

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

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

VENUE : Conference Hall, 2nd Floor, The Office of the Development
Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai-400 096.

DATE : 1st November, 2023

TIME : 11.30 A.M. onwards

**MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ
UNDER THE CHAIRMANSHIP OF DEVELOPMENT
COMMISSIONER, SEEPZ-SEZ ON 1st NOVEMBER, 2023.**

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Agenda Item No. 03	Application received for Change in Board of Directors and Shareholding Pattern of the Company- M/s. Western Outdoor Interactive Pvt. Ltd (Unit-I)
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Agenda Item No. 05	Application received for Change in the constitution of the firm from M/s Veera Luxury to M/s Veera Luxury India Pvt. Ltd- M/s Veera Luxury
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Agenda Item No.16	Monitoring of Performance - M/s Imperial Jewels
Agenda Item No. 17	Monitoring of Performance - M/s. Fusion Jewellery Mfg. Co. Pvt. Ltd-II,

MINUTES OF 179TH MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 06TH OCTOBER, 2023 THROUGH VIDEO CONFERENCING.

1. Name of the SEZ : SEEPZ-SEZ
2. Meeting No. : 179th
3. Date : 06.10.2023

Members Present:

Sr. No.	Name of Members	Designation	Organization
1	Shri. C. P. S. Chauhan	Jt. Development Commissioner,	SEEPZ-SEZ.
2	Shri. Leider Panicker	Joint Commissioner Income Tax	Nominee of Income Tax office, Mumbai.
3	Shri. G K Mishra	Deputy Director DGFT	Nominee of the DGFT, Mumbai.
4	Smt. Kirti Deshmukh	Deputy Director Industries	Nominee of Directorate of Industries, Mumbai.
5	Smt. Sunita Jagtap	Superintendent of Customs	Nominee of Commissioner of Customs, General, Air Cargo, Sahar.

Special Invitee:-

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

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

Agenda Item No. 01: Confirmation of the Minutes of the 178th Meeting held on 23.08.2023.

Decision: The Minutes of the meeting held on 23.08.2023 were confirmed with consensus.

Agenda Item No. 02 : Application for setting up of new unit by - M/s. Gems & Jewellery Export Promotion Council

M/s. Gems & Jewellery Export Promotion Council had submitted the application for setting up of a new unit for Services viz. Casting Services(Gold, Platinum & Silver), Micron Plating/Rhodium Plating Services, Hallmarking Services, LGD Testing Services, Mass Finishing Services, CAD & CAD Rendering Services, Enamel / Coating Services, Photography & Video Services, Refining Services (Gold, Platinum & Silver), CNC Services, 3D Printing Services – Metal, 3D Printing Services – Resin & Wax, 3D Printing Services – Ceramic, Colour Laser Engraving – Services, LAB Testing Services and XRF, Training & Skilling School etc. at SEEPZ-SEZ as Mega Common Facilitation Centre (Mega CFC), Near Gate No. 01, SEEPZ-SEZ, admeasuring area 10635.69 sq. mtr. The Mega CFC would also offer research & development, consulting and laboratory services. GJEPC is not a profit making company and the said project is a socio-economic project being implemented for the benefit of G&J trade to boost exports.

During the discussion the observation made by section has been discussed in detailed. The details are as follows:

Sr. No.	Observation of Section	Remarks
1	(GJEPC) has not filed application through SEZ online.	The committee was informed that the unit has submitted application through online.
2	Indicated that allotment is as per MOU between SEEPZ and GJEPC	The Committee was informed that the allotment was made as per MOU on 05.12.2022 between SEEPZ SEZ Authority & GJEPC, wherein terms & condition of rent are also defined.
3	The DTA sale of Rs 31.85 Crore. However, it is not clear how they will ensure activity for SEZ unit and DTA unit to be carried out separately.	The unit should charge the service charges in foreign currency only as per SEZ Rules for the DTA services.
4	This is the first case in SEEPZ wherein the Developer has purchased the duty free machinery and transferring the same to unit which is not a SEZ unit.	The Committee was informed that all machinery purchased by SEZ Authority and taken in books of account of SEZ Authority & not transferred to GJEPC. These will be installed in the premises of Mega CFC and as per MOU dated 05.12.2022 rent will be charged from GJEPC.
5	In respect of nature of firm, the unit has indicated "A section 8 company" which needs to be clarified by them.	The unit has informed that nature of firm in other category and as per the section 8 of The Companies Act i.e. non profitable company.

Decision : After deliberation, the Committee approved the proposal of M/s. Gems & Jewellery Export Promotion Council for setting up of a new unit as Mega CFC, SEEPZ-SEZ for Services viz. Casting Services(Gold, Platinum & Silver), Micron Plating/Rhodium Plating Services, Hallmarking Services, LGD Testing Services, Mass Finishing Services, CAD & CAD Rendering Services, Enamel / Coating

Services, Photography & Video Services, Refining Services (Gold, Platinum & Silver), CNC Services, 3D Printing Services – Metal, 3D Printing Services – Resin & Wax, 3D Printing Services – Ceramic, Colour Laser Engraving – Services, LAB Testing Services and XRF, Training & Skilling School etc. Near Gate No. 01, SEEPZ-SEZ, admeasuring area 10635.69 sq. mtr. The Committee also noted that this project is unique in nature and this type of activity is not applicable to other SEZ units under the Jurisdiction of DC SEEPZ and this case is not to be cited as a precedent. The Committee also directed the applicant to take service charge against the services given to DTA only in foreign currency as per the SEZ Rules and to put in place a mechanism for proper monitoring of DTA as well as SEZ transactions by Customs.

The Committee further noted that the capital goods required for the project have been procured by SEEPZ SEZ Authority as per requirement of GJEPC and these will always remain property of SEEPZ SEZ Authority.

Agenda Item No. 03 : Application received for Capacity Enhancement with revised projection for remaining period of 2 years i.e. 2023-24 & 2024-25 due to additional location- M/s. Indojewels Jewellery Pvt. Ltd.

The unit had submitted the application for capacity enhancement with revised projection for remaining period of 2 years i.e. 2023-24 & 2024-25 due to additional location i.e. Unit No. 003, Multistoried Building, SEEPZ-SEZ, admeasuring 8285.20 sq.ft. in terms of Rule 19(2) of SEZ Rules 2006 with details as indicated below:

• DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE

Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space (PCS)	Total Capacity (PCS)
Plain/Gold Jewellery Studded with Diamonds and Precious Stone	40000.00	-	1,00,000

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

• Projections:-

Sr. No.	Particulars	Existing Projection of 5 years 2020-21 to 2024-25	Existing Projections of 2 years (approved) 2023-24 to 2024-25	Proposed Projections of 2 years with Additional Location 2023-24 & 2024-25	
		Rs. In Crores	Rs. In Crores	Rs. In Crores	US'000
A	Foreign Exchange Earnings (based on FOB value of export	238.12	121.65	215.00	26875.00

	of entire production				
	Foreign Exchange Outgo	-	-	-	-
i.	Import of Machinery	2.00	-	-	-
ii.	Import of Raw Material and	-	-	157.61	197.02
(a)	components in its raw form				
	Import of re-making and remanufacturing unused/used, new, broken jewellery goods	-	-	14.39	17.98
(b)	Assorted Jewellery for remaking/melting as raw material approx & third party repair	-	-	-	-
(c)	Import Raw material on Loan Basis from Approx	-	-	-	-
	Total Import of Raw Material & Components	-	-	-	-
iii.	Import of Spares & Consumables	-	-	0.21	0.27
iv.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
v.	Royalty	-	-	-	-
vi.	Lumpsum Know how fee	-	-	-	-
vii.	Design & Drawing fees	-	-	-	-
viii.	Payment on training of Indian technician abroad	-	-	-	-
ix.	Commission on export/discount. mkting exps etc	-	-	-	-
x.	Foreign Travel	0.49	0.27	0.35	0.44
xi.	Amount of interest to be paid on External commercial borrowings/deferred payment credit/ Foreign Bank charges, Exhibition, export promotion Exps etc (specific details)	-	-	-	-
xii.	Any other payments	-	-	-	-
B	Total (i to xii)	170.18	85.98	17.25	215.70
C	NFE (A-B)	67.95	35.68	42.44	53.05

Decision: After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement with Revised Projection for remaining period of 2 years i.e. 2023-24 & 2024-25 due to additional location i.e. Unit No. 003, Multistoried Building, SEEPZ-SEZ admeasuring 8285.20 sq.ft. in terms of Proviso Rule 19(2) of the SEZ Rules, 2006.

Agenda Item No. 4: Application received from M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd for Broad Banding of items with revised projection for remaining period of 3 years i.e. 2023-24 to 2025-26.

The unit had submitted the application for Broad Banding of items with revised projection for remaining period of 3 years i.e. 2023-24 to 2025-26 in terms of Rule 19 (2) of SEZ Rules 2006 with the details as indicated below :

PROPOSED BROAD BANDING ITEM

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

Projection:-

Sr. No.		Approved of 5 years with additional location (apprd.) 2021-22 to 2025-26	Approved of 3 years (apprd.) 2023-24 to 2025-26	Proposed period of 3 years on including of broad banding item 2023-24 to 2025-26 (1US\$ = Rs. 82)	
		Rs. Crore	Rs. Crore	Rs. Crore	US'000
1.	FOB value of exports	369.01	304.01	948.919	115721.83
2.	Import of Machinery	4.9	3.0	4.6895	571.89
3.	Import of Raw Material and components	121.21	101.83	537.26	65519.51
4.	Import of Spares & Consumables	3.5	2.8	2.8	341.46
5.	Unused Jewellery for Repair/Remaking Return	14.39	11.91	19.02	2319.51
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of foreign technicians	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export	-	-	-	-
13.	Foreign Travel	0.049	0.039	0.039	4.76
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment	-	-	-	-
16.	Total (2 to 15)	144.049	119.579	563.8085	68757.13
17.	NFE (1-16)	224.961	184.431	385.1105	46964.7

Decision: After deliberation, the Committee deferred the proposal of the unit for Broad Banding of items with revised projection for remaining period of 3 years i.e. 2023-24 to 2025-26 in terms of Rule 19 (2) of SEZ Rules 2006 with a direction to submit the details to Customs for proper monitoring of the goods to be imported & exported after processing for proper identification of the same.

Agenda Item No. 5: Application received from M/s. Vishal Diamonds for permission for Third Party Repair.

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

The anticipated volume per annum will be as under:

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

Decision: After deliberation, the Committee approved the proposal for Third Party Repair subject to compliance of Instruction No.51 dated 25.03.2010 issued by MOC & I.

Agenda Item No. 06: Application for Additional Input Services required for Authorized Operations of M/s.Micro Components

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

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

Decision:-

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

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

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

Agenda Item No. 07: Application for Additional Input Services required for Authorized Operations of M/s.Flawareless Jewels

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

Sr. No.	List of Additional Services	Justification
1	Any other services as [Club or association services]	Membership in various export promotion associations as well as seepz association.

2	Any other services as Business Auxiliary services]	Commission and other intermediary services falls under Business Auxiliary services.
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Decision : After deliberation, the Committee approved the following Input services required for authorized operations to the unit:

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

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

Agenda Item No. 08 : Gate Case in respect of employee-M/s. Mohit Diamonds Pvt. Ltd

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

Decision : The Committee approved the proposal for initiating action against the unit under FT(DR) Act, 1992 for violation of SEZ Rules, 2006.,

Agenda Item No. 09 : Monitoring of Performance of M/s. Allied Digital Services Limited

Proposal was submitted before Approval Committee to issue a Show Cause Notice (SCN) to SEEPZ-SEZ Units namely Allied Digital Services Limited, Unit No.405 & 406, 4th floor, Multi-storied Building, SEEPZ-SEZ, Andheri East, Mumbai-400 096 for their acts or omission punishable under the Foreign Trade (Development and Regulation) Act, 1992.

Decision : After deliberation, the Committee approved the proposal and directed the Specified Officer, SEEPZ-SEZ to initiate the process of issuance of the Show Cause Notice for violation of SEZ Rules, 2006.

Agenda Item No. 10 : Monitoring of Performance of M/s. KP Sanghvi International Pvt. Ltd (Trading Division) for the period of 2 year i.e. 2021-22 & 2022-23.

The unit has submitted the APR for the period 2021-22 & 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2021-22 & 2022-23 were retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

Decision: After deliberation, the Committee noted the performance of the unit for

the period 2021-22 & 2022-23, as the unit has achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

Agenda Item No. 11 : Monitoring of Performance of M/s. Gold Star Jewellery Pvt. Ltd.-III

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

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

The Committee also directed-

- SO to initiate action for issuance of Show Cause Notice to the unit for delay in submission of APR for the period 2020-21.

Agenda Item No. 12 : Monitoring of Performance of M/s. Infogain India Pvt. Ltd for the period of 3 years i.e. 2020-21,2021-22 and 2022-23.

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

Decision:- After deliberation, the Committee noted the performance of the unit for the period 2020-21,2021-22 and 2022-23, as the Unit has achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also noted that the unit has applied for Exit from SEZ Scheme.

Agenda Item No. 13 : Monitoring of Performance of M/s. MMTC LTD for the period of 2 year i.e. 2020-21 & 2021-22.

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

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

The Committee informed the unit that action for delay in submission of APR for the period 2021-22 will be taken as per Rules. The Committee also noted that the unit has applied for Exit from SEZ Scheme.

Agenda Item No. 14 : Monitoring of Performance of M/s. Charisma Jewellery Pvt.Ltd for the period of 1 year i.e. 2021-22.

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

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

Agenda Item No. 15:- Monitoring of Performance- M/s. Indus Vlacy Partners (India) Pvt. Ltd.

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

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

Agenda Item No. 16 : Monitoring of Performance of M/s. Omega Products Pvt. Ltd for the period of 1 year i.e. 2021-22.

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

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

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

Agenda Item No. 17: Monitoring of Performance of M/s. Omnia Jewels LLP for the period of 1 year i.e. 2021-22.

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

Decision: After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the unit has achieved positive NFE on cumulative basis in

terms of Rule 54 of SEZ Rules 2006.

It was noticed that the units are not submitting APR on time. DC directed that a circular to the units be issued to submit the APRs on time obviating further actions under the FTDR Act.

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

**Chairperson-cum-
Development Commissioner**

**Signed by Chanderpalsingh
Chauhan
Date: 16-10-2023 11:22:23
Reason: Approved**

Action Taken for Approval Committee held on 06.10.2023

Agenda Item No	Subject	Remarks
Agenda Item No. 01	Confirmation of Minutes of the meeting held on 23.08.2023.	
Agenda Item No. 02	Application for setting up of new unit by - M/s. Gems & Jewellery Export Promotion Council	Letter issued on 27.10.2023
Agenda Item No. 03	Application for Capacity Enhancement with revised projection for remaining period of 2 years i.e. 2023-24 & 2024-25 due to additional location M/s. Indojewels Jewellery Pvt. Ltd	Letter issued on 25.10.2023
Agenda Item No. 04	Application for Broad Banding of items with revised projection for remaining period of 3 years i.e. 2023-24 of M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd	Letter issued on 25.10.2023
Agenda Item No. 05	Application for permission for Third Party Repair of M/s. Vishal Diamonds	Letter issued on 25.10.2023
Agenda Item No. 06	Application for Additional Input Services required for Authorized Operations of M/s. Micro Components	Letter issued on 25.10.2023
Agenda Item No. 07	Application for Additional Input Services required for Authorized Operations of M/s. Flawless Jewels	Letter issued on 30.10.2023
Agenda Item No. 08	Gate Case in respect of employee of M/s. Mohit Diamonds	Letter issued on 27.10.2023
Agenda Item No. 09	Monitoring of Performance of M/s. Allied Digital Services Limited	Letter issued on 25.10.2023
Agenda Item No. 10	Monitoring of Performance of M/s. KP Sanghvi International Pvt. Ltd (Trading Division) for the period of 2 years i.e. 2021-22 & 2022-23	Monitoring Noted
Agenda Item No. 11	Monitoring of Performance of M/s. Gold Star Jewellery Pvt. Ltd-III for the period of 2 years i.e. 2020-21 & 2021-22	Monitoring Noted & Letter issued on 25.10.2023
Agenda Item No. 12	Monitoring of Performance of M/s. Infogain India Pvt. Ltd for the period of 3 years i.e. 2020-21, 2021-22 and 2022-23	Monitoring Noted
Agenda Item No. 13	Monitoring of Performance of M/s. MMTC Ltd for the period of 2 years i.e. 2020-21 & 2021-22.	Monitoring Noted & Letter issued on 25.10.2023
Agenda Item No. 14	Monitoring of Performance of M/s. Charisma Jewellery Pvt. Ltd for the period of 1 years i.e. 2021-22.	Monitoring Noted
Agenda Item No. 15	Monitoring of Performance of M/s. Indus Valley Partners (India) Pvt. Ltd for the period of 1 years i.e. 2020-21.	Monitoring Noted
Agenda Item No. 16	Monitoring of Performance of M/s. Omega Products Pvt. Ltd for the period of 1 years i.e. 2021-22.	Monitoring Noted & Letter issued on 25.10.2023
Agenda Item No. 17	Monitoring of Performance of M/s. Omnia Jewels LLP for the period of 1 years i.e. 2021-22.	Monitoring Noted

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Application received from M/s. Ammante Jewels LLP for Capacity Enhancement in items of Manufacture along with Renewal of LOA for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f 15.09.2023 to 14.09.2028.

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

Approval for Capacity Enhancement in items of Manufacture alongwith Renewal of LOA for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f 15.09.2023 to 14.09.2028.

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

In terms of Para Rule 19 (2) of SE Z 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. Ammante Jewelles LLP was granted Letter of Approval No. SEEPZ-SEZ/NUS/APL/GJ-07/1219 dated 28.02.2007 as amended for manufacture & export for Plain & Studded Gold / Platinum / Silver Jewellery , The unit has commenced production w.e.f. 15.09.2008. The validity of LOA was upto 14.09.2023.

Sr. No.	Heading	Details		
1	Name of the Unit	M/s. Ammante Jewelles LLP		
2	Location	Unit No. 49-A, SDF- II, SEEPZ-SEZ		
3	Area	49A	763 Sq.mtr	
		49 B	84 Sq.mtr	
		Total	847 Sq.mtr	
4	LOA No. & Date-	SEEPZ-SEZ/NUS/APL/GJ-07/1219 dated 28.02.2007 as amended		
5	Items of Manufacture/ Trading	Plain & Studded Gold / Platinum / Silver Jewellery		
6	Date of Commencement-	15.09.2008		
7	Existing Block Period	2019-20		
9	Validity of LOA	Upto 14.09.2023		
10	Outstanding Rent dues	NIL	towards rental	dues
11	Labour Dues	NIL		

12	Validity of Lease Agreement	49A	Sub-lease agreement is registered for the period 15.09.2018 to 14.09.2023
		49B	Sub-lease agreement is registered for the period 21.12.2021 to 14.09.2023 & executed on 17.07.2023
13	Pending CRA Objection, if any	NO	
14	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No	

The unit vide their letters 16.03.2023 submitted the application for Capacity Enhancement alongwith renewal of LOA for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f. 15.09.2023 to 14.09.2028. The details of the same are as follows:-

Projections:-

Sl. No.		Existing of 5 years (approved) 2018-19 to 2022-23 for 1st year 2022-23 only) (1USS = Rs.76.00)		Proposed for 5 years 2023-24 to 2027-28 (1USS = Rs. 82.00/-)	
		Rs. In Cr.	US'000	Rs. In Cr.	US'000
1.	FOB value of exports	845.00	111,184.21	1515.00	184,756.00
2.	Import of Machinery	4.25	559.21	1.5	182.92
3.	Import of Raw Material and components	623.55	82,046.00	1060.5	129,329.26
4.	C.I.F. value of Remaking/ New Broken/ re-manufacturing jewellery	2.975	391.44	21.21	2,586.58
6.	Import of Spares & Consumables	6.08	800.00	15.15	1,847.56
7.	Repatriation of dividends and profits to foreign collaborates				
8.	Royalty				
9.	Lumpsum Know how fee				
10.	Design & Drawing fees				
11.	Payment of foreign technicians				
12.	Payment on training of Indian tech. abroad				
13.	Commission on export	2.825	371.71	1.75	213.41
14.	Foreign Travel	0.6	78.94	5.00	609.75
15.	Amount of interest to be paid on ECB				
16.	Any other payment	1.9	250.00	1.75	213.41
17.	Total (2 to 14)	642.18	84,497.36	1106.86	134,982.92
18.	NFE (1-15)	202.82	26,686.84	408.14	49,773.17

A. Capacity Enhancement of Item to be Manufacture :-

Description of the items of Manufactured	Approved Capacity	Proposed Capacity
Plain & Studded Gold / Platinum / Silver Jewellery	115000.00 PCS	300000.00 PCS

*** It is seen from above mentioned table the unit has increased the capacity of their existing approved item.*

B. Approved and Actual export-import performance :

Export			Import of RM + Spares		Import of CG	
Year	Projected	Actual	Projected	Actual	Projected	Actual
2018-19	7500.00	0.00	5600.00	0.00	50.00	0.00
2019-20	10,000.00	9367.17	7405.00	10887.89	0.00	90.09
2020-21	12,500.00	Yet to Monitor	9245.00	Yet to Monitor	0.00	Yet to Monitor
2021-22	19,000.00		13976.00		75.00	
2022-23	35,500.00		26734.50		300.00	
Total	84,500.00	9367.17	62960.50	10887.89	425.00	90.09

C. NFE Status on cumulative basis :-

Year	Rs. in Lakhs
2018-19	0.00
2019-20	861.46

The monitoring of performance of the Unit for the period 2018-19 & 2019-20 was placed before the Unit Approval Committee in its meeting held on 01.10.2021. After deliberation, the Committee noted the performance of the unit for the period 2018-19 & 2019-20 that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006. Monitoring performance for the year 2020-21, 2021-22 & 2022-23 are yet to be noted. However, Specified Officer has conveyed that as per the requisite information in the APRs, the unit has achieved positive NFE.

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

ADC's Recommendation:

The request of the unit for Capacity Enhancement alongwith renewal of LOA for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f. 15.09.2023 to 14.09.2028 is placed before Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Request of M/s. Western Outdoor Interactive Pvt. Ltd (Unit-I) for Change in Board of Directors and Shareholding Pattern of the Company.

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

Change in Board of Directors and Shareholding Pattern of the Company.

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

MOC&I Instruction No.109 dated 18.10.2021.

d. Other Information: -

Name of the Unit	M/s. Western Outdoor Interactive Pvt. Ltd (Unit-I)
Location of the Unit	Unit No. 202, Tower-II SEEPZ++
Area	617 Sq.mtr
LOA No. & Date	SEEPZ-SEZ/NUS/APL/532/98/209, Dated 30.12.1998 as amended
Item of Manufacture/Service	Computer Software
Date of Commencement	01.09.1999
Validity of LOA	31.03.2024
Outstanding Rent Dues	Rs. 34,642.97/- as on 12.10.2023
Labour Dues	NIL
Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 13.07.2006 for 95 years
Pending CRA Objection, if any	Nil
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	Nil

The units vide their letter dated **09.10.2023** has requested for Change in Board of Directors & Shareholding Pattern of the Company. The details are as follows:-

LIST OF DIRECTORS

Sr. No.	List of Directors (Pre)			List of Directors (Post)		
	Name of Director	Designation	Appointment/Resignation Date	Name of Director	Designation	Appointment/Resignation Date
1	Periyanayagam Vicent	Director	21.03.2022	Periyanayagam Vicent	Director	21.03.2022
2	Chakrapani Saranya	Director	Date of Cessation 21.07.2023	Chakrapani Saranya	-	-
3	-	-	-	Robert Jason Everett	Directors	21.07.2023

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

LIST OF SHAREHOLDING PATTERN

Sr. No.	Name of the Equity Shareholder	Existing Shareholding Pattern Before Transfer of Shares			New Proposed Shareholding Pattern after Transfer of shares		
		No. of Shares	Value (Rs.)	%	No. of Shares	Value (Rs.)	%
1	Anuvu Foreign Holdings LLC	1,92,000	19,20,000	89.31%	1,92,000	19,20,000	89.31%
2	Global Eagle Holdings GmBH	22,972	2,29,720	10.68%	22,972	2,29,720	10.68%
3	Suresh Padmanaban	1	10	0.01%	-	-	-
4	Periyanayagam Vincent	-	-	-	1	10	0.01%
Total		2,14,973	21,49,730	100%	2,14,973	21,49,730	100%

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

The Unit has furnished the following documents:

1. Online Application for change in Shareholding and Directorship
2. Copy of Board Resolution for appointment and resignation of Directors.
3. Copy of Form DIR-12 of Appointment of Director along with challan.
4. Copy of Form DIR-12 for Resignation of Director along with challan.
5. Copy of Original Letter of Approval.
6. List of Directors before & after change.
7. Copy of Board Resolution for transfer of shares.
8. Copy of Share Transfer deed in Form SH-4 duly executed both by the transferor and transferee.
9. Undertaking in terms of Instruction No. 109.
10. Undertaking regarding personal liability arising if any, against director.

MOC&I Instruction No. 109th dated 18th October, 2021 states that: Reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc. may be undertaken by the Unit Approval Committee (UAC) concerned subject to the condition that the Developer / Co-developer Unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-developer / Unit shall remain unchanged on such reorganization.

e. ADC's Recommendation:

The proposal of the unit for Change in Board of Directors and Shareholding Pattern of the Company is placed before the Approval Committee for consideration in terms of MOC&I Instruction No. 109 dated 18th October, 2021.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Request of M/s. Western Outdoor Interactive Pvt. Ltd (Unit-II) for Change in Board of Directors and Shareholding Pattern of the Company.

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

Change in Board of Directors and Shareholding Pattern of the Company.

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

MOC&I Instruction No.109 dated 18.10.2021.

d. Other Information: -

Name of the Unit	M/s. Western Outdoor Interactive Pvt. Ltd (Unit-II)
Location of the Unit	Unit No. 201, Tower-II SEEPZ++
Area	617 Sq.mtr
LOA No. & Date	SEEPZ-SEZ/NUS/APL/SW/05/2006-07 Dated 17.07.2006 as amended
Item of Manufacture/Service	Interactive Software for New IFE platforms, Cabin Applications Development, Content Application , Graphical User Interface (GUI) Design, Core Applications Development, Update and Media Integration Services , software Testing Services, Games Development for new IFE platforms and other IT related Development & Maintenance Services
Date of Commencement	18.10.2006
Validity of LOA	31.03.2024
Outstanding Rent Dues	Rs. 20,602.97 as on 12.10.2023
Labour Dues	NIL
Validity of Lease Agreement	Sub-lease agreement is registered w.e.f.

	13.07.2006 for 95 years	
Pending CRA Objection, if any	Nil	
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	Nil	

The units vide their letter dated **09.10.2023** has requested for Change in Board of Directors & Shareholding Pattern of the Company and the details are as follows:-

LIST OF DIRECTORS

Sr. No.	List of Directors (Pre)			List of Directors (Post)		
	Name of Director	Designation	Appointment/ Resignation Date	Name of Director	Designation	Appointment/ Resignation Date
1	Periyanayagam Vicent	Director	21.03.2022	Periyanayagam Vicent	Director	21.03.2022
2	Chakrapani Saranya	Director	Date of Cessation 21.07.2023	Chakrapani Saranya	-	-
3	-	-	-	Robert Jason Everett	Directors	21.07.2023

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

LIST OF SHAREHOLDING PATTERN

Sr. No.	Name of the Equity Shareholder	Existing Shareholding Pattern Before Transfer of Shares			New Proposed Shareholding Pattern after Transfer of shares		
		No. of Shares	Value (Rs.)	%	No. of Shares	Value (Rs.)	%
1	Anuvu Foreign Holdings LLC	1,92,000	19,20,000	89.31%	1,92,000	19,20,000	89.31%
2	Global Eagle Holdings GmbH	22,972	2,29,720	10.68%	22,972	2,29,720	10.68%
3	Suresh Padmanaban	1	10	0.01%	-	-	-

4	Periyanayagam Vincent	-	-	-	1	10	0.01%
	Total	2,14,973	21,49,730	100%	2,14,973	21,49,730	100%

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

The Unit has furnished the following documents:

1. Online Application for change in Shareholding and Directorship
2. Copy of Board Resolution for appointment and resignation of Directors.
3. Copy of Form DIR-12 of Appointment of Director along with challan.
4. Copy of Form DIR-12 for Resignation of Director along with challan.
5. Copy of Original Letter of Approval.
6. List of Directors before & after change.
7. Shareholding pattern before & after change
8. Copy of Board Resolution for transfer of shares.
9. Copy of Share Transfer deed in Form SH-4 duly executed both by the transferor and transferee.
10. Undertaking in terms of Instruction No. 109.
11. Undertaking regarding personal liability arising if any, against director.

MOC&I Instruction No. 109th dated 18th October, 2021 states that: Reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc. may be undertaken by the Unit Approval Committee (UAC) concerned subject to the condition that the Developer / Co-developer Unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-developer / Unit shall remain unchanged on such reorganization.

e. ADC's Recommendation:

The proposal of the unit for Change in Board of Directors and Shareholding Pattern of the Company is placed before the Approval Committee for consideration in terms of MOC&I Instruction No. 109 dated 18th October, 2021.

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

AGENDA FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal: -

Application received for Change in the constitution of the firm from M/s Veera Luxury to M/s Veera Luxury India Pvt. Ltd

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

-

Change in the constitution of the firm from M/s Veera Luxury to M/s Veera Luxury India Pvt. Ltd.

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

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

d. Other Information: -

M/s Veera Luxury was issued Letter of Approval No SEEPZ-SEZ/IA-I/VMK/14/2020-21/15801 dated 21.09.2022 located at Unit No. 149, 149-A & 149-B, SDF-V, SEEPZ-SEZ for manufacture & export of Plain & combination Jewellery made of Gold/Silver/Platinum/Palladium Gold/Silver/Platinum/Palladium, Jewellery Studded with Diamonds/Precious/Semi Precious Stones, Cubic Zirconia, Colour Stones, CVD and Pearls Brass/ Steel/copper Jewellery Studded with Diamonds/Precious/ semi Precious Stones, Cubic Zirconia, Colour Stones, CVD and Pearls etc. The validity of the LOA was up to 11.08.2027.

Sr. No.	Heading	Details
1.	Name of the Unit-	M/s Veera Luxury
2.	Location	Unit No. 149,149-A & 149-B, SDF-V,SEEPZ-SEZ
3.	Area	731 Sq.mtr
4.	LOA No. & Date-	SEEPZ-SEZ/IA-I/VMK/14/2020-21/15801dated 21.09.2022
5.	Authorized Operation-	Plain & combination Jewellery made of Gold/Silver/Platinum/Palladium Gold/Silver/Platinum/ Palladium, Jewellery Studded with Diamonds/Precious/Semi Precious Stones, Cubic Zirconia, Colour Stones, CVD and Pearls Brass/ Steel/copper Jewellery Studded with Diamonds/Precious/ semi Precious Stones, Cubic Zirconia, Colour Stones, CVD and Pearls
6.	Date of Commencement-	12.08.2022
7.	Validity of LOA	11.08.2027
8.	New Name as Proposed	M/s Veera Luxury India Pvt. Ltd

The unit vide their letters dated 04.09.2023 and 06.10.2023 has submitted the application for change of constitution from M/s Veera Luxury to M/s Veera Luxury India Pvt. Ltd and submitted following documents

- i. PAN Card, IEC & GST Certificate of (M/s Veera Luxury India Pvt. Ltd)
- ii. Certificate of Incorporation (M/s Veera Luxury India Pvt. Ltd)
- iii. MOA(M/s Veera Luxury India Pvt. Ltd)
- iv. AOA(M/s Veera Luxury India Pvt. Ltd)
- v. List of Partners/Directors for pre and Post Change of Name
- vi. Undertaking as per Instruction No.89 dated 17.05.2018 of MOC & I
- vii. Copy Board Resolution
- viii. Undertaking for taking over of assets and liabilities of the company in terms of Rule 19 (2) of SEZ Rules, 2006
- ix. Passport copies of all Directors.

The details of Partners/Directors and Shareholding Pattern and Profit Sharing ratio are as follows :-

DETAILS OF PARTNERS & DIRECTORS BEFORE AND AFTER CHANGE IN THE CONSTITUTION

List of Partners of M/s Veera Luxury			List of Directors of M/s Veera Luxury India Pvt. Ltd		
Sr. No.	Name of the Partners	Designation	Name of the Directors	Designation	DIN No
1	Mr. Kunal Hareshkumar Doshi	Partner	Mr. Kunal Hareshkumar Doshi	Director	01127161
2	Mrs. Rachna Gautam Parekh	Partner	Mr. Gautam Bipinchandra Parekh	Director	01755528
3	Mr. Neel Prashant Doshi	Partner	Mr. Arrya Gautam Parekh	Director	08180749

***There is change in the Partners/Directors on change in the constitution

DETAILS OF PROFIT SHARING RATIO/SHAREHOLDING PATTERN BEFORE AND AFTER CHANGE IN THE CONSTITUTION

Sr. No	Name of Partners in M/s Veera Luxury	Profit Sharing Ratio Before Name Change	Sr. No	Name of Directors in M/s Veera Luxury India Pvt. Ltd	Profit Sharing Ratio After Name Change
1	Mr. Kunal Hareshkumar Doshi	40%	1	Mr. Kunal Hareshkumar Doshi	25%
2	Mrs. Rachna Gautam Parekh	40%	2	Mrs. Malti Haresh Doshi	25%
3	Mr. Neel Prashant Doshi	20%	3	Mr. Arrya Gautam Parekh	25%
---	-----	-----	4	Mr. Neel Prashant Doshi	25%
		100%			100%

**There is a change in the Profit Sharing Ratio/Shareholding Pattern on change in the constitution.

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

e. ADC's Recommendation:

The proposal of the unit for Change in the constitution of the firm from M/s Veera Luxury to M/s Veera Luxury India Pvt. Ltd in terms of MOC&I Instruction No. 109 dated 18.10.2021 is submitted for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

- A) Proposal:** Monitoring of the performance of the Unit, M/s. C. J. Jewellers Private Limited, 401-Block 1, SEEPZ ++, SEEPZ- SEZ, Andheri (E), Mumbai-400096 for the financial year **2021-22** of 5 years block period i.e. **FY 2020-21 to 2024-25**.
- B) Specific issue on which decision of UAC is required:** The monitoring of performance of the Unit for FY **2021-22** of block period **2020-21 to 2024-25** in terms of Rule 54 of SEZ Rules, 2006.
- C) The details of the approved export projections for block period of 5 years i.e. FY 2020-21 to 2024-25, are as detailed below:**

(I) Approved Projections:

(INR in Crores)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
Financial Year	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	35.00	37.00	38.00	40.00	42.00	192.00
FE Outgo	8.93	9.43	9.68	10.18	10.68	48.90
NFE	26.07	27.57	28.32	29.82	31.32	97.40

(II) Performance as compared to projections during FY 2021-22 for block period 2020-21 to 2024-25:

(INR in Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	37.00	40.39	9.25	19.07	0.18	0.00	0.12

(III) Cumulative NFE achieved during FY 2021-22 for the block period 2020-21 to 2024-25 is as follows:

(INR in Crores)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	53.64	32.66	60.88%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other information:

LOA No. & Date		IA(I)/NUS/APL/GJ/305/03-04/638 dated 21.10.2003 and last renewed on 19.08.2020 for 5 years block period i.e. from 01.04.2020 to 31.03.2025			
Validity of LOA		31.03.2025			
Item(s) of manufacture/ Services		Gold/Platinum/Silver/Titanium Jewellery in combination with Stainless Steel Studded with Semi Precious Stones., Gold/Platinum/ Silver/Titanium Jewellery in combination with Stainless steel/Copper/Brass Studded with Diamonds and Precious Stones, Gold Platinum/Silver/Titanium Jewellery Studded with Semi Precious stones/Synthetic Stones, Pearls & Mother of Pearls, Plain Gold/ Platinum/Silver Jewellery, Studded Gold/Platinum/Silver Jewellery, Stainless Steel/Copper/Brass Jewellery studded with semi- precious stones, synthetic Stones, Pearls and Mother of Pearls, Titanium Jewellery Studded with Diamonds and Precious Stones.			
Date of commencement of production		21.02.2005			
Execution of BLUT		Yes			
Outstanding Rent dues		Rs. 28,135.33/- as on 25.10.2023			
Labour Dues		NIL			
Validity of Lease Agreement		Sub-lease agreement is registered w.e.f. 11.08.2003 for 95 year.			
Pending CRA Objection, if any		No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		Nil (As per available record on file)			
a) Projected employment for the block period		77			
b) No. of employees as on 31.03.2022		Men	Women	Transgender	Total
		69	14	0	83
Area allotted (in sq. ft.)		6641 sq. ft.			
Area available for each employee per sq. ft. basis (area/no. of employees)		80.01 sq. ft. per employee			
Investment till date	Building	2.58 Crore			
	Plant & Machinery	1.98 Crore			
	TOTAL	4.56 Crores			
Per Sq. ft. Export during the FY		0.61 per sq. ft.			
Quantity and value of goods exported under Rule 34 (un-utilized goods)		Nil			
Value Addition during the monitoring period		19.41%			
Whether the APR being considered now has been filed well within the time limit, or otherwise.		No. (The APR for the FY 2021-22 has not been filed within stipulated time as it filed on 22.12.2022 after delay of 82 days.)			

If no, details of the Year along with no. of days delayed to be given.

(E) Reconciliation of EXPORT & IMPORT data:

(a) EXPORT:

(INR in Crores)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2021-22	40.39	41.87	1.47	The difference is due to re-export considered as export in NSDL data.

(b) IMPORT:

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

(INR in Crores)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	0	0	Nil	-

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

(INR in Crores)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	19.68	25.48	5.8	The difference is due to goods supplied on loan & returnable samples basis and the same have been included in NSDL data. Also, IUT purchase has been included in Apr data. However, the same has not been included in trade data retrieved from NSDL.

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

(INR in Crores)

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	14.66
ii	Value of BLUT amount at the beginning of the Financial Year 2021-22 (APR monitoring period)	13.18
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2021-22, if any	-

iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2021-22 (APR monitoring period)	3.44
v	Remaining or closing value of BLUT at the end of the Financial Year 2021-22 (APR monitoring period)	9.73

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No (As per APR)
(H) (a)	Whether all SOFTEX has been filed for the monitoring period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	Not Applicable for Gems and Jewellery Units
(H) (b)	Whether all SOFTEX has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	
(H) (c)	Whether unit has filed any request for cancellation of SOFTEX?	
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided)	NA
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NA
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	No
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	NA

(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	No
(P)	Details regarding value and duty foregone on services procured from DTA during the APR monitoring period.	The Unit is working on it.

(Q) Observations:

- The unit has achieved export revenue of Rs. 40.39 Crores as against projected export of Rs.37 Crore i.e. 109.16% for the FY 2021-22.
- The unit has achieved positive NFE calculated cumulatively for the year 2021-22 for the block period 2020-21 to 2024-25.
- The APR for the FY 2021-22 has not been filed within stipulated time submitted on 22.12.2022 as the same was filed after a delay of 82 days. UAC may like to initiate penal action against unit for late submission of APR in terms of the provisions of Rule 54 of SEZ Rules, 2006.
- The balance amount in BLUT at the end of FY 2021-22 is positive.
- No CRA Objections /SCN pending against the Unit for the monitoring period.
- No foreign exchange realization is pending beyond permissible time limit.

ANNEXURE - A																
C. I. Jewellers Pvt. Ltd.																
LOA No. LAJINUS/APL/GJ/305/03-04/09475 dated 21.10.20003																
DATE OF COMMENCEMENT OF PRODUCTION: 21.02.2005																
EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 (LOA BLOCK PERIOD 2020-21 To 2024-25)																
Year (F.Y.)	EXPORT					IMPORT							NFE			VALUE IN CRORE
	APR data	NSDI data	FOB Export value found during APR verification as per rule 53 of SEZ Rules	Projected Foreign Earnings (based on FOB value of Export)	Import during the year excluding IUT purchase & sale (as per APR) (RM+ CG)	Net Import during the year including IUT purchase & IUT sale (As per APR) (RM+ CG)	IT/NSDI- data	Projected Import	Amortised value as per APR (in Crore)	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	17
	3(a)				4A(b)+ CG Import during the year taken from 4B(i)	4A(b) + 4A(d) - 4A (f) + CG Import during the year from 4B(i) + 4B(v) - 4B(iv)			4B(vi)		4A(h)+column 10 of this chart +APR(5) /APR column (6)	4A(h)+Colu mn 11 of this chart)+APR (5)		APR (7)	(4-13)	
2020-21	19.03	19.07	19.03	35.00	6.47	6.87	6.87	8.93	0.04	0.04	8.49	8.48	26.07	10.54	10.55	10.55
2021-22	40.39	41.87	40.39	37.00	19.07	19.68	25.48	9.43	0.04	0.04	38.29	18.28	27.57	22.10	22.11	32.66
Total			59.42	72.00	25.54	26.55	34.30	18.36	0.08	0.08	26.78	26.76	53.64	32.64	32.66	

Annexure-B

C. J. Jewellerys Pvt. Ltd.

LOA No. IA(I)NUS/APL/GJ/305/03-04/09475 dated 21.10.20003

Date of commencement of production: 21.02.2005

Year	Capital Goods				Amortised value	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Import during the year	IUT purchase	Total	IUT sale	Sale of import goods other than IUT sale during the year										
	A	B	A+B	C	D	A+B-	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013-14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014-15	0	0.39	0.39	0	0	0.39		0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
2015-16	0	1.89	1.89	0	0	1.89			0.18	0.18	0.18	0.18	0.18	0.18	0.18
2016-17	12.54	0	12.54	0	0	12.54				1.25	1.25	1.25	1.25	1.25	1.25
2017-18	19.72	0	19.72	0	0	19.72				1.97	1.97	1.97	1.97	1.97	1.97
2018-19	7.49	3.7	11.19	0	0	11.19					1.11	1.11	1.11	1.11	1.11
2019-20	0	0	0	0	0	0						0	0	0	0
2020-21	0	0	0	0	0	0								0	0
2021-22	0	0	0	0	0	0									0
Total	39.75	5.98	45.73	0	0	45.73	0	0.03	0.21	1.46	3.43	4.54	4.54	4.54	4.54

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

- A) Proposal:** Monitoring of the performance of the Unit, M/s. Global Jewellery Private Limited, G-49, Gems & Jewellery Complex I, SEEPZ- SEZ, Andheri (E), Mumbai- 400096 for the period **2021-22 & 2022-23** of block period **2019-20 to 2023-24**.
- B) Specific issue on which decision of UAC is required:** The monitoring of performance of the Unit for FY **2021-22 and 2022-23** of block period 2019-20 to 2023-24 in terms of Rule 54 of SEZ Rules, 2006.
- C) The details of the approved export projections for block period of 5 years i.e. FY 2019-20 to 2023-24, are as detailed below:**

(I) Approved Projections:

(Rs. in Crore)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	38.31	42.18	94.38	99.79	105.19	379.85
FE Outgo	30.40	33.40	76.67	80.87	85.07	306.41
NFE	7.91	8.78	17.71	18.91	20.11	73.42

- (II) Performance as compared to projections during FY 2021-22 and 2022-23 for block period 2019-20 to 2023-24:**

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	94.38	103.47	74.70	71.87	1.71	0.65	0.04
2022-23	99.79	181.26	78.90	91.16	1.71	0.18	0.14

- (III) Cumulative NFE achieved during FY 2021-22 and 2022-23 for the block period 2019-20 to 2023-24:**

(Rs. in Crores)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	34.40	78.37	227.81
2022-23	53.31	163.97	307.57

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

(D) Other information:

LOA No. & Date		SEEPZ-SEZ/NUS/APL/GJ/45/92/10547 dated 15.01.1993 and it has last renewed vide letter dated 30.09.2021				
Validity of LOA		01.04.2019 to 31.03.2024				
Item(s) of manufacture/ Services		Cut and polished diamonds, plain & studded silver and alloy CZ gold plated jewellery (annual capacity as per item no. 1), Plain gold jewellery, plain Platinum jewellery, studded gold jewellery, studded platinum jewellery				
Date of commencement of production		20.07.1994				
Execution of BLUT		Yes				
Outstanding Rent dues		Rs. 700.12/- as on 25.10.2023				
Labour Dues		NIL				
Validity of Lease Agreement		Sub-lease agreement is registered for the period 01.04.2019 to 31.03.2024.				
Pending CRA Objection, if any		Yes, CRA objection is regarding non-inclusion of expenses made in foreign currency during the FY 2016-17 to 2020-21 and the same have not been reflected in other foreign exchange outflow in the APRs. The Unit already submitted interim reply and further reply is awaited.				
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		Nil (As per available record on file)				
a) Projected employment for the block period		206				
b) No. of employees as on 31.03.2022 and 31.03.2023		FY	Men	Women	Transgender	Total
		2021-22	125	40	0	165
		2022-23	450	121	0	571
Area allotted (in sq. ft.)		2021-22	8751.06 sq. ft.			
		2022-23	22076.78 sq. ft.			
Area available for each employee per sq. ft. basis (area/no. of employees)		FY	53.03 sq. ft./employee		FY	38.66 sq. ft./employee
		2021-22			2022-23	
Investment till date	Financial Year	2021-22		2022-23		
	Building	0.87 crore		6.97 crore		
	Plant & Machinery	4.62 crore		10.06 Crore		
	TOTAL	5.49 crore		17.03 crore		
Per Sq. ft. Export during the FY		2021-22	0.01 crore per sq. ft.		2022-23	0.008 crore per sq. ft.
Quantity and value of goods exported under Rule 34 (un-utilized goods)		2021-22	Nil		2022-23	Nil
Value Addition during the monitoring period		2021-22	30.23%		2022-23	22.18%
Whether the APR being considered now has been filed well within the time limit, or otherwise.		Yes.		Yes.		
If no, details of the Year along with		(The APR for FY 2021-22 has been filed well within the stipulated		(The APR for FY 2022-23 has been filed well within the		

no of days delayed to be given.	time period on 07.06.2022.)	on stipulated period 15.06.2023)	time on
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(E) Reconciliation of EXPORT & IMPORT data:

(a) EXPORT:

(Rs. in Crores)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference, if any	Reason for Difference/Remark
2021-22	103.47	109.14	5.67	Due to aggregated value of returnable export, consignment sale, margin difference in case of exports done through merchant exporters and exchange gain, which have not been included in the APR. The Unit submitted reconciliation statement vide letter dated 22.08.2023 regarding the same.
2022-23	181.26	205.16	23.90	Due to aggregated value of returnable export, consignment sale, margin difference in case of exports done through merchant exporters, material received on loan basis and exchange gain, which have not been included in the APR. The Unit has submitted reconciliation statement vide letter dated 19.06.2023 regarding the same.

(b) IMPORT:

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

(Rs. In Crores)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	0.65	0.58	0.07	The machinery import of Rs.0.15 Crore vide BoE No.1025741 dated 02.12.2021 has not been included in APR and book of accounts as the same was provided by the Buyer of goods. Also, amount of Rs.0.01 Crore against purchase of consumables not added in APR. However, both figures have been added in trade data retrieved from NSDL. Also, IUT purchase of Rs.0.33 Crore has been added in APR data and the same has not been added in NSDL trade data. Sale of import goods of value amounting to

				Rs.0.10 crore has not been added in APR data. However, the same has been added in trade data retrieved from NSDL.
2022-23	0.18	0	0.18	IUT purchase of Rs.0.18 Crore has not been included in trade data retrieved from NSDL.

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

(Rs. In Cores)

F. Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	71.87	81.72	9.85	Purchase amount of Rs.5.86 crore from other units in SEZs and IUT sale amount of Rs. 14.82 crore have not been included in trade data retrieved from NSDL. However, the same has been included in APR data. Also, the aggregate amount of Rs.0.90 Crore against returnable/sample goods, material hold in customs and packing material has been included in trade data. However, the same has not been included in APR data. The Unit submitted reconciliation statement vide letter dated 22.08.2023 regarding the same.
2022-23	91.16	98.53	7.37	Purchase amount of Rs.2.42 Crore from other units in SEZs has not been included in trade data retrieved from NSDL. However, the same has been included in APR data. Also, the aggregate amount of Rs.9.79 Crore against returnable/sample goods, loan basis material, re-import of goods exported earlier and packing material has been included in trade data. However, the same has not been included in APR data. The Unit has submitted reconciliation statement vide letter dated 19.06.2023 regarding the same.

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

(INR in Cores)

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	52.15
ii	Value of BLUT amount at the beginning of the Financial Year 2021-22 (APR monitoring period)	41.53
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2021-22, if any	0
iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2021-22 (APR monitoring period)	14.01

v	Remaining or closing value of BLUT at the end of the Financial Year 2021-22 (APR monitoring period)	27.51
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Bond-cum-Legal Undertaking (BLUT) (F.Y. 2022-23)
(INR in Cores)

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	52.15
ii	Value of BLUT amount at the beginning of the Financial Year 2022-23 (APR monitoring period)	27.51
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2022-23, if any	0
iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2022-23 (APR monitoring period)	16.82
v	Remaining or closing value of BLUT at the end of the Financial Year 2022-23 (APR monitoring period)	10.69

(G)	Details of pending Foreign Remittance beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	2021-22	No (As per APR)
		2022-23	No (As per APR)
(H)	Whether all SOFTEX has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	Not Applicable for Gems and Jewellery Units	
(a)			
(b)	Whether all SOFTEX has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.		
(c)	Whether unit has filed any request for Cancellation of SOFTEX		
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2021-22	NA
		2022-23	
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	2021-22	No
		2022-23	
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	2021-22	No (under process)
		2022-23	
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	2021-22	Yes
		2022-23	
(M)	Details of the request IDs pending for OOC in	2021-22	

	respect of DTA procurement on the date of submission of monitoring report	2022-23	No
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise? Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?	2021-22	No
		2022-23	
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	2021-22	No
		2022-23	
(P)	Details regarding value and duty foregone on services procured from DTA during the APR monitoring period	2021-22	Rs.4.73 crore & Rs.0.85 crore
		2022-23	Rs.9.29 Crore & Rs.1.65 Crore

(Q) Observations:

- As far as FY 2021-22 is concerned, the Unit has achieved export revenue of Rs.103.47 Crores against projected export of Rs.94.38 Crore i.e. 109.63% of the export projection.
- As far as FY 2022-23 is concerned, the Unit has achieved export revenue amounting to Rs.181.26 Crore against projected export revenue of Rs.99.79 Crore i.e. 181.64% of the export projection.
- The Unit has achieved +ve Net Foreign Exchange on cumulative basis during the FYs 2021-22 & 2022-23 i.e. 227.81% and 307.57%, respectively for the 5 years block period from 2019-20 to 2023-24.
- The APRs for the FY 2021-22 & 2022-23 have been filed within stipulated time-period.
- Sufficient amount of BLUT was available at the end of FY 2021-22 and the BLUT was also found +ve at the end of FY 2022-23 even after abrupt increase in export.
- One CRA objection vide AM No. 24 dated 04.04.2022 is pending regarding non-inclusion of expenses made in foreign currency during the FY 2016-17 to 2020-21. However, the same were not been reflected in other foreign exchange outflow in the APRs. The Unit already submitted interim reply and final reply is awaited. No CRA objection and Show Cause Notice are pending against the Unit for the FY 2021-22 & 2022-23.
- No foreign exchange realization is pending beyond permissible time-period.

ANNEXURE - A
GLOBAL JEWELLERY PVT. LTD.
LOA NO.SEEPZ-SEZ/IA-1/NUS/APL/GJ/45/92/10547 DATED 15.01.1993
DATE OF COMMENCEMENT OF PRODUCTION 20.07.1994

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 & 2022-23 (LOA BLOCK PERIOD 2019-20 TO 2023-24)

	EXPORT				IMPORT							NFE				VALUE IN CRORE	
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules	Projected Foreign Earnings (based on FOB value of Export)	Import during the year excluding IUT purchase & sale (as per APR) (RM+ CG)	Net Import during the year including IUT purchase & IUT sale (As per APR) (RM+ CG)	IT/NSDL- data	Projected Import	Amortised value as per APR (In Crore)	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
Year (F.Y.)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		3(a)				4A(b) + CG Import during the year taken from 4B(i)	4A(b) + 4A(d) - 4A (f) + CG Import during the year from 4B(i) + 4B(ii) - 4B(iv)		4B(vi)			4A(h)+column 10 of this chart +APR(5) / APR column (6)	4A(h)-(Column 11 of this chart)+APR (5)		APR (7)	(4-13)	
2019-20		41.02	45.19	41.02	38.31	22.72	22.42	26.63	30.4	0.19	0.19	21.47	21.47	7.91	19.54	19.55	19.55
2020-21		33.47	33.83	33.47	42.18	24.71	23.98	24.80	33.40	0.17	0.17	25.33	25.32	8.78	8.14	8.15	27.70
2021-22		103.47	109.14	103.47	94.38	81.24	72.52	82.31	76.67	0.24	0.24	52.69	52.69	17.71	50.69	50.78	78.48
2022-23		181.26	205.16	181.26	99.79	88.73	91.34	98.53	80.87	0.26	0.26	95.66	95.66	18.92	85.60	85.60	164.08
Total		359.22	393.32	359.22	274.66	217.40	210.26	232.27	221.34	0.86	0.86	195.15	195.14	53.32	163.97	164.08	

Global Jewellery Pvt. Ltd.

LOA No. SLEEPZ-SFZ/IA-I/NUS/APL/GJ/45/92/10547 dated 15.01.1993

Date of commencement of production: 20.07.1994

[illegible]

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

- A) Proposal:** Monitoring of the performance of the Unit namely M/s. Ideal Jewellery Private Limited, GJ-05, SDF-VII, SEEPZ- SEZ, Andheri (E), Mumbai- 400096 for the period **2021-22** of 5 years block period from **2020-21 to 2024-25**.
- B) Specific issue on which decision of UAC is required:** The monitoring of performance of the Unit for **FY 2021-22** of 5 Years block period i.e. from **2020-21 to 2024-25** in terms of Rule 54 of SEZ Rules, 2006.
- C) The details of the approved export projections for 5 years block period i.e. FY 2020-21 to 2024-25, are as detailed below:**

(I) Approved Projections:

(Rs. in Crores)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	28.11	28.39	28.68	28.96	29.25	143.39
FE Outgo	22.48	22.70	22.93	23.14	23.37	114.62
NFE	5.63	5.69	5.74	5.81	5.87	28.74

- (II) Performance as compared to projections during FY 2021-22 for 5 years block period i.e. FY 2020-21 to 2024-25, is as follows:**

(Rs. In Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2021-22	28.39	69.60	22.04	37.55	0.61	0.14	0.01

- (III) Cumulative NFE achieved during FY 2021-22 and 2022-23 for the block period 2019-20 to 2023-24:**

(Rs. in Crores)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	11.31	27.78	245.62%

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

(D) Other information:

LOA No. & Date		SEEPZ-SEZ/NUS/APL/GJ/243/99/12522 dated 29.10.1999 and it has last renewed vide letter dated 15.10.2020 for 5 years block period i.e. FY 2020-21 to 2024-25			
Validity of LOA		01.04.2020 to 31.03.2025			
Item(s) of manufacture/ Services		Studded & plain gold jewellery, studded & plain platinum jewellery, studded and plain silver jewellery			
Date of commencement of production		18.03.2000			
Execution of BLUT		Yes			
Outstanding Rent dues		Rs. 284.97/- as on 25.10.2023			
Labour Dues		NIL			
Validity of Lease Agreement		Sub-lease agreement is registered for the period 25.01.1999 to 24.01.2029			
Pending CRA Objection, if any		No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		Nil (As per available record on file)			
a)	Projected employment for the block period	145			
b)	No. of employees as on 31.03.2022	Men	Women	Transgender	Total
		46	36	0	82
Area allotted (in sq. ft.)		6652.1 sq. ft.			
Area available for each employee per sq. ft. basis (area/no. of employees)		81.12 sq. ft.			
Investment till date	Building	150.27 lakhs			
	Plant & Machinery	364.55 lakhs			
	TOTAL	514.82 lakhs			
Per Sq. ft. Export during the FY		1.04 lakh/sq. ft.			
Quantity and value of goods exported under Rule 34 (un-utilized goods)		No			
Value Addition during the monitoring period		21.11%			
Whether the APR being considered now has been filed well within the time limit, or otherwise.		Yes, APR filed online on 22.08.2023 vide Request Id No. 242300012135.			
If no, details of the Year along with no of days delayed to be given.					

(E) Reconciliation of EXPORT & IMPORT data:**(a) EXPORT:**

(Rs. in Crores)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark

2021-22	69.60	86	16.4	The Unit has submitted reconciliation statement along with supporting documents vide letter dated 22.08.2023 wherein it has been shown that total amount of Rs.16.4 Crore has been included in the NSDL data against cancelled shipment, goods sent for exhibition, consignment sale and margin difference in case of exports done through merchant exporters (third party). However, the same has not been included in APR as it was not income in book of accounts.
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(b) IMPORT:

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

(Rs. In Crores)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	0.19	0.14	0.05	IUT sale has not been included in trade data retrieved from NSDL.

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

(Rs. In Crores)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	52.75	37.82	14.93	Trade data retrieved from NSDL included total aggregate value of Rs.0.26 crore against re-import consignment returned, material received (value for customer only) and export returned. However, the same has not been added in APR data. Also, IUT purchase of Rs.15.19 crore has not been added in trade data and the same has been added in APR data.

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

(INR in Crores)

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	48.02
ii	Value of BLUT amount at the beginning of the Financial Year 2021-22 (APR monitoring period)	35.38
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2021-22, if any	0

iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2021-22 (APR monitoring period)		20.32
v	Remaining or closing value of BLUT at the end of the Financial Year 2021-22 (APR monitoring period)		15.06

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No (As per APR)	
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(H)	Whether all SOFTEX has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	Not Applicable to Gems and Jewellery Units	
(a)			
(b)	Whether all SOFTEX has been certified if so, till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.		
(c)	Whether unit has filed any request for Cancellation of SOFTEX?		
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided)	NA	
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No	
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	No (under process)	
(L)	Whether the unit has filed in NSDL system all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	Yes	
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report.	NIL	
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC/DC office has been issued or otherwise office has been issued, or otherwise. Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? Details to be given including amount of duty/tax recovered or yet to be recovered.	No	

(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	No
(P)	Details regarding value of services procured from DTA and its duty foregone during the APR monitoring period.	Rs.5.41 Crore (Services procured) Rs.0.97 Crore (duty foregone)

(Q) Observations:

- The Unit has achieved export revenue of Rs. 69.60 Crores against projected export of Rs.28.39 Crore i.e. 245.15% of projected export for the FY 2021-22.
- The Unit has achieved positive NFE i.e. 245.62% cumulatively for the financial year 2021-22.
- The APR of the Unit for the FY 2021-22 has not been filed within stipulated time as it was filed on 22.08.2023 after a delay of 326 days and delayed in submission of APR happened due the fact that the Unit merged with another Unit namely M/s. Global Jewellery Private Limited in the third quarter of the FY 2021-22 and APR for FY 2021-22 has been submitted within stipulated time in the name of M/s. Global Jewellery Private Limited which included all data of M/s. Ideal Jewellery Private Limited as well. Further, the Unit filed the APRs of M/s. Ideal Jewellery private Limited and M/s. Global Jewellery Private Limited for the FY 2021-22, separately. It appears genuine mistake due to confusion. The UAC either may take lenient view or otherwise initiate penal action against the Unit for delayed submission of APR in terms of the provisions of Rule 54 of SEZ Rules, 2006.
- The balance amount in BLUT at the end of FY 2021-22 was positive.
- No CRA Objections and any SCN is pending against the Unit for the monitoring period.
- No foreign exchange realization is pending in respect of the Unit beyond permissible time limit.

ANNEXURE - A
IDEAL JEWELLERY PVT. LTD.
LOA NO.SEEPZ-SEZ/1A-1/NUS/APL/GJ/243/99/12522 DATED 29.10.1999
DATE OF COMMENCEMENT OF PRODUCTION 18.03.2000

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 (LOA BLOCK PERIOD 2020-21 To 2024-25)

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2020-21 (Till 31.03.2021)															
VALUE IN CRORE															
Year (F.Y.)	EXPORT					IMPORT					NFE				
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules	Projected Foreign Earnings (based on FOB value of Export)	Import during the year -APR (Raw + CG)	IT/NSDL- data	Projected Import	Amortised value as per APR In Crore	Amortised value of CG 10% as per rule 53 of SEZ Rules	APR-data (Raw material consumed +amortised +Outflow)	APR-data as per verification n (Raw material consumed +amortised +Outflow)	Projected Foreign exchange earning	As per APR	After Verification n 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)+ CG import during the year taken from 4B(i)			4B(vi)		4A(b)+column 9 of this chart +APR(5) / APR column (6)	4A(h)+(10) +APR (5)		APR (7)	(4-12)	
2020-21	44.03	53.01	44.03	28.11	28.02	28.18	22.48	0.18	0.18	27.76	27.76	5.63	16.25	16.27	16.27
2021-22	69.6	85.95	69.6	28.39	37.69	37.96	22.70	0.19	0.19	58.06	58.06	5.69	11.52	11.54	27.81
Total Achieved	113.63	138.96	113.63	56.50	65.71	66.14	45.18	0.37	0.37	85.82	85.82	11.32	27.77	27.81	27.81

Annexure-B

Ideal Jewellery Pvt. Ltd.

LOA No. SEEPZ-SEZ/IA-I/NUS/APL/GJ/243/99/12522 dated 29.10.1999

Date of commencement of production 18.03.2000

Year	CG Import during	IUT purchase	IUT sale	Amortised value	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
					10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2012-13	0.22	0	0	0.22	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.22
2013-14	0	18.61	0	18.61		1.86	1.86	1.86	1.86	1.86	1.86	1.86	1.86	1.86	16.74
2014-15	0	0	0	0			0	0	0	0	0	0	0	0	0
2015-16	15.56	4.1	0	19.66				1.96	1.96	1.96	1.96	1.96	1.96	1.96	13.72
2016-17	53.1	0.15	0	53.25					5.32	5.32	5.32	5.32	5.32	5.32	31.92
2017-18	10.49	4.61	0.05	15.05						1.5	1.5	1.5	1.5	1.5	7.5
2018-19	13.59	56.03	0	69.62							6.9	6.9	6.9	6.9	27.6
2019-20	8.96	0.75	0	9.21								0.92	0.92	0.92	2.76
2020-21	0	1.28	0	1.28									0.12	0.12	0.24
2021-22	14	0	4.5	9.5										0.95	0.95
	115.92	85.03	4.55	196.4										19.552	101.65

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

- A) Proposal:** Monitoring of the performance of the Unit namely M/s. Infinity Jewellery Private Limited, GJ-03, SDF-VII, SEEPZ- SEZ, Andheri (E), Mumbai- 400096 for the period **2021-22** of 5 years block period from **2020-21 to 2024-25**.
- B) Specific issue on which decision of UAC is required:** The monitoring of performance of the Unit for **FY 2021-22** of 5 Years block period i.e. from **2020-21 to 2024-25** in terms of the provisions of Rule 54 of SEZ Rules, 2006.
- C) The details of the approved export projections for 5 years block period i.e. FY 2020-21 to 2024-25, are as detailed below:**

(I) Approved Projections:

(Rs. in Crores)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	19.40	19.60	19.80	19.99	20.19	98.98
FE Outgo	17.13	17.30	17.46	17.63	17.80	87.32
NFE	2.27	2.30	2.33	2.36	2.39	11.65

(II) Performance as compared to projections during FY 2021-22 for 5 years block period i.e. FY 2020-21 to 2024-25, is as follows:

(Rs. in Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/ Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2021-22	19.60	26.41	16.70	23.39	0.55	0.06	0.20

(III) Cumulative NFE achieved during FY 2021-22 for the block period 2019-20 to 2023-24:

(Rs. in Crores)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	4.57	8.73	191.02%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other information:

LOA No. & Date		SEEPZ-SEZ/NUS/APL/GJ/194/94/1213 dated 19.01.1999 and it is merged with LOA of another Unit namely Global Jewellery Pvt. Ltd. vide letter dated 30.09.2021.			
Validity of LOA		01.04.2020 to 31.03.2025			
Item(s) of manufacture/ Services		Gold Jewellery items like rings, pendants, bracelets, broaches etc. studded with diamonds and colour stones etc.			
Date of commencement of production		05.10.1999			
Execution of BLUT		Yes			
Outstanding Rent dues		Rs. 8,064.05/ as on 25.10.2023			
Labour Dues		NIL			
Validity of Lease Agreement		Sub-lease agreement is registered for the period 02.09.1999 to 01.09.2029			
Pending CRA Objection, if any		No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		Nil (As per available record on file)			
a)	Projected employment for the block period	85			
b)	No. of employees as on 31.03.2022	Men	Women	Transgender	Total
		103	23	0	126
Area allotted (in sq. ft.)		6673.62 sq. ft.			
Area available for each employee per sq. ft. basis (area/no. of employees)		52.96 sq. ft.			
Investment till date	Building	156.82 lakhs			
	Plant & Machinery	121.51 lakhs			
	TOTAL	278.33 lakhs			
Per Sq. ft. Export during the FY		0.39 lakh/sq. ft.			
Quantity and value of goods exported under Rule 34 (un-utilized goods)		No			
Value Addition during the monitoring period		18.63%			
Whether the APR being considered now has been filed well within the time limit, or otherwise.		No, APR filed online on 22.08.2023 vide Request Id No. 242300012124. Submission of APR for FY 2021-22 is delayed by 326 days and it happened due the fact that the LOA of the Unit merged with another Unit namely M/s. Global Jewellery Private Limited in the third quarter of the FY 2021-22 and APR for FY 2021-22 has been submitted within stipulated time in the name of M/s. Global Jewellery Private Limited which included all data of M/s. Infinity Jewellery Private Limited as well. Further, the Unit separately filed the APRs of M/s. Infinity Jewellery Private Limited and M/s. Global Jewellery Private Limited for FY 2021-22.			
If no, details of the Year along with no of days delayed to be given.					

(E) Reconciliation of EXPORT & IMPORT data:**(a) EXPORT:**

(Rs. in Crores)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2021-22	26.41	26.41	Nil	-

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

(Rs. in Crores)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	0.06	0	0.06	IUT purchase has not been included in trade data retrieved from NSDL.

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

(Rs. in Crores)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	23.39	23.88	0.49	Trade data retrieved from NSDL included aggregate purchase value of Rs.1.26 crore for Global Jewellery as LOA of this Unit merged with Global Jewellery. However, the same has not been added in APR data of this Unit. Also, IUT purchase and sale of Rs.1.73 crore & Rs.0.95 crore have not been added in trade data retrieved from NSDL. However, the same have been included in APR data.

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

(INR in Crore)

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	42.15
ii	Value of BLUT amount at the beginning of the Financial Year 2021-22 (APR monitoring period)	31.28
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2021-22, if any	-
iv	Duty foregone amount on account of goods and services imported	10.86

	or procured from DTA during the Financial Year 2021-22 (APR monitoring period)	
v	Remaining or closing value of BLUT at the end of the Financial Year 2021-22 (APR monitoring period)	20.41

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No (As per APR)
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(H) (a)	Whether all SOFTEX has been filed for said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	Not Applicable to Gems and Jewellery Units
(b)	Whether all SOFTEX has been certified if so, till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	
(c)	Whether unit has filed any request for Cancellation of SOFTEX?	
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided)	NA
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the S.O. Office?	No (under process)
(L)	Whether the unit has filed in NSDL system all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report.	NIL
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC/DC office has been issued or otherwise office has been issued, or otherwise. Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? Details to be given including amount of duty/tax recovered or yet to be recovered.	No

(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	No
(P)	Details regarding value of services procured from DTA and its duty foregone during the APR monitoring period.	Rs.20.17 crore (Services procured) Rs.0.05 crore (duty foregone)

(Q) Observations:

- The Unit achieved export revenue of Rs. 26.41 crores against projected export of Rs.19.60 crore i.e. 134.74% of projected export for the FY 2021-22.
- The Unit achieved positive NFE i.e. 191.24% cumulatively for the financial year 2021-22.
- The APR of the Unit for the FY 2021-22 had not been filed within stipulated time as it was filed on 22.08.2023 after a delay of 326 days and delayed in submission of APR happened due the fact that the Unit merged with another Unit namely M/s. Global Jewellery Private Limited in the third quarter of the FY 2021-22 and APR for FY 2021-22 was submitted within stipulated time in the name of M/s. Global Jewellery Private Limited which included all data of M/s. Infinity Jewellery Private Limited as well. Further, the Unit separately filed the APRs of M/s. Infinity Jewellery Private Limited and M/s. Global Jewellery Private Limited for the FY 2021-22. It appears genuine mistake due to confusion. The UAC either may take lenient view or otherwise initiate penal action against the Unit for delayed submission of APR in terms of the provisions of Rule 54 of SEZ Rules, 2006.
- The balance amount in BLUT at the end of FY 2021-22 found positive.
- No CRA Objections and any SCN pending against the Unit for the monitoring period.
- No foreign exchange realization is pending in respect of the Unit beyond permissible time limit.

ANNEXURE - A																
INFINITY JEWELLERY PVT. LTD.																
LOA NO.SEEPT-SEZ/NUS/APL/GJ/194/94/1213 dated 19.01.1999																
DATE OF COMMENCEMENT OF PRODUCTION: 05.10.1999																
EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 (LOA BLOCK PERIOD 2020-21 To 2024-25)																
VALUE IN CRORE																
Year (F.Y.)	EXPORT					IMPORT					NFE					
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules	Projected Foreign Earnings (Based on FOB value of Export)	Import during the year excluding IUT purchase & sale (as per APR) (RM+ CG)	Net Import during the year including IUT purchase & IUT sale (As per APR) (RM+ CG)	IT/NSDL- data	Projected Import	Amortise d value as per APR (In Crore)	Amortised value of CG 10% as per rule 53 of SEZ Rules	APR-data (Raw material consumed +amortised+Qu tflow)	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	17
	3(a)				4A(b)+ CG import during the year taken from 4B(i)	4A(b) + 4A(d) - 4A (f) + CG import during the year from 4B(i) +			4B(vi)		4A(h)+column 10 of this chart +APR(5) / APR column (6) (5)	4A(h)+Colu min 11 of this chart)+APR (5)		APR (7)	(4-13)	
2020-21	30.72	30.72	30.72	19.40	21.52	22.69	21.53	17.13	0.02	0.02	23.79	23.79	2.27	6.93	6.93	6.93
2021-22	26.41	26.41	26.41	19.59	22.61	23.45	23.88	17.30	0.03	0.03	24.61	24.61	2.30	1.80	1.80	8.73
Total	57.13	57.13	57.13	38.99	44.13	46.14	45.41	34.43	0.05	0.05	48.40	48.40	4.57	8.73	8.73	

Annexure-B

Infinity Jewellery Pvt. Ltd.

LOA No. SEEPZ-SEZ/NUS/APL/GI/194/94/1213 dated 19.01.1999

Date of commencement of production: 05.10.1999

Year	Capital Goods					Amortised value	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Import during the year	IUT purchase	Total	IUT sale	Sale of import goods other than IUT sale during the year											
	A	B	A+B	C	D	A+B-(C+D)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013-14	0	0	0	0	27.9	0	0	0	0	0	0	0	0	0	0	0
2014-15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016-17	3.52	0.33	3.85	0	0	3.85	0	0	0	0	0.39	0.39	0.39	0.39	0.39	0.39
2017-18	16.69	0.54	17.23	0	0	17.23	0	0	0	0	0	1.72	1.72	1.72	1.72	1.72
2018-19	0	0.27	0.27	0	0	0.27	0	0	0	0	0	0	0.027	0.027	0.027	0.027
2019-20	0	0.87	0.87	0	0	0.87	0	0	0	0	0	0	0	0.087	0.087	0.087
2020-21	0	0.09	0.09	0	0	0.09	0	0	0	0	0	0	0	0	0.009	0.009
2021-22	0	6.22	6.22	0	0	6.22	0	0	0	0	0	0	0	0	0	0.62
Total	20.21	8.32	28.53	0	27.9	28.53									2.233	2.853

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

The APR monitoring for the Unit, **M/s. Finacus Solutions Pvt. Ltd.**, has been done up to the FY 2021-22 for the block period (2018-19 to 2022-23) in the UAC held on 30 December, 2022. The LOA of the Unit is valid up to 31.03.2023.

A) PROPOSAL:

Monitoring of the performance of **M/s. Finacus Solutions Pvt. Ltd.**, unit located at Unit No. 168 & 171, SDF VI, SEEPZ- SEZ, Andheri (E), Mumbai-400096, for the period **F.Y.2022-23** of block period from **F.Y 2018-19 to 2022-23**.

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

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

C) The details of the approved export projections for block period from FY 2018-19 to 2022-23, are as detailed below:

(I) APPROVED Projections

(Rs. In Crores)

	1 st Year (Rs. In Lakhs)	2 nd Year (Rs. In Lakhs)	3 rd Year (Rs. In Lakhs)	4 th Year (Rs. In Lakhs)	5 th Year (Rs. In Lakhs)	Total
FOB value of export	03.01	11.50	12.00	12.50	13.90	52.91
FE Outgo	00.02	01.72	01.80	01.87	02.08	07.49
NFE	02.98	09.78	10.20	10.63	11.82	45.41

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

(Rs. In Crore)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	03.01	00.76	0.00	0.00	00.02	0.00	0.00
2019-20	11.50	01.87	0.00	0.00	01.72	0.00	0.00
2020-21	12.00	15.43	0.00	0.00	01.80	0.00	0.00

2021-22	12.50	04.57	0.00	0.00	01.87	0.00	0.00
2022-23	13.90	05.11	0.00	0.00	02.08	0.00	0.00
Total	52.91	27.76	0.00	0.00	07.49	0.00	0.00

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

(Rs. in Crores)

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	02.98	00.76	25.61%
2019-20	12.76	03.40	26.64%
2020-21	22.96	18.83	81.99%
2021-22	33.59	23.41	69.67%
2022-23	45.41	28.52	62.80%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	NO:8/14/90-EPZ Date : 11.04.1991 further renewed from time to time.
Validity of LOA	31.03.2023
Item(s) of manufacture/ Services	Computer Software And Consultancy; software embodied Telecom instruments and instruments for testing of fibre optic- Broad banding.
Date of commencement of production	20.09.1991
Execution of BLUT	Yes
Outstanding Rent dues	Rs.9597.59/- as on 26.10.2023
Labour Dues	Nil
Validity of Lease Agreement	Sub-lease agreement is pending for adjudication for the period 01.04.2023 to 31.03.2028
Pending CRA Objection, if any	Not Applicable
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Nil, as far as records available
a) Projected employment for the block period	Not Given in form F1
b) No. of employees as on	

31.03.2022		142		
		1. Male:130 2. Female:51 3. Transgender:00		
Area allotted (in sq.ft.)		8772 sq. ft		
Area available for each employee per sq.ft. basis (area / no. of employees)		61.77 sq. ft per employee		
Investment till date	Building	0.00		
	Plant & Machinery	0.38 Crores		
	TOTAL	0.30 Crores		
Per Sq.ft. Export during the FY		Rs.5829.22 per sq. ft		
Quantity and value of goods exported under Rule 34 (unutilized goods)		Nil		
Value Addition during the monitoring period		NA		
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		Yes, The APR for the FY 2022-23 has been filed well within time i.e, on 29.09.2022		

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs.in Crores)

Year/Period	Figures reported in APR (FOB Value) (Rs. In Lakhs)	Figures as per Softex/Trade Data (Rs. In.Lakhs)	Difference if any (Rs. In. lakhs)	Reason for Difference/Remark
2022-23	05.11	05.11	Negligible	No Difference

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

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2021-22	0.00	0.00	-	No Difference

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	Rs. 4701584/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year 2022-23	Rs.-11138264/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year 2022-23	Rs. 25883200/-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year 2022-23 (should include the GST foregone on DTA procured goods/services)	Rs. 3675267/- (duty forgone on the procurement of DTA goods)
v	Remaining Value of BLUT as at the end of the Financial Year 2022-23 [(ii) + (iii)- (iv)].	Rs. 11069669/-

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No Remittance pending
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes,
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc, against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has	None of vendors of the Unit has approached them for endorsement & DSPF form.

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

Observations:

- The unit has achieved export revenue of **Rs. 5.11 Crores** as against projected export of **Rs. 13.90 Crores** i.e. **36.78 %** during the **FY 2022-23** for the block period from **FY 2018-19 to 2022-23**.
- The unit has achieved **Cumulative NFE of Rs 28.52 Crores** as against Cumulative Projection of **Rs. 45.41 Crores upto the monitoring year FY 2022-23** of the block period and the same is **62.80 %**. However the Unit has achieved **Positive NFE**
- The APR for the FY 2022-23 has **been filed within stipulated time limit**.
- The **BLUT balance is positive** for FY 2022-23
- No CRA Objections/Show Cause Notice pending against the unit
- No Foreign Exchange Remittance pending beyond permissible time limit for the FY 2022-23 of the block period
- Proposed to monitor the performance of the Unit by UAC for the period FY 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A

M/s. Finacus Solutions Pvt. Ltd.

LOA No. 8/14/90-EPZ dated 04.11.1991 Commencement date - 20.09.1991

EXPORT & IMPORT NFE DATA FOR FY YEAR 2018-19 to 2022-23

Export value as per				IMPORT value as per-						NFE				(Rs. In lakhs)
Year (F.Y.)	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	Amortise d 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 verificat ion (Raw material)	Projected Foreign exchange earning (NFE)	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
	3	2	4	5	6	7	8	9	10	11	12	13	14	
1	3(c)				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	76.51	75.88	76.51	301.00	0.00	0.00	0.05	0.05	0.05	0.05	298.50	76.46	76.46	76.46
2019-20	187.20	185.23	187.20	1150.00	0.00	0.00	0.04	0.04	0.04	0.04	978.00	187.16	263.62	340.08
2020-21	1543.03	1223.93	1543.03	1200.00	0.00	0.00	0.00	0.00	0.00	0.00	1020.00	1543.03	1543.03	1883.11
2021-22	457.53	452.73	457.53	1250.00	0.00	0.00	0.00	0.00	0.00	0.00	1063.00	457.53	457.53	2340.64
2022-23	511.34	511.33	511.34	1390.00	0.00	0.00	0.00	0.00	0.00	0.00	1182.00	511.34	511.34	2851.98
Total Achieved	2775.61	2449.10	2775.61	5291.00	0.00	0.00	0.09	0.09	0.09	0.09	4541.50	2775.52	2851.98	2851.98

(Rs. In lakhs)

ANNEXURE - B

M/s. Finacus Solutions Pvt. Ltd.

LOA No. 8/14/90-EPZ dated 04.11.1991 Commencement date - 20.09.1991

YEAR	CG IMP. 4B(V)	AMORT ISED
2013-14	0.00	-
2014-15	0.00	-
2015-16	0.00	-
2016-17	0.00	-
2017-18	0.00	-
2018-19	0.00	-
2019-20	0.00	-
2020-21	0.00	-
2021-22	0.00	-
2022-23	0.00	-
TOTAL	0.00	0.00

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A) PROPOSAL:

Monitoring of the performance of **M/s. Sarto Electro Equipments Pvt Ltd. (Trading Unit)**, located at Unit No. 81 D, SDF III Ground Floor, SEEPZ- SEZ, Andheri (E), Mumbai-400096, for **FY 2021-22** of block period 2021-22 to 2025-26.

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

Monitoring of the performance of the unit for **FY 2021-22** of the block period 2021-22 to 2025-26 in terms of Rule 54 of SEZ Rules, 2006.

C) The details of the approved export projections for block period from FY 2021-22 to 2025-26, are as detailed below:

(I) APPROVED Projections

(Rs. In Crore)

	1 st Year (Rs. In Lakhs)	2 nd Year (Rs. In Lakhs)	3 rd Year (Rs. In Lakhs)	4 th Year (Rs. In Lakhs)	5 th Year (Rs. In Lakhs)	Total
FOB value of export	4.42	5.08	5.85	6.72	7.73	29.81
FE Outgo	3.88	4.47	5.14	5.91	6.79	26.20
NFE	0.54	0.62	0.71	0.81	0.94	3.62

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

(Rs. In Crore)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow Actual
			Projected	Actual	Projected	Actual	
2021-22	4.42	3.34	2.36	1.97	1.34	0.00	0.04
2022-23	5.08	-	2.71	-	1.54	-	-
2023-24	5.85	-	3.12	-	1.77	-	-
2024-25	6.72	-	3.58	-	2.03	-	-
2025-26	7.73	-	4.12	-	2.34	-	-
Total	29.81	3.34	15.90	1.97	9.02	0.00	0.04

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

(Rs. In Crore)

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	0.54	0.63	117.17%
2022-23	1.15	-	-
2023-24	1.86	-	-
2024-25	2.68	-	-
2025-26	3.62	-	-

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

(D) **Other Information:**

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/21/TRADING/05-06/2645 Dated: 13.04.2006
Validity of LOA	31.03.2026
Item(s) of manufacture/ Services	All types of Investment, Powder used in Jewellery making, All types of Wax used in Jewellery making, Non-Hazardous Chemicals used in Jewellery making, Precious Metal Analyses and its Components and Spare Parts, Engraving or Marking Machine and its Components and Spare Parts, Diamond Marking Machines and its Components and Spare Parts, Alloys with all Metal Base Viz, Silver, Copper, Cubic Zirconia CZ and American Diamond, Development of Jewellery Designs through CAD, Digital Weighing Scales used in jewellery making, its components and Spare Parts, Weighing Scales components and spare parts required for assembly and repairing, EnvisionTec Rapid prototyping Machine and its components, EnvisionTec Consumables such as Resin, Lamps Trays, Filters etc., All type of Silicone Rubber and Other Rubber used for Jewellery Making, All Types of Hand Tool used for jewellery making, All Types of Filling & Polishing Tools and Accessories required for jewellery making, Gold & Silver Chain's Finished & Unfinished in spool form, Machinerics used in jewellery making precious metal findings used in jewellery making, Various Alloys used for making different Karatage of Precious Metals, All types of Software used in Jewellery Making,

		Technical know how to implement/improve new methods, Development of jewellery Designs through CAD. Within Approved Production Capacity.	
Date of commencement of production		12.07.2006	
Execution of BLUT		Yes	
Outstanding Rent dues		NIL	
Labour Dues		NIL	
Validity of Lease Agreement		Sub-Lease agreement is registered for the period 01.04.2021 to 31.03.2026	
Pending CRA Objection, if any		No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No	
a) Projected employment for the block period		9	
b) No. of employees as on 31.03.2021		6	
Area allotted (in sq.ft.)		1226.64 sq.ft	
Area available for each employee per sq.ft. basis (area / no. of employees)		204.44 sq.ft per employee	
Investment till date	Building	0.00	
	Plant & Machinery	0.00	
	TOTAL	0.00	
Per Sq.ft. Export during the FY		Rs. 27267.98 per sq.ft	
Quantity and value of goods exported under Rule 34 (unutilized goods)		Nil	
Value Addition during the monitoring period		NA	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		NO, The APR for the FY 2021-22 has been filed on 18.11.2022 with a delay of 49 days .	

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

Year/Period	Figures reported in APR (FOB Value) (Rs. In Lakhs)	Figures as per Softex/Trade Data (Rs. In Lakhs)	Difference if any (Rs. In lakhs)	Reason for Difference/Remark
2021-22	3.34	0.24	3.10	i. Outside India-Export-8.97 Lakhs) ii. IUT-SEZ-SEZ-24.69, Deemed Export- 300.81 (Inside Seepz-Sales of Goods & Services = Total 300.81)

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

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	0.00	0.00	0.00	-

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

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	2.05	1.94	0.11	The unit vide letter dated 13.10.2023 has submitted the reasons for difference as under- 1. NSDL did not captured IUT purchase date amounting to Rs. 8.90 Lakhs 2. Exchange deference of Rs 2.36 Lakh (2021-22) has been considered in the books of the unit

(F) Bond cum Legal Undertaking (BLUT)

i	Total Bond-Cum Legal Undertaking	8.46
ii	Remaining Value of BLUT given by entity at the start of the Financial Year 2020-21	0
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT)	0

	executed during the Financial Year 2020-21	
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year 2020-21 (should include the GST foregone on DTA procured goods/services)	0.57
v	Remaining Value of BLUT as at the end of the Financial Year 2020-21 [(ii) + (iii) - (iv)].	7.89
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Not Applicable
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Not Applicable
(c)	Whether unit has filed any request for Cancellation of Softex	Not Applicable
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	Not Applicable
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Not Applicable
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	Not Applicable
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility?	No

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

(P) Observations:

- The unit has achieved export revenue of **Rs. 3.34 Crore** as against projected export of **Rs. 4.42 Crore** i.e. **75.64 %** during the FY 2021-22 for the block period 2021-22 to 2025-26
- The unit has achieved **positive NFE of Rs. 0.63 Crore** as against Projected **Rs. 0.54 Crore for the monitoring year** FY 2021-22 of the block period and the same is **117.17%**
- The APR for the FY 2021-22 has **not been filed** within stipulated time period **(delayed by 49 days)**.
- The **BLUT balance is positive** for FY 2021-22
- No CRA Objections/Show Cause Notice pending against the unit
- No Foreign Exchange Remittance pending beyond permissible time limit for the FY 2021-22 of the block period
- UAC may like to monitor the performance of the Unit for the FY 2021-22, in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A

SARTO ELECTRO EQUIPMENTS PVT.LTD. TRADING UNIT LOA NO: SEEPZ-SEZ/NUS/APL/GJ/21/TRADING/05-06/2645 dated 13.04.2006

EXPORT & IMPORT NFE DATA FOR FY YEAR 2021-22 TO 2025-26

Date Commencement of production : 12.07.2006

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 (FOB)	Import during the year –APR (Raw + CG)	IT/NSDL data	Amortised value as per APR Rs. in Lakhs,	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected foreign exchange earning (NFE)	As per APR	After Verification as per rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	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)	
2021-22	334.48	24.07	334.48	442.18	205.71	194.45	0.00	0.00	271.63	271.63	53.64	62.85	62.85	62.85
Total Achieved	334.48	24.07	334.48	442.18	205.71	194.45	0.00	0.00	271.63	271.63	53.64	62.85	62.85	62.85

ANNEXURE -B

SARTO ELECTRO EQUIPMENTS PVT.LTD. TRADING UNIT LOA NO: SEEPZ-SEZ/NUS/APL/GJ/21/TRADING/05-06/2645 dated 13.04.2006

[illegible]

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A) PROPOSAL:

Monitoring of the performance of M/s. Priority Jewels Private Limited, unit located in G-43 G&J-I, SEEPZ- SEZ, Andheri (E), for the period 2020-21 & 2021-22 of block period 2017-18 to 2021-22.

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

Monitoring of the performance of the unit for FY 2020-21 & 2021-22 of 4th and 5th Block period in terms of Rule 54 of SEZ Rules, 2006.

C) The details of the approved export projections for the block period of 5 years i.e. FY 2017-18 to 2021-22, are as detailed below:

(I) APPROVED Projections

(Rs. In Crore)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	35.00	36.75	39.32	42.47	46.72	200.26
FE Outgo	30.04	31.28	33.48	36.04	39.60	170.46
NFE	4.95	5.46	5.83	6.42	7.11	29.79

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

(Rs. In Crore)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Project ed	Actual	
2017-18	35.00	24.28	29.05	4.40	0.50	0.24	62.35
2018-19	36.75	19.71	30.50	2.44	0.25	0.00	76.56
2019-20	39.32	25.81	36.24	3.39	0.25	0.00	59.55
2020-21	42.47	4.42	35.25	1.25	0.15	0.00	64.38
2021-22	46.72	33.11	38.78	5.15	0.10	0.2	150.34
Total	274.51	107.33	169.82	16.06	1.25	0.26	413.18

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

(Rs. In Crore)

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2017-18	4.95	16.04	323.59%
2018-19	10.42	26.29	252.23%
2019-20	16.25	38.84	238.96%
2020-21	22.68	39.33	173.42%
2021-22	29.79	55.40	185.95%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/APL/GJ-21/2010-11/ 682 DT. 17.01.2011		
Validity of LOA	01.07.2022 further renewed up to 01.07.2027		
Item(s) of manufacture/ Services	Plain & Studded Gold Platinum Jewellery studded with Diamonds precious and Semi-precious stones.		
Date of commencement of production	02.04.2012		
Execution of BLUT	Yes		
Outstanding Rent dues	Rs. 33,787/- as on date 25.10.2023		
Labour Dues	Nil		
Validity of Lease Agreement	Sub - Lease agreement is registered for the period of 02.07.2022 to 01.07.2027		
Pending CRA Objection, if any	No (As per APR file)		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No (As per APR file)		
Projected employment for the block period	2020-21	2021-22	
a) No. of employees as on 31.03.2021	200	200	
b) No. of employees as on 31.03.2021	71	40	
Area allotted (in sq.ft.)	6821.84 Sq Ft.	6821.84 Sq Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	96.08 Sq.ft/ employee	170.54 sq.ft/employee	

		2020-21	2021-22
Investment till date	Building		
	Plant & Machinery	0.99	1.17
	TOTAL	0.99	1.17
Per Sq.ft. Export during the FY		647963 /Sq.ft.	4853895/Sq.ft
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL	NIL
Value Addition during the monitoring period		26.82%	31.23%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		NO APR for the year 2020-21 has been filed on 24.02.2022. There is a delay of 54 days	YES APR for the year 2021-22 has been filed on 29.09.22

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs.in Crore)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2020-21	4.42	3.97	0.45	The unit vide letter dated 13.02.2023 the difference is because of Rs.0.45 cr goods as loan/repair/ returnable basis goods. (Materials supplied by customer)
2021-22	33.11	33.11	0	

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

(Rs. In Crore)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	1.25	1.25	Nil	0
2021-22	5.14	5.15	0.01	The Unit vide letter dated 28.02.2023 informed that the difference is on account

					of Rs.0.89 lakhs worth spares purchased and the same was not considered in import of raw materials.
Amortization	0.7	0.8	0.1		
Explanation of unit	As per the Units letter dated 28.02.2023 clarified that the difference in amortization is due to the following (i) the amortization value of Rs. 6.08 lakhs taken for the year 2012-13 is inclusive of one purchase of CG pertaining to the year 2011-12 and the same cannot be considered for 21-22 as it is more than 10 years old. Hence the value of Rs.1.72 deducted from the amortization value hence the amortization value for 2021-22 will come to Rs.4.39 lakhs (iii) the unit in respect of 2021-22 amortization taken on quarterly basis i.e. Rs. 007/- lakhs. The same is incorrect and this should be considered for whole i.e. it should be Rs.0.27 lakhs, hence the amortization value will be Rs.7.20 lakhs.				

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

(Rs. In Crore)

i	Total Bond-Cum Legal Undertaking	Rs. 81.89	
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 79.25	
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0	
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs.0.34	
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs. 78.91	

Bond cum Legal Undertaking (BLUT) for 2021-22

i	Total Bond-Cum Legal Undertaking	Rs. 81.89	
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 78.91	
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0	
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 1.52	
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs 77.39	

(G)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	<p>As per APR 2021-22, 5 cases amounting to Rs. 0.20 Cr were pending, out of which Rs. 0.6 Cr were received after submission of APR and in respect of Rs.0.14 Cr, Unit in their clarification dated 28.02.2023 also informed that in respect of 4 cases amounting to Rs. 0.12 Cr they have written to their AD Bank to write off and confirmation is expected from the AD Bank. Remaining balance Rs. 0.1Cr to be receivable.</p>
(H) (a)	<p>Whether all softex has been filed for the said period. If no, details thereof. S.O to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	<p>Not being applicable Jewellery Unit.</p>
(b)	<p>Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.</p>	<p>Not being applicable Jewellery Unit.</p>
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	<p>Not being applicable Jewellery Unit.</p>
(I)	<p>Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)</p>	<p>No</p>
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	<p>No</p>
(K)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	<p>No</p>

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

(P) Observations:

- The unit has achieved export revenue of Rs. 4.42 Cr as against projected export of Rs. 42.47 i.e. 10.41% for the period of 2020 to 2021. And achieved export of Rs.33.11 Cr as against the projection of Rs.46.72 i.e. 70.88% during 2021-22
- The unit has achieved positive NFE during the period 2020-21 & 2020-21 as well as the block period **2017-18 to 2021-22.**
- APRs for **2020-21** filed on **24.02.22** there is a delay of **54 days**. APR for **2021-22** filed within the prescribed time limit.
- **No CRA or SCN Pending.**
- There is a pendency of FE for Rs. 0.20 Cr, out of which Rs. 0.6 Cr received after submission of APR. The unit informed that they have requested the AD bank to write off Rs. 0.12 Cr as unperceivable and confirmation from the bank is awaited. Present pendency is Rs. 0.1 Cr.

- **BLUT remaining balance as at 31.03.2022 is Rs. 77.39 Cr**
- UAC may like to monitor the performance of the Unit for the period 2020-21 & 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

M/S Priority Jewels Pvt. Ltd. LOA NO.SEP2-SEZ/LA-1/APL/GJ/21/2010-11/682 DATED 17.01.2011

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

IMPORT value (Rs Lakhs) - MONITORING PER 2020-21 AND 2021-22

Year (F.Y.)	Export value as per				IMPORT value as per-							NFE			
	APR data	SDDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (FOB)	Import during the year -APR (Raw + CG)	IT/NSDL data	On verification data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed + amortised + Outflow)	APR data as per verification (Raw material consumed + amortised + Outflow)	Projected Foreign exchange earning (NFE)	As per APR (7)	After Verification on 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(5)+4B(i)	RM-CG		4B(v)		4A(h)+9+APR(5) + APR column (6)	4A(h)+10+APR (5)		APR (7)	(4-12)	
2017-18															1604.18
2018-19															2629.7
2019-20															3884.91
2020-21	442.03	397.31	442.03	42.47	125.77	125.77	3540	8.65	8.65	293.58	293.58	642.36	148.45	148.45	4033.36
2021-22	3311.25	3311.25	3311.25	9072	517.2	513.44	517.2	9.2	7.2	1704.33	1704.33	711.32	1607.12	1606.92	5640.28
TOTAL	3753.28	3708.56	3753.28	8919	642.97	641.21	4057.2	15.85	15.85	1997.91	1997.91	1353.7	1755.97	1755.97	8638.56

As per letter dated 28.2.2022 they informed that, their of the Unit they have considered Rs.524.54 instead of Rs. 515.54 hence there is a difference of Rs.0.89 and accordingly their NFE will be changed to Rs.1606.13. As per reconciliation the amount arrived is Rs.1606.32 and it appears to be correct. 10) There is a difference in amortisation value of the APR and as per verification. The unit informed that the import of CG of Rs. 61.68 lakhs shown in the APR 2012-13 is inclusive of CG or Rs.17.22 imported during 2011-12, which should not be considered during 2021-22 as it is older than 10 years. 10) The unit considered CG import as 2.94 lakhs as considered the amortisation of Rs. 107 lakhs which is a quarter of purchase. The same is incorrect and it should be 0.27 as amortisation is considered for whole year and not quarter. Hence the amortisation amount arrived at Rs. 7.20 is correct.

M/S Priority Jewels Pvt. Ltd. LOA NO.SEPZ-SEZ/IA-I/APL/GI-21/2010-11/682 DATED 17.01.2011

EXPORT & IMPORT NFE DATA

YEAR	CG IMP. 4B(V)	AMORTISED VALUE (FOR MONITORING 2020-21 & 21-22)												Total
		11-Dec 10%	12-13 10%	13-14 10%	14-15 10%	15-16 10%	16-17 10%	17-18 10%	18-19 10%	19-20 10%	2020-21 10%	2021-22 10%		
2011-12	17.2	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72		17.20	
2012-13	43.89		4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	43.89	
2013-14	1.47			0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.32	
2014-15	0.00				-	-	-	-	-	-	-	-	-	
2015-16	0.00				-	-	-	-	-	-	-	-	-	
2016-17	0.00						-	-	-	-	-	-	-	
2017-18	23.94							2.39	2.39	2.39	2.39	2.39	11.97	
2018-19	0.00								-	-	-	-	-	
2019-20	0.00									-	-	-	-	
2020-21	0.00										-	-	-	
2021-22	2.66											0.27	0.27	
TOTAL	71.96	1.72	4.39	4.54	4.54	4.54	4.54	6.93	6.93	6.93	6.93	7.20	74.65	

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

(A) PROPOSAL:

Monitoring of the performance of **M/s. Fine-Line Circuits Ltd.**, Unit No.145, SDF-V, SEEPZ-SEZ, Andheri(E), Mumbai - 400 096. SEEPZ- SEZ, Andheri (E), for the period **2020-21 & 2021-22** of block period **2018-19 to 2022-23**.

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

Monitoring of the performance of the unit for FY **2020-21 & 2021-22** of 2018-19 to 2022-23 block period in terms of Rule 54 of SEZ Rules, 2006

(C) The details of the approved export projections for **2020-21 & 2021-22** block period of 5 years i.e. FY **2018-19 to 2022-23**, are as detailed below:

(I) APPROVED Projections

	(Rs. in crore)					
	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
FOB value of export	10.13	10.94	11.81	12.75	13.77	59.40
FE Outgo	6.51	7.03	7.59	8.19	8.85	38.17
NFE	3.62	3.91	4.22	4.56	4.92	21.23

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

(Rs. in crore)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/ Services)		C.G. import		Other outflow
			Projected	Actual	Project ed	Actual	
2018-19	10.13	8.85	4.78	7.39	1.01	0.05	0.00
2019-20	10.94	6.99	5.16	5.64	1.09	0.22	0.03
2020-21	11.81	6.20	5.58	4.25	1.18	0.04	0.00
2021-22	12.75	10.26	6.02	7.89	1.28	0.28	0.03
Total	45.63	32.32	21.54	25.19	4.56	0.60	0.06

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

(Rs. in crore)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	3.62	0.58	16.11%
2019-20	7.53	1.74	23.15%
2020-21	11.75	2.63	22.43%
2021-22	16.31	4.56	27.96%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	8/23/88-EPZ dated 19.05.1989 as amended		
Validity of LOA	01-04-2018 to 31-03-2023		
Item(s) of manufacture/ Services	PCBS with Assembled Components, Photo-Plotted Films, Printed Circuit Boards, Stencil (Drilled/Undrilled)		
Date of commencement of production	01.03.1992		
Execution of BLUT	Yes		
Outstanding Rent dues	Nil		
Labour Dues	Nil		
Validity of Lease Agreement	Unit No	Status	Period of SLA
	145	Pending for Adjudication	23.04.2010 to 31.03.2013,
	146		01.04.2013 to 31.03.2018 and
	147		01.04.2018 to 31.03.2023
	147C	Pending for Adjudication	02.03.2010 to 31.03.2013, 01.04.2013 to 31.03.2018 and 01.04.2018 to 31.03.2023
Pending CRA Objection, if any	No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No (as per record on file)		
a) Projected employment for the block period	As per APR of 2020-21 - 77		As per APR of 2021-22 - 78
b) No. of employees as on 31.03.2022			
Area allotted (in sq.ft.)	18104.37 Sq. Ft.		18087.56 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)	198.94 Sq. Ft per employee		231.89 Ft per employee
Investment till date	Building	0.00 Crore	
	Plant & Machinery	9.17 Crore	
	TOTAL	9.17 Crore	
		9.71 Crore	

Per Sq.ft. Export during the FY	0.034 lakhs per Sq. Ft.	0.056 lakhs per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	Nil	Nil
Value Addition during the monitoring period	Not Applicable	Not Applicable
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	No (The APR for the FY 2020-21 has not been filed within time submitted on 11.03.2022 & the delay is of 162 days)	Yes (The APR for the FY 2021-22 has been filed within stipulated time period.)

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in crore)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2020-21	6.20	6.55	0.35	Sales return of Rs. 11.39 lakhs, compensation to customers on Export Rs. 4.73 lakhs, Freight difference Rs. 18.11 lakhs, exchange loss as per accounting standards of Rs. 0.16 lakhs.
2021-22	10.26	10.66	0.4	Sales return of Rs. 1.22 Lakhs, Freight difference Rs. 7.41 Lakhs, Exchange Loss. As per Accounting Standards Rs. 20.35 Lakhs

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

(Rs. In crore)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2020-21	4.29	4.33	0.038	Free samples of Rs. 4.12 lakhs, High seas purchase of Rs. 1.88 lakhs sales return of Rs. 0.33 lakhs and exchange loss as per accounting standards Rs. 2.95 lakhs.

2021-22	8.17	7.84	0.33	Transfer received from other unit Rs.30.38 lakhs, Exchange loss as per accounting standard Rs.20.35lakhs. Free samples, re-import & re-work of Rs.9.50lakhs and high sea sale of Rs.8.23lakhs.
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(F) Bond cum Legal Undertaking (BLUT)

		(in crore)	
		2020-21	2021-22
i	Total Bond-Cum Legal Undertaking	5.81/-	5.81/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	2.49/-	1.51/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	3.10
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	0.98/-	1.74/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	1.51/-	2.87/-

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

(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NA	NA
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	Pertains to ADC	Pertains to ADC
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes	No
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL	NIL
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	No	No
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No	No

(P) Observations:

- **FY 2020-21** - The unit has achieved export revenue of Rs.6.20crore as against projected export of Rs. 11.81crore i.e. 52.56 %;
- FY 2021-22** - The unit has achieved export revenue of Rs.10.26crore as against projected export of Rs.12.75crore i.e. 80.54 %.
- The unit has achieved **positive NFE** for the years **2020-21 & 2021-22** for the block period **2018-19 to 2022-23**.
- The APR for the FY **2020-21** has not been filed within stipulated time and was submitted on 11.03.2022 after a delay is of 162 days. APR for FY **2021-22** has been filed within the stipulated time period.
- The balance amount in BLUT for F.Y. 2020-21 and 2021- 22 is positive.
- **No CRA objections / NO SCN is pending** for the FY **2020-21 & 2021-22**.
- UAC may like to monitor the performance of the Unit for the period **2020-21 & 2021-22** in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A

EME LINE CIRCUITS LTD. ILOA NO. & DATA: 8/23/88-EPZ DATED 15.05.1989

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2020-21 & 2021-22 (2018-19 to 2022-23)

Year (F.Y.)	Export value as per					IMPORT value as per-					NFE			(Rs. In lakhs)
	APR data	NSOL 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/MSOL data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per Rule 53 of SEZ Rules.	APR data (Raw material consumed + amortised + Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(i)+(4B)(i)		4B(iv)		4A(i)+(4B)(5) / APR column (6)	4A(i)+(5)+(4B)(5)		APR (7)	(4-11)	
2018-19	885.74	948.20	885.74	1013.00	745.35	902.74	9.63	9.63	827.39	827.39	362.00	58.35	58.35	58.35
2019-20	695.00	653.97	699.00	1094.00	568.71	590.08	11.84	11.84	582.96	582.96	391.00	116.04	116.04	174.38
2020-21	620.75	655.14	620.75	1181.00	439.96	433.34	12.25	11.34	532.41	531.50	422.00	88.34	80.25	263.64
2021-22	1016.98	1006.16	1016.98	1275.00	899.88	28.55	11.04	11.04	834.32	834.50	456.00	19.40	192.48	456.12
Total Achieved	3212.47	3321.47	3212.47	4563.00	2643.90	1594.71	44.76	43.85	2777.29	2776.35	1631.00	282.21	456.12	456.12

ANNEXURE - B

FINE LINE CIRCUITS LTD. [LOA NO. & DATA : 8/23/88-EPZ DATED 19.05.1989]

DATE OF COMMENCEMENT OF PRODUCTION 01.03.1992

FINE LINE CIRCUITS LTD.

Value in Lakhs

YEAR	CG IMP. 4B(V)	AMORT ISED	Value in Lakhs										
			11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	Total
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2012-13	8.48	7.63		0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	7.63
2013-14	1.82	1.46			0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	1.46
2014-15	0.38	0.27				0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.27
2015-16	0.00	-					-	-	-	-	-	-	-
2016-17	39.07	19.54						3.91	3.91	3.91	3.91	3.91	19.54
2017-18	0.27	0.11							0.03	0.03	0.03	0.03	0.11
2018-19	5.71	1.71								0.57	0.57	0.57	1.71
2019-20	22.10	4.42									2.21	2.21	4.42
2020-21	4.11	0.41										0.41	0.41
2021-22	28.43	2.84										2.84	2.84
TOTAL	110.37	38.38	0.00	0.85	1.03	1.07	1.07	1.07	4.98	5.00	7.78	11.04	38.38

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

A) PROPOSAL:

Monitoring of the performance of M/s. **Indus Valley Partners (India) Pvt. Ltd.** unit located in Unit 153 & 154, SDF V, 2nd Floor, SEEPZ- SEZ, Andheri (E), for the period **2021-22** of block period **2018-19 to 2022-23**.

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

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

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

APPROVED Projections

(Rs. In Crore)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	24.41	24.53	24.67	24.83	25.01	123.45
FE Outgo	13.93	14.00	14.07	14.16	14.25	70.42
NFE	10.47	10.53	10.59	10.67	10.75	53.02

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

(Rs. In Crore)

Year	Export		F.E. OUTGO				Other outflow
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		
			Projected	Actual	Projected	Actual	Actual
2018-19	24.41	41.57	0.00	0.00	1	0.10	11.87
2019-20	24.53	49.14	0.00	0.00	1	0.00	7.22
2020-21	24.67	35.58	0.00	0.00	1	0.00	10.82
2021-22	24.83	37.80	0.00	0.00	1	0.00	7.60
Total	98.44	164.09	0.00	0.00	4	0.10	37.51

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

(Rs. In Crore)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	10.47	29.46	281.34%
2019-20	21.00	71.17	338.88%
2020-21	31.59	95.73	302.99%
2021-22	42.26	125.74	297.49%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/NUS/APL/GJ/20/2005-06/1703 dated 03.10.2006	
Validity of LOA		18.08.2018 to 17.08.2023	
Item(s) of manufacture/ Services		IT & IT Enabled Services, Magnetic For Electronics Products & Sub Assemblies, USB Drives.	
Date of commencement of production		18.08.2008	
Execution of BLUT		Yes	
Outstanding Rent dues		Rs. 26,203/- as on date 25.10.2023	
Labour Dues		Nil	
Validity of Lease Agreement		Unit No.	Sub-Lease Status
		Unit No. 153, SDF - V	Pending for Adjudication 18.08.2023 to 17.08.2028
		Unit No. 154 SDF - V	Pending for Adjudication 18.08.2023 to 17.08.2028
Pending CRA Objection, if any		No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No (as per available record on file)	
No. of employees as on 31.03.2022		Total Nos. of employees as per APR of 2021-22 Total - 110	
Area allotted (in sq.ft.)		13088 Sq. Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)		118.98 Sq. ft per employee	
Investment till date	Building	1.00 Crore	
	Plant & Machinery	7.12 Crore	
	TOTAL	8.12 Crore	
Per Sq.ft. Export during the FY		0.2888 lakhs per Sq. Ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)		Nil	

Value Addition during the monitoring period	Not Applicable
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Yes (The APR has been filed well within the stipulated time period)

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in crore)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex Data	Difference if any	Reason for Difference/Remark
2021-22	37.80	38.25	0.45	March APR sales appearing in April NSDL data and exchange rate difference.

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

(c)

(Rs. In crore)

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

(F) Bond cum Legal Undertaking (BLUT)

(In crore)

i	Total Bond-Cum Legal Undertaking	1.57/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	0.94/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	0.43/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	0.51/-

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

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

(P) Observations:

- The unit has achieved export revenue of Rs.37.80Crore as against projected export of Rs. 24.83crore i.e. 152.24 % for the FY **2021-22**.
- The unit has achieved positive NFE for the year **2021-22** & also for the block period 2018-19 to 2022-23.
- The APR has been filed within the stipulated time period.
- The balance amount in BLUT at the end of **2021-22** is positive.
- NO CRA objection/Show Cause Notice pending.
- No pending foreign exchange realisation as of date.
- UAC may like to monitor the performance of the Unit for the period **2021-22** in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A

INDUS VALLEY PARTNERS (INDIA) PVT. LTD.

(LOA NO. SEEPZ/SEZ/INDUS/API/20/01-06/1703 dated 03.10.2006)

DATE OF COMMENCEMENT OF PRODUCTION : 18.08.2008

EXPORT & IMPORT NFE DATA FOR FINANCIAL YEARS 2021-22 (BLOCK PERIOD 2018-19 TO 2022-23)

RS. IN LAKHS

Year (F.Y.)	Export value as per					NFE					On Cumulative Basis			
	APR data	NSDL data (SOI TEX)	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) [As per APR]	IT/NSDL data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed +amortised+ Outflow)	APR data as per verification (Raw material consumed +amortised+Outfl ow)		Projected foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4a(b)+48(i)		48(vi)		4A(a)+(B)+APR (5) / APR column (6)	4A(b)+(10)+APR (3)		APR (7)	(4-11)	
2018-19	4157.04	4058.20	4157.04	2441.00	10.43	0.00	23.49	23.48	1230.71	1230.70	1047.27	2946.33	2946.34	2546.33
2019-20	4913.96	4927.23	4913.96	2451.00	0.00	0.00	20.57	20.57	743.30	743.30	1052.91	4170.66	4170.66	7116.99
2020-21	3557.94	2989.63	3557.94	2467.00	0.00	0.00	19.89	19.89	1101.46	1101.46	3055.49	2456.48	2456.48	3573.47
2021-22	3780.27	3825.51	3780.27	2483.00	0.00	0.00	19.89	19.89	779.71	779.71	1067.01	3000.56	3000.56	12574.03
Total Act	16409.21	15833.59	16409.21	9844.00	10.43	0.00	83.84	83.83	3835.18	3835.17	4226.68	12574.03	12574.04	12574.03

ANNEXURE - B

INDUS VALLY PARTNERS (INDIA) PVT. LTD.

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

DATE OF COMMENCEMENT OF PRODUCTION : 18.08.2008

DATE OF COMMENCEMENT OF PRODUCTION : 18.06.2008

Value in Lakhs

YEAR	CG IMP. 4B(V)	AMORT ISED	Value in Lakhs										
			12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	2021-22	Total
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2012-13	33.63	33.63	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	33.63
2013-14	65.59	59.03		6.56	6.56	6.56	6.56	6.56	6.56	6.56	6.56	6.56	59.03
2014-15	48.81	39.05			4.88	4.88	4.88	4.88	4.88	4.88	4.88	4.88	39.05
2015-16	26.24	18.37				2.62	2.62	2.62	2.62	2.62	2.62	2.62	18.37
2016-17	0.00	-					-	-	-	-	-	-	-
2017-18	14.18	7.09					1.42	1.42	1.42	1.42	1.42	1.42	7.09
2018-19	10.43	4.17						1.04	1.04	1.04	1.04	1.04	4.17
2019-20	0.00	-								-	-	-	-
2020-21	0.00	-									-	-	-
2021-22	0.00	-										-	-
Total	198.88	161.34	3.36	9.92	14.80	17.43	17.43	18.85	19.89	19.89	19.89	19.89	161.34

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

AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring of the performance of M/s. **Thirdware Global Services (A Division of Thirdware Solution Ltd.)** unit located in AC Unit No. 007-018, Multistoried Bldg., SEEPZ++, SEEPZ- SEZ, Andheri (E), for the period **2022-23** of block period **2020-21 to 2024-25**.

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

Monitoring of the performance of the unit for FY **2022-23** of **2020-21 to 2024-25** block period in terms of Rule 54 of SEZ Rules, 2006.

C. The details of the approved export projections for 2022-23 block period of 5 years i.e. FY 2020-21 to 2024-25, are as detailed below:-

APPROVED Projections

(Rs. in crore)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	27.00	33.00	37.00	42.00	46.00	185.00
FE Outgo	11.32	13.83	15.63	17.65	18.95	77.38
NFE	15.68	19.17	21.37	24.35	27.05	107.62

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

(Rs. In crore)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	27.00	19.25	0.00	0.00	0.30	0.00	2.45
2021-22	33.00	12.91	0.00	0.00	0.30	0.00	1.09
2022-23	37.00	10.02	0.00	0.00	0.45	0.00	0.45
Total	97.00	42.18	0.00	0.00	1.05	0.00	3.99

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

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	15.68	16.69	106.46%
2021-22	34.85	28.41	81.53%
2022-23	56.22	37.89	67.39%

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

LOA No. & Date		SEEPZ-SEZ/IA-I/NUS/APL/SW-03/2007-08/9006 dated 23.02.2005 as amended	
Validity of LOA		12.05.2020 to 11.05.2025	
Item(s) of manufacture/ Services		Software Development and Services	
Date of commencement of production		12.05.2010	
Execution of BLUT		Yes	
Outstanding Rent dues		Rs. 5000/- as on date 25.10.2023	
Labour Dues		Nil	
Validity of Lease Agreement		Unit No. 007/008 Multistoried Building, SEEPZ-SEZ.	Sub-lease agreement is registered w.e.f. 04.06.2008 for 95 years
Pending CRA Objection, if any		No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No (as per available record on file)	
a. Projected employment for the block period		Employment: Men-16 & Women- 04	
b. No. of employees as on 31.03.2022		As per APR of 2022-23 - 20	
Area allotted (in sq. ft.)		6185.00 Sq. Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)		309.25 Sq. Ft per employee	
Investment till date	Building	8.21Crore	
	Plant & Machinery	5.20Crore	
	TOTAL	13.41 Crore	
Per Sq. ft. Export during the FY		Rs.16,200/- per Sq. Ft.	
Quantity and value of goods exported under Rule 34 (unused goods)		No	

Value Addition during the monitoring period	Not Applicable
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Yes (The APR has been filed well within the stipulated time period)

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in crore)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex Data	Difference if any	Reason for Difference/Remark
2022-23	10.02	10.51	0.49	Difference in Export is due to revenue accrued in FY 2021-22 which was billed in April 2022 & exchange rate difference.

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

(Rs. in crore)

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

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in crores)

i	Total Bond-Cum Legal Undertaking	Rs.5.67/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs.4.66/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs.0.34/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs.4.32/-

(G)	Details of pending Foreign Remittance beyond Permissible period, if any. <i>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</i>	Nil. As per APR 2022-23	
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes	
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes	
(c)	Whether unit has filed any request for Cancellation of Softex	No	
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No	
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NA	
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes	
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes (under Process)	
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NA	
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise	No	

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

P. **Observations:-**

- The unit has achieved export revenue of Rs. 10.02 crore as against projected export of Rs. 37.00 crore i.e. 27.08 % for the FY **2022-23**.
- The unit has achieved positive NFE for the year **2022-23**.
- The APR has been filed within the stipulated time period.
- The balance amount in BLUT at the end of **2022-23** is positive.
- No CRA objection/Show Cause Notice pending.
- No pending foreign exchange realisation as of date.
- The unit had applied for change of entrepreneurship and transfer of assets and liabilities from M/s Thirdware Global Services into M/s Diatrends Jewellery Pvt. Ltd. which was put up before UAC meeting on 28.04.2023. UAC committee has approved the proposal for transfer of asset and liabilities to M/s Diatrends Jewellery Pvt. Ltd. Further, the unit has applied for debonding vide letter dated 14.09.2023.
- UAC may like to monitor the performance of the Unit for the period **2022-23** in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE - A
THIRDWARE GLOBAL SERVICES (A DIVISION OF THIRDWARE SOLUTION LIMITED)
LOA NO SEEP2-SEZ/IA-LAPL/SW-03/2007-08/9006 dated 23.02.2003 as amended
DATE OF COMMENCEMENT OF PRODUCTION 12.05.2010
EXPORT & IMPORT NFE DATA FOR F.Y. 2022-23 (EXISTING BLOCK PERIOD 2020-21 TO 2024-25)

CALCULATION OF IMPORT AND EXPORT DUTY FOR 2020-21, 2021-22, 2022-23 (CUMULATIVE BLOCKS FROM 2020-21 TO 2024-25)															
Year (F.Y.)	Export value as per				IMPORT value as per-					NFE					(value in lakhs)
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL- data	Amortised value as per APR Rls. in Lakhs.	Amortised value of CG 10% of 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(ii)		4A(b)+(8+APR(5)) / APR column (5)			APR (7)	(4-11)		
2020-21	3924.61	1701.39	1924.61	2700.00	0.00	0.00	9.90	9.90	255.33	255.33	1588.00	1665.22	1669.28	1669.28	
2021-22	3281.49	1053.24	1281.49	3100.00	0.00	0.00	9.90	9.90	119.49	119.49	1917.00	1172.00	1172.00	2841.28	
2022-23	3000.00	1051.03	1950.00	3700.00	0.00	0.00	9.90	9.90	54.61	54.61	2137.00	967.39	967.39	3788.67	
Total Achieved	4218.1	3805.66	4218.10	9700.00	0.00	0.00	29.70	29.70	429.93	429.93	5622.00	3784.61	3788.67	3788.67	

ANNEXURE - B

THIRDWARE GLOBAL SERVICES [A DIVISION OF THIRDWARE SOLUTION LIMITED]

LOA NO.SEEPZ-SEZ/IA-I/APL/SW-03/2007-08/9006 dated 23.02.2005 as amended

DATE OF COMMENCEMENT OF PRODUCTION 12.05.2010

YEAR	CG IMP. 4B(V)	AMORT ISED	Value in Lakhs										
			13-14	14-15	15-16	16-17	17-18	18-19	18-20	19-20	21-22	2022-23	Total
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2013-14	54.00	54.00	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	54.00
2014-15	37.17	33.45		3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	33.45
2015-16	-1.42	(1.14)			(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(1.14)
2016-17	5.49	3.84				0.55	0.55	0.55	0.55	0.55	0.55	0.55	3.84
2017-18	0.00	-					-	-	-	-	-	-	-
2018-19	3.78	1.89					0.38	0.38	0.38	0.38	0.38	0.38	1.89
2019-20	0.00	-						-	-	-	-	-	-
2020-21	0.00	-							-	-	-	-	-
2021-22	0.00	-									-	-	-
2022-23	0.00											-	-
TOTAL	99.02	92.05	5.40	9.12	8.98	9.52	9.52	9.90	9.90	9.90	9.90	9.90	92.05

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring of the performance of M/s Imperial Jewels, Unit No. 72, SDF-III, SEEPZ-SEZ, Andheri (E), Mumbai 400096, for the period 2020-21 and 2021-22 of block period 2018-19 to 2022-23.

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

Monitoring of the performance of the unit for FY 2020-21 and 2021-22 of 3rd and 4th block period in terms of Rule 54 of SEZ Rules, 2006

C. The details of the approved export projections for 2020-21 and 2021-22 block period of 5 years i.e. FY 2018-19 to 2022-23, are as detailed below:

(I) APPROVED Projections (Rs. in Cr)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	35.00	36.75	38.58	40.51	42.54	193.39
FE Outgo	28.95	30.38	31.84	33.37	35.04	159.59
NFE	6.05	6.36	6.74	7.14	7.51	33.81

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

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	35.00	43.24	28.70	22.82	0.10	0.02	0.00
2019-20	36.75	120.02	30.14	94.15	0.10	0.06	0.00
2020-21	38.59	144.39	31.64	63.26	0.10	0.00	0.00
2021-22	40.52	151.10	33.22	145.87	0.05	0.12	0.00
Total	150.85	458.75	123.70	326.10	0.35	0.20	0.00

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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	43.68	227.96 %
2021-22	61.83	235.06 %

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

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/GJ-13/2011-12/18675 Dated 29.10.2018
Validity of LOA	28.10.2023
Item(s) of manufacture/ Services	Brass Jewelry Studded with Diamond, PS & SP Stones, CZ and Combination thereof, Gold Jewelry Studded with Diamonds, Rough Diamonds, PS & SP Stones, CZ and Combination thereof, Jewelry Containing Gold Chain of 3,4,5,6,7,8 KT and Above, Making of Gold Findings of 3,4,5,6,7,8 KT and Above, Making of Gold, Silver & Platinum Chains as per size from chain rolls, Palladium Jewelry Studded with Diamonds, Rough Diamonds, PS & SP Stones, CZ and Combination thereof, Plain & Studded Brass Jewelry with digital tag & Combination thereof, Plain & Studded Gold Jewelry with digital tag & Combination thereof, Plain & Studded Palladium Jewelry with digital tag & Combination thereof, Plain & Studded Platinum Jewelry with digital tag & combination thereof, Plain & Studded Titanium Jewelry with digital tag & combination thereof, Plain Studded Gold, Silver, Platinum, Palladium, Titanium & Brass Jewelry for Repair & Return manufactured by Third & Other party., Platinum Jewelry Studded with Diamonds, rough Diamonds, PS & SP Stones, CZ and Combination thereof, Studded Gold, Silver Jewelry, Titanium Jewelry Studded with Diamonds, Rough Diamonds & SP Stones, CZ and Combination thereof
Date of commencement of production	29.10.2013
Execution of BLUT	Yes
Outstanding Rent dues	Rs.1,42,535.85/- as on 25.10.2023
Labour Dues	NIL

Validity of Lease Agreement		Sub-Lease Agreement is registered for the period 26.12.2016 to 28.10.2023	
Pending CRA Objection, if any		No (As per file)	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No (As per file)	
a. Projected employment for the block period (2020-21 To		2020-21	2021-22
b. No. of employees as on FY 2020-21 and 2021-22		97	119
Area allotted (in sq.ft.)		8083.69 Sq. Ft.	8083.69 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		83.34 Sq. Ft./ employee	67.93 Sq. Ft./employee
Investment till date	Building	106.54	106.54
	Plant & Machinery	262.51	380.94
	TOTAL	369.05	487.48
Per Sq.ft. Export during the FY		178627.58 per sq. ft.	186924.41 per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NA	NA
Value Addition during the monitoring period		21.66 (\$)	20.19 (\$)
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		No, APR for the FY 2020-21 filed on 10.02.2022, as per the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filing APR is 31.12.2021 for Sez unit. The unit has delayed in submission of APR by 41 days i/r of the above extension.	No, APR for the FY 2021-22 filed on 05.12.2022. The unit has delayed in submission of APR by 66 days.

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs.in Cr)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2020-21	144.39	145.22	0.83	In NSDL value, the amount of re-export are considered and the same has not been taken by the unit in APR.
2021-22	151.10	151.12	0.02	In NSDL value, the items which are return, sample return and export of 2020-21 is reflected in the year 201-22 is considered and the same has been not taken in the APR by the unit.

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

(Rs. In Cr)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	63.26	29.38	33.08	In NSDL, the value of the imported RM consisted of Return consignments RM-FOC, Packing material-FOC & the same value has not taken by the unit i.e 0.24 crores. Further, the RM deemed procured has been considered by the unit in the Import value & the same is not reflected in the APR Import value of the unit.
2021-22	145.87 & 0.12 & 0.23	110.08 & 0.12 & 0.23	35.79	In NSDL, the value of the imported RM consisted of Exhibition Return, sales return, sample return & capital goods the same value has not taken by the unit i.e 0.71 crores in the APR import value. Also the import of capital goods i.e 0.12 crores is shown in capital goods heading. Further, the RM deemed procured has been considered by the unit i.e 35.78 crores in the Import value & the same is not reflected in the APR Import value of the unit.

(F) Bond cum Legal Undertaking (BLUT)

FY 2020-21		
i	Total Bond-Cum Legal Undertaking	114.67
ii	Remaining Value of BLUT given by entity at the star of the Financial Year.	107.32
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	4.39
v	GST forgone on DTA procured goods/ services	0.59
vi	Exemption availed on services	4.35
vii	Total [(iv)+(v)+(vi)]	9.33
viii	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (vi)].	97.99
FY 2021-22		
i	Total Bond-Cum Legal Undertaking	114.67
ii	Remaining Value of BLUT given by entity at the star of the Financial Year.	97.99
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	14.24
v	GST forgone on DTA procured goods/ services	0.80
vi	Exemption availed on services	1.97
vii	Total [(iv)+(v)+(vi)]	17.01
viii	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	80.98

(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NA	NA
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office/RBI and if approved, whether they have filed such pending Softex.	NA	NA

(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NA	NA
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NA	NA
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	NA	NA
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NA	NA
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	NA	NA
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NA	NA

Observations:

- The unit has achieved export revenue of Rs. 144.39 Crores as against projected export of Rs. 38.59 i.e. 374.19% during for the year 2020-21.
- The unit has achieved export revenue of Rs. 151.10 Crores as against projected export of Rs. 40.52 i.e. 372.90% during for the year 2021-22.
- The unit has achieved positive NFE during FY 2020-21 & 2021-22.
- Unit has achieved value additions of 21.66% (\$) duty the FY 2020-21.
- Unit has achieved value additions of 20.19% (\$) duty the FY 2021-22.
- **Unit has failed to file APR for the period 2020-21 within the stipulated time period. The unit has delayed in submission of APR by 41 days i/r of the above extension.**
- **APR for the FY 2021-22 filed on 05.12.2022. The unit has delayed in submission of APR by 66 days.**
- SCN may be proposed against the unit for delay in submission of the APR as per the rule 54 of SEZ Rules, 2006 for the FY 2020-21 & 2021-22.
- The unit has submitted relevant documents/declaration as per the Import Duty/GST benefit availed i.e duty forgone on the import items for FY 2020-21 was Rs. 4.39 crores and the GST forgone on DTA goods & services for the FY 2020-21 is Rs.4.95 crores and the Bond balance for the said year after availing the above benefits is Rs. 97.99 crores. The Import Duty/GST benefit availed i.e duty forgone on the import items for FY 2021-22 was Rs.14.24 crores and the GST forgone on DTA goods & services for the FY 2021-22 is Rs. 2.77 crores and the Bond balance for the said year after availing the above benefits is Rs. 80.98 crores. The Duty/GST benefit availed by the unit in the above said year is within the limit of the bond executed and the balance/remaining value of the amount after availing the above benefit is in positive.

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

ANNEXURE - A
EXPORT & IMPORT & NFE DATA FOR PREVIOUS LOA BLOCK PERIOD OF 2018-19 to 2022-23

UNIT NAME - M/s. Imperial Jewels

Date of Commencement - 29.10.2013 (LOA No. SEEPZ-SEZ/A-1/APL/GS-13/2011-12/18675 dated 22.12.2011)

LOA BLOCK PERIOD - 2018-19 to 2022-23

Amortisation Period - 2020-21 & 2021-22

Year (F.Y.)	Export value as per				Imports during the year =APR (Raw + CG+UT)	IT/MSDL data	IMPORT value as per-			APR data (Raw material consumed +amortised+Outflow w)	APR data as per verification [Raw material consumed +amortised+ Outflow]	Projected Foreign exchange earning	NFE		On Cumulative Basis
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)			Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 20% as per rule 53 of SEZ Rules.	As per APR				After Verification as per Rule 53 of SEZ Rules.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	3(a)				4A(b)+40(i)+40(ii)		40(w)		4A(N)+8+A*PR(5) / APR column (6)	4A(N)+5)+APR (5)		APR (7)	14-21)		
2018-19 To 2019-20			16325.21	7175.00							1241.50		2935.31	2935.31	
2020-21	14439.70	14522.05	14419.70	3858.75	6326.28+111.71	2958.16	11.37	11.17	13007.14	13007.14	674.58	1432.56	1432.56	4367.87	
2021-22	15110.39	15112.34	15110.39	4051.69	34587.07+124.10+ 22.80	11092.04	14.69	14.69	13295.06	13295.06	734.30	1815.33	1815.33	6183.20	
Total Achieved	29550.09	29634.39	63875.30	15085.44		14030.20	25.86	25.86	26302.20	26302.20	2530.38	3247.89	6183.20	6183.20	

ANNEXURE - B

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 - 2020-21

YEAR	CG IMP.	AMORTISED	Value in Lakhs									
			13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	10%	10%
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	64.18	44.93		6.42	6.42	6.42	6.42	6.42	6.42	6.42	6.42	6.42
2015-16	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	39.22	15.69					3.92	3.92	3.92	3.92	3.92	3.92
2018-19	2.16	0.65						0.22	0.22	0.22	0.22	0.22
2019-20	6.15	1.23							0.62	0.62	0.62	0.62
2020-21	0.00	0.00									0.00	0.00
TOTAL	111.71	62.49	0.00	6.42	6.42	6.42	10.34	10.56	11.17	11.17		11.17

ANNEXURE - B

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 - 2021-22

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
			10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	0.00	57.76	6.42	6.42	6.42	6.42	6.42	6.42	6.42	6.42	6.42
2014-15	64.18	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	23.53				3.92	3.92	3.92	3.92	3.92	3.92
2017-18	39.22	1.08					0.22	0.22	0.22	0.22	0.22
2018-19	2.16	2.46						0.62	0.62	0.62	0.62
2019-20	6.15	0.00							0.00	0.00	0.00
2020-21	0.00	7.04								3.52	3.52
2021-22	35.19	3.52									14.69
TOTAL	146.90	95.39	6.42	6.42	6.42	10.34	10.56	11.17	11.17	14.69	29.38

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

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring of the performance of M/s. Fusion Jewellery Mfg. Co. Pvt Ltd-II, located in Unit No. 101, Multistoried Building, SEEPZ- SEZ, Andheri (E), for the period 2022-23 of block period 2020-21 to 2024-25.

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

Monitoring of the performance of the unit for FY 2022-23 of 3rd block period in terms of Rule 54 of SEZ Rules, 2006

The details of the approved export projections for 2022-23 block period of 5 years i.e. FY 2020-21 to 2024-25, are as detailed below:

(I) APPROVED Projections

(Rs. In Cr.)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB value of export	21.00	25.00	28.00	30.00	35.00	139.00
FE Outgo	16.01	18.56	20.51	21.59	25.12	101.80
NFE	4.99	6.44	7.49	8.41	9.88	37.21

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

(Rs. In Cr.)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	21.00	15.99	14.25	10.10	0.00	0.18 (In Lakhs)	0.00
2021-22	25.00	24.15	16.47	12.38	0.05	0.00	0.00
2022-23	28.00	3.16	18.25	6.33	0.00	0.00	0.00
Total	74.00	43.3	48.97	28.81	0.05	0.18 (In Lakhs)	0.00

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

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	6.67	133.64 %
2021-22	16.81	147.15 %
2022-23	18.60	98.36%

(IV) Whether the Unit achieved Positive NFE for the FY Year 2022-23 : Yes**(D) Other Information:**

LOA No. & Date	SEEPZ-SEZ/1A(I)/APL/GJ-014/2007-08/9000 Dated 07.12.2007
Validity of LOA	31.05.2025
Item(s) of manufacture/ Services	Gold Jewellery, Plain Jewellery, Silver Jewellery, Brass Jewellery & Platinum Jewellery Studded with Diamond Precious & Semi-Precious Colour Stone and CZ Jewellery Etc
Date of commencement of production	01.06.2010
Execution of BLUT	YES
Outstanding Rent dues	Rs.831.21/- as on 26.10.2023
Labour Dues	Nil
Validity of Lease Agreement	Sub-Lease agreement is registered for 95 years w.e.f.15.04.2008
Pending CRA Objection, if any	No (As per file)
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No (As per file)
a. Projected employment for the block period (2020-21 To 2024-25 b. No. of employees as on FY 2022-23	149
Area allotted (in sq.ft.)	7833.28 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)	52.57 Sq. Ft./ employee
Investment till date	Building 0.00
	Plant & Machinery 0.00

TOTAL	0.00
Per Sq.ft. Export during the FY	4034.20 per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	No
Value Addition during the monitoring period	16.68
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Yes, The APR for FY 2022-23 have been filed within the stipulated time period.

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs.in Cr.)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference /Remark
2022-23	3.16	3.16	0.00	NA

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

(Rs.in Cr.)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2022-23	6.33 (RM)	3.08(RM)	3.25	The unit has considered the Raw material taken from the Nominated Agency and from the DTA Vendors for which the payment has been made in foreign currency and the same value has not been taken in NSDL. The amount of freight charges are reflected in NSDL Import value and the same is not taken in the APR by the unit.

(F) Bond cum Legal Undertaking (BLUT)

FY 2022-23		(Rs. in Cr)
i	Total Bond-Cum Legal Undertaking	60.05
ii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	55.10
iii	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	3.86
iv	GST forgone on DTA procured goods/ services	0.35
v	Total	4.21
iv	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	50.90

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

(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Undertaking 16.10.2023
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NO
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	NO
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NO

Observations:

- The unit has achieved export revenue of Rs. 3.16 Cr. as against projected export of Rs. 28.00 Cr. i.e. 11.29% during for the year 2022-23.
- The unit has achieved positive NFE during FY 2022-23.
- Unit has achieved value additions of 16.68% duty the FY 2022-23.
- The APR for FY 2022-23 have been filed within the stipulated time period.
- The unit has submitted relevant documents as per the Duty/GST benefit availed i.e duty forgone on the import items for FY 2022-23 was Rs. 3.86 Cr. and the GST forgone on DTA goods for the FY 2022-23 is Rs. 0.35 Cr. The Duty/GST benefit availed by the unit in the above said years appears to be within the limit of the bond executed and the remaining value of the amount after availing the above benefit is in positive.
- UAC may like to monitor the performance of the Unit for the period 2022-23 in terms of Rule 54 of SEZ Rules, 2006.

ANNEXURE -A

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

UNIT NAME

- M/s. Fusion Jewellery Mfg. Co. Pvt Ltd (Unit-II)

Date of Commencement - 01.06.2010 (LOA No SEEPZ-SEZ/IA(II)/APL/G&J-014/2007-08/9000 dated 07.12.2007)

LOA BLOCK PERIOD

- Existing 2020-21 to 2024-25

Monitoring Period

- 2022-23

(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 R. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed +amortised+O outflow)	APR data as per verification (Raw material consumed +amortised+O outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vii)		6A(h)+B+APW 5) / APR column (6)	4A(i)-(9)-(APR (5)		APR (7)	(4-11)	
2020-21	1599.55	1599.55	1599.55	2100.00	1010.33+31.09	1011.92	3.13	3.13	933.01	933.01	498.75	666.54	666.54	666.54
2021-22	2415.21	2415.21	2415.21	2500.00	1738.76+15.55	1240.45	1.55	1.55	1400.62	1400.62	643.70	1014.59	1014.59	1681.13
2022-23	316.01	316.01	316.01	2800.00	633.48+0.00	308.83	0.00	0.00	137.43	137.43	748.60	178.58	178.58	1859.71
Total Achieved	4330.77	4330.77	4330.77	7400.00		2561.20	4.68	4.68	2471.06	2471.06	1891.05	1859.71	1859.71	1859.71