution control clearance, wherever required	
14	Any other approval as may be required from the State Government	

1. The application should be submitted to the Development Commissioner of the concerned Special Economic Zone in 5 copies along with a crossed Demand Draft of rupees five thousand or more in favour of The Pay & Accounts Officer of the concerned Special Economic Zone together with a project report giving details of activities proposed.

### For Official Use only

Application No.	:	
Date	:	
Details of Bank Draft		
Amount	:	
Draft No.	:	
Draft date	:	
Drawn on	:	
Name of the Bank		
Payable at	:	

### PART - I

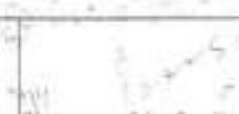
I.	Name and full address of applicant firm/ company (in block letters) (Registered Office in case of limited company & Head Office for others)	M/S CRAFT LABGROWN DIAMONDS PVT. LTD. Unit No.141A & 141B, SDF - V, SEEPZ - SEZ, Andheri ( East ) Mumbai 400 096, Maharashtra.
	Pin Code	400096
	Tel. No.	022-67161118
	Fax No.	022-67161016
	Permanent E-Mail Address	craftlab@googlemail.com
	Web-Site, if any	www.diamondbyhk.com
	Passport No., if any	-
	Name of Bank with Address & Account No	STATE BANK OF INDIA, DIAMOND BRANCH, BANDRA (EAST), MUMBAI-400 051 CA No. 1106367132
	Digital Signature	
	Income Tax PAN (attach copy)	
II.	Constitution of the applicant firm (Tick (✓) the appropriate entry)	Public Limited Company Private Limited Company Partnership Proprietorship Others (please specify)
(Attach copy of Certificate of Incorporation along with Articles of Association and Memorandum of Association in case of companies and partnership deed in case of partnership firms)		

III.		Large scale			
Nature of the industrial undertaking		Medium scale			
		Small scale			
IV. Name and complete address of each of the Directors/ Partners/Proprietor, as the case may be with Telephone numbers					
		Name			
		Address		REFER ANNEXURE -I ATTACHED	
		Telephone No.			
V. ITEM (S) OF MANUFACTURE/ SERVICE ACTIVITY					
(Including By-products/Co-products) (If necessary, additional sheets may be attached)			Capacity (Unit = Pcs.) (Not required for service unit)		
Item(s) Description			Item code (ITC HS code No.)		
1. Plain / Studded Gold Jewellery studded with Labgrown Diamonds, PS & SP Stones, CZ. & Combination thereof & Glass Lense.			3,50,000 Pcs	71131990	
2. Plain / Studded Silver Jewellery studded with Labgrown Diamonds, PS & SP Stones, CZ. & Combination thereof & Glass Lense.			1,50,000 Pcs	71131120	
3. Plain / Studded Platinum Jewellery studded with Labgrown Diamonds, PS & SP Stones, CZ. & Combination thereof & Glass Lense.			50,000 Pcs	71131950	
4. Plain / Studded Palladium Jewellery studded with Labgrown Diamonds, PS & SP Stones, CZ. & Combination thereof & Glass Lense.			10,000 Pcs	71131130	
5. Plain / Studded Brass Jewellery studded with Labgrown Diamonds, PS & SP Stones, CZ. & Combination thereof & Glass Lense.			10,000 Pcs	71139050	
6. Plain / Studded Titanium Jewellery studded with Labgrown Diamonds, PS & SP Stones, CZ. & Combination thereof & Glass Lense.			5,000 Pcs	71131130	
VI. INVESTMENT					
(a). Plant and Machinery		(RS. IN LAKHS)			
(i) Indigenous		150.00 Lakhs			
(ii) Import CIF value		330.00 Lakhs			
(iii) Total (i) + (ii)		380.00 Lakhs			
(b) Details of source(s) of finance		Internal Accruals	1,030.00	Lakhs	
		Bank loan	-	Lakhs	
VII. Import and indigenous requirement of materials and other inputs, etc.					
		Value in Rupees(Lakhs)			
			Import	Indigenous(*)	Total
(a)	Capital Goods		230.00	150.00	380.00
(b)	Raw material, components, consumables, packing material, fuel etc. for 5 years. (Give details in project report, namely, list of Capital Goods, description of raw materials, and other inputs, etc.).		38,789.34	2,651.07	41,440.41
		TOTAL...	39,019.34	2,801.07	41,820.41
(*) value includes furniture, fixtures and other fixed assets					
VIII. INFRASTRUCTURE REQUIREMENTS					
1	Requirement of land				
	(i) Factory & offices	973 Sq. mtrs			
	(ii) Warehousing/storage				
	(iii) Others, specify				
2	Requirement of built-up area	Area in Sq. meters. 973 sq. mtrs - minimum 10470 sq. m			
3	Requirement of Water	(in Kilo Liters)			
	(i) For industrial (process) purposes				
	(ii) For drinking purposes	12			
	(iii) Others, specify	10			
	(iv) Total requirement	22			
4	Effluent Treatment				

Quantum and nature of effluents and mode of disposal		-		
Specify whether own Effluent Treatment Plant will be created		Yes		
5	Requirement of Power (in KVA)	800 KVA		
IX.	EMPLOYMENT	Existing	Proposed	Total
		Men	110	110
		Women	40	40
		Total	150	150

X. WHETHER FOREIGN TECHNOLOGY AGREEMENT IS ENVISAGED		Yes	No	✓				
(Tick (✓) the appropriate entry)								
(i) Name and Full Address of foreign collaborator		NA						
(ii) Nature of Collaboration		NA						
1. Equity Participation including Foreign Investment		\$ in Thousand		Ru. In lakhs				
		Existing	Proposed					
	(i) (a) Authorized	-	100.00	1,000.00				
	(b) Subscribed	-	5.00	1,000.00				
	(c) Paid-up Capital	-	5.00	-				
Note: If it is an existing Company, give the break up of existing and proposed capital structure								
(ii) Pattern of share holding in the paid-up capital (Amount in Rupees)		(Ru. In lakhs)		\$ in Thousand				
	(a) Foreign holding	Nil		-				
	(b) Non Resident Indian Company / Individual holding	5.00		-				
	(a) Repatriable	Nil		-				
	(b) Non-repatriable	Nil		-				
	(c) Resident holding	5.00		-				
	(d) Total Equity	Nil		-				
	(e) External commercial Borrowing	Nil		-				
	(give details)	-		-				
2. Technical collaboration		(Cross of Taxes)						
(furnish details in project report)								
	(a) Lump sum payment	Nil						
	(b) Design & Drawing fee	Nil						
	(c) Payment to foreign technician	Nil						
	(d) Royalty (on exports)	Nil						
	(e) Royalty ((on domestic tariff area sales if envisaged)	Nil						
	(f) Duration of agreement	NA (Number of years)						
3. Marketing collaboration (furnish details in project report)		NA						
XI Foreign Exchange Balance sheet		1 <sup>st</sup>	2nd	3rd	4th	5 <sup>th</sup>	Total	Total
		Ra. In lakhs					(5 yrs)	(5 yrs)
							\$ in Thousand	
							(US\$ = Rs.72.50/-)	
1	FOB value of exports in first five years	7,500.00	8,000.00	10,800.00	12,960.00	15,552.00	54,812.00	74,382.07
2	(*) Foreign Exchange outgo on for the first five years	5,907.50	6,558.00	7,316.80	8,303.16	11,237.39	49,470.45	55,501.31
3	Net Foreign Exchange earnings for the first five years (1) - (2)	1,592.50	1,441.00	3,483.20	4,656.84	4,314.61	15,341.55	18,880.76
(*) Foreign exchange outgo shall include the CIF value of import of machinery, raw material, components, consumables, spares, packing materials and amount of repatriation of dividends and profits, royalty, lump sum know how fee, design and drawing fee, payment of foreign technicians, payment on training of Indian technicians abroad, commission on export, interest on external commercial borrowings, interest on deferred payment credit and any other payments.								



III. OTHER INFORMATION		
Q1	Whether the applicant has been issued any Industrial license or LOI/ LOA under EOU/SEZ/STP/ETHP scheme. If so, give full particulars, namely reference number, date of issue, items of manufacture and progress of implementation of each project.	No
Q2	Whether the applicant or any of the partner/Director who are also partners / Directors of another company or firms its associate concerns are being proceeded against or have been debarred from getting any License/ Letter of Intent/ Letter of Permission under Foreign Trade (Development and Regulation) Act, 1992 or Foreign Exchange Management Act, 1999 or Customs Act, 1962 or Central Excise Act, 1944.	No
Place (Mumbai)		
Date - 30.01.2015	Name in Block Letters <b>Director</b>	Mr. Parag A. Shah
	Designation	Director
	Official Full Official address	Unit No. 141A & 141B, SDF - V, SEEPZ - FEZ, Andheri (East), Mumbai 400 096, Maharashtra.
	Tel. No.	022-67161616
	e-mail address	craftdiamondsco@gmail.com
	Web-Site	www.diamondbyhk.com
Official Seal/ Stamp	Full Residential address	A-301, Shankheshwar Tower CHS Ltd, Sudha Park, Shanti Path, Chhatkopar East, Mumbai 400077, Maharashtra
	Tel. No	022-67161616

UNDERTAKING		
I/We hereby declare that the above statements are true and correct to the best of my/our knowledge and belief. I/We shall abide by any other condition, which may be stipulated by the Development Commissioner. I/We fully understand that any Permission Letter/Approval granted to me/us on the basis of the statement furnished is liable to cancellation or any other action that may be taken having regard to the circumstances of the case if it is found that any of the statements or facts therein furnished are incorrect or false.		
An affidavit duly sworn in support of the above information is enclosed.		
For Craft Labgrown Diamonds Pvt. Ltd.		
Place (Mumbai)	Signature of the Applicant	
Date - 30.01.2015	Name in Block Letters	Mr. Parag A. Shah
	Designation	Director
	Official Full Official address	Unit No. 141A & 141B, SDF - V, SEEPZ - FEZ, Andheri (East), Mumbai 400 096, Maharashtra.
	Tel. No.	022-67161616
	e-mail Address	craftdiamondsco@gmail.com
	Web-Site	www.diamondbyhk.com
Official Seal/ Stamp	Full Residential address	A-301, Shankheshwar Tower CHS Ltd, Sudha Park, Shanti Path, Chhatkopar East, Mumbai 400077, Maharashtra
	Tel. No	022-67161616
Note : Formats of application not given herein may be obtained from the Development Commissioner.		
PART - II		
If sub-contracting is envisaged in the manufacturing operations, furnish following details:		N.A.
Sub-contracting permission is required for -		
(A) Part of the production process (quantify)		
(B) any particular production process (give details)		

ii.	Name and address and other particulars of sub-contractor and whether the Sub-contractors is	N.A.
	(a) Domestic Tariff Area unit/Central Excise registered or other wise	
	(b) Other Special Economic Zone unit	
	(c) Export Oriented unit or Electronic Hardware Technology Park unit or Software Technology Park unit	

For Craft Labgrown Diamonds Pvt. Ltd.

PC > [Signature]

Director

# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path. Ghatkopar East, , Mumbai 400077

## List of Directors

Sr. No.	Name of Partner / Gaurantor	Address
1	Shri Savjibhai Dhanjibhai Dholakia	11th Floor, Riverwind, Residency, opp. Rajlaxmi Bungalow, Piplod, Surat - 395007
2	Shri Ghanshyambhai Dhanjibhai Dholakia	Flat no.62-6, Mont Blanc Bldg, Dadyseth Hill, 572, August Kranti Marg, Mumbai - 400036
3	Shri Parag A. Shah	A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path. Ghatkopar East, , Mumbai 400077
4	Shari Hasmukh Thakarshibhai Dholakia	1801 - ,Raheja Atlanties, Ganpat Rao Kadam Marg, shree Ram Milk Compund, worli , Lower Parel West - 400013
5	Shri Himmatbhai Dhanjibhai Dholakia	10th Floor, Riverwind, Residency, opp. Rajlaxmi Bungalow, Piplod, Surat - 395007
6	Shri Tulsibhai Dhanjibhai Dholakia	4th Floor, Riverwind, Residency, opp. Rajlaxmi Bungalow, Piplod, Surat - 395007
7	Shri Nareshbhai Lunagaria	89, Hari Hari Society, Katargram, Surat, Gujarat - 395004
8	Shri Hitarth Ghanshyambhai Dholakia	Flat no.62-6, Mont Blanc Bldg, Dadyseth Hill, 572, August Kranti Marg, Mumbai - 400036

For Craft Labgrown Diamonds Pvt. Ltd.

*Fid*  
Director

**CRAFT LABGROWN DIAMONDS PRIVATE LIMITED****COST OF PROJECT AND MEANS OF FINANCE**

Figures in Rs. Lacs

Sl.No.	Particulars			Amount
1	Lease hold improvement			150.00
2	Plant & Machinery	Imported	230.00	
		Indigeneous	150.00	380.00
3	Furniture & fixtures			100.00
4	Electrical Fittings			75.00
5	Other Assets & security			75.00
6	Net Working Capital			250.00
	Total Cost ...			1,030.00

**MEANS OF FINANCE**

1	Promoters Contribution	1,030.00
	Total...	1,030.00

For Craft Labgrown Diamonds Pvt. Ltd.

P.S.

Director

**CRIST LABGROWN DIAMONDS PRIVATE LIMITED**
**FORM - F**
**CONSOLIDATED APPLICATION FORM**
**Annexure**
*(See rule 17)*
**XI. FOREIGN EXCHANGE BALANCE SHEET**

		Rs. in Lakhs						1 US\$ = Rs. 72.50
		Total						Total
		(5 yrs.)						(5 yrs.)
		(Rs in lakhs)						(in US '000)
		1st Year	2nd Year	3rd Year	4th Year	5th Year		
1	FOB value of exports in first five years	7,500.00	9,000.00	10,800.00	12,960.00	15,552.00	55,812.00	76,982.07
2	[*] Foreign Exchange outgo on for the first five years							
(i)	CIF value of Import of machinery	100.00	50.00	30.00	25.00	25.00	230.00	317.24
(ii)	Import of raw materials, components,	4,725.00	5,670.00	6,804.00	8,164.80	9,797.76	35,161.56	48,498.70
(iii)	Import of re-making and remanufacturing unused/used, new, broken jewellery goods	375.00	450.00	540.00	648.00	777.60	2,790.60	3,849.10
(iv)	Import of Spares and consumables	112.50	135.00	162.00	194.40	233.28	837.18	1,154.73
(v)	Repatriation of dividends and profits to foreign collaborators	-	-	-	-	-	-	-
(vi)	Royalty	-	-	-	-	-	-	-
(vii)	Lump sum know-how fee	-	-	-	-	-	-	-
(viii)	Design and drawing fee	-	-	-	-	-	-	-
(ix)	Payment of foreign technicians	-	-	-	-	-	-	-
(x)	Payment on training of Indian technicians abroad	-	-	-	-	-	-	-
(xi)	Commission on export /discount.mktg exps etc.	75.00	90.00	108.00	129.60	155.52	558.12	769.82
(xii)	Foreign Travel	7.50	9.00	10.80	12.96	15.55	55.81	76.98
(xiii)	Amount of interest to be paid on external commercial borrowings	-	-	-	-	-	-	-
(xiv)	Amount of interest to be paid on deferred payment credit	-	-	-	-	-	-	-
(xv)	Any Other Payment	112.50	135.00	162.00	194.40	233.28	837.18	1,154.73
	Foreign Bank charges, Exhibition, export promotion exps etc (specify details)							
3	<b>Total (i) to (xiv)</b>	5,507.50	6,539.00	7,816.80	9,369.16	11,237.99	40,470.45	55,821.31
	Net Foreign exchange Earnings	1,992.50	2,461.00	2,983.20	3,590.84	4,314.01	15,341.55	21,160.76
	for the first five years (1-3)							

PS/P

12/07/2011



# CRAFT LABGROWN DIAMONDS PRIVATE LIMITED

## PROJECTED PROFIT & LOSS ACCOUNTS

Particulars	Figures in Rs Lacs					TOTAL
	1st year	2nd year	3rd Year	4th Year	5th year	
<b>REVENUE FROM OPERATIONS:</b>						
(a) FOB Value of Export	7,500.00	9,000.00	10,800.00	12,960.00	15,552.00	55,812.00
(c) Other income	-	-	-	-	-	-
<b>TOTAL (I)</b>	7,500.00	9,000.00	10,800.00	12,960.00	15,552.00	55,812.00
<b>EXPENSES:</b>						
Cost of Materials Consumed	5,475.00	6,570.00	7,884.00	9,460.80	11,352.96	40,742.76
Purchase of Stock-in-Trade	93.75	112.50	135.00	162.00	194.40	697.65
Salary & Wages & employee benefit Exps	262.50	324.00	342.00	479.52	583.20	2,043.42
Other Expenses	1,050.00	1,170.00	1,256.00	1,425.60	1,555.20	6,496.80
<b>TOTAL (II)</b>	6,881.25	8,176.50	9,709.20	11,527.92	13,685.76	49,980.63
<b>PROFIT BEFORE INTEREST, TAX, DEPRECIATION AND AMORTIZATION (EBITDA) (I) - (II)</b>	618.75	823.50	1,090.80	1,432.08	1,866.24	5,831.37
<b>Finance Costs:</b>						
Depreciation & Amortization	126.39	117.12	103.63	89.98	79.42	516.55
<b>PROFIT BEFORE TAX</b>	492.36	706.38	987.17	1,342.10	1,786.82	5,314.82
<b>PBT % of Sales</b>	6.56	7.85	9.14	10.36	11.49	9.52

For Craft Labgrown Diamonds Pvt. Ltd.

Director



| faith is in the name ||

# CRAFT LABGROWN DIAMONDS PVT. LTD.

## PROJET REPORT FOR SETTING UP A SEZ UNIT IN SEEPZ SEZ

\*\*\*\*\*

## 1. INTRODUCTION :

**M/s. CRAFT LABGROWN DIAMONDS PVT. LTD.** a Private Limited Company, established for launching Lab Grown Diamond Studded Jewellery in international market is promoted by a well reputed diamond group which is in import of rough diamonds and manufacture and export of cut and polished diamonds as well as real diamond jewelry. Over the years, the Company has grown from strength to strength and has its presence all over the world.

**Shri. Savjibhai D. Dholakia** , one of the main Promoter, has experience of more than 37 years in this line of activity. Besides overall guidance and superintendence, he looks after procurement / purchase of rough diamonds from Overseas centers. He is assisted by second generation of family members **Shri. Himmatbhai Dholakia**, **Shri Tulsibhai Dholakia** and in the manufacturing / processing of polished diamonds and overall administration.

**Shri. Ghanshyambhai D. Dholakia**, has experience of more than 35 years in this line of activity. He looks after overall operations including marketing, promotional measures, social welfare and finance. He is ably assisted by **Shri Hasmukhbhai T Dholakia**, **Shri Naresh Lunagariya & Shri. Hitarth Ghanshyambhai Dholakia**, in sales of diamond, finance and other operations of Diamond and Diamond studded Jewellery.

**Shri. Parag Anantrai Shah**, one of the young and dynamic promoter, has more than 22 years of good experience in Jewellery manufacturing, setting up of new projects, product development, marketing, sales, innovation in new technologies etc. Apart from export business, he looks after overall manufacturing and marketing of jewelry in domestic market including KISNA brand.

All the main promoters have very impressive track record of commercial success and are pioneers in the diamond trade, branded jewellery, laser technology and organized retail business. The promoters have a vast business network across the globe. The promoters also have an outstanding reputation for business acumen, fair dealings, banking and regulatory discipline. In addition to this, senior professionals manage all group companies with operational autonomy.

With a view to integrate the business needs with its marketing vision the Promotorshave formed M/s. Craft Labgrown Diamonds Pvt. Ltd., to start manufacturing of Lab Grown Diamond Jewellery which is an emerging growth area. Growing change in consumer preference in the international market and growing demand for Lab grown diamond made Jewellery,made us to move fast. Considering the product and present practice in international market of keeping clear segregation in real and lab grown diamonds jewellerypromotors, decided to start a new company for this activity.



Lab grown diamonds are more or less identical to their natural counterparts though they are grown in a lab from a diamond seed under controlled atmosphere of scientific lab. Natural diamonds on the other hand get formed under the mother earth and the process takes many years and then those are mined and used as natural diamonds. Diamonds are made up almost entirely of pure carbon. That's why both lab diamonds and mined diamonds have the same physical properties. Value wise the Lab created diamonds are priced at about 20-35% cheaper than diamonds mined from earth and are therefore gaining in its market share.

Therefore and in order to meet the above growing demand,it is proposed to set up a separate Lab grown diamond jewellery manufacturing unit in SEEPZ-SEZ in a built up area of Appx. 10,000 Sq. ft. and earn foreign currency for the country.



### 3. MANUFACTURING PROCESS:

The products proposed to be manufactured are Lab Grown Diamond Studded Jewellery made of Gold, Silver, Brass, Titanium, Platinum and Palladium and combination thereof, such as rings, pendants, bracelets, necklace and other items.

**The Manufacturing processes in brief are as follows:-**

First, the master piece is made from the sample of the Jewellery or as per photograph. The material used is generally silver or copper.

The master piece is kept between two rubber sheets like a sandwich and placed in vulcaniser. Vulcaniser creates rubber mould from master piece placed inside. Such rubber moulds are made design wise. The said rubber mould will be permanently use whenever the said design jewellery need to cast.

The said rubber mould than will be ready to use to create wax pieces. The wax will be filled in rubber mould through the nozzle of wax injector and kept sometime for drying. Once dried we get wax piece of a particular design.

The number of wax pieces is made through this process. The said wax pieces then soldered on a solid wax stick called sprue to create tree of wax. Generally 6 to 8 pieces are soldered in a wax tree. The said tree later on kept in a one stainless steel flask, One end of flask covered with rubber bass. The wax tree will be placed in the flask and paste of investment powder poured till cover of the flask. Then the said flask will be kept in vacuumiser to remove the bubbles. After this, flask is ready to keep in Burn out furnace where the paste of investment power solidify and wax gets burn. A cavity of design gets formed in the flask for the items to be casted.

After the process in burn out furnace, heated flask is placed in the casting Machine and the material kept ready duly melted in Metal Melting Furnace is poured into the flask.

After this process, the flask is removed and placed in water bucket to get cooled. Once the investment powder removed from flask we get metal tree ready for further process. The pieces gets cut from tree and sprue is added back into stock for reuse. The said pieces than will be polish and buffed to get the fine finishing of casted jewelry. The said pieces will than cleaned in Ultrasonic machine.

Then the required lab grown diamond / stones are set as per order specifications in the casted pieces by experienced setters and cleaned through steam. The said pieces then will polish by expert polisher, Rhodium and cleaned for quality checking and export thereafter.



## THE PRODUCTION PROCESS FLOW CHART



#### 4. MARKETING ARRANGMENTS

The promoters are spreading their reach across the globe by actively participating in various shows and events both National as well as International.

Apart from the existing customers, the group has enlisted the support of new customers, in Western markets who are willing to deal with us in substantial quantity and have placed tentative orders for the same.

The promoters are also interacting with certain well established buyers, viz. Wall Mart, Zales etc. and confident to achieve the projected level of exports.

#### 5. REQUIREMENT OF BUILT UP SPACE & INFRASTRUCTURE FACILITY

##### Space:

The built-up space of 10,000 sq. ft. approximately would be required for implementation of the project. We have proposed to start from 973.00 sq. mtrs. viz. Unit Nos. 141A & 141B in SDF-V, for which our Group company has already given no objection and informed DC office to allot the same to us. Accordingly we are submitting projections taking into consideration built-up space of 973.00 sq. mtrs.

##### Electricity & Power:

Power requirement at the peak capacity would be in the range of 600KVA to 700 KVA. The Electricity /Power is supplied by Adani / TATA Power. It is understood that there is no problem in supply of power.

##### Water:

Water requirement is about 25KL per day for drinking and cleaning purposes and is available from MIDC.

##### Fuel:

LPG is required for furnace

##### Effluents:

No pollution, No effluents & no hazardous process involved.

#### 6. EMPLOYMENT GENERATION

It is envisaged that the manpower required to implement the project is about 150 workers, which will include skilled and unskilled workers, and are easily available. It will gradually increase by another 50 to 100 within next 2-3 years as per project requirement.

## **7. MACHINERY AND EQUIPMENTS:**

The major component of plant and machinery required in the initial stages of setting up of jewellery unit is imported. This can be procured easily with a delivery time of four to six weeks. The rest of the machinery and equipment are available in the local market

The detailed lists of imported and indigenous Capital goods required for the proposed project are furnished in the annexure attached separately.

## **8. REQUIREMENT OF RAW MAERIALS :**

The major raw materials required by us are Metal, Lab Grown Diamonds and findings. Gold is available through MMTC, nominated agencies and the banks located at SEEPZ SEZ.

The Lab Grown diamond will be procured from DTA area. It is an added advantage to the Company to meet customer requirement expeditiously and at a reasonable cost

Similarly, the Findings are easily available from both local and imported sources. There are findings manufacturers located in SEEPZ itself. Also there are trading units which make the findings of foreign suppliers available.

The detailed list of raw materials and consumables required for the proposed project are furnished in the annexure attached separately.



## 9. COST OF THE PROJECT AND MEANS OF FINANCE :

The Cost of the project and means of financing will be as under:

### ❖ Cost of Project Rs. In lacs

Particulars				Amount
1	Factory premises – Renovation work/ lease hold premises improvement cost			150.00
3	Plant and machinery/ CG			
		Imported	230.00	
		Indigenous	150.00	380.00
4	Electrical Fittings			75.00
5	Furniture & Fixtures			100.00
6	Other Assets & security deposits			75.00
7	Net working capital I			250.00
Total Cost ...				1030.00

### ❖ Source of Finance

• Promoters Contribution	1030.00
Total...	1030.00

## 10. PROJECTED PROFITABILITY ACCOUNT:

A detailed profitability statement for the next five years period is enclosed

\*\*\*\*\*

For Drafting and Designing Services, Pvt. Ltd.

1/10/2016

# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path. Ghatkopar East, , Mumbai 400077

15.02.2021

To,  
The Jt. Development Commissioner  
Seepz, Sez,  
Andheri (East),  
Mumbai 400096.

Dear Sir,

Ref: Setting up of New Labgrown Diamond Jewellery M-nufacturing Unit.

With reference to above we have newly formed a private limited company for the above unit. We have received the name approval from MCA and we have also paid the Registration fees for the same. Please find enclosed copy of the same. The MCA will issue Incorporation Certificate and Pan Card with in 2 days. We will update you immediately as we receive the same.

Thanking you,

Yours faithfully,  
For Craft Labgrown Diamonds Pvt Ltd

  
Authorised Signatory



**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
OFFICE OF THE REGISTRAR OF COMPANIES**

Central Registration Centre

Indian Institute of Corporate Affairs (IICA), Plot no. 6,7,8, Sector 5, IMT Manesar, Gurgaon, Haryana, India, 122050

Dated 10-02-2021

NOTE - THIS LETTER IS ONLY AN APPROVAL FOR AVAILABILITY OF NAME FOR A PROPOSED COMPANY. THE APPLICANT CANNOT START BUSINESS OR ENTER INTO ANY AGREEMENT, CONTRACT, ETC. IN THE NAME OF THE PROPOSED COMPANY UNTIL AND UNLESS A CERTIFICATE OF REGISTRATION IS ISSUED BY THE REGISTRAR OF COMPANIES AS PER THE PROVISIONS OF THE COMPANIES ACT 2013 AND THE RULES MADE THEREUNDER.

To,  
RAGINI KAMAL CHOKSHI

Subject: In Reference to Availability of Name CRAFT LABGROWN DIAMONDS PRIVATE LIMITED  
Reference: Your application dated 09-02-2021 (SRN R96704218)

Sir/Madam,

With reference to the above, It is informed that

1. The above mentioned name is made available for registration of the company with the following details:

Type of Company: New Company (Others)

2. The name is valid for a period of 20 days from the date 10-02-2021 on which the application for Reservation is approved i.e. name will be available till the date 02-03-2021 .

3. The name is liable to be withdrawn at any time before registration of the company, if it is found later on that the name ought not to have been allowed and will be subject to penal proceedings under section 4(5)(ii) of the Companies Act, 2013.

4. In case of NBFCs (Non-banking Financial companies) there is a requirement to maintain a minimum net owned fund as may be prescribed by the Reserve Bank of India (RBI) from time to time and no new NBFC shall commence business as such without obtaining a certificate of registration from RBI as per provisions of Reserve Bank of India Act. 1934.

5. In case of name include words such as Insurance, Bank, Stock Exchange, Venture capital, Asset Management, Nidhi, Mutual Fund etc., the applicant shall submit a declaration that requirements of respective regulator has been complied with.



Yours sincerely,

Avais Patwagar

ASST. REGISTRAR OF COMPANIES

Registrar of Companies

Central Registration Centre, Ministry of Corporate Affairs

Note: The corresponding form has been approved by Avais Patwagar, ASST. REGISTRAR OF COMPANIES and this letter has been digitally signed by the Registrar through a system generated digital signature under rule 9(2) of the Companies (Registration Offices and Fees) Rules, 2014.

# MINISTRY OF CORPORATE AFFAIRS

## e-CHALLAN FOR PAYING LATER

ONLY FOR PAY LATER PAYMENT. NOT FOR PAYMENT AT BRANCH  
COUNTER

SRN : T00738112

Expiry Date : 22/02/2021

SRN date : 15/02/2021

By Whom tendered

Name : RAGINI KAMAL CHOKSHI  
Address : 34, KAMAR BUILDING, 5TH FLOOR,  
38 CAWASJI PATEL STREET, FORT  
MUMBAI, Maharashtra.  
IN - 400001

Full Particulars of Remittance

Service Type: eFiling

Service Description	Type of Fee	Amount(Rs.)
Fee For Company Incorporation	Normal	500.00
AoA	Normal	600.00
MoA	Normal	206000.00
PAN	Normal	66.00
TAN	Normal	65.00
Total		207231.00

Head of Account: 1475001050000

Accounts Officer by whom adjustable : Pay & Accounts Officer, Ministry of Corporate Affairs, New Delhi

Rupees(In words): Two Lakh Seven Thousand Two Hundred Thirty One Only

15-Feb-21 (15-Feb-2021)	TO TRANSFER INB	03521104941116CHF8146645 TRANSFER TO 31804042663 ESIC - 1 CENTRAL, KOTL /	99922	1,157.00	7,52,327.
15-Feb-21 (15-Feb-2021)	TO TRANSFER INB	03521104940935CHF8133965 TRANSFER TO 31804042663 ESIC - 1 CENTRAL, KOTL /	99922	2,041.00	7,50,286.
15-Feb-21 (15-Feb-2021)	TO TRANSFER INB Payment to MCA SRN T00738112	T00738112CKP5336212 TRANSFER TO 30134051336 PUBLIC DOMAIN POOLING /	99922	2,07,231.00	5,43,055.
16-Feb-21 (16-Feb-2021)	TO TRANSFER INB 002160221827954 3172102009492 I	3172102009492CKP5420845 TRANSFER TO 35653254476 EMPLOYEES PROVIDENT FU /	99922	96,354.00	4,46,701.

[Print](#) [Back](#)

Important Note :  
Process w.r.t.  
payment through  
Pay Later mode

1. By Pay Later payment option, you can create e-challan and get SRN for any Service.
2. You shall be required to pay for the corresponding SRN using Pay Later functionality on the MCA21 portal (under the Services tab after login on MCA21 portal)
3. You can pay via internet banking facility or credit card offered by the bank in which you hold an account.
4. Service charges, if any, will be borne by the user.
5. Payment shall be allowed only before e-challan expiry date of SRN. Once this time period is over, no payment will be allowed and the corresponding service request shall not be accepted. However user should do the payment as early as possible, so that last day issues are not there.
6. In case of successful payment, the payment details shall be updated in respect of the SRN in the MCA21 system.

**ONLY FOR PAY LATER PAYMENT. NOT FOR PAYMENT AT BRANCH  
COUNTER**





महाराष्ट्र MAHARASHTRA

APR 2020

XT 298364

I, Mr. Parag A. Shah, Partner of M/s Craft labgrown Diamonds Pvt Ltd, son of Shri Anantra B. Shah, aged 49 years and resident of A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path, Ghatkopar East, Mumbai 400077 hereby solemnly affirm and declare that, I/We have submitted an application dated 04<sup>th</sup> February, 2021 to the Development Commissioner, SEEPZ Special Economic Zone, Mumbai for setting up a unit under SEZ Scheme of Ministry of Commerce & Industry, Government of India for manufacture and export of Lab Grown Studded Jewellery made of Gold, Silver, Platinum, Brass, Titanium & Palladium.

I/We fully understand that any permission letter granted to us on the basis of statement furnished is liable to cancellation or any other action that may be taken having regard to the circumstances of the case if it is found that any of the statement or facts therein are incorrect or false. I/We will abide by any other conditions, which may be stipulated by the Development Commissioner. We solemnly declare that the information furnished in the aforesaid application and its enclosures are true and to the best of our knowledge and belief.

Solemnly affirmed at Mumbai

On this day of 04<sup>th</sup> February, 2021

Signature of the deponent  
Mr. Parag A. Shah

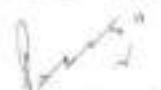
# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, SudhaPark, Shanti Path. Ghatkopar East, , Mumbai 400077

- Name of the Directors

Shri Savjibhai Dhanjibhai Dholakia	11th Floor, Riverwind, Residency, opp. Rajlaxmi Bungalow, Piplod, Surat - 395007
Shri Ghanshyambhai Dhanjibhai Dholakia	Flat no.62-6, Mont Blanc Bldg, Dadyseth Hill, 572, August Kranti Marg, Mumbai - 400036
Shri Rajesh Himmatbhai Dholakia	89, Hari Hari Society, Katargram, Surat, Gujarat - 395004
Shri Hitarth Ghanshyambhai Dholakia	Flat no.62-6, Mont Blanc Bldg, Dadyseth Hill, 572, August Kranti Marg, Mumbai - 400036
Shri Parag A. Shah	A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path. Ghatkopar (East), Mumbai 400077.
Shri Dravya Savjibhai Dholakia	11th Floor, Riverwind, Residency, opp. Rajlaxmi Bungalow, Piplod, Surat - 395007

For Craft Labgrown Diamonds Pvt. Ltd.

  
Director

# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park,Shanti Path. Ghatkopar East, , Mumbai 400077

## LIST OF RAW MATERIALS AND CONSUMBALES TO BE IMPORTED/ PROCURED LOCALLY

1	Gold
2	Silver
3	Platinum
4	Labgrown Diamonds, Precious stone & Semi Pr Stones, CZ & Pearl
5	Finding
6	Alloys
7	Palladium, Titanium
8	Other consumables

For Craft Labgrown Diamonds Pvt. Ltd.

  
Director

# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path, Ghatkopar East, , Mumbai 400077

## UNDERTAKING

I, Mr. Parag A. Shah, Partner of **M/s Craft labgrown Diamonds Pvt Ltd** son of Shri Anantra B. Shah, aged 49 years and resident of A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path, Ghatkopar East, , Mumbai 400077 hereby solemnly affirm and declare that, I/We have submitted an application dated 04<sup>th</sup> February, 2021 to the Development Commissioner, SEEPZ Special Economic Zone, Mumbai for setting up a unit under SEZ Scheme of Ministry of Commerce & Industry, Government of India for manufacture and export of Lab Grown Studed Jewellery made of Gold, Silver, Platinum, Brass, Titanium & Palladium.

I/We hereby declare that, we will obtain necessary clearances/ approvals and fulfill the environment and pollution control norms as may be prescribed by the Pollution Control Authorities from time to time.

For M/s Craft labgrown Diamonds Pvt Ltd



Mr. Parag A. Shah  
Director

Date: 04<sup>th</sup> February, 2021  
Place: Mumbai

# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path. Ghatkopar East, , Mumbai 400077

## TO WHOMSOEVER IT MAY CONCERN

I/We hereby certify that none of the Directors of the Company are a Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/Company which (i) has come to the adverse notice of DGFT, (ii) is in the caution list of RBI and (iii) is in the fraudulent list of EOU /SEZ unit.

For M/s Craft labgrown Diamonds Pvt Ltd



Mr. Parag A. Shah  
Director

# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path. Ghatkopar East,, Mumbai 400077

## LIST OF CAPITAL GOODS, EQUIPMENTS TO BE IMPORTED/ PROCURED LOCALLY

Sl. No.	Particulars
1	AIR COMPRESSOR
2	Air conditioner/Air – conditioner systems
3	BURNOUT & FURNACE
4	CAST BALSTER
5	CASTING MACHINES
5	CLEANING & POLISHING MACHINE
6	DEWAXERS
7	DG Sets/ Power Equipment's / Power Supply systems
8	DIPPLING MACHINE
9	DRYOUT
10	DUST BURNER
11	DUST COLLECTOR
12	ELECTRICAL INSTRUMENTS & FITTINGS
13	ETP PLANT AND ACCESSORIES
14	FORDOM MOTORS
15	FURNANCE
16	FURNITURE & FIXTURES
17	GROOVING MACHINES
18	HOT FIELD FURNACE
19	INVESTMENT MACHINE/ PUMPS AND MIXERS
20	LAMPS & LIGHTS
21	LASER MACHINE
22	MAGNETIC TUMBLER
23	MICROBRAZERS
24	MISC. TOOLS
25	MIXING & VACUM PUMPS
26	MODEL MAKING MACHINE/ EQUIPMENTS
27	MOTORS
28	MOULD MAKING MACHINE/EQUIPMENTS
29	PEN PLATING
30	PLATING & SHIPPING
31	POLISHING MACHINE
32	Q.C.EQUIPMENTS
33	REFINING
34	ROLLING MACHINE
35	SECURITY SYSTEMS & EQUIPMENTS



# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path. Ghatkopar East, , Mumbai 400077

36	SOLDERING MACHINE
37	STEAM MACHINE
38	STRONG ROOM & SAFE
39	TOLLS AND BALANCES
40	ULTRASONIC MACHINE
41	VACUUM CLEANER
42	WATER CHILLER
43	WATER COOLER
44	WATER JET
45	WAX INJECTORS & ACCESSORIES
46	WEIGHING SCALE
47	Workstations/ modular furniture's, computer furniture and anti-septic carpet, carpets
48	Computer Systems , Laptop, Printers ,EPABX, FAX Machine , Projection Systems , Servers , Teleconference Equipment/ communication systems, Storage Systems, UPS, Photocopier
49	Other fixed Assets and repair & maintenance equipment
50	Spares & Components of above Capital goods

\*\*\*\*\*

# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path, Ghatkopar East, , Mumbai 400077

## LIST OF CAPITAL GOODS, EQUIPMENTS TO BE IMPORTED/ PROCURED LOCALLY

Sl. No.	Particulars
1	AIR COMPRESSOR
2	Air conditioner/Air – conditioner systems
3	BURNOUT & FURNACE
4	CAST BALSTER
5	CASTING MACHINES
5	CLEANING & POLISHINGMACHINE
6	DEWAXERS
7	DG Sets/ Power Equipment's / Power Supply systems
8	DIPPLING MACHINE
9	DRYOUT
10	DUST BURNER
11	DUST COLLECTOR
12	ELECTRICAL INSTRUMENTS & FITTINGS
13	ETP PLANT AND ACCESSORIES
14	FORDOM MOTORS
15	FURNANCE
16	FURNITURE & FIXTURES
17	GROOVING MACHINES
18	HOT FIELD FURNACE
19	INVESTMENT MACHINE/ PUMPS AND MIXERS
20	LAMPS & LIGHTS
21	LASER MACHINE
22	MAGNETIC TUMBLER
23	MICROBRAZERS
24	MISC. TOOLS
25	MIXING & VACUM PUMPS
26	MODEL MAKING MACHINE/ EQUIPMENTS
27	MOTORS
28	MOULD MAKING MACHINE/EQUIPMENTS
29	PEN PLATING
30	PLATING & SHIPPING
31	POLISHING MACHINE
32	Q.C.EQUIPMENTS
33	REFINING
34	ROLLING MACHINE
35	SECURITY SYSTEMS & EQUIPMENTS

# CRAFT LABGROWN DIAMONDS PVT.LTD.

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path. Ghatkopar East, , Mumbai 400077

36	SOLDERING MACHINE
37	STEAM MACHINE
38	STRONG ROOM & SAFE
39	TOLLS AND BALANCES
40	ULTRASONIC MACHINE
41	VACUUM CLEANER
42	WATER CHILLER
43	WATER COOLER
44	WATER JET
45	WAX INJECTORS & ACCESSORIES
46	WEIGHING SCALE
47	Workstations/ modular furniture's, computer furniture and anti-septic carpet, carpets
48	Computer Systems , Laptop, Printers ,EPABX, FAX Machine . Projection Systems ; Servers , Tele-conference Equipment/ communication systems, Storage Systems, UPS, Photocopier
49	Other fixed Assets and repair & maintenance equipment
50	Spares & Components of above Capital goods

\*\*\*\*\*

*Handwritten signature*

**THARI KRISHNA EXPORTS PRIVATE LIMITED**  
(CIN : UD6912MH02012PTC227014)  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2020**

Note 13

(Rupees)

A. EQUITY SHARE CAPITAL	As at 31ST MARCH, 2020		As at 31ST MARCH, 2019	
	No.	Amount	No.	Amount
Authorised Share Capital	16,000,000	160,000,000	16,000,000	160,000,000
Issued, Subscribed and Fully Paid-up Share Capital	13,088,489	130,884,890	13,468,816	134,688,160
a) Reconciliation of Shares outstanding at the beginning and at the end of the year				
Balance at the beginning of the year	13,088,489	130,884,890	13,468,816	134,688,160
Less: Buy Back of Shares	-	-	380,327	3,803,270
Balance at the end of the year	13,088,489	130,884,890	13,088,489	130,884,890

The Company commenced the buy-back of equity shares from 6th March 2019 and closed on 25th March 2019. The Company bought back 3,80,327 equity shares at ₹ 544.20/-, as resulting in total cash consideration of ₹ 20,79,11,986/-. The Company had settled their payment immediately on 2nd April, 2019 and the said shares were extinguished on 22nd April, 2019 as per the records of Central Depository Services Limited.

In accordance with section 69 of Companies Act, 2013, during the year ended 31st March 2019 the company has created Capital Redemption Reserve of ₹ 36,03,270/- equal to the nominal values of shares bought back as an appropriation from Securities Premium Reserve.

**b.) Terms/Rights attached to equity shares**

The Company has only one class of equity shares having par value of ₹. 10 per share. Each holder of equity share is entitled to one vote per equity share. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

**c.) Shares in the Company held by each shareholder holding more than five per cent shares**

Name of the Shareholder	As at 31ST MARCH, 2020		As at 31ST MARCH, 2019	
	No.	Amount	No.	Amount
Sanjibhai D. Dhokalia	3,672,102	36,721,020	3,624,903	36,249,030
Chandrayambhai D. Dhokalia	3,180,151	31,801,510	3,151,531	31,515,310
Pradipbhai D. Dhokalia	3,101,026	31,010,260	3,101,026	31,010,260
Hemantbhai D. Dhokalia	2,501,331	25,013,310	2,492,913	24,929,130
Others holding less than 5%	623,879	6,238,790	718,856	7,188,560
<b>Total</b>	<b>13,088,489</b>	<b>130,884,890</b>	<b>13,088,489</b>	<b>130,884,890</b>

As per the Companies Act, 2013, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the event of liquidation of the Company. The distribution will be in proportion to the number of equity shares held by the shareholders.

B. PREFERENCE SHARE CAPITAL	As at 31ST MARCH, 2020		As at 31ST MARCH, 2019	
	No.	Amount	No.	Amount
Authorised Share Capital				
4% Compulsorily Convertible Preference Shares	75,000,000	750,000,000	75,000,000	750,000,000
8% Compulsorily Convertible Preference Shares	64,000,000	640,000,000	64,000,000	640,000,000
12% Compulsorily Convertible Preference Shares	5,000,000	50,000,000	5,000,000	50,000,000
	<b>144,000,000</b>	<b>1,440,000,000</b>	<b>144,000,000</b>	<b>1,440,000,000</b>
Issued, Subscribed and Fully paid-up Share Capital				
4% Compulsorily Convertible Preference Shares	-	-	-	-
8% Compulsorily Convertible Preference Shares	-	-	-	-
12% Compulsorily Convertible Preference Shares	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



HARI KRISHNA EXPORTS PRIVATE LIMITED  
(CIN: U36912MH2012PTC227914)  
STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2019

(Rupees)

Particulars	Notes	As at 31ST MARCH, 2019	As at 31ST MARCH, 2018
<b>ASSETS</b>			
(1) Non-Current Assets			
Property, Plant and Equipment	2	2,17,54,90,338	2,29,94,10,226
Capital Work-in-Progress	2	51,35,347	1,23,51,294
Investment Property	3	16,32,80,202	16,81,00,348
Intangible Assets	4	1,12,20,485	65,09,933
Intangible Assets under development	4	26,22,809	2,11,08,880
Financial Assets			
Investments	5	82,43,38,193	78,37,31,453
Other non-current assets	6	15,25,14,118	7,54,18,857
(2) Current Assets			
Inventories	9	24,85,35,47,105	19,24,18,88,329
Financial Assets			
(i) Trade Receivables	10	9,02,14,88,499	4,91,35,10,490
(ii) Cash and cash equivalents	11	2,48,32,784	8,30,26,361
(iii) Bank balances other than cash and cash equivalents above	12	64,37,85,710	16,86,94,131
(iv) Loans	6	1,17,18,113	1,18,48,826
(v) Other financial assets	7	15,13,29,311	8,39,67,521
Current Tax Assets (Net)		72,78,540	30,00,000
Other current assets	8	55,42,34,307	45,26,48,116
<b>TOTAL ASSETS</b>		<b>38,67,73,58,550</b>	<b>32,32,72,27,975</b>
<b>EQUITY AND LIABILITIES</b>			
Equity			
Equity Share Capital	SCE, I (13)	12,09,84,250	13,46,88,100
Other Equity	SOCI (13)	12,13,58,56,889	10,52,67,11,096
<b>Total Equity</b>		<b>24,23,42,81,139</b>	<b>24,00,55,29,196</b>
Liabilities			
(1) Non-Current Liabilities			
Financial Liabilities			
Borrowings	14	2,84,13,188	70,69,152
Provisions	15	9,08,34,377	7,63,82,534
Deferred Tax Liabilities (Net)	7b	14,39,71,032	13,31,53,433
Other non-current liabilities	17	16,56,240	5,37,74,433
(2) Current Liabilities			
Financial Liabilities			
(i) Borrowings	14	14,00,04,95,889	13,48,13,59,615
(ii) Trade Payables	18		
Total outstanding dues of micro enterprises and small enterprises and		3,57,50,928	90,71,972
Total outstanding dues of creditors other than micro enterprises and small enterprises		9,50,20,95,679	8,92,33,90,301
(iii) Other Financial Liabilities	19	1,35,92,63,132	67,55,55,372
Other Current Liabilities	17	79,64,67,094	17,46,59,139
Provisions	18	27,42,641	22,25,862
Current Tax Liabilities (Net)		4,55,11,479	7,71,74,996
<b>Total Liabilities</b>		<b>24,44,30,67,411</b>	<b>24,00,55,29,196</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>38,67,73,58,550</b>	<b>32,32,72,27,975</b>

Significant Policies and key accounting estimates and judgements

1

See accompanying notes to the financial statements

2-27

This is the Balance Sheet referred to in our report of even date

For M. M. NISSIM & Co.  
Chartered Accountants

Harish P. Mani

Partner

Membership No: 142087

Firm Registration Number: 10711139



*[Signature]*  
Ghanshyam Chetaki  
Managing Director  
CIN: U36912MH2012PTC227914

For and on behalf of the Board of Directors

*[Signature]*  
Hasmukh Chetaki  
Whole-Time Director  
DIN: 01474973

*[Signature]*  
Sheetal Kulkarni  
Company Secretary



Mumbai

Date: 28th May, 2019

Mumbai

Date: 28th May, 2019

# Hari Krishna Exports Pvt. Ltd. (Seepz Unit)

4<sup>th</sup> February, 2021

To

Joint Development Commissioner,  
Seepz Sez,  
Mumbai – 400096.

Respected Sir,

Sub: Establishing new jewellery (Lab Grown) manufacturing facilities in Seepz  
Ref: LOP No.SEEPZ-SEZ/IA-I/NUS/GI/03/2015-16/9343 dated 15.6.2015 as amended,

We request a reference to our letters dated the 7<sup>th</sup> December, 2020 and 7<sup>th</sup> January, 2021.

2. As stated in the above mentioned letters, we are manufacturing and exporting Real Diamond Jewellery from SEEPZ. We now want to start an independent manufacturing unit for Lab Grown Diamond jewellery in Seepz. A separate and independent unit is a must to keep the manufacturing activity in real diamond jewellery and lab grown diamond jewellery distinct and to avoid any misunderstanding in the minds of the prospective customers.

3. Considering urgency, present market situation and customer pressures, our promoters have formed a new partnership firm in the name of M/s. CRAFT DIAMONDS to manufacture and export Lab Grown Diamond Jewellery from Unit No.141A and 141B. These both units are already allotted to us. We request you to kindly withdraw allotment of these two units from our LOP subject to their allotment in favour of the new firm M/s. CRAFT DIAMONDS. The list of Directors of M/s Hari Krishna Exports Pvt Ltd and M/s Craft Diamonds are as follow

Hari Krishna Exports Pvt Ltd (Seepz Unit) (Directors & Share Holders)	%	M/s Craft Diamonds (List of Partners)	%
Shri Savjibhai Dhanjibhai Dholakia	28.06	Shri Savjibhai D. Dholakia	20 %
Shri Ghanshyambhai D. Dholakia	24.30	Shri Ghanshyambhai D. Dholakia	18 %
Shri Himmatbhai D Dholakia	19.11	Shri Rajesh Himmatbhai Dholakia	20 %
Shri Tulsiibhai D. Dholakia	23.69	Shri Dravya Savjibhai Dholakia	18 %
Shri Hasmukhbhai T. Dholakia	1.93	Shri Hitarth Ghanshyambhai Dholakia	18 %
Shri Nareshbhai Lunagariya	2.91	Shri Paragbhai Anantrai Shah	6 %

Shri No. 138, 1<sup>st</sup> 3<sup>rd</sup> Floor, V. SEEPZ SEZ, Andheri (East), Mumbai-400 096, INDIA.  
CIN: U36913MH2015PTC227014





# Hari Krishna Exports Pvt. Ltd. (Seepz Unit)

4. In this regard, we may mention that the projections of M/s, Hari Krishna Exports Pvt. Ltd. will remain unchanged and no capital will be withdrawn.

Thanking You,

Yours Faithfully

For Hari Krishna Exports Pvt. Ltd.

  
Authorised Signatory.

Unit No. 138 - 139 SEF - 2 SEEPZ-EEZ, Andheri East, Mumbai 400 099, INDIA

CIN: U36912MH2012PTC217014



 **SIGHTHOLDER**  
OFFICIAL LICENSED BY RBI



 **Dominion**  
Diamond Mines



 **CaratLane**

**FOREVERMARK**  


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# CRAFT DIAMONDS

A-301, Shankheshwar Tower C H S Ltd, Sudha Park, Shanti Path, Ghatkopar East, , Mumbai 400077

4<sup>th</sup> February, 2021

To  
Joint Development Commissioner,  
Seepz Sez,  
Mumbai - 400096.

Respected Sir,

Sub: Establishing new jewellery (Lab Grown) manufacturing facilities in Seepz

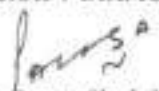
With reference to above we are a partnership firm having business in precious industry. The promoters are having good experience in jewellery field for more than 30 years. The firm is established to start new business for manufacturing and exporting of **Lab Grown Diamonds jewellery**. The said activity needs completely separate set up and new factory as per international practice and our buyers requirement. This also will help us to have proper accounting, monitoring and various international audit points of view.

Since we wanted to start our business immediately for the said product, we would like to start our operation from Unit No 141 A and 141 B admeasuring 10469.48 Sq. ft. Presently the said premises is in the name of our group company M/s. Hari Krishna Export Pvt. Ltd. We will be grateful to you, If you allow to delete the said units from their letter of Approval and allot us to start our operation immediately.

We assure you to have good business and submit the detailed proposal shortly. We hope this will satisfy to your requirement and request you to please grant us letter of permission along with allotment letter to enable us to start the project at the earliest.

Thanking You,

Yours Faithfully,  
For CRAFT DIAMONDS

  
( Mr. Parag Shah )  
Partner.



66689  
512121

16

Hari Krishna Exports Pvt. Ltd. (Seapex Unit)

To:  
The Estate Manager,  
SEEPZ-SEZ,  
Andheri (East),  
Mumbai-400095.

15<sup>th</sup> February 2021

Dear Sir,

This has reference to Adjudication of Lease Agreement for unit no. : 141-A & 141-B. We have already submitted the required documents with Lease deed for adjudication to Collector of Stamps, Andheri General Stamp Office, Bandra and it is pending with them despite our regular follow up.

Acknowledgements are attached herewith for your ready reference.

Thanking you,

Yours Faithfully,  
HARI KRISHNA EXPORTS P. L. LTD.

Authorised Signatory

**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 of M/s. D. Navinchandra Jewels for Broad Banding of items.

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

Proposal for Broad Banding of item viz. Gold, Silver, Platinum Jewellery Studded with Mother of Pearl.

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

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

**D) Other Information: -**

M/s. D. Navinchandra Jewels, were granted Letter of Approval No. SEEPZ-SEZ/NUS/APL/GJ-17/06-07/3350 dated 11.05.2007 as amended as amended for manufacture and export of Studded Gold Jewellery, Studded Silver and Platinum Jewellery etc. The unit has commenced production w.e.f. 24.08.2007. The validity of LOA is upto 31.03.2022.

Sr. No.	Heading	Details
1	Name of the Unit-	M/S. D. Navinchandra Jewels
2	Location	Plot No. 2 & 3, Opp. G&J Complex II,
3	LOA No. & Date-	SEEPZ-SEZ/NUS/APL/GJ-17/06-07/3350 dated 11.05.2007 as amended
4	Authorized Operation-	Studded Gold Jewellery, Studded Silver and Platinum Jewellery etc.
5	Date of Commencement-	24.08.2007
6	Existing Block Period	2017-18 to 2021-22
7	Validity of LOA	31.03.2022 ✓
9	Outstanding Rent dues	Rs. 2,92,377.61 as on date
10	Labour Dues	Nil
11	Validity of Lease Agreement	Registered for 16 years w.e.f. 19.07.2007 ✓
12	Pending CRA Objection, if any	NIL
13	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NIL

96019020 → policy status  
DTA → ?

.....2/-

14	Monitoring of Performance	<p>The Approval Committee in its meeting held on 02.08.2019 noted the performance of the unit for the period 2017-18 that the unit has achieved positive NFE on cumulative NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.</p> <p>The performance of the unit for the period 2018-19 is placed in the ensuing Approval Committee Meeting to be held on 18.02.2021.</p>
----	---------------------------	--

The unit their letters 17.12.2020 & 08.01.2021 submitted the application for Broad Banding of Items and stated as follows :-

- Procurement of MOP is restricted, hence they required permission of procurement the said material.
- Designing and manufacturing facilities will be common and have similar process in relation to the existing products.
- Capacity utilization will be same as earlier. They do not require capacity enhancement.
- They do not need additional investment for the set up as manufacturing facilities will remain the same.

The unit has applied for import of Mother of Pearl covered under ITC (HS) Classification 96019020, which is restricted item.

As per the policy condition for restricted items is "Import of Wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 (as amended from time to time) is prohibited and in respect of those species listed in CITES, is subject to the provision of CITES.

The unit has stated that they intend to import Mother of Pearls and would be export the items viz. "Jewellery Studding with Mother of Pearls", which is covered under Chapter 7113. The proposed Capacity of the said item is 1000 PCS Per Year.

The details of Import & export of item to be manufacture are as follows :-

**A. Proposed item to be imported :-**

Sr. No.	Description of Import	ITC Classification	HS
1.	Mother of Pearl	96019020	

.....3/-

**B. Proposed item to be Exported :-**

Sr. No.	Description of the item to be manufacture	ITC HS Classification	Annual Capacity
1.	Gold, Silver, Platinum Jewellery Studded with Mother of Pearl	7113	1000 PCS/PRS

It may be mentioned that as per the letter No. SEEPZ-SEZ/IA-1/Policy/46/2008-09 dated 25.09.2019 issued 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".

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 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.

It is seen from the above, there is already one circular no. SEEPZ-SEZ/IA-1/Policy/46/2008-09 dated 25.09.2020 in existence in respect of broad banding of items within Chapter 71 and hence no separate approval is needed in respect of the goods mentioned in the said circular.

The Specified Officer, SEEPZ-SEZ vide their letter dated 20.01.2020 has stated that the permission for similar goods has already been granted to other units earlier by this office.

In the similar case of M/s. Renaissance Jewellery Ltd., Unit I & Unit V, the proposal of unit for Broad Banding of Mother of Pearl was placed before the Approval Committee Meeting held on 28.03.2019 wherein the Committee approved the proposal of the unit for Broad Banding of items subject to condition that the allied condition if required in any other law in force for the said import of items should also be fulfilled at the time of import. The Committee also noted the submission made by the unit that the mother of pearls would be sourced from overseas market and will not be procured from domestic tariff area and will be subject to the specific item and conditions of the ITC-HS Code No.

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

In view of the above, the proposal of the unit for Broad Banding of items is placed before Approval Committee for consideration in terms of Rule 19 (2) of SEZ Rules, 2006 read with Instruction No. 91 dated 28.11.2018 and DGFT Notification No. 43/2015-2020 dated 05.11.2018 and subject to condition that the mother of pearls would be sourced from overseas market and will not be procured from domestic tariff area and also subject to the specific conditions of the ITC-HS Code.

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GOVT. OF INDIA,  
OFFICE OF DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE,  
MINISTRY OF COMMERCE & INDUSTRY,  
ANDHERI (E), MUMBAI-400 096.

Tel: 022-28294751  
Fax: 022-28291754, E-mail: [dcseepz-mah@nic.in](mailto:dcseepz-mah@nic.in)  
\*\*\*\*\*

NoSEEPZ-SEZ/IA-I/NUS/APL/GJ-17/06-07/VOL-III /

Dated.14.01.2021

To,

The Specified Officer  
SEEPZ-SEZ Andheri(E)  
Mumbai - 400 096

Sub Permission for Broad Banding of items

Sir,

Kindly refer to the subject mentioned above,

Please find enclosed herewith a copy of letter dated 08.01.2021 received from M/s. D. Navinchandra Jewels regarding permission for Broad Banding of items.

You are, therefore, requested to submit your comments in this regard.

Yours faithfully,

(Keshav Jadhav)  
Asstt. Development Commissioner  
SEEPZ-SEZ

mol A)

July 14 The permission for similar goods has already been granted to other units earlier by DC office. It is requested to show the prevalent practice to examine the items in toto.

14.01.2021  
Asstt

Any  
28/1/20 for info at SEEPZ  
At

# DNJ

227

## D. Navinchandra Jewels

Date: 08<sup>th</sup> January 2021.

To,  
The Asstt. Development of Commissioner,  
SEEPZ-SEZ,  
Andheri (E), Mumbai-400096.

14/1/21

Not

Sub: Grant of Permission for Broad Banding facility

IEC Code: 2702000193

Ref : Our present LOA no.:SEEPZ-SEZ/NUS/APL/GJ-17/06-07/3350/18332  
dated : 25.08.2017 Jewellery Manufacturing.

Your Ref: SEEPZ-SEZ-IA-I/NUS/APL/GJ-17/06-07/VOL-III/16496.

Dear Sir,

We are in receipt of above your letter about our Permission for Broad Banding facility.

Kindly note as Mother of Pearl for the sake of brevity herein after known as [ MOP ] coming in restricted items as per second schedule column (2) and (3) respectively and as such we have to ask for the separate permission for the same, point wise replies to your queries as under;

- (i) Proposed jewellery pieces to produce jewellery studded with MOP: 1000 per year.
- (ii) ITC HSN Classification for procurement of MOP in Loose form is 96019020 and export of jewellery studded with MOP will fall under Chapter 71.
- (iii) Procurement of MOP is restricted, hence we seek your permission of procurement the said material.
- (iv) Designing and manufacturing facilities will be common and have similar process in relation to the existing products.
- (v) Capacity utilization will be same as earlier, does not need enhancement in capacity.
- (vi) Does not need additional investment for the set up as manufacturing facilities will remain the same.
- (vii) Manufacturing process and flow chart will remain the same as per existing products-Attaching the Flow Chart.

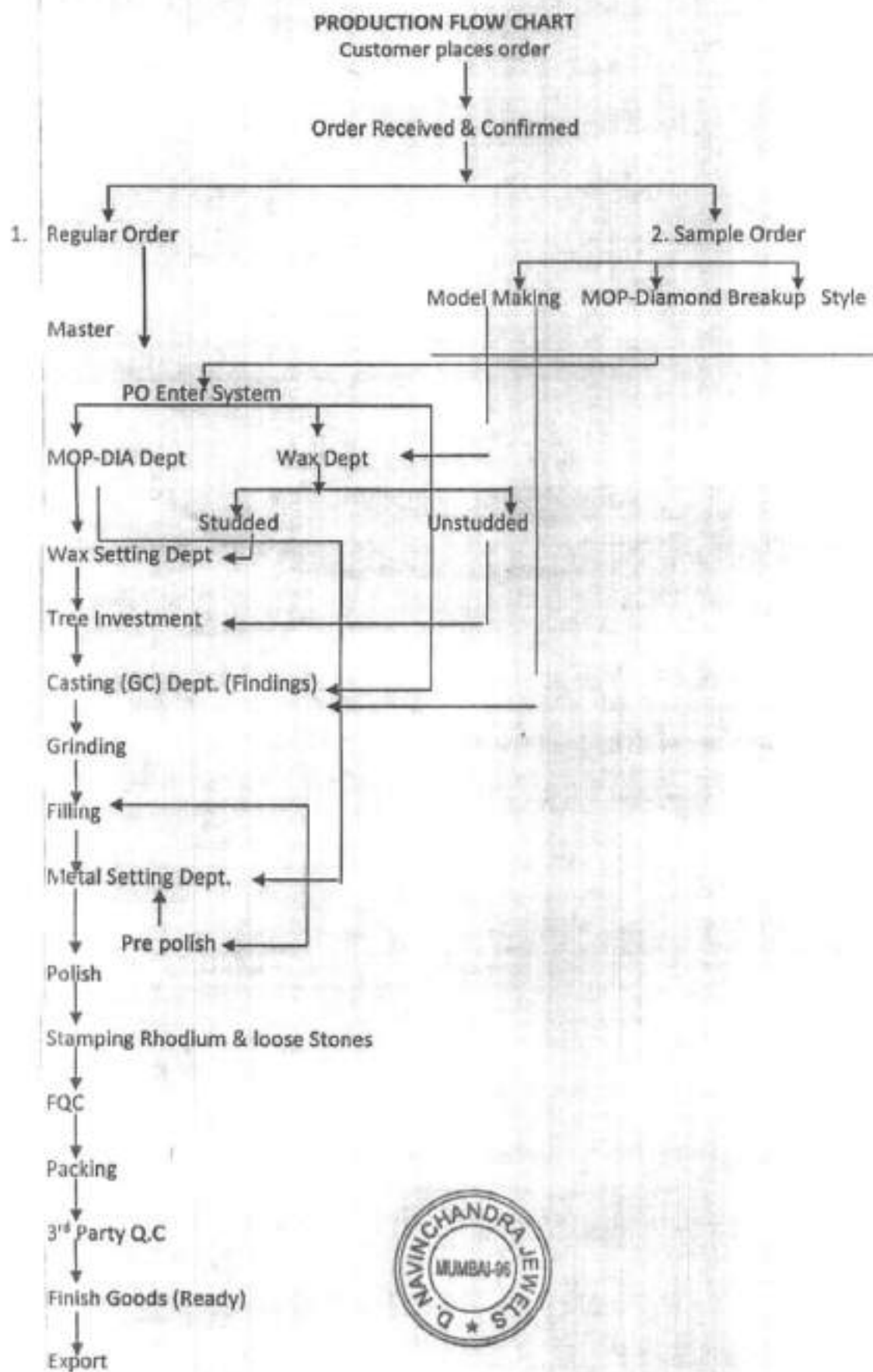
We hope the above points will clarify your requirement for Broad Banding of studding process of Mother of Pearl.

We request you to grant us permission for Broad Banding facility at the earliest

Thanking you  
Yours faithfully,  
For D.Navinchandra Jewels  
Authorized Signatory



www.dnavinchandra.com



**D.NAVINCHANDRA JEWELS**

Apply for Broad Banding Facility

Sr No.	Description of Import	ITC HSN Classification
1	Mother of Pearl	96019020

Sr No.	Description of the Items to be newly manufactured	ITC HSN Classification	Annual Capacity
1	Gold, Silver, Platinum Jewellery Studded with Mother of Pearl	71	1000 Pcs/Prs (One Thousand Pcs/Prs Only)

Below is the Approved Item (s) of manufacture

Sr. No.	Approved Broad Banding Items	Unit	Annual Capacity
1	3KT Gold and Finding Jewellery	%	5% of FOB Value of Export Of Previous Year
2	Brass Plain and Studded Jewellery	%	5% of FOB Value of Export Of Previous Year
3	Ceramic Gold Plain and Ceramic Gold Studded Jewellery]	%	5% of FOB Value of Export Of Previous Year
4	Ceramic Silver Plain and Ceramic Silver Studded Jewellery	%	5% of FOB Value of Export Of Previous Year
5	Steel Plain & Studded Jewellery	%	5% of FOB Value of Export Of Previous Year
6	Gold Plain Jewellery	Pcs.	1000 Pcs. (One Thousand Pcs. Only)
7	Silver Plain Jewellery	Pcs.	1000 Pcs. (One Thousand Pcs. Only)
8	Platinum Plain Jewellery	Pcs.	500 Pcs. (One Thousand Pcs. Only)



# DNJ

220

## D. Navinchandra Jewels

Date: 17<sup>th</sup> December 2020.

To,  
The Development of Commissioner,  
SEEPZ-SEZ,  
Andheri (E), Mumbai-400096.

Sub: Broad Banding Permission for Import-Export of Mother of Pearl.  
IEC Code: 2702000193  
Ref : Our present LOA no.: SEEPZ-SEZ/NUS/APL/GJ-17/06-07/3350/18332  
dated : 25.08.2017 Jewellery Manufacturing.

Dear Sir,

We Manufacturer Jewellery for more than two decades now and have a good experienced work force During our marketing survey and client meetings, we are often asked for entering to new area of jewellery studding with Mother of Pearl, hence need to procure MOP for manufacturing jewellery and cater to our Clients/ Buyer.

It is important to note here that it is a part of changing fashion trend. We have opportunity for expanding our business, We intend to enter in the field import-export of studding of Mother of Pearls to fulfill the requirements of our overseas clients.

We will import Mother of Pearl from DTA unit, Zone to Zone as well as Import from our buyers as per SEZ procedure and will keep separate stock of Mother of Pearl.

We hereby request you to grant us the permission for the Broad Banding at the earliest, we are enclosing herewith revised projection to incorporate the same in our LOA.

Thanking you  
Yours faithfully,  
For D.Navinchandra Jewels

Authorised Signatory



M. Prasen  
JF 18/12/20 3578  
17/12/20  
Asst

[www.dnavinchandra.com](http://www.dnavinchandra.com)

Request ID: 422000246990

Submission Date : N.A

**BROAD BANDING REQUEST**

DC Name:	DC SEEPZ SEZ Mumbai		
SEZ Name:	SEEPZ Special Economic Zone		
Entity Name:	D. Navinchandra Jewels		
Entity Address:	PLOT NO. 2 & 3, OPP GEM & JEWELLERY COMPLEX II, SEEPZ, SEZ, ANDHERI (EAST), MUMBAI, Maharashtra, India, 400096		
LOA Issued for:	Unit	LOA No.:	SEEPZ-SEZ/NUS/APL/GJ-17/06-07/3350
LOA Issue Date:	11-May-2007	LOA Expiry Date:	24-Aug-2022
Type of SEZ:	Gems And Jewellery	SEZ Sector :	Gems And Jewellery
Major Industry:	Gems And Jewellery	Minor Industry :	Diamond Or Precious And Semi Precious Stone Jewellery

**Details of Broad Banding Request :**

Dear Sir, We Manufacturer Jewellery for more than two decades now and have a good experienced work force During our marketing survey and client meetings, we are often asked for entering to new area of jewellery studding with Mother of Pearl, hence need to procure MOP for manufacturing jewellery and cater to our Clients Buyer. It is important to note here that it is a part of changing fashion trend. We have opportunity for expanding our business. We intend to enter in the field import-export of studding of Mother of Pearls to fulfill the requirements of our overseas clients. We will import Mother of Pearl from DTA unit, Zone to Zone as well as Import from our buyers as per SEZ procedure and will keep separate stock of Mother of Pearl. We hereby request you to grant us the permission for the Broad Banding at the earliest, we are enclosing herewith revised projection to incorporate the same in our LOA.

**Request reason and description :**

Broad Banding Permission for Import-Export of Mother of Pearl



C. NA VINCHANDRA JEWELLERY

NEXT FIVE YEARS - REVISED

ANNEXURE - A  
(2017-2022)

FOREIGN EXCHANGE BALANCE SHEET							(1 US \$ = RS-75.00)
		1ST	2ND	3RD	4TH	5TH	TOTAL IN LAHRS
(A)	FOREIGN EXCHANGE EARNING	11,425.00	11,730.00	11,885.00	12,285.00	12,680.00	60,005.00
(i)	(based on fob value of exports of entire production)						
(ii)	Export of Jewellery studded with Mother of Pearl			50.00	60.00	70.00	180.00
	TOTAL	11,425.00	11,730.00	11,935.00	12,345.00	12,750.00	60,185.00
(B)	FOREIGN EXCHANGE OUT GO						
(i)	Import of machinery	43	48	57	65	72	285
(ii)	Import of raw materials and components	8,635	8,775	8,870	9,165	9,390	44,835
(iii)	Imports of spares and consumables	50	55	57	60	65	287
(iv)	Repatriation of dividend profits to foreign collaborators	-	-	-	-	-	-
(v)	Royalty	-	-	-	-	-	-
(vi)	Lump sum knowhow fees	-	-	-	-	-	-
(vii)	Design & Drawing fee	-	-	-	-	-	-
(viii)	Payment for training of Indian technicians abroad	-	-	-	-	-	-
(ix)	Commission on Exports etc.	-	-	-	-	-	-
(x)	Foreign Travels	25	27	32	32	33	147
(xi)	Amount of interest to be paid on external commercial borrowing/deferred payment credit (specify details)	-	-	-	-	-	-
(xii)	Any other payments	20	22	24	26	25	120
	TOTAL	8,773	8,928	9,038	9,348	9,588	45,675
(xiii)	NET FOREIGN EXCHANGE	2,652.00	2,802.00	2,897.00	2,997.00	3,162.00	14,510.00
(xiv)	N.F. EXCHANGE IN FIVE YEARS	23.21%	23.89%	24.27%	24.28%	24.80%	24.11%
	Total	24.11%					





HS CODE (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECTIVE (5)	PRI. (6)	IGST (7)	SHS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)
9601 90 90	— Other	kg.	10.00	10.00	—	12.00	1.00	24.320	Restricted	
9601	HG Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	kg.	10.00	10.00	—	12.00	1.00	24.320		Nfn 22/2018-IT (Rate)
9601	* Worked corals other than articles of corals	kg.	10.00	10.00	—	5.00	1.00	16.550		
9602	Worked vegetable or mineral carving material and articles of these materials; Moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; Worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin									
9602 00	* Worked vegetable or mineral carving material and articles of these materials; Moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; Worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin									
9602 00 10	— Worked vegetable carving material & articles thereof	kg.	10.00	10.00	—	18.00	1.00	30.980	Free	
9602 00 20	— Moulded or carved articles of wax, stearin, natural gums & resins & other moulded/ carved articles	kg.	10.00	10.00	—	18.00	1.00	30.980	Free	
9602 00 30	— Gelatin capsules, empty	kg.	10.00	10.00	—	18.00	1.00	30.980	Free	
9602 00 40	— Other articles of unhardened gelatin	kg.	10.00	10.00	—	18.00	1.00	30.980	Free	
9602 00 90	— Other	kg.	10.00	10.00	—	18.00	1.00	30.980	Free	
9602	HG Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc. (including articles of lac, shellac)	kg.	10.00	10.00	—	12.00	1.00	24.320		Nfn 22/2018-IT (Rate)
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; Prepared knots and tufts for broom or brush-making; Paint pads and rollers; Squeegees (other than roller squeegees)									
9603 10 00	* Broomsticks (other than consisting of twigs or other vegetable materials, bound together, with or without handles)	u	20.00	20.00	—	5.00	2.00	28.100	Free	
9603 10 00	* Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	20.00	20.00	—	18.00	2.00	43.960	Free	

HS CODE (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECTIVE (5)	FRE (6)	RST (7)	DWS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)
9617	Vacuum flasks and other vacuum vessels, complete with cases; Parts thereof other than glass liners									
9617 00	- Vacuum flasks and other vacuum vessels, complete with cases; Parts thereof other than glass liners									
9617 00 11	--- Vacuum flasks and other vacuum vessels, complete with cases; Parts thereof other than glass liners									
9617 00 11	--- Vacuum flasks having a capacity not exceeding 0.75 litre	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9617 00 12	--- Vacuum flasks having a capacity exceeding 0.75 litre	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9617 00 13	--- Casserol and any other vacuum containers	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9617 00 19	--- Other	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9617 00 90	--- Parts (other than glass liners)	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	kg.	10.00	10.00	—	18.00	1.00	30.980	Free	
9619 00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material									
9619 00 10	--- Sanitary towels (pads) or sanitary napkins	kg.	10.00	10.00	—	0.00	1.00	11.000	Free	
9619 00 20	--- Tampons	kg.	10.00	10.00	—	0.00	1.00	11.000	Free	
9619 00 30	--- Napkins and napkin liners for babies	kg.	10.00	10.00	—	12.00	1.00	24.320	Free	
9619 00 40	--- Clinical diapers	kg.	10.00	10.00	—	12.00	1.00	24.320	Free	
9619 00 90	--- Other	kg.	10.00	10.00	—	12.00	1.00	24.320	Free	
9620	Monopods, Bipods, Tripods and similar articles	u	10.00	10.00	—	18.00	1.00	30.980	Free	

### Policy Conditions of this Chapter

(i) Import of wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 (as amended from time to time) is prohibited and in respect of those species listed in CITES, is subject to the provisions of CITES.

### Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

OFFICE OF DEVELOPMENT COMMISSIONER  
SEEPZ SPECIAL ECONOMIC ZONE OF A-1, B-1, C-1,  
INDUSTRIAL AREA, ANDHERI WEST, MUMBAI-400 096.  
Tel: 022-26291414/26291413/26290143  
Fax: 022-26291734. E-mail: [dc@seepz.com](mailto:dc@seepz.com)

Sl. SEEPZ-SE2/IA-1/Policy/46/08-09

25.1.2009

The President,  
SEEPZ Gem & Jewellery Manufacturers' Association,  
Gem & Jewellery Complex-1,  
SEEPZ-SE2, Andheri(E),  
Mumbai-400 096

Sub: Broad-banding of Items listed in Chapter 71 of Customs Tariff of India-reg.

Sir,

I am directed to refer to your letter dated 12.2.2009 on the subject cited above and to say that the competent authority has decided that so long as 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 should be no need to approach the Development Commissioner's office for Broad-banding permission. However, when the Articles get classified under 7113 and/or are excluded from Chapter 71 by notes under Chapter 71 of the Customs Tariff or are articles of Base Metals clad with Precious metal, Broad-banding permissions will have to be obtained.

Yours faithfully,

  
(Mrs. M.J. Kulkarni)  
Asstt. Development Commissioner,  
SEEPZ-SE2



सत्यमेव जयते

भारत सरकार / GOVERNMENT OF INDIA,  
विकास आयुक्त का कार्यालय / OFFICE OF DEVELOPMENT COMMISSIONER  
सीपेज क्षेत्र आर्थिक विशेष - / SEEPZ SPECIAL ECONOMIC ZONE  
वाणिज्य एवं उद्योग मंत्रालय / MINISTRY OF COMMERCE & INDUSTRY,  
अंधेरी (पूर्व), मुंबई / D96 400 - ANDHERI (EAST), MUMBAI - 400 096.  
टेली/Tel: 022-28294756 / 28294799 फैक्स/Fax: 28291754,  
ई-मेल/E-mail : [dcseepz-mah@nic.in](mailto:dcseepz-mah@nic.in), वेबसाइट/Web-site: [www.seepz.gov.in](http://www.seepz.gov.in)



F. No. SEEPZ-SEZ/IA-I/Policy/46/2008-09

Date : 25.09.2019

### CIRCULAR

**Sub : Broad-banding of items listed in Chapter 71 of Customs Tariff – reg.**  
\*\*\*\*\*

It is observed that, inspite of this office' instructions on the captioned subject vide letter No. SEEPZ-SEZ/IA-I/Policy/46/08-09/3042 dated 25.03.2009, the units are still approaching this office seeking Broad-banding permission. It is therefore once again reiterated that, so long as 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 are excluded from Chapter 71 by notes under Chapter 71 of the Customs Tariff or are articles of Base Metals clad with Precious metal, Broad-banding permission will have to be obtained.

It is also informed that the goods classifiable 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 Act 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 import.

This issues with the approval of Development Commissioner.

(C.P.S. CHAUHAN)  
JOINT DEVELOPMENT COMMISSIONER  
SEEPZ-SEZ

Copy to:-

- 1) The Development Commissioner, SEEPZ-SEZ
- 2) The Secretary, SEEPZ Gems & Jewellery Manufacturers' Association (SGJMA)
- 3) All Gems & Jewellery Units under SEEPZ-SEZ.
- 4) Notice Board
- 5) Office copy.

Instruction No. 91

File No. K-43014(22)/25/2018-SEZ  
Government of India/ Bharat Sarkar  
Ministry of Commerce and Industry/ Vanijya aur Udyog Mantralaya  
Department of Commerce/ Vanijya Vibhag  
SEZ Division  
\*\*\*

Dated 28 November, 2018

To,

All Development Commissioners,  
Special Economic Zones.

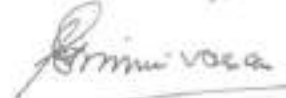
Subject: Applicability of Notification No. 43/2015-20 dated 05.11.2018 to SEZ units-  
reg.

Sir/ Madam,

I am directed to refer to the DGFT Notification No. 43/2015-2010 dated 05.11.2018 (Copy enclosed) allowing exports of findings like posts, push backs, locks which help in collating the jewellery pieces together, containing gold of 3 carats and above upto a maximum limit of 22 carats from Domestic tariff area EOUs and to say that the provisions contained in the aforesaid Notification will be applicable *Mutatis Mutandis* for SEZ Units.

Encl: DGFT Notification No. 43/2015-2020 did 05.11.2018.

Yours faithfully,



(G. Srinivasan)

Under Secretary to the Government of India

Ph:011-2306 2496

E-mail: srinivasan.g@nic.in

Government of India  
Ministry of Commerce & Industry  
Directorate General of Foreign Trade  
Policy 4 Section, Room No 210  
Udyog Bhavan

Notification No. 13/2015-2020  
New Delhi dated 10 November, 2018

Subject: Amendment in Para 4.32(i) of Chapter 4 and in Para 6.01(a) of Chapter 6 of the Foreign Trade Policy 2015-20.

S.O.(E): In exercise of powers conferred by Section 5 of FT(D&R) Act, 1992, read with paragraph 1.02 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Central Government hereby makes following amendment in Para 4.32(i) of Chapter 4 and Para 6.01(a) of Chapter 6 of Foreign Trade Policy 2015-20.

2. Existing Para 4.32(i) of FTP 2015-20:-

"Gold jewellery, including partly processed jewellery and articles including medallions and coins (excluding legal tender coins), whether plain or studded, containing gold of 8 carats and above up to a maximum limit of 22 carats."

The amended Para 4.32 (i) of FTP 2015-20:-

"Gold jewellery, including partly processed jewellery and articles including medallions and coins (excluding legal tender coins), whether plain or studded, containing gold of 8 carats and above up to a maximum limit of 22 carats."

--- The Findings like posts, push backs, locks which help in collating the jewellery pieces together, containing gold of 3 carats and above up to a maximum limit of 22 carats."

3. Existing Para 6.01(a) of FTP 2015-20:-

"An EOU/EHTP/STP/BTP unit may export all kinds of goods and services except items that are prohibited in ITC(HS). However export of gold jewellery, including partly processed jewellery, whether plain or studded, and articles, containing gold of 8 carats and above upto a maximum limit of 22 carats only shall be permitted."

The amended Para 6.01(a) of FTP 2015-20:-

"An EOU/EHTP/STP/BTP unit may export all kinds of goods and services except items that are prohibited in ITC(HS). However export of gold jewellery, including partly processed jewellery, whether plain or studded, and articles, containing gold of 8 carats and above upto a maximum limit of 22 carats only shall be permitted."

The export of findings like posts, push backs, locks which help in collating the jewellery pieces together, containing gold of 3 carats and above up to 5% maximum limit of 22 carats only shall be allowed."

1. Effect of this Notification: Para 4.326) and Para 6.01(a) of Foreign Trade Policy 2015-20 are amended to allow export of findings like posts, push backs, locks which help in collating the jewellery pieces together, containing gold of 3 carats and above up to a maximum limit of 22 carats only from domestic tariff area and FTZ/SEZ/STP/BTP Units.

(Alok Vardhman Khosla)

Director General of Foreign Trade  
Ex-officio Additional Secretary to Government of India  
Email: [dgft@dgft.gov.in](mailto:dgft@dgft.gov.in)

(Issued from File No.01/94/180/236/AM19/PC-4)



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

\*\*\*\*\*

**AGENDA FOR CONSIDERATION APPROVAL COMMITTEE**

**A) Proposal: -**

Monitoring performance of the unit for the year 2018-19 (Block period 2017-18 to 2021-22) of **M/S. D. Navinchandra Jewels.**

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

Monitoring performance of the unit for the **F.Y. 2018-19**

**C) Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

**D) The status of NFE for the period 2018-19 is detailed below:-**

<b>Name of the Unit &amp; Address</b>	M/S. D. Navinchandra Jewels
<b>Location</b>	Plot No. 2 & 3, Opp. G&J Complex II,
<b>Area</b>	1500 Sq.mtr.
<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA-I/NUS/APL/GJ-17/2006-07/3350 dated 11.05.2007
<b>Item(s) of manufacture</b>	Studded Gold Jewellery, Studded Silver and Platinum Jewellery.
<b>Date of commencement of production</b>	24.08.2007
<b>Existing Block period</b>	2017-18 to 2021-22
<b>Validity of LOP</b>	31.03.2022 ✓
<b>Execution of BLUT</b>	Yes
<b>Outstanding Rent dues</b>	Rs. 2,92,377.61 as on date
<b>Labour Dues</b>	NIL
<b>Validity of Lease Agreement</b>	Sub-lease agreement is Registered for 16 years w.e.f 19.07.2007 ✓
<b>Pending CRA Objection, if any</b>	NIL ✓
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	NIL ✓

.....2/-

Investment till date		Building	486.91 lakhs		
		Plant & Machinery	420.96 lakhs		
Area occupied			1614.60 sq. ft. ( 1500 sq. mtr.)		
No. of employees			431		
Per sq. ft. employment			37.46 sq. ft./employees		
Period of Monitoring of Performance			2018-19		
Whether the unit has achieved positive NFE?			YES		
Performance during last Block Period (2012-13 to 2016-17)					
	Export – FOB value in INR		Projected NFE	NFE as per APR FY	
FY	Projected Export	APR Data			
Total	42100.00	65623.56	13376.00	13773.96	
Performance during the current Block Period (2017-18 to 2021-22)					
Already Monitored 2017-18					
	Export – FOB value in INR		Projecte d NFE	NFE as per APR FY	NFE After Verification as per Rule 53 of SEZ Rules (Rs. in Lakhs) Projected Export
FY	Projected Export	APR Data			
2017-18	11200.00	9953.44	2528.65	2164.31	2159.54
2018-19	11500.00	15360.11	2673.65	3611.88	3590.02
Total	22700.00	25313.55	5202.30	5776.19	5749.56
Per sq. ft. exports in the APR period			0.95 lakhs/sq. ft.		
Quantity & value of unutilized goods exported under Rule 34 of SEZ Rules			Rs. 10,95,287/-		
Other FE Outflow details		1) Foreign Travelling	Rs. 33,02,793/-		
		2) Membership & Subscription Fees	Rs. 2,34,570/-		
		Total	Rs. 46,32,650/-		
Whether any Export proceeds are outstanding?			No <input checked="" type="checkbox"/> (As per APR 2018-19 submitted by the unit)		
Whether any SCN pending for adjudication			No. (As per record in file)		
Whether Audit objection pending			Yes (put up for closure)		

The APR monitoring for the unit M/s. D. Navinchandra Jewels, was already done till 2016-17. Now the proposal for monitoring of APR for the year 2018-19 is being submitted. The L.O.A. of the unit is valid upto 31.03.2022.

A Comparison chart with details of APR Vis-à-vis NSDL data & Amortization chart are placed opposite. The Unit had submitted online APR till 2018-19. The unit has achieved **positive** NFE during Monitoring Period of 2018-19.

The unit submitted the value addition carried out against the export during the reporting period as prescribed below:-

Year	Export (In lakhs)	Value addition %
2018-19	Rs. 15360.11	23.51%

As per the last APR of 2018-19 submitted by the unit, there is no Foreign Exchange realization pending beyond the permissible time limit.

The performance of the Unit for the period 2018-19 is placed before the Approval Committee in terms of Rule 54 of SEZ Rules, 2006.

\*\*\*\*\*

## ANNEXURE - A

M/S. D.NAVINCHANDRA JEWELS II LOA NO: SEEPZ SEZ/NUS/APL/GJ/17/06-07/3350 DATED:11/05/2007

## EXPORT &amp; IMPORT NFE DATA FOR FY YEAR 2012 TO 2016-17

Date of Commencement of production : 24.08.2007

## EXPORT, IMPORT &amp; NFE DATA FOR FY YEAR 2018-19 (2017-18 to 2021-22)

(Ru. 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(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2017-18	9953.44	11816.15	9953.44	11200.00	8392.35	3657.35	19.58	24.35	7789.13	7793.9	2528.65	2164.31	2159.54	2159.54
2018-19	15360.11	16555.33	15360.11	11500.00	5257.99	2831.46	14.86	36.72	11748.23	11770.09	2673.65	3611.68	3590.02	5749.56
Total Achieved	25313.55	28371.48	25313.55	22700.00	13650.34	6488.81	34.44	61.07	19537.36	19563.99	5202.30	5776.19	5749.56	5749.56

## ANNEXURE - B

M/S. D.NAVINCHANDRA JEWELS. LOA NO: SEEPZ SEZ/NUS/API/GI/17/06-07/3350 dated 11.05.2007

Date of Commencement of production : 24.08.2007

Value in Lakhs

YEAR	CG IMP. 48(V)	AMORTISED VALUE													Total
			07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2007-08	29.03	29.03	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90			29.03
2008-09	3.54	3.54		0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35		3.54
2009-10	30.06	30.06			3.01	3.01	3.01	3.01	3.01	3.01	3.01	3.01	3.01	3.01	30.06
2010-11	41.43	37.29				4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	37.29
2011-12	40.52	32.42					4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	32.42
2012-13	28.81	20.17						2.88	2.88	2.88	2.88	2.88	2.88	2.88	20.17
2013-14	15.03	9.02							1.50	1.50	1.50	1.50	1.50	1.50	9.02
2014-15	26.97	13.49								2.70	2.70	2.70	2.70	2.70	13.49
2015-16	21.50	8.60									2.15	2.15	2.15	2.15	8.60
2016-17	14.08	4.22										1.41	1.41	1.41	4.22
2017-18	21.56	4.31											2.16	2.16	4.31
2018-19	127.19	12.72												12.72	12.72
TOTAL	399.72	204.86	2.90	3.26	6.26	10.41	14.46	17.34	18.84	21.54	23.69	25.10	24.35	36.72	204.86

**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 of M/s. DNJ Creation LLP for Broad Banding of items.

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

Proposal for Broad Banding of item viz. Gold, Silver, Platinum Jewellery Studded with Mother of Pearl.

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

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

**D) Other Information: -**

M/s. DNJ Creation LLP, were granted Letter of Approval No. SEEPZ-SEZ/NUS/APL/GJ-17/06-07/3350 dated 11.05.2007 as amended as amended for manufacture and export of Studded Gold Jewellery, Studded Silver and Platinum Jewellery etc. The unit has commenced production w.e.f. 24.08.2007. The validity of LOA is upto 31.03.2022.

Sr. No.	Heading	Details
1	Name of the Unit-	M/S. DNJ Creation LLP
2	Location	GJ-20 & GJ-17, SDF VII,
3	Area	GJ-20 - 618 Sq. Mtr. GJ-17 - 659 Sq. Mtr.
4	LOA No. & Date-	SEEPZ-SEZ/1A-I/NUS/APL/G&J/ 2011-12/8971 dated 28.06.2012 as amended
5	Authorized Operation-	Gold/Silver/Platinum Jewellery Studded with Diamonds and Precious Stones
6	Date of Commencement-	08.10.2012
7	Existing Block Period	2017-18 to 2021-22
9	Validity of LOA	07.10.2022 ✓
10	Outstanding Rent dues	Nil ✓
11	Labour Dues	Nil ✓
12	Validity of Lease Agreement	20 Sub-lease agreement is registered for the period 07.08.2012 to 06.08.2032. 17 Pending for adjudication for the period 31.08.2020 to 07.10.2022.
13	Pending CRA Objection, if any	NIL ✓

.....2/-

14	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NIL ✓
14	Monitoring of Performance	<p>The Approval Committee in its meeting held on 02.08.2019 noted the performance of the unit for the period 2017-18 that the unit has achieved positive NFE on cumulative NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.</p> <p>The performance of the unit for the period 2018-19 is placed in the ensuing Approval Committee Meeting to be held on 18.02.2021.</p>

The unit their letters 17.12.2020 & 08.01.2021 submitted the application for Broad Banding of Items and stated as follows :-

- Procurement of MOP is restricted, hence they required permission of procurement the said material.
- Designing and manufacturing facilities will be common and have similar process in relation to the existing products.
- Capacity utilization will be same as earlier. They do not require capacity enhancement.
- They do not need additional investment for the set up as manufacturing facilities will remain the same.

The unit has applied for import of Mother of Pearl covered under ITC (HS) Classification 96019020, which is restricted item.

As per the policy condition for restricted items is "Import of Wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 (as amended from time to time) is prohibited and in respect of those species listed in CITES, is subject to the provision of CITES.

The unit has stated that they intend to import Mother of Pearls and would be export the items viz. "Jewellery Studding with Mother of Pearls", which is covered under Chapter 7113. The proposed Capacity of the said item is 1000 PCS Per Year.

The details of Import & export of item to be manufacture are as follows :-

**A. Proposed item to be imported :-**

Sr. No.	Description of Import	ITC Classification	HS
1.	Mother of Pearl	96019020	

.....3/-



**B. Proposed item to be Exported :-**

<b>Sr. No.</b>	<b>Description of the item to be manufacture</b>	<b>ITC HS Classification</b>	<b>Annual Capacity</b>
1.	Gold, Silver, Platinum Jewellery Studded with Mother of Pearl	7113	1000 PCS/PRS

It may be mentioned that as per the letter No. SEEPZ-SEZ/IA-1/Policy/46/2008-09 dated 25.09.2019 issued 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".

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 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.

It is seen from the above, there is already one circular no. SEEPZ-SEZ/IA-1/Policy/46/2008-09 dated 25.09.2020 in existence in respect of broad banding of items within Chapter 71 and hence no separate approval is needed in respect of the goods mentioned in the said circular.

The Specified Officer, SEEPZ-SEZ vide their letter dated 20.01.2020 has stated that the permission for similar goods has already been granted to other units earlier by this office.

In the similar case of M/s. Renaissance Jewellery Ltd., Unit I & Unit V, the proposal of unit for Broad Banding of Mother of Pearl was placed before the Approval Committee Meeting held on 28.03.2019 wherein the Committee approved the proposal of the unit for Broad Banding of items subject to condition that the allied condition if required in any other law in force for the said import of items should also be fulfilled at the time of import. The Committee also noted the submission made by the unit that the mother of pearls would be sourced from overseas market and will not be procured from domestic tariff area and will be subject to the specific item and conditions of the ITC-HS Code No.

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

The request of the unit for Broad Banding of items is placed before Approval Committee for consideration in terms of Rule 19 (2) of SEZ Rules, 2006 read with Instruction No. 91 dated 28.11.2018 and DGFT Notification No. 43/2015-2020 dated 05.11.2018 subject to condition that the mother of pearls would be sourced from overseas market and will not be procured from domestic tariff area and will be subject to the specific conditions of the ITC-HS Code.

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GOVT. OF INDIA,  
OFFICE OF DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE,  
MINISTRY OF COMMERCE & INDUSTRY,  
ANDHERI (E), MUMBAI-400 096.  
Tel: 022-28294751  
Fax: 022-28291754, E-mail: [dcseepz-mah@nic.in](mailto:dcseepz-mah@nic.in)  
\*\*\*\*\*

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NoSEEPZ-SEZ/IA-I/NUS/APL/G&J/17/11-12/V-III

Dated.14.01.2021

To,

The Specified Officer  
SEEPZ-SEZ Andheri(E)  
Mumbai - 400 096

Sub Permission for Broad Banding of items

Sir,

Kindly refer to the subject mentioned above.

Please find enclosed herewith a copy of letter dated 08.01.2021 received from M/s. DNJ Creation LLP regarding permission for Broad Banding of items.

You are, therefore, requested to submit your comments in this regard.

Yours faithfully,

(Keshav Jadhav)  
Asstt. Development Commissioner  
SEEPZ-SEZ

Sno 07  
Jadhav

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Jadhav

The permission for similar job  
has already been granted to other  
quite earlier by your office.  
It is requested to show the  
present practice to examine  
therein in to to.

Any  
9/1/21

So/SEEPZ/ADC

## 296

Pl. examine 4

process def. 89

Asst

Dear Sir,

With reference to your above referred letter, Kindly note as Mother of Pearl for the sake of brevity herein after known as [ MOP ] comes in restricted items as per second schedule column (2) and (3) respectively and as such we have to ask for the separate permission for the same. point wise replies to your queries as under:

- (i) Proposed jewellery pieces to produce jewellery studded with MOP: 1000 per year.
- (ii) ITC HSN Classification for procurement of MOP in Loose form is 96019020 and export of jewellery studded with MOP will fall under Chapter 71.
- (iii) Procurement of MOP is restricted, hence we seek your permission of procurement the said material.
- (iv) Designing and manufacturing facilities will be common and have similar process in relation to the existing products.
- (v) Capacity utilization will be same as earlier, does not need enhancement in capacity.
- (vi) Does not need additional investment for the set up as manufacturing facilities will remain the same.
- (vii) Manufacturing process and flow chart will remain the same as per existing products-Attaching the Flow Chart.

We hope the above points will clarify your requirement for Broad Banding of studding process of Mother of Pearl.

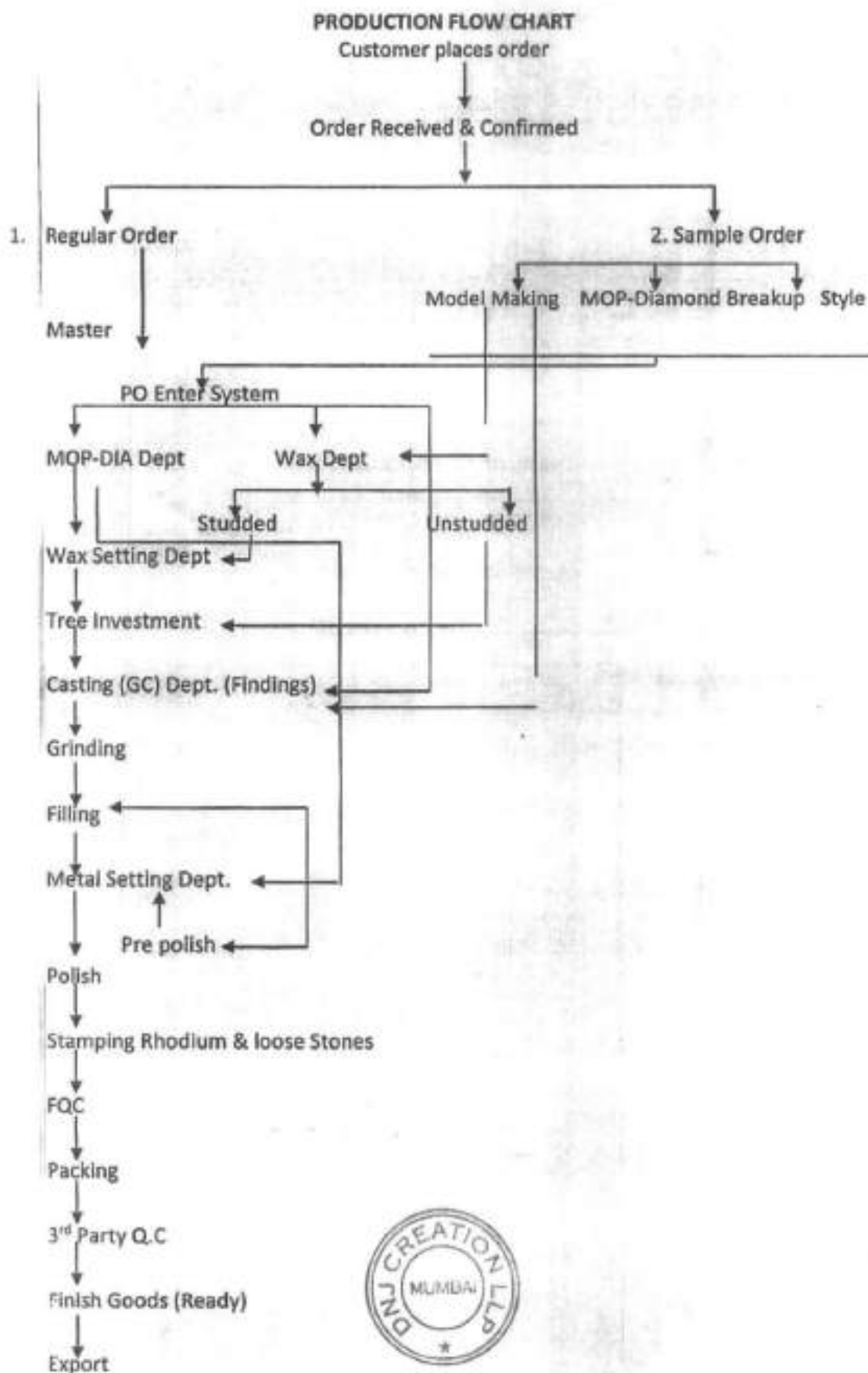
We request you to grant us permission for Broad Banding facility at the earliest

Thanking you  
Yours faithfully,  
For **DNJ CREATION LLP**

Authorised Signatory



64925  
5/1/21



DNJ CREATION LLP.

Apply for Broad Banding Facility

Sr No.	Description of Import	ITC HSN Clasification
1	Mother of Pearl	96019020

Sr No.	Description of the Items to be newly manufactured	ITC HSN Clasification	Annual Capacity
1	Gold, Silver,Platinum Jewellery Studded with Mother of Pearl	71	1000 Pcs/Prs (One Thousand Pcs/Prs Only)

Below is the Approved Item (s) of manufacture

Sr. No.	Approved Broad Banding Items	Unit	Annual Capacity
1	Platinum Jewellery Studded with Diamonds and Precious Stones	Pcs.	2000 Pcs. (Two Thousand Pcs. Only)
2	Steel Plain & Studded Jewellery	%	5% of FOB Value of Export Of Previous Year
3	Ceramic Gold Plain and Ceramic Gold Studded Jewellery]	%	5% of FOB Value of Export Of Previous Year
4	Ceramic Silver Plain and Ceramic Silver Studded Jewellery	%	5% of FOB Value of Export Of Previous Year
5	Brass Plain and Studded Jewellery	%	5% of FOB Value of Export Of Previous Year
6	3KT Gold and Finding Jewellery	%	5% of FOB Value of Export Of Previous Year
7	Gold Plain Jewellery	Pcs.	1000 Pcs. (One Thousand Pcs. Only)
8	Silver Plain Jewellery	Pcs.	1000 Pcs. (One Thousand Pcs. Only)
9	Platinum Plain Jewellery	Pcs.	500 Pcs. (One Thousand Pcs. Only)



# DNJ

## DNJ Creation LLP

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Date: 17<sup>th</sup> December 2020.

To,  
The Development of Commissioner,  
SEEPZ-SEZ,  
Andheri (E), Mumbai-400096.



Sub: Broad Banding Permission for Import-Export of Mother of Pearl.  
IEC Code: 0315052732  
Ref : Our present LOA no.: SEEPZ-SEZ/IA-1/NUS/APL/G&J-2011-12/20710  
dated : 18.09.2017 Jewellery Manufacturing.

Dear Sir,

We Manufacturer Jewellery for more than two decades now and have a good experienced work force During our marketing survey and client meetings, we are often asked for entering to new area of jewellery studding with Mother of Pearl, hence need to procure MOP for manufacturing jewellery and cater to our Clients/ Buyer.

It is important to note here that it is a part of changing fashion trend. We have opportunity for expanding our business, We intend to enter in the field import-export of studding of Mother of Pearls to fulfill the requirements of our overseas clients.

We will import Mother of Pearl from DTA unit, Zone to Zone as well as Import from our buyers as per SEZ procedure and will keep separate stock of Mother of Pearl.

We hereby request you to grant us the permission for the Broad Banding at the earliest, we are enclosing herewith revised projection to incorporate the same in our LOA.

Thanking you  
Yours faithfully,  
For **DNJ CREATION LLP**

Authorised Signatory



63570  
17/12/20  
Pl. process  
Jy. 18/12

Asst

[www.dnavinchandra.com](http://www.dnavinchandra.com)

Request ID: 422000246953

Submission Date : N.A

**BROAD BANDING REQUEST**

DC Name:	DC SEEPZ SEZ Mumbai		
SEZ Name:	SEEPZ Special Economic Zone		
Entity Name:	DNJ Creation LLP		
Entity Address:	UNIT NO. GJ-20, SDF-VII,, GALA NO. 17, G & J COMPLEX II,, SEEPZ-SEZ, ANDHERI EAST, MUMBAI, Maharashtra, India, 400096		
OA Issued for:	Unit	LOA No.:	SEEPZ-SEZ/IA-I/NUS/APL/G&J/ 2011-12
OA Issue Date:	28-Jun-2012	LOA Expiry Date:	07-Oct-2022
Type of SEZ:	Gems And Jewellery	SEZ Sector :	Gems And Jewellery
Major Industry:	Gems And Jewellery	Minor Industry :	Gold And Silver Jewellery

**Details of Broad Banding Request :**

Dear Sir, We Manufacturer Jewellery for more than two decades now and have a good experienced work force. During our marketing survey and client meetings, we are often asked for entering to new area of jewellery manufacturing with Mother of Pearl, hence need to procure MOP for manufacturing jewellery and cater to our Clients Buyer. It is important to note here that it is a part of changing fashion trend. We have an opportunity for expanding our business. We intend to enter in the field of import-export of studding of Mother of Pearls to fulfill the requirements of our overseas clients. We will import Mother of Pearl from D A unit, Zone to Zone as well as Import from our buyers as per SEZ procedure and will keep separate stock of Mother of Pearl. We hereby request you to grant us the permission for the Broad Banding at the earliest, we are enclosing herewith revised projection to incorporate the same in our LOA.

**Request reason and description :**

Broad Banding Permission for Import-Export of Mother of Pearl.





DNI CREATION LLP

NEXT FIVE YEARS - REVISED

ANNEXURE - A

FOREIGN EXCHANGE BALANCE SHEET							(1 US \$ = RS.73.00)
		1ST	2ND	3RD	4TH	5TH	TOTAL IN LAKHS
(A)	FOREIGN EXCHANGE EARNING	12240.00	12750.00	13210.00	13710.00	14210.00	66120.00
(i)	(based on fob value of exports of entire production)						
(ii)	Export of jewellery studded with Mother of Pearl			50.00	60.00	70.00	180.00
	TOTAL	12240.00	12750.00	13260.00	13770.00	14280.00	66300.00
(B)	FOREIGN EXCHANGE OUT GO :						
(i)	Import of machinery	46.07	53.26	63.33	72.52	80.64	315.83
(ii)	Import of raw materials and components	9242.00	9540.00	9853.00	10227.00	10514.00	49376.00
(iii)	Imports of spares and consumables	52.00	57.00	61.50	63.75	67.50	301.75
(iv)	Repatriation of dividend profits to foreign collaborators.	0.00	0.00	0.00	0.00	0.00	0.00
(v)	Royalty	0.00	0.00	0.00	0.00	0.00	0.00
(vi)	Lump sum knowhow fees	0.00	0.00	0.00	0.00	0.00	0.00
(vii)	Design & Drawing fee	0.00	0.00	0.00	0.00	0.00	0.00
(viii)	Payment on training of Indian technicians abroad.	0.00	0.00	0.00	0.00	0.00	0.00
(ix)	commission on Exports etc.	0.00	0.00	0.00	0.00	0.00	0.00
(x)	Foreign Travels	22.00	24.00	26.00	28.00	30.00	130.00
(xi)	Amount of interest to be paid on external commercial borrowing/	0.00	0.00	0.00	0.00	0.00	0.00
(xii)	deferred payment credit (specify details)						
(xiii)	Any other payments	12.10	15.15	17.16	19.19	21.20	84.80
	TOTAL	9374.17	9689.41	10020.99	10410.46	10713.34	50208.38
(xiv)	NET FOREIGN EXCHANGE	2865.83	3060.59	3239.01	3359.54	3566.66	16091.62
(xv)	N.F. EXCHANGE IN FIVE YEARS	23.41%	24.00%	24.43%	24.40%	24.98%	24.27%
	TOTAL	24.27%					



HS CODE (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECTIVE (5)	PRI (6)	IGST (7)	DUTY (8)	TOTAL (9)	POLICY (10)	REMARKS (11)
96019090	-- Other	kg.	10.00	10.00	--	12.00	1.00	24.320	Restricted	
9601	HG Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	kg.	10.00	10.00	--	12.00	1.00	24.320		Nfn 22/2018-IT (Rate)
9601	* Worked corals other than articles of corals	kg.	10.00	10.00	--	5.00	1.00	16.550		
9602	Worked vegetable or mineral carving material and articles of these materials; Moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; Worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin									
960200	* Worked vegetable or mineral carving material and articles of these materials; Moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; Worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin									
96020010	-- Worked vegetable carving material & articles thereof	kg.	10.00	10.00	--	18.00	1.00	30.980	Free	
96020020	-- Moulded or carved articles of wax, stearin, natural gums & resins & other moulded/ carved articles	kg.	10.00	10.00	--	18.00	1.00	30.980	Free	
96020030	-- Gelatin capsules, empty	kg.	10.00	10.00	--	18.00	1.00	30.980	Free	
96020040	-- Other articles of unhardened gelatin	kg.	10.00	10.00	--	18.00	1.00	30.980	Free	
96020090	-- Other	kg.	10.00	10.00	--	18.00	1.00	30.980	Free	
9602	HG Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc. (including articles of lac shellac)	kg.	10.00	10.00	--	12.00	1.00	24.320		Nfn 22/2018-IT (Rate)
9603	Brooms, brushed (including brushes constituting parts of machine, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; Prepared knots and tufts for broom or brush-making; Paint pads and rollers; Squeegees (other than roller squeegees)									
96031000	*-- Broomsticks (other than consisting of twigs or other vegetable materials, bound together, with or without handles)	u	20.00	20.00	--	5.00	2.00	28.100	Free	
96031000	-- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	20.00	20.00	--	18.00	2.00	43.960	Free	

HS CODE (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECTIVE (5)	PRL (6)	IGST (7)	DWS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)
9617	Vacuum flasks and other vacuum vessels, complete with cases; Parts thereof other than glass inner									
9617 00	Vacuum flasks and other vacuum vessels, complete with cases; Parts thereof other than glass inner									
	— Vacuum flasks and other vacuum vessels, complete with cases:									
9617 00 11	— Vacuum flasks having a capacity not exceeding 0.75 litre	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9617 00 12	— Vacuum flasks having a capacity exceeding 0.75 litre	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9617 00 13	— Casserol and any other vacuum containers	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9617 00 19	— Other	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9617 00 90	— Parts (other than glass inner)	kg.	20.00	20.00	—	18.00	2.00	43.960	Free	
9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	kg.	10.00	10.00	—	18.00	1.00	30.980	Free	
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material									
9619 00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:									
	— Sanitary towels (pads) or sanitary napkins	kg.	10.00	10.00	—	0.00	1.00	11.000	Free	
9619 00 20	— Tampons	kg.	10.00	10.00	—	0.00	1.00	11.000	Free	
9619 00 30	— Napkins and napkin liners for babies	kg.	10.00	10.00	—	12.00	1.00	24.320	Free	
9619 00 40	— Clinical diapers	kg.	10.00	10.00	—	12.00	1.00	24.320	Free	
9619 00 90	— Other	kg.	10.00	10.00	—	12.00	1.00	24.320	Free	
9620	Monopods, Bipods, Tripods and similar articles	u	10.00	10.00	—	18.00	1.00	30.980	Free	

### Policy Conditions of this Chapter

(i) Import of wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 (as amended from time to time) is prohibited and in respect of those species listed in CITES, is subject to the provisions of CITES.

### Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

OFFICE OF DEVELOPMENT COMMISSIONER  
SEEPZ-SEZ, L. 1, PLOT NO. 10, SECTOR 10, OF 101,  
INDUSTRIAL ESTATE, MIDC, ANDHERI (E), MUMBAI-400 096.  
Tel: 022-26290144, 26290143, 26290141  
Fax: 022-262901784. E-mail: [dc@seepz.com](mailto:dc@seepz.com)

Re: SEEPZ-SEZ/1A-1/Policy/45/02-09

25.1.2009

The President,  
SEEPZ Gem & Jewellery Manufacturers' Association,  
Gem & Jewellery Complex-I,  
SEEPZ-SEZ, Andheri (E),  
Mumbai-400 096

Sub: Broad-banding of items listed in Chapter 71 of Customs Tariff of India-reg.

Sir,

I am directed to refer to your letter dated 12.2.2009 on the subject cited above and to say that the competent authority has decided that, so long as articles remained classified under sub heading 7114, 7116, 7117 and 7118 of Chapter 71 of the Customs Tariff (excluding articles of Base metal clad with Precious Metals), there should be no need to approach the Development Commissioner's office for Broad-banding permission. However, when the Articles get classified under 7115 and/or are excluded from Chapter 71 by notes under Chapter 71 of the Customs Tariff or are articles of Base Metal clad with Precious metal, Broad banding permission will have to be obtained.

Yours faithfully,

  
(Mrs. M.J. Kulkarni)  
Asstt. Development Commissioner,  
SEEPZ-SEZ



भारत सरकार / GOVERNMENT OF INDIA,  
 विकास आयुक्त का कार्यालय / OFFICE OF DEVELOPMENT COMMISSIONER  
 सीपज़ क्षेत्र आर्थिक विशेष - / SEEPZ SPECIAL ECONOMIC ZONE  
 वाणिज्य एवं उद्योग मंत्रालय / MINISTRY OF COMMERCE & INDUSTRY,  
 अंधेरी (पूर्व), मुंबई / 096 400 - ANDHERI (EAST), MUMBAI - 400 096.  
 टेली/Tel: 022-28294756 / 28294799 फैक्स/Fax: 28291754,  
 ई-मेल/E-mail : dcsseepz-mah@nic.in, वेबसाइट/Web-site: www.seepz.gov.in



F. No. SEEPZ-SEZ/IA-I/Policy/46/2008-09

Date : 25.09.2019

### CIRCULAR

Sub : Broad-banding of items listed in Chapter 71 of Customs Tariff – reg.  
 \*\*\*\*\*

It is observed that, inspite of this office' instructions on the captioned subject vide letter No. SEEPZ-SEZ/IA-I/Policy/46/08-09/3042 dated 25.03.2009, the units are still approaching this office seeking Broad-banding permission. It is therefore once again reiterated that, so long as 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 are excluded from Chapter 71 by notes under Chapter 71 of the Customs Tariff or are articles of Base Metals clad with Precious metal, Broad-banding permission will have to be obtained.

It is also informed that the goods classifiable 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 Act 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 import.

This issues with the approval of Development Commissioner.

(C.P.S. CHAUHAN)  
 JOINT DEVELOPMENT COMMISSIONER  
 SEEPZ-SEZ

Copy to:-

- 1) The Development Commissioner, SEEPZ-SEZ
- 2) The Secretary, SEEPZ Gems & Jewellery Manufacturers' Association (SGJMA)
- 3) All Gems & Jewellery Units under SEEPZ-SEZ.
- 4) Notice Board
- 5) Office copy.

Instruction No. 91

File No. K-43014(22)/25/2018-SEZ  
Government of India/ Bharat Sarkar  
Ministry of Commerce and Industry/ Vanijya aur Udyog Mantralaya  
Department of Commerce/ Vanijya Vibhag  
SEZ Division  
\*\*\*

Dated 28 November, 2018

To,

All Development Commissioners,  
Special Economic Zones.

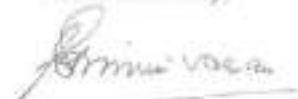
Subject: Applicability of Notification No. 43/2015-20 dated 05.11.2018 to SEZ units-  
reg.

Sir/ Madam,

I am directed to refer to the DGFT Notification No. 43/2015-2010 dated 05.11.2018 (Copy enclosed) allowing exports of findings like posts, push backs, locks which help in collating the jewellery pieces together, containing gold of 3 carats and above upto a maximum limit of 22 carats from Domestic tariff area EOUs and to say that the provisions contained in the aforesaid Notification will be applicable *Mutatis Mutandis* for SEZ Units.

Encl: DGFT Notification No. 43/2015-2020 dtd 05.11.2018.

Yours faithfully,



(G. Srinivasan)

Under Secretary to the Government of India

Ph:011-2306 2496

E-mail: srinivasan.g@nic.in

Government of India  
Ministry of Commerce & Industry  
Directorate General of Foreign Trade  
Policy 4 Section, Room No 210,  
Udyog Bhavan

Notification No. 13/2015-2020  
New Delhi dated 16 November, 2015

Subject: Amendment in Para 4.32(i) of Chapter 4 and in Para 6.01(a) of Chapter 6 of the Foreign Trade Policy 2015-20.

S.O. (E): In exercise of powers conferred by Section 5 of FT(D&R) Act, 1992, read with paragraph 1.02 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Central Government hereby makes following amendment in Para 4.32(i) of Chapter 4 and Para 6.01(a) of Chapter 6 of Foreign Trade Policy 2015-20.

2. Existing Para 4.32(i) of FTP 2015-20:-

"Gold jewellery, including partly processed jewellery and articles including medallions and coins (excluding legal tender coins), whether plain or studied, containing gold of 8 carats and above up to a maximum limit of 22 carats."

The amended Para 4.32 (i) of FTP 2015-20:-

"Gold jewellery, including partly processed jewellery and articles including medallions and coins (excluding legal tender coins), whether plain or studied, containing gold of 8 carats and above up to a maximum limit of 22 carats."

--- "The Findings like posts, push backs, locks which help in joining the jewellery pieces together, containing gold of 3 carats and above up to a maximum limit of 22 carats."

3. Existing Para 6.01(a) of FTP 2015-20:-

"An EOU/EHTP/STP/BTP unit may export all kinds of goods and services except items that are prohibited in ITC(HS). However export of gold jewellery including partly processed jewellery, whether plain or studied, and articles, containing gold of 8 carats and above up to a maximum limit of 22 carats only shall be permitted."

The amended Para 6.01(a) of FTP 2015-20:-

"An EOU/EHTP/STP/BTP unit may export all kinds of goods and services except items that are prohibited in ITC(HS). However export of gold jewellery including partly processed jewellery, whether plain or studied, and articles, containing gold of 8 carats and above up to a maximum limit of 22 carats only shall be permitted."



The export of findings like posts, push backs, locks which help in joining the jewellery pieces together, containing gold of 3 carats and above and a maximum limit of 20 carats only shall be allowed.\*

6. Effect of this Notification: Para 4.32(i) and Para 5.31(a) of Foreign Trade Policy 2015-20 are amended to allow export of findings like posts, push backs, locks which help in joining the jewellery pieces together, containing gold of 3 carats and above and a maximum limit of 20 carats only from domestic tariff area under FSTP/STP/BTP units.



[Alok Vardhan Shrivastava]

Director General of Foreign Trade &

Ex-officio Additional Secretary to Government of India

Email: dgft@dgft.gov.in

(Issued from File No.01/01/180/238/AM19/PC-4)

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

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**AGENDA FOR CONSIDERATION APPROVAL COMMITTEE**

**A) Proposal: -**

Monitoring performance of the unit for the years 2018-19 (Block period 2017-18 to 2021-22) of **M/S. DNJ Creation LLP.**

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

Monitoring performance of the unit for the **F.Y. 2018-19**

**C) Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

**D) The status of NFE for the period 2018-19 is detailed below:-**

Name of the Unit & Address	M/s. DNJ Creation LLP		
Location	Unit No. GJ-20, SDF-VII, Unit No. G-17, G & J Complex-II		
Area	GJ-20	618 Sq mtr.	
	G-17	659 Sq mtr.	
LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/G&J/2011-12/8971 dated 28.06.2012 as amended		
Item(s) of manufacture	Gold/Silver/Platinum Studded with Diamonds and precious Stoned		
Date of commencement of production	08.10.2012		
Existing Block period	2017-18 to 2021-22		
Validity of LOP	07.10.2022		
Execution of BLUT	Yes		
Outstanding Rent dues	NIL		
Labour Dues	NIL		
Validity of Lease Agreement	GJ-20	Registered sub-lease agreement for the period 07.08.2012 to 06.08.2032.	
	G-17	Letter sent to the unit on 26.10.2020 for adjudication of sub-lease agreement for the period 31.08.2020 to 07.10.2022	
Pending CRA Objection, if any	NIL		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NIL		

Period of Monitoring of Performance			2018-19		
Whether the unit has achieved positive NFE?			YES		
Investment till date	Building		349.97 lakhs		
	Plant & Machinery		238.67 lakhs		
Area occupied			7093.42 sq. ft. (659 sq. mtr.)		
No. of employees			283		
Per sq. ft. employment			25.06 sq. ft./employees		
Performance during last Block Period (2012-13 to 2016-17)					
	Export – FOB value in INR		Projected NFE	NFE as per APR FY	
FY	Projected Export	APR Data			
Total	20000.00	36711.07	6812.17	6852.82	
Performance during the current Block Period (2017-18 to 2021-22)					
Already Monitored 2017-18					
Export – FOB value in INR		Projected NFE	NFE as per APR FY	NFE After Verification as per Rule 53 of SEZ Rules (Rs. in Lakhs) Projected Export	
FY	Projected Export	APR Data			
2017-18	12000.00	8832.75	2708.86	1685.08	1683.30
2018-19	12500.00	13908.32	2905.57	3411.70	3402.87
Total	24500.00	22741.07	5614.43	5096.78	5086.17
Per sq. ft. exports in the APR period			1.96 lakhs/sq. ft.		
Quantity & value of unutilized goods exported under Rule 34 of SEZ Rules			Rs. 17,76,505/-		
Other FE Outflow details		1) Foreign Travelling	Rs. 2,05,515/-		
		2) Membership & Subscription Fees	Rs. 19,046/-		
		Total	Rs. 2,24,561/-		
Whether any Export proceeds are outstanding?			No (As per APR 2018-19 submitted by the unit)		

Whether any SCN pending for adjudication	No. (As per record in file)
Whether Audit objection pending	No (As per record in file)

The APR monitoring for the unit M/s. DNJ Creation LLP was already done till 2017-18. Now the proposal for monitoring of APR for the year 2018-19 is being submitted. The L.O.A. of the unit is valid upto 31.03.2022.

A Comparison chart with details of APR Vis-à-vis NSDL data & Amortization chart are placed opposite. The Unit had submitted online APR till 2018-19.

The unit has achieved **positive** NFE during Monitoring Period of 2018-19.

The unit submitted the value addition carried out against the export during the reporting period as prescribed below:-

Year	Export (In lakhs)	Value addition %
2018-19	13908.32	24.53%

As per the APR of 2018-19 submitted by the unit, **there is no Foreign Exchange realization pending beyond the permissible time limit.**

The performance of the Unit for the period 2018-19 is placed before the **Approval Committee** in terms of Rule 54 of SEZ Rules, 2006.

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## ANNEXURE - A

M/S. DNL CREATION LLP (D.NA VINCHANDRA GEMS PVT.LTD.) LOA NO: SEEPZ SEZ/01/NU5/AP1/GJ/2011-12 Date: 28.06.2012

Date of Commencement of production : 08.10.2012

EXPORT, IMPORT &amp; NFE DATA FOR FY YEAR 2018-19 ( 2017-18 to 2021-22)

(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	Projected Import	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	16
	3(a)				4A(b)+4B(i)			4B(vi)		4A(b)+9+APR(5) / APR column (b)	4A(b)+(10)+APR (5)		APR (7)	(4-12)	
2017-18	8832.75	9027.66	8832.75	12000.00	6974.87	1238.40	9257.14	8.55	10.33	7147.67	7149.45	2708.86	1685.08	1683.50	1683.30
2018-19	13908.32	13913.6	13908.32	12500.00	4226.80	607.87	9555.43	9.85	18.68	10496.62	10505.45	2905.57	3411.70	3402.87	5086.17
Total Achieved	22741.07	22941.26	22741.07	24500.00	11201.67	1846.27	18812.57	18.40	29.01	17644.29	17654.90	5614.43	5096.78	5086.17	5086.17

ANNEXURE - B

M/S.DNJ CREATION LLP (D.NAVINCHANDRA GEMS PVT.LTD.)  
LOA NO: SEEPZ SEZ/IAI/NUS/APL/GJ/2011-12 Date : 28.06.2012

Date of Commencement of production : 08.10.2012

Value in Lakhs

YEAR	CG IMP. 4B(V)	AMORTISED VALUE								
			12-13	13-14	14-15	15-16	16-17	17-18	18-19	Total
			10%	10%	10%	10%	10%	10%	10%	
2012-13	96.97	67.88	9.70	9.70	9.70	9.70	9.70	9.70	9.70	67.88
2013-14	1.87	1.12		0.19	0.19	0.19	0.19	0.19	0.19	1.12
2014-15	1.98	0.99			0.20	0.20	0.20	0.20	0.20	0.99
2015-16	0.00	-				-	-	-	-	-
2016-17	0.00	-					-	-	-	-
2017-18	2.51	0.50						0.25	0.25	0.50
2018-19	83.44	8.34							8.34	8.34
TOTAL	186.77	78.84	9.70	9.88	10.08	10.08	10.18	10.33	18.68	78.84

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

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**AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE**

**A. Proposal: -**

Monitoring performance of the unit for the years 2018-19 (LOA Block period 2018-19 to 2022-23 of M/S. Aplab Ltd.

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

Monitoring performance of the unit for the **F.Y. 2018-19**

**C. Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

**1. Achievement to NFE on Cumulative Basis during the block period:-**

The performance of the Unit has been monitored in terms of Rules 53 of SEZ Rules, 2006 as under:-

**D. The status of NFE for the period 2018-19 is detailed below:-**

<b>Name of the Unit &amp; Address</b>	M/s. Aplab Ltd.,				
<b>Location</b>	Unit No. 37, SDF-II				
<b>Area</b>	<table><tr><td>37</td><td>735 Sq.mtr</td></tr><tr><td>37Pan</td><td>41 Sq.mtr</td></tr></table>	37	735 Sq.mtr	37Pan	41 Sq.mtr
37	735 Sq.mtr				
37Pan	41 Sq.mtr				
<b>LOA No. &amp; Date</b>	8/7/68-EPZ dated 20.11.1977 as amended				
<b>Item(s) of manufacture</b>	Oscilloscopes, Power Supplies Inverters				
<b>Date of commencement of production</b>	01.06.1978				
<b>Existing Block period</b>	2018-19 to 2022-23				
<b>Validity of LOP</b>	31.03.2023 ✓				
<b>Execution of BLUT</b>	Yes				
<b>Outstanding Rent dues</b>	Rs. 6,61,766/- as on date				
<b>Labour Dues</b>	Retirement from the services of Mr Dhondi P. Swant & 3 others				
<b>Validity of Lease Agreement</b>	Letter sent to the unit on 09.11.2020 for execution of sub-lease agreement for the period 01.04.2017 to 31.07.2023				
<b>Pending CRA Objection, if any</b>	Nil.				

.....2/-



Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any			NIL		
Period of Monitoring of Performance			2018-19		
Whether the Unit has achieved positive NFE.			Yes. In terms of Rule-53 of SEZ Rules-2006.		
Export Rs.in lakhs			NFE Rs.in lakhs		
Financial Year	Project ed	Achieved	Projected	Year wise	Cumulative
2018-19	375	387.50 (103.33%)	300	310.20 (103.40%)	310.20
Whether any export proceeds are outstanding beyond permissible time limit? If yes, whether the Unit has submitted approval of RBI regarding extension of time limit?			No. As per APR of 2018-19.		
Area occupied by the Unit			7908 Sq. ft		
No. of Employees			51		
Investment till date			Building: Rs. 13.64 Lakhs Plant and Machinery: Rs. 1.21 Lakhs		
Per Sq.ft Export			Rs. 4900.10		
Per Sq. ft. Employment			155.06		
Total Exports & Total NFE of last block ( 5 years)			Export : 1908.46 Lakhs NFE : 1692.63 Lakhs		
Quantity and value of goods exported under Rule 34 (unutilised goods)			Nil		
Any SCN Pending			No ( As per records available in this file)		
Any CRA pending			No ( As per records available in this file)		

The unit has submitted self attested revised APR for the year 2018-19 duly certified by the CA. The Export & Import data pertaining to the year 2018-19 were retrieved from NSDL for cross verification with data submitted by the unit in the APR of 2018-19.

.....3/-

The unit vide letter dated 03.03.2020 has clarified that the difference in export value and import value mentioned in APR in comparison with the NSDL

data is due to value of no commercial value goods. The details submitted by the Unit were scrutinized and verified with the NSDL data and clarification submitted by the Unit. The claims of unit found satisfactory & appropriate in terms of Rule 53 of SEZ Rules, 2006.

The details submitted by the Unit were scrutinized and verified with the NSDL data and clarification submitted by the Unit. The claims of unit found satisfactory & appropriate in terms of Rule 53 of SEZ Rules, 2006.

As per last APR 2018-19 submitted by the unit, there is no foreign exchange realization pending beyond the permissible limit.

The performance of the Unit for the period 2018-19 is placed before the **Approval Committee** in terms of Rule 54 of SEZ Rules, 2006.

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M/S. Apsara Limited LOA NO: 87/17-EPZ Commenced on: 01.06.1978  
EXPORT & IMPORT NFE DATA (Block Period 2018-19 to 2022-23)

Year (F.Y.)	Export value (IN LAKHS)		IMPORT value (IN LAKHS)								NFE (IN LAKHS)		
	APR data	NSDL data	On verification FOB Export value	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. in Lakhs.	On verification Amortised value	APR data (Raw material consumed + amortised + Outflow)	On verification APR-data	As per APR	On Verification	On Cumulative Basis	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14
APR Cn	3(a)		A	4A(5)+4B(5)		4B(4)		4A(4)+4B(4) / APR (5)	B	APR (7)	(A-B)	APR (3)	
2018-19	387.50	387.57	387.50	59.80+0.83 =60.63	59.94+0.00 =59.94	0.08	0.08	77.22+0.08+0.00 =77.3	77.22+0.08+0.00 =77.3	310.20	310.20	310.20	310.2

PROJECTED FIGURES AGAINST EXPORTS AND NFE (RS. IN LAKHS)						
	Exports	Achieved	percentage	NFE	Achieved	percentage
2018-19	375	387.50	103.33	300	310.2	103.4
2019-20	409	-	-	320	-	-
2020-21	425	-	-	340	-	-
2021-22	450	-	-	360	-	-
2022-23	475	-	-	3700	-	-
TOTAL	2120	387.50		3020	310.2	

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

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**AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE**

**A. Proposal: -**

Monitoring performance of the unit for the years 2018-19 (LOA Block period 2016-17 to 2020-21 of M/S. Gold Star Jewellery Pvt. Ltd Unit- II

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

Monitoring performance of the unit for the **F.Y. 2018-19**

**C. Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

**1. Achievement to NFE on Cumulative Basis during the block period:-**

The performance of the Unit has been monitored in terms of Rules 53 of SEZ Rules, 2006 as under:-

**D. The status of NFE for the period 2018-19 is detailed below:-**

**MONITORING OF APR OF M/S. Gold Star Jewellery Pvt.Ltd. (Unit II)**

The APR monitoring of the unit has been done upto FY 2017-18 and hence APR for the FY 2018-19 is being taken up as detailed below:-

<b>Name of the Unit &amp; Address</b>	Gold Star Jewellery Pvt Ltd., Unit-II		
<b>Location</b>	Unit no. 38 & 39 SDF-II		
<b>Area</b>	38	540 Sq.mtr	
	39	763 Sq.mtr	
<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA-1/NUS/GJ/01/2015-16/9388 dated 15.06.2015 as amended		
<b>Item(s) of manufacture</b>	Plain/Mounting/Studded Gold/Silver/Platinum Jewellery Studded with Diamonds etc.		
<b>Date of commencement of production</b>	27.10.2016		
<b>Existing Block period</b>	2016-17 to 2020-21		
<b>Validity of LOP</b>	26.10.2021		
<b>Execution of BLUT</b>	Yes		
<b>Outstanding Rent dues</b>	NIL		
<b>Labour Dues</b>	NIL		

Validity of Lease Agreement			38	Sub-lease agreement is registered for the period 20.05.2015 to 27.10.2021		
			39	Letter sent to the unit on 09.11.2020 for adjudication of sub-lease agreement for the period 21.05.2015 to 27.0.2021		
Pending CRA Objection, if any			NIL			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any			NIL			
Period of monitoring			2018-19			
Whether the Unit has achieved positive NFE.			Yes.			
Export (in lakhs)			NFE (in lakhs)			
FY	Projected	Achieved	Projected	Year wise	Cumulative	
2018-19	27500	52764.49 (191.87%)	4230	29514.85 (697.75%)	41515.78	
Whether any export proceeds are outstanding beyond permissible time limit? If yes, whether the Unit has submitted approval of RBI regarding extension of time limit?			No (As per APR of 2018-19)			
Area occupied by the Unit			14019 sq.ft.			
No. of Employees			281			
Investment till date			Building: 138.79 Lakhs Plant & Machinery: 355.39 Lakhs			
Value Addition Achieved during the Year 2018-19			21%			
Per Sq.ft Export			376378			
Per Sq. ft. Employment			49.89			
Total Exports & Total NFE of last block (5 years)			Total Export: Rs. 31650.83 Lakhs Total NFE: Rs. 12000.93 Lakhs			
Quantity and value of goods exported under Rule 34 (unutilised goods)			NA			
Any SCN Pending			No ( As per records available in this file)			
Any CRA pending			NA (As per records available in this file)			

<b>Whether any export proceeds are outstanding beyond permissible time limit? If yes, whether the Unit has submitted approval of RBI regarding extension of time limit?</b>	No (As per APR of 2018-19)
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The unit has submitted self attested APR for the year 2018-19, duly certified by the CA. The Export & Import data pertaining to the year 2018-19 were retrieved from NSDL for cross verification with data submitted by the unit in the APR of 2018-19.

The unit vide letter dated 13.01.2020 (Flag E )has submitted clarification regarding difference in export and import data mentioned in APR as compared to respective data in NSDL. As regards difference in export figures, the unit submitted that the difference is due to consignment sales taken in NSDL, free samples, consignment sales converted into export and freight taken in FOB. As regards difference in import data, the unit has submitted that the difference is

due to consignment return figures, free samples, freight & insurance charges, goods on loan basis, repairs & return goods and gold purchase from nominated agencies.

It is further to submit that the total amortised value as per APR submitted by the unit is 15.45 Lakhs, however as per NSDL data calculation, the same is arrived at 16.12 Lakhs. The yearwise breakup of the amortised value as per APRs submitted by the unit and as per the NSDL data is furnished below:

<b>Year</b>	<b>Value of Capital goods imported as per APR (Rs. in Lakhs)</b>	<b>Value of Capital goods as per NSDL (Rs. in Lakhs)</b>	<b>Amortised Value as per APR (Rs. in Lakhs)</b>	<b>Amortised Value as per NSDL (Rs. in Lakhs)</b>	<b>Difference (Rs. in Lakhs)</b>
2016-17	83.12	89.94	8.31	8.99	6.82
2017-18	60.41	60.28	6.04	6.03	0.13

The unit has clarified that the difference in amortised value is due to the fact that they have taken value of the capital goods imported from the invoices of imported capital goods. However, in NSDL, provisional freight and insurance are added in invoice amount. However, the unit clarified that while calculating the amount of imported capital goods, they had taken into account the amount actually paid by them.

.....4/-



The unit has also enclosed copies of invoices, Bills of Entry, Payment Advice in support of their claim. The unit has also submitted reconciliation statement for the year 2016-17 and 2017-18 for amortised value.

The unit has further submitted vide letter dated 01.02.2021 that certification of APR is done on outflow of foreign currency and there is no payment of such freight and insurance in foreign currencies to the party. They further submitted that they had considered the value of all amount of outflow of foreign currencies in case of capital goods.

As regards Column No. 4(B) regarding import of capital goods, the unit has imported capital goods of Rs. 11.00 Lakhs and the same has been verified with the NSDL data. Further, the cumulative value of imported capital goods upto the year 2018-19 is Rs. 131.88 Lakhs.

As regards Column No. 5 pertaining to Other FE outflow details, the unit has shown the figure of Rs. 609.20 Lakhs. The unit has also submitted bifurcation of the said amount of Rs. 609.20 Lakhs and the same is placed at Flag F.

The details submitted by the Unit were scrutinized and verified with the NSDL data and clarification submitted by the Unit. The claims of unit found satisfactory & appropriate in terms of Rule 53 of SEZ Rules, 2006.

The Unit has achieved Positive NFE on cumulative basis during the year 2018-19 of current LOA block period (2016-17 to 2020-21). They have also achieved the projected Export as well as the projected NFE during the period 2018-19. Based on data submitted by unit, APR data and NSDL data, the LOA block cum year wise performance/NFE, projections and Amortization calculation sheet are placed opposite (Flag - A, B, C & D).

As per last APR 2018-19, there is NIL foreign exchange realization pending beyond the permissible limit,

The performance of the Unit for the period 2018-19 is placed before the **Approval Committee** in terms of Rule 54 of SEZ Rules, 2006.

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M/S. Gold Star Jewellery Pvt. Ltd, Unit II LOA NO: seepz-sez1A-JWUS/GJ/01/2013-18 Commenced on : 27.10.2016  
**EXPORT & IMPORT NFE DATA FOR PERIOD OF FY YEAR 2018-19**  
 IMFOET value (In Lakhs)

Year (F.Y.)	Export value (IN LAKHS)		IMPORT value (IN LAKHS)									NFE (IN LAKHS)		
	APR data	NSDL data	On verification n FOB Export value	Import during the year -APR (Raw + CG)	IT/NSDL data	On verification Import value	Amortised value as per APR Rs. in Lakhs	On verification n Amortised value	APR data (Raw material consumed + amortised + Outflow)	On verification APR data	As per APR	On verification	On Cumulative	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
APR Cd.	3(a)			4A(b)+4B(i)	RM+CG		4C(v)		4A(i)+4+APR(c) / APR (6)	B	APR (7)	(A-B)	APR (9)	
2016-17														738.95
2017-18														12000.93
2018-19	52764.49	50262.47	52764.49	4327.83+11.00 =4338.83	2740.77+10.99 =2750.76	4327.83+11.00 =4338.83	15.45	15.45	22624.99+15.45+609.20 =23249.64	22624.99+15.45+609.20 =23249.64	29514.85	29514.85	41515.78	41515.78

PROJECTED FIGURES AGAINST EXPORTS AND NFE (2016-17 to 2020-21) (RS.IN LAKHS)						
FY	Exports	Achieved	Percentage	NFE	Achieved	Percentage
2016-17	12500	3462.06	27.70	1477.5	738.95	50.01
2017-18	26500	20168.77	106.37	4080	11267.98	276.03
2018-19	27500	52764.49	191.87	4290	29514.85	697.75
2019-20	28500			4360		
2020-21	30000			4007.5		
Total	125000	84615.32		18775	41515.78	

M/S. Gold Star Jewellery Pvt. Ltd. Unit II LOA NO: seepz-sez/IA-I/NUS/GJI/01/2015-16

Commenced on : 27.10.2016

EXPORT & IMPORT NFE DATA

YEAR	CG IMP. 4B(V)	AMORTISED VALUE			
		16-17	17-18	18-19	Total
		10%	10%	10%	
2016-17	83.12	8.31	8.31	8.31	24.94
2017-18	60.41		6.04	6.04	12.08
2018-19	11.00			1.10	1.10
TOTAL	154.53	8.31	14.35	15.45	38.12

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

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**AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE**

**A. Proposal: -**

Monitoring performance of the unit for the years 2018-19 (LOA Block period 2014-15 to 2018-19 of M/S. Kama Schachter Jewelry Pvt. Ltd.(Unit-II)

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

Monitoring performance of the unit for the **F.Y. 2018-19**

**C. Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

**1. Achievement to NFE on Cumulative Basis during the block period:-**

The performance of the Unit has been monitored in terms of Rules 53 of SEZ Rules, 2006 as under:-

**D. The status of NFE for the period 2018-19 is detailed below:-**

<b>Name of the Unit &amp; Address</b>	M/s. Kama Schachter Jewellery Pvt Ltd., Unit-II		
<b>Location</b>	Unit No. 601 to 604 Multistoried Building		
<b>Area</b>	601	728 Sq.mtr	
	602	898 Sq.mtr	
	603	869 Sq.mtr	
	604	892 Sq.mtr	
<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA-I/APL/GJ-018/206-07/9004 dated 07.12.2007 as amended		
<b>Item(s) of manufacture</b>	Gold, Platinum & Combination, Silver, Steel Jewellery Plain or Studded with Diamonds/Precious/Semi-Precious & Synthetics Stones in Combination thereof		
<b>Date of commencement of production</b>	17.07.2009		
<b>Existing Block period</b>	2019-20 to 2023-24		
<b>Validity of LOP</b>	16.07.2024		
<b>Execution of BLUT</b>	Yes		
<b>Outstanding Rent dues</b>	601	Rs. 2,55,712/- as on date	
	602	Rs. 3,15,424/- as on date	
	603	Rs. 2,50,934/- as on date	
	604	Rs. 3,13,315/- as on date	

.....2/-

Labour Dues			NIL		
Validity of Lease Agreement			601	Sub-lease agreement is Registered for 95 years w.e.f.12.02.2008	
			602	Sub-lease agreement is Registered for 95 years w.e.f.12.02.2008	
			603	Sub-lease agreement is Registered for 95 years w.e.f.12.02.2008	
			604	Sub-lease agreement is Registered for 95 years w.e.f.12.02.2008	
Pending CRA Objection, if any			NIL		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any			NIL		
Period of Monitoring of Performance			2018-19		
Whether the Unit has achieved positive NFE.			Yes. As below (Rs in lakhs cumulative.)		
Export Rs. in lakhs			NFE Rs.in lakhs		
Financial Year	Projected	Achieved	Projected	Year wise	Cumulative
2018-19	29451	28190.58	4951	15389.56	73972.61
Whether any export proceeds are outstanding beyond permissible time limit? If yes, whether the Unit has submitted approval of RBI regarding extension of time limit?			NIL (As per last APR of 2018-19.)		
Area occupied by the Unit			36444.12 Sq. ft		
No. of Employees			147		
Investment till date			Building: Rs. 1284.64 Lakhs Plant & Machinery: Rs. 1180.92 Lakhs		
Value Addition Achieved during the Year 2017-18			17.77 %		
Per Sq.ft Export			77352.88		
Per Sq. ft. Employment			247.92		
Total Exports & Total NFE of last block ( 5 years)			Exports:	Rs. 93037.07 Lakhs	
			NFE:	Rs. 52799.79 Lakhs	
Quantity and value of goods exported under Rule 34 (unutilised goods)			Quantity: 2283.93 Cts. Value: 834.21 Lakhs		

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<b>Any SCN Pending</b>	No (As per records available in the file)
<b>Any CRA pending</b>	No (As per records available in the file)

The Unit has submitted self attested revised APR for the year 2018-19 and duly certified by the CA.

The Export & Import data pertaining to the year 2018-19 were retrieved from NSDL for cross verification with data submitted by the unit in the APR of 2018-19.

The Unit vide letter dated 23.10.2020 (Flag-E) has clarified that the difference in export data in APR figure and in NSDL figure is of Rs. 533.65 Lakhs. They further submitted that the difference in the export figure is because in this year APR, they have shown last year consignment return of Rs. 436.67 Lakhs. After deducting Rs. 436.37 lakhs, the final difference comes to Rs. 97.29 Lakhs and this is due to exchange rate fluctuation differences as they had taken Reserve Bank of India rate and NSDL has taken Customs rate. The unit further submitted that in respect of imports, there is difference of Rs. 2310.17 Lakhs in APR figures and NSDL figures. The Unit submitted that the said difference is due to consignment return Rs. 744.96 Lakhs, returnable samples Rs. 60.52 Lakhs, Diamond on loan basis Rs. 1017.84 Lakhs, re-import for repairs Rs. 350.44 Lakhs. They further submitted that the total purchase of raw material is Rs. 2173.76 lakhs and then the actual difference comes to Rs. 136.41 Lakhs and it is exchange fluctuation difference as they had taken Reserve Bank of India rate and NSDL has taken Customs rate. The unit therefore requested to consider APR data. As regards difference of Rs. 3.90 Lakhs in the figures of Capital goods in APR and NSDL data, the unit submitted that it is due to exchange fluctuation difference. As regards discrepancy in amortised value and cumulative value, the unit submitted that it was their mistake and made the necessary corrections.

The details submitted by the Unit were scrutinized and verified with the NSDL data and supporting documents submitted by the Unit. The claim of unit is found satisfactory & appropriate in terms of Rule 53 of SEZ Rules, 2006.

The Unit has achieved Positive NFE on cumulative basis during the year 2018-19 of current LOA block period (2014-15 to 2018-19). They have failed to achieve the projected Export but have achieved the projected NFE during the period 2018-19.

As per APR 2018-19, there is NIL foreign exchange realization pending beyond the permissible limit.

The performance of the Unit for the period 2018-19 is placed before the Approval Committee in terms of Rule 54 of SEZ Rules, 2006.

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**M/S. KAMA SCHACHTER Unit -2 LOA NO: SEEPZ-SEZ/IA(I)/APL/GJ-018/2006-07/9004 DTD 07.12.2007  
EXPORT & IMPORT NFE DATA**

YEAR	CG IMP.	AMORTISED											
			09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	Total
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2009-10	494.99	494.99	49.50	49.50	49.50	49.50	49.50	49.50	49.50	49.50	49.50	49.50	494.99
2010-11	69.79	62.81		6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	62.81
2011-12	232.44	185.95			23.24	23.24	23.24	23.24	23.24	23.24	23.24	23.24	185.95
2012-13	522.05	365.44				52.21	52.21	52.21	52.21	52.21	52.21	52.21	365.44
2013-14	211.00	126.60					21.10	21.10	21.10	21.10	21.10	21.10	126.60
2014-15	27.28	13.64						2.73	2.73	2.73	2.73	2.73	13.64
2015-16	58.83	23.53							5.88	5.88	5.88	5.88	23.53
2016-17	12.03	3.61								1.20	1.20	1.20	3.61
2017-18	75.65	15.13									7.57	7.57	15.13
2018-19	65.86	6.59										6.59	6.59
TOTAL	1769.92	1298.29	49.50	56.48	79.72	131.93	153.03	155.76	161.64	162.84	170.41	176.99	1298.29



M/S. KAMA SCHACHTER LOA NO: SEKPE 582/IA(I)/APL/G-1-018/2006-07/9004 DTD 07.12.2007 (UNIT-2)  
EXPORT & IMPORT NFE DATA FOR PERIOD OF FY YEAR 2018-19

Year (F.Y.)	Export value (IN LAKHS)			IMPORT value (IN LAKHS)							NFE (IN LAKHS)			
	APR data	NSCL data	On verification POB Export value	Import during the year -APR (RM+ CG)	IT/NSCL data	On verification IMPORTS	Amortise d value as per APR	On verification on Amortise d value	APR data (Raw material consumed +amortised+ Outflow )	On verification APR data	As per APR	On Verification n	On Cumulative Basis	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
APR Cal	3(a)			4A(b)+4B(i)	RM+CG		4B(v)		4A(b)+8+APR(5) / APR (6)	B	7	(A-B)	9	
2014-15														17027.73
2015-16														31995.70
2016-17														46259.60
2017-18														58583.05
2018-19	28190.58	27606.93	28190.58	9463.58+64.56 +9528.14	11773.75+68.46 +11842.21	9463.58+64.56 +9528.14	176.99	176.99	12566.51+176.99+5 7.52 +12801.02	12566.51+176. 99+57.52 +12801.02	15389.56	15389.56	73972.61	73972.61

PROJECTED FIGURES AGAINST EXPORTS AND NFE (2014-15 to 2018-19) (IN LAKHS)						
FY	EXPORTS	ACHIEVED	Percentage %	NFE	ACHIEVED	Percentage %
2014-15	20236	21799.97	108%	3465	17027.73	491%
2015-16	22275	29934.3	134.38%	3865	14997.97	287.25%
2016-17	24783	28429.00	114.80%	4293	14263.9	332.25%
2017-18	27228	25168.19	108%	4758	12323.08	259%
2018-19	29451	28190.58	95.72%	4957	15389.56	310.84%
Total	133957	133521.49		21332	73972.24	

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

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**AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE**

**A. Proposal: -**

Monitoring performance of the unit for the years 2018-19 (LOA Block period 2017-18 to 2021-22 of M/S. MMTC Ltd.

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

Monitoring performance of the unit for the **F.Y. 2018-19**

**C. Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

**1. Achievement to NFE on Cumulative Basis during the block period:-**

The performance of the Unit has been monitored in terms of Rules 53 of SEZ Rules, 2006 as under:-

**D. The status of NFE for the period 2018-19 is detailed below:-**

<b>Name of the Unit &amp; Address</b>	M/s. MMTC Ltd.,
<b>Location</b>	Unit No. Gems & Jewellery Complex-I
<b>Area</b>	227 Sq.mtr
<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA-I/NUS/MMTC/11/ 2016-17/2935 dated 03.10.2016 as amended
<b>Item(s) of manufacture</b>	Supply of all types of Raw material, Precious metals
<b>Date of commencement of production</b>	12.05.2017
<b>Existing Block period</b>	2017-18 to 2021-22
<b>Validity of LOP</b>	11.05.2022
<b>Execution of BLUT</b>	Yes
<b>Outstanding Rent dues</b>	Rs. 46,571/- as on date
<b>Labour Dues</b>	NIL
<b>Validity of Lease Agreement</b>	Letter sent to the unit on 17.08.2020 for adjudication of sub-lease agreement for the period 05.08.2020 to 04.08.2020.
<b>Pending CRA Objection, if any</b>	NIL
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	

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Period of Monitoring of Performance			2018-19		
Whether the Unit has achieved positive NFE.			Yes on Cumulative basis.		
Export (in lakhs)			NFE (in lakhs)		
FY	Projected	Achieved	Projected	Year wise	Cumulative
2018-19	24048	100210.14	48	360.01	659.98
Whether any export proceeds are outstanding beyond permissible time limit? If yes, whether the Unit has submitted approval of RBI regarding extension of time limit?			NIL (As per last APR of 2018-19.)		
Area occupied by the Unit			2443.40 Sq. Ft.		
No. of Employees			6		
Investment till date			NIL		
Per Sq.ft Export			Rs. 4101258/-		
Per Sq. ft. Employment			407.23		
Total Exports & Total NFE of last block ( 5 years)			Total Export:	Rs. 179914.05 Lakhs	
			Total NFE:	Rs. 659.98 Lakhs	
Quantity and value of goods exported under Rule 34 (unutilised goods)			NIL		
Any SCN Pending			No ( As per records in this file)		
Any CRA pending			As per records available, one CRA Objection No. CRA/EOU/SEEPZ-SEZ/2019-20/AM NO. 4 dated 24.04.2019 regarding execution of transshipment bond is pending.		

The unit has submitted APR for the year 2018-19, self attested and duly certified by the CA. The Export & Import data pertaining to the year 2018-19 were retrieved from NSDL for cross verification with data submitted by the unit in the APR of 2018-19.

The unit vide letter dated 25.10.2019 (Flag-C) has submitted clarification with respect to difference in export and import figures mentioned in APR as compared to figures of NSDL data. The unit submitted that as per MMTC's business model, they are importing (unpriced gold) stock on consignment basis only, hence the stock belongs to the supplier unless and until it is priced by the customer. They further submitted that based on supplier invoices, they are remitting payment to the supplier and therefore they are not showing Gold Stock in their book of accounts. They further informed that they had shown export Rs. 100210.14 Lakhs being intra unit transfer at Column No. 3(a) in APR and Rs. 99850.13 as import (Purchase) at Column No. 4A (b) in APR, being the amount actually remitted to the supplier after fixing the metal.

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The details submitted by the Unit were scrutinized and verified with the NSDL data and clarification submitted by the Unit. The claims of unit found satisfactory & appropriate in terms of Rule 53 of SEZ Rules, 2006.

The Unit has achieved Positive NFE on cumulative basis during the year 2018- 19 of current LOA block period (2017-18 to 2021-22) and has achieved the projected figures of Export/ projected NFE during the FY 2018-19. Based on data submitted by unit, APR data and NSDL data, the LOA block cum year wise performance/NFE, projections are placed opposite (Flag- A & B).

As per last APR 2018-19, there is NIL foreign exchange realization pending beyond the permissible limit.

The performance of the Unit for the period 2018-19 is placed before the **Approval Committee** in terms of Rule 54 of SEZ Rules, 2006.

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**ANNEXURE - A**  
**MMTC LTD LOA NO.:- SEPR-SEZ/IA-4/NSU/MMTC/L1/2016-17 DTD 27.09.2016, commencement year 12.05.2017**  
**EXPORT & IMPORT NFE DATA FOR PERIOD OF FY YEAR 2017-18**

Year (F.Y.)	Export value (IN LAKHS)				IMPORT value (IN LAKHS)								NFE (IN LAKHS)		
	APR data	NSDI data	On verification FOB Export value	Import during the year -APR (Raw + CG)	IT/NSDI-data	On verification Import value	On verification IMPORTS	Amortised value as per APR Col. 9 (Lakhs.	On verification Amortised value	APR data (Raw material consumed + amortised + Outflow w.l)	On verification APR data	As per APR	On Verification n	On Cumulative Basis	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
3(a)			A	4A(B)+4B(i)			4B(vi)		4A(h)+B+APR(5) / APR column (5)	B	APR (7)	(A-B)	APR (9)		
2017-18															299.97
2018-19	100210.14	0.00	100210.14	99850.13	102350.37	99850.13	99850.13	0.00	0.00	99850.13+0.00+0.00 =99850.13	99850.13+0.00+0.00 =99850.13	360.01	360.01	659.98	659.98

PROJECTED FIGURES AGAINST EXPORT AND NFE (RS IN LAKHS) BLOCK PERIOD 2017-18						
YEAR	EXPORTS	ACHIEVED	PERCENTAGE	NFE	ACHIEVED	PERCENTAGE
2017-18 (*)	15036	79703.51	530.29%	30	299.97	999.90%
2018-19	24048	100210.14	416.71%	48	360.01	750.02%
2019-20	30040			60		
2020-21	45090			90		
2021-22	60120			120		
TOTAL	174348			348	659.98	

**OFFICE OF THE DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,  
ANDHERI (EAST), MUMBAI - 400 096.**

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**AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE**

**A. Proposal: -**

Monitoring performance of the unit for the years 2018-19 (LOA Block period 2018-19 to 2022-23 of **M/s. Sonodyne International Pvt Ltd.**

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

Monitoring performance of the unit for the **F.Y. 2018-19**

**C. Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

**1. Achievement to NFE on Cumulative Basis during the block period:-**

The performance of the Unit has been monitored in terms of Rules 53 of SEZ Rules, 2006 as under:-

**D. The status of NFE for the period 2018-19 is detailed below:-**

Name of the Unit & Address	M/s. Sonodyne International Pvt Ltd.,	
Location	Unit No. 53, 56, SDF-II	
Area	53	735 Sq mtr.
	56	735 Sq mtr.
LOA No. & Date	8/19/91-EPZ dated 20.08.1981 as amended	
Item(s) of manufacture	DD Converter, Regulated DC Power Supply, Fixed Output etc.	
Date of commencement of production	19.09.1982	
Existing Block period	2018-19 to 2022-23	
Validity of LOP	31.03.2023	
Execution of BLUT	Yes	
Outstanding Rent dues	53	Rs. 13,32,218/- as on date
	56	Rs. 13,32,668/- as on date
Labour Dues	NIL	
Validity of Lease Agreement	53	Sub-lease agreement is registered for the period 21.02.2016 to 31.03.2023
	56	Sub-lease agreement is registered for the period 21.02.2016 to 31.03.2023
Pending CRA Objection, if any	NIL	

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Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any					
Period of Monitoring of Performance			2018-19		
Whether the unit has achieved positive NFE?			YES		
Investment till date	Building		36.58		
	Plant & Machinery		222.47		
Area allotted			15822.93 sq. ft.		
No. of employees			120		
Area per employee			131.85 Sq. ft/ employee		
Export-FOB (Rs, In Lakh)			Net Foreign Exchange (Rs. In Lakh)		
F.Y.	Projected	Achieved	Projected	Achieved	Cumulative NFE achieved
Performance during last Block Period					
2013-14 To 2017-18	12000	8532.20 (71%)	6129	5690.66 (93%)	5690.16
Performance during the current Block Period					
2018-19	1900	1521.04 (80%)	1156	878.80 (76%)	878.80
Value addition achieved during the year 2018-19			N.A.		
Per sq.ft. export in the APR period			Rs.9,613/ Sq.Ft.		
Quantity & value of unutilized goods exported under Rule 34 of SEZ Rules.			NIL		
Whether any Export proceeds are outstanding beyond permissible time limit?.			No		
Whether any SCN pending for adjudication			No (As per APR file)		
Whether Audit objection pending.			No (As per APR file)		

Based on the APR, the performance of the unit for the year 2018-19 has been monitored in terms of Rule 54 of SEZ Rules, 2006.

- The unit has achieved positive NFE for FY 2018-19 but was able to achieve only 76% of their projection.
- The unit was able to export only 80% of their projection during 2018.
- As per APR of 2018-19, there is no case of foreign exchange pending for realization beyond the permitted period.

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ANNEXURE - A  
SONODYNE INTERNATIONAL PVT. LTD.  
EXPORT & IMPORT NFE DATA FOR FY YEAR 2013-14 TO 2017-18

(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(vi)		4A(h)+8+APR(5) / APR column (E)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2018-19	1521.04	1534.76	1521.04	1900.00	657.04	879.01	4.83	4.83	642.24	642.24	1156.00	878.80	878.80	878.80
2019-20				2100.00							1254.00			
2020-21				2200.00							1327.00			
2021-22				2400.00							1458.00			
2022-23				2600.00							1551.00			
Total Achieved	1521.04	1534.76	1521.04	11200.00	657.04	879.01	4.83	4.83	642.24	642.24	6746.00	878.80	878.80	878.80

**ANNEXURE - B**  
**SONODYNE INTERNATIONAL PVT. LTD.**

Value in Lakhs

YEAR	CG IMP. 4B(V)	AMORT ISED VALUE											
			09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	Total
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2009-10	0.14	0.13	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.13
2010-11	5.87	4.70		0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	4.70
2011-12	0.00	-			-	-	-	-	-	-	-	-	-
2012-13	0.00	-				-	-	-	-	-	-	-	-
2013-14	32.00	16.00					3.20	3.20	3.20	3.20	3.20	3.20	16.00
2014-15	5.00	2.00						0.50	0.50	0.50	0.50	0.50	2.00
2015-16	3.19	0.96							0.32	0.32	0.32	0.32	0.96
2016-17	2.07	0.41								0.21	0.21	0.21	0.41
2017-18	0.00	-									-	-	-
2018-19	0.00	-											-
TOTAL	48.27	24.19	0.01	0.60	0.60	0.60	3.80	4.30	4.62	4.83	4.83	4.83	24.19

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

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**AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE-**

**a) Proposal: -**

Monitoring performance of the unit for the year 2018-19 of the current LOA block 2018-19 to 2022-23 of M/s Imperial Jewels.

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

Monitoring performance of the unit for the year 2018-19 as the Monitoring till APR year of 2017-18 has already ben done.

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

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

**d) Other Information: -**

M/s. Imperial Jewels., were issued Letter of Approval No. SEEPZ-SEZ/IA-1/APL/GJ-13/2011-12/18675 dated 22.12.2011 as amended for manufacture and export of Studded Gold & Silver Jewellery etc. The unit has commenced production w.e.f. 29.10.2013. The validity of the LOA is up to 28.10.2023.

<b>Name of the Unit &amp; Address</b>	M/s. Imperial Jewels
<b>Location</b>	Unit No. 72A, SDF-II
<b>Area</b>	751 Sq.mtr
<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA-1/APL/GJ-13/2011-12/18675 dated 22.12.2011 as amended
<b>Item(s) of manufacture</b>	Studded Gold, Silver Jewellery
<b>Date of commencement of production</b>	29.10.2013
<b>Existing Block period</b>	2018-19 to 2022-23
<b>Validity of LOP</b>	28.10.2023
<b>Execution of BLUT</b>	Yes
<b>Outstanding Rent dues</b>	Rs.5,18,590/- as on date
<b>Labour Dues</b>	NIL
<b>Validity of Lease Agreement</b>	Letter sent to the unit on 15.04.2019 for adjudication of sub-lease agreement for the period 26.12.2016 to 28.10.2023
<b>Pending CRA Objection, if any</b>	NIL
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	
<b>Period of Monitoring of Performance</b>	2018-19

.....2/-

Whether the unit has achieved positive NFE?			YES		
Whether the Unit has achieved positive NFE.			Yes. As below (Rs in lakhs.) on cumulative basis.		
Export Rs.in lakhs			NFE Rs.in lakhs		
Financial Year	Projected	Achieved	Projected	Year wise achieved	Achieved Cumulatively
2018-19	3500.00	4323.59	605.00	1232.20	1232.20
<b>Total</b>	<b>3500.00</b>	<b>4323.59</b>	<b>605.00</b>	<b>1232.20</b>	<b>1232.20</b>
Whether any export proceeds are outstanding beyond permissible time limit? If yes, whether the Unit has submitted approval of RBI regarding extension of time limit?			<b>NIL</b> (As per last APR of 2018-19)		
Area occupied by the Unit			8080.76 Sq. Ft.		
No. of Employees			205		
Investment till date			1) Building – Rs.106.54 Lakhs 2) Plant & Machinery – Rs.248.14 Lakhs		
Per Sq. ft Export			Rs. 53505/-		
Area per employee			39.42		
Total Exports & Total NFE of last block ( 5 years)			Total Exports for the last block period (2013-14 to 2017-18) : 12803.24 Lakhs Total NFE for the last block period (2013-14 to 2017-18) : 2917.61 Lakhs		
Quantity and value of goods exported under Rule 34 (unutilised goods)			N.A.		
Any SCN Pending			No ( As per records available in this file)		
Any CRA pending			No ( As per records available in this file)		

The Unit has submitted APR for the year 2018-19 self attested and duly certified by the CA. The Export & Import data pertaining to the relevant year were retrieved from NSDL for cross verification with data submitted by the Unit in the APR of corresponding year.

Unit vide letter dated 30.11.2020 & 03.12.2020 has submitted the breakup of Export-import data, details of closing stock, capital goods and also submitted the reasons for variations along with documentary evidences.

The details submitted by the Unit were scrutinized and verified with the NSDL data and supporting documents submitted by the Unit. The claims of unit found satisfactory.

.....3/-

The Unit has achieved Positive NFE for the year 2018-19 of current LOA block period (2018-19 to 2022-23). Also achieved the projected figures of FOB (123.53%) & NFE (203.67%) during the year 2018-19. The LOA block cum year wise performance/NFE, projections and Amortization calculation sheet are attached. The summary of the same is as under-

As per last APR 2018-19 submitted by the unit, there is no foreign exchange realization pending beyond the permissible limit.

Unit vide letter dated 22.10.2020 has submitted that the average value addition is 18.72% during the year 2018-19.

The performance of Unit for the year 2018-19 may be submitted before the Approval Committee in terms of Rule 54 of SEZ Rules, 2006.

The performance of the unit is submitted before the Approval Committee.

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## ANNEXURE - A

## EXPORT &amp; IMPORT &amp; NFE DATA FOR PREVIOUS LOA BLOCK PERIOD OF 2013-14 to 2017-18

UNIT NAME - M/s. Imperial Jewels

Date of Commencement - 29.10.2013 (LOA No. SEEPZ-SEZ/IA-I/APL/G)-13/2011-12/18675 dated 22.12.2011]

LOA BLOCK PERIOD - 2018-19 to 2022-23

Amortisation Period - 2018-19

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised +Outflow )	APR-data as per verification (Raw material consumed +amortised+O utflow )	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2018-19	4323.59	4972.89	4323.59	3500.00	2282.03+2.16	1583.14	10.56	10.56	3091.39	3091.39	605.00	1232.20	1232.20	1232.20
Total Achieved			4323.59	3500.00							605.00		1232.20	1232.20

Unit has achieved positive NFE. Also achieved the projected figures of FOB (123.53%) &amp; NFE (203.67%) during the year 2018-19.

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. Imperial Jewels

Date of Commencement - 29.10.2013 (LOA No.SEEPZ-SEZ/IA-I/APL/GJ-13/2011-12/18675 dated 22.12.2011)

LOA BLOCK PERIOD - 2018-19 to 2022-23

Amortisation Period - 2018-19

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	13-14	14-15	15-16	16-17	17-18	18-19
			10%	10%	10%	10%	10%	10%
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	64.18	32.09		6.42	6.42	6.42	6.42	6.42
2015-16	0.00	0.00			0.00	0.00	0.00	0.00
2016-17	0.00	0.00				0.00	0.00	0.00
2017-18	39.22	7.84					3.92	3.92
2018-19	2.16	0.22						0.22
TOTAL	105.56	40.15	0.00	6.42	6.42	6.42	10.34	10.56

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

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**AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE**

**A. Proposal: -**

Monitoring performance of the unit for the years 2018-19 (LOA Block period 2017-18 to 2021-22 of **M/s. Datamini Technologies (India) Ltd.**

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

Monitoring performance of the unit for the **F.Y. 2018-19**

**C. Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

**D. Achievement to NFE on Cumulative Basis during the block period:-**

The performance of the Unit has been monitored in terms of Rules 53 of SEZ Rules, 2006 as under:-

**E. The status of NFE for the period 2018-19 is detailed below:-**

Name of the Unit & Address	M/s. Datamini Technologies (I) Ltd.,		
Location	Unit No. 101/104, SDF-IV		
Area	101	337 Sq.mtr	
	104	555 Sq.mtr	
LOA No. & Date	8/5/91-EPZ dated 19.08.1991 as amended		
Item(s) of manufacture	CRT Monitor, DOT Martix Printers, Computer Systems, Sub-Assemblies Thereof, card Monitors, Laptops, Servers, Storage Devices, Powers Supply, and Electronic Devices, Peripherals and related part & accessories thereof.		
Date of commencement of production	01.08.1992		
Existing Block period	2017-18 to 2021-22		
Validity of LOP	31.03.2022		
Execution of BLUT	Yes		
Outstanding Rent dues	101	Rs.5,95,313/- as on date	
	104	Rs. 9,80,412/- as on date	
Labour Dues	NIL		

.....2/-



Validity of Lease Agreement			101	Letter sent to the unit on 07.07.2020 for adjudication of sub-lease agreement for the period 01.04.2017 to 31.03.2022		
			104	Letter sent to the unit on 07.07.2020 for adjudication of sub-lease agreement for the period 28.10.2016 to 31.03.2022		
Pending CRA Objection, if any			NIL			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any						
Period of Monitoring of Performance			2018-19			
Whether the unit has achieved positive NFE?			YES			
Investment till date	Building		Rs. 0.00 Lakhs			
	Plant & Machinery		Rs. 0.00 Lakhs			
Area allotted			9601 sq. ft.			
No. of employees			34			
Area per employee			282.38 sq. ft./employee			
FY	Export – FOB (Rs. in lakhs)		Net Foreign Exchange (Rs. in lakhs)			
	Projected	Achieved	Projected	Achieved	Cumulative NFE achieved	
Performance during last Block Period						
2012-13 to 2016-17	Export - 1264.23		NFE - 213.06			
Performance during the current Block Period						
2017-18	300	441.15	18.00	23.97	23.97	
2018-19	325	694.73 (214%)	20.00	191.51 (957%)	215.48	
Total	625.00	1135.88 (182%)	38.00	215.48 (567.05%)		
Per sq. ft. exports in the APR period				0.072 lakhs/sq. ft		
Quantity & value of unutilized goods exported under Rule 34 of SEZ Rules				Nil		
Whether any Export proceeds are outstanding beyond permissible time limit?				Nil		

<b>Whether any SCN pending for adjudication</b>	Nil
<b>Whether Audit objection pending</b>	Nil

On the basis of APR, the performance of the Unit has been monitored in terms of Rule 54 of SEZ Rules, 2006.

- The unit has achieved positive NFE for the year 2018-19.
- The unit has achieved the projected NFE for the year 2018-19 and for the LOA block period from 2017-18 to 2021-22 by 567.05%.
- The unit has achieved the projected export figure for the year 2018-19 and for the LOA block from 2017-18 to 2021-22 by 181%. Regarding the inconsistency in projection viz-a-viz the achievement, the unit has submitted that the projection was given in 2017 on basis of the situation prevailing at time but due to their efforts, they were able to get some goods orders in the first 2 years of the projected period. As per NSDL, the duty foregone by the unit in 2018-19 is Rs. 89.54 lakhs whereas the BLUT submitted by the unit is for an amount of Rs. 719.64 lakhs.
- As per the APR for FY 2018-19, there is no case of foreign exchange realization pending.

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UNIT NAME	-	M/s. Datamini Technologies (India) Pvt Ltd. Trading Division
Date of Commencement	-	23.12.2008
LOA BLOCK PERIOD	-	2017-18 to 2022-23
Monitoring period	-	2018-19
Amortisation Period	-	2009-10 to 2018-19

[illegible]

## ANNEXURE - A

M/s. DATAMINI TECHNOLOGIES (INDIA) PVT LTD. (TRADING DIVISION)

EXPORT &amp; IMPORT NFE DATA FOR PERIOD OF FY YEAR 2018-19 TO 2022-23

(Rs. In lakhs)

Year (F.Y.)	Export value as per			IMPORT value as per-					NFE in Lakhs.		
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	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 as per verification (Raw material consumed+amortised+Outflow)	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
	3(a)			4A(b)+4B(i)		4B(vi)		APR (6) After Verification	APR (7) (2-9A)	(4-11)	
2017-18	441.15	441.14	300	849.57	849.56	2.02	2.02	417.18 417.18	23.97	23.97	23.97
2018-19	694.73	150.41	694.73	159.72	370.16	0.00	0.00	503.22 503.22	191.51	191.51	215.48
Total	1135.88	591.55	994.73	1009.29	1219.72	2.02	2.02	920.4 920.4	215.48	215.48	

**OFFICE OF THE DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,  
ANDHERI (EAST), MUMBAI- 400 096.**

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**AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE**

**A. Proposal: -**

Monitoring performance of the unit for the years 2018-19 (LOA Block period 2017-18 to 2021-22 of **M/s. Jewel NXT**

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

Monitoring performance of the unit for the **F.Y. 2018-19**

**C. Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

1. Achievement to NFE on Cumulative Basis during the block period:- The performance of the Unit has been monitored in terms of Rules 53 of SEZ Rules, 2006 as under:-

**D. The status of NFE for the period 2018-19 is detailed below:-**

<b>Name of the Unit &amp; Address</b>	M/s. Jewel NXT		
<b>Location</b>	Gala No. 30 & 31 & 30 PAN & 31 PAN SDF-I		
<b>Area</b>	30	488 Sq.mtr	
	30 Pan	4.5 Sq.mtr	
	31	488 Sq.mtr	
	31 Pan	13 Sq.mtr	
<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA-1/GJ-09/2016-17/2 5523 Dated. 27.08.2019 as amended		
<b>Item(s) of manufacture</b>	Plain and Combination Jewellery made Gold/Silver/Platinum etc.		
<b>Date of commencement of production</b>	29.12.2017		
<b>Existing Block period</b>	2017-18 to 2021-22		
<b>Validity of LOP</b>	28.12.2022		
<b>Execution of BLUT</b>	Yes		
<b>Outstanding Rent dues</b>	Rs. 7,55,884/- all Gala's as on date		
<b>Labour Dues</b>	NIL		
<b>Validity of Lease Agreement</b>	30 SDF-I	Registered sub-lease agreement for the Period 28.06.2016 to 28.12.2022	
	31 SDF-I	Registered sub-lease agreement for the Period 28.06.2016 to 28.12.2022	

Pending CRA Objection, if any			NIL		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any			NIL		
Investment till date		Building	Rs. 0.00 Lakhs		
		Plant & Machinery	Rs. 322.55 Lakhs		
Area allotted			10,502 sq. ft.		
No. of employees			109		
Area per employee			96.35 sq. ft./employee		
Period of Monitoring of Performance			2017-18 & 2018-19 (First & Second Year)		
Whether the unit has achieved positive NFE?			Yes		
Export - FOB (Rs. in lakhs)			Net Foreign Exchange (Rs. in lakhs)		
FY	Projected	Achieved	Projected	Achieved	Cumulative NFE achieved
Performance during last Block Period					
Export - Nil			NFE - Nil		
Performance during the current Block Period					
2017-18	7000.00	0.00	3135.00	-05.34	-05.34
2018-19	8400.00	5220.36 (62%)	3985.00	1446.92 (36%)	1441.58
Total	15400.00	5220.36 (34%)	7120.00	1441.58 (20%)	
Value addition achieved during the year 2017-18			NIL		
Value addition achieved during the year 2018-19			13.86%		
Per sq. ft. exports in the APR period			Rs. 49708/sq. ft.		
Quantity & value of unutilized goods exported under Rule 34 of SEZ Rules			Nil		
Whether any Export proceeds are outstanding beyond permissible time limit?			No		
Whether any SCN pending for adjudication			No		
Whether Audit objection pending			No		

Based on the APRs, the performance of the unit for the year 2017-18 and 2018-19 has been monitored in terms of Rule 54 of SEZ Rules, 2006.

- The unit failed to achieve positive NFE for the year 2017-18. This was the first year of the first block period i.e. 2017-18 to 2021-22 and as no exports were made during the year, due to proportionate amortized value of imported capital goods, the NFE was negative.
- The unit has achieved positive NFE for the year 2018-19 but was able to achieve only 36% of their projection.

.....3/-

- The unit was able to export only 62% of their projection during 2018-19. Regarding the low performance, the unit submitted that their commercial production started only in July, 2018 and hence they were unable to reach their projections. Further they informed that their exports increased constantly and were able to export goods having value of Rs. 127 crores in the year 2019-20.
- As per APR of 2017-18 & 2018-19, there is no case of foreign exchange pending for realization beyond the permitted period.

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**ANNEXURE - A**  
**M/s. Jewels NXT**

**EXPORT, IMPORT & NFE DATA FOR PERIOD OF FY YEAR 2017-18**

(Rs. In lakhs)

Year (F.Y.)	Export value as per			IMPORT value as per-					NFE in Lakhs.		
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	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 as per verification (Raw material consumed + amortised+Outflow)	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
	3(a)			4A(b)+4B(i)		4B(vi)		APR (ii) After verification	APR (7) (2-5A)	(4-11)	
2017-18	0.00	0.03	0.00	53.37	53.37	5.34	5.34	5.34	5.34	-5.34	-5.34
2018-19	5220.36	5220.38	5220.36	5074.00	4389.58	6.68	6.68	3773.44	3773.44	1446.92	1441.58
<b>Total</b>	<b>5220.36</b>	<b>5220.39</b>	<b>5220.36</b>	<b>5127.37</b>	<b>4442.95</b>	<b>12.02</b>	<b>12.02</b>	<b>3778.78</b>	<b>3778.78</b>	<b>1441.58</b>	<b>1441.58</b>



CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s. Jewel NXT**  
Date of Commencement - 29.12.2017  
LOA BLOCK PERIOD - 2017-18 to 2021-22  
Monitoring period - 2017-18  
**Amortisation Period - 2017-18 to 2021-22**

YEAR	CG IMP.	AMORTISED VALUE		
			17-18	18-19
			10%	10%
2017-18	53.37	5.34	5.34	5.34
2018-19	13.42			1.34
<b>TOTAL</b>	<b>53.37</b>	<b>5.34</b>	<b>5.34</b>	<b>6.68</b>

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

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**AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE**

**A. Proposal: -**

Monitoring performance of the unit for the years 2018-19 (LOA Block period 2017-18 to 2021-22 of M/s. The Design House

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

Monitoring performance of the unit for the F.Y. 2018-19

**C. Under the relevant provisions of SEZ Act-2005 & SEZ Rules-2006 / Instructions / Notification:-**

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

**D. Achievement to NFE on Cumulative Basis during the block period:-**

The performance of the Unit has been monitored in terms of Rules 53 of SEZ Rules, 2006 as under:-

**E. The status of NFE for the period 2018-19 is detailed below:-**

Name of the Unit & Address	M/s. The Design House
Location	Unit No. 85, SDF-III
Area	751 Sq.mtr
LOA No. & Date	SEEPZ-SEZ/IA-I/ NUS/ APL/ GJ-09/2011-12/14876 Dated. 26.09.2011 as amended
Item(s) of manufacture	Plain and Diamond Colour Stone
Date of commencement of production	09.10.2012
Existing Block period	2017-18 to 2021-22
Validity of LOP	08.10.2022
Execution of BLUT	Yes
Outstanding Rent dues	Rs. 10,12,491/- as on date
Labour Dues	Complaint of Ms. Poonam Chandrakant Ghadigavkar
Validity of Lease Agreement	Sub-lease agreement is Registered for the period 04.10.2016 to 08.10.2022
Pending CRA Objection, if any	NIL
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NIL
Period of Monitoring of Performance	2018-19
Whether the unit has achieved positive NFE?	YES

.....2/-

Investment till date		Building	0.00 lakhs		
		Plant & Machinery	549.83 lakhs		
Area occupied			8083.70 sq.ft		
No. of employees			363		
Per sq. ft. employment			0.045 employees/sq. ft		
Export - FOB (Rs. in lakhs)			Net Foreign Exchange (Rs. in lakhs)		
FY	Projected	Achieved	Projected	Achieved	Cumulative NFE Achieved
Performance during last Block Period					
2012-13 To 2016-17	Export - 29993.30		NFE - 10507.26		
Performance during the current Block Period					
2017-18	8000.00	8276.70	1393.00	3107.83	3053.83
2018-19	7250.00	9167.80 (126.45%)	1389.63	4784.02 (344.26%)	7891.85
Total	15250	17445.50 (114.39%)	2782.63	7891.85 (283.61%)	
Per sq. ft. exports in the APR period				Rs. 1.134 lakhs/sq. ft	
Value addition achieved during the APR period				39.29%	
Quantity & value of unutilized goods exported under Rule 34 of SEZ Rules				Nil	
Whether any Export proceeds are outstanding beyond permissible time limit?				No (As per APR 2018-19 submitted by the unit)	
Whether any SCN pending for adjudication				No	
Whether Audit objection pending				No	

On the basis of APR, the performance of the Unit has been monitored in terms of Rule 54 of SEZ Rules, 2006.

- The unit has achieved positive NFE for the year 2018-19.
- The unit has achieved the projected NFE for the year 2018-19 and for the LOA block period from 2017-18 to 2021-22 by 283.61%.
- The unit has achieved the projected export figure for the year 2018-19 and for the LOA block from 2017-18 to 2021-22 by 114.39%.
- Value addition of the unit for the year 2018-19 was 39.29%.
- As per the APR for FY 2018-19, there no case of foreign exchanges realization pending.

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CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. The Design House.  
Date of Commencement - 09.10.2012  
LOA BLOCK PERIOD - 2017-18 to 2021-22  
Monitoring period - 2017-18 to 2021-22  
Amortisation Period - 2018-19

YEAR	CG IMP.	AMORTISED VALUE							
			12-13	13-14	14-15	15-16	16-17	17-18	18-19
			10%	10%	10%	10%	10%	10%	10%
2012-13	16.06	8.03	1.61	1.61	1.61	1.61	1.61	1.61	1.61
2013-14	112.89	45.16		11.29	11.29	11.29	11.29	11.29	11.29
2014-15	112.89	33.87			11.29	11.29	11.29	11.29	11.29
2015-16	134.63	26.93				13.46	13.46	13.46	13.46
2016-17	163.50	16.35					16.35	16.35	16.35
2017-18	181.20	36.24						18.12	18.12
2018-19	0.00	0.00							0.00
TOTAL	721.17	130.33	1.61	12.90	24.18	37.65	54.00	72.12	72.12

## EXPORT, IMPORT &amp; NFE DATA FOR PERIOD OF FY YEAR 2017-18 to 2021-22

(Rs. in lakhs)

Year (F.Y.)	Export value as per			IMPORT value as per-					NFE in Lakhs.		
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	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 as per verification (Raw material consumed+amortised+Outflow)	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
	3(a)			4A(b)+4B(i)		4B(vi)		APR (6) After Verification	APR (7) (2-9A)	(4-9B)	
2017-18	8276.70	9100.59	8276.70	4813.92	614.92	18.12	72.12	5168.87	5168.87	3107.83	3107.83
2018-19	9167.80	9497.29	9167.80	3040.58	420.41	17.72	17.72	4383.78	4383.78	4784.02	7891.85
Total	17444.50	18597.88	17444.50	7854.50	1035.33	35.84	89.84	9552.65	9552.65	7891.85	