

SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI.

AGENDA FOR

MEETING OF THE APPROVAL COMMITTEE FOR EXPORT ORIENTED
UNITS UNDER THE JURISDICTION OF DEVELOPMENT
COMMISSIONER, SEEPZ-SEZ

VENUE :Conference Hall, 2nd Floor, Office of the Development Commissioner,
SEEPZ-SEZ, Andheri (East), Mumbai-400096.

DATE :06th December, 2023

TIME :11.30 A.M.

MEETING OF THE APPROVAL COMMITTEE FOR EXPORT ORIENTED UNITS UNDER THE
CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 6th DECEMBER 2023.

INDEX

Agenda Item No	Subject
Agenda Item No 01	Confirmation of Minutes of the last meeting held on 01.11.2023.
Agenda Item No 02	Application for Setting up New Unit M/s Astride Tyres and Tracks Pvt Ltd.
Agenda Item No 03	Application for extension in the validity of LOP of M/s Kohinoor Ropes Pvt Ltd.
Agenda Item No 04	Monitoring of Performance for the period 2014-15 to 2017-18 of the 2 nd Block & for the period 2018-19 to 2022-23 of the 3 rd Block - M/s Transworld Furtichem Pvt Ltd.
Agenda Item No 05	Monitoring of Performance for the period 2014-15 of the 1 st block, for the period 2015-16 to 2019-20 of the 2 nd Block & for the period 2020-21 to 2022-23 of the 3 rd Block - M/s Bellota Agrisolutions & Tools Pvt Ltd.
Agenda Item No 06	Monitoring of Performance for the period 2014-15 & 2015-16 of the 2 nd Block - M/s Sai Life Science Ltd.

File No.EOU-11/239/2022-ST5

MINUTES OF THE MEETING (2023 SERIES) OF THE APPROVAL COMMITTEE FOR EXPORT ORIENTED UNITS HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 01.11.2023 AT 2ND FLOOR, CONFERENCE HALL, DEVELOPMENT COMMISSIONER OFFICE, SEEPZ-SEZ.

Member 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. Himanshu Dhar Pandey	Deputy 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.

Shri Palash Shankar, ADC (EOU), Shri Ravidra Kumar, Assistant, attended for assistance and smooth functioning of the meeting.

Agenda No. 01: Confirmation of minutes of the meeting held on 06.10.2023.

Decision: The Committee confirmed the minutes of meeting held on 06.10.2023 with consensus.

Agenda No. 02:- Monitoring of performance of M/s. Transworld Fertilchem Pvt Ltd.

The Unit had submitted all the APRs duly certified by Chartered Accountant. The performance of the unit was calculated in terms of provision of FTP/HBP. The unit has achieved positive NFE on cumulative basis for the 2nd Block Period (2013-14 to 2017-18), 3rd Block Period (2018-19 to 2022-23).

The representative of unit did not appear before the UAC. Also, nobody had joined from EP Circle, Customs.

Decision: After deliberation, the committee deferred the proposal, as the representative of the unit and Customs officer from EP Circle were not available in the meeting.

File No.EOU-11/239/2022-STS**Agenda No. 03:- Monitoring of performance of M/s. Bellota Agrisolutions & Tools Pvt. Ltd.**

The Unit had submitted all the APRs duly certified by Chartered Accountant. The performance of the unit was calculated in terms of provision of FTP/HBP. The unit has achieved positive NFE on cumulative basis for the 1st Block Period (2010-11 to 2014-15), 2nd Block Period (2015-16 to 2019-20), 3rd Block Period (2020-21 to 2024-25).

The Jurisdictional Custom Authority did not join the meeting.

Decision: After deliberation, the committee deferred the proposal, as the Jurisdictional Custom Authority was not present for the meeting.

Agenda No. 04:- Monitoring of performance of M/s. Sai Life Science Ltd.

The Unit had submitted all the APRs duly certified by Chartered Accountant. The performance of the unit was calculated in terms of provision of FTP/HBP. The unit has achieved positive NFE on cumulative basis for the 2nd Block Period (2011-12 to 2015-16).

Decision: After deliberation, the committee deferred the proposal, and has asked the EOU section to re-examine the Export/Import and NFE and also directed to send the Agenda to concerned Jurisdictional Custom Authority and unit in advance.

Agenda No. 05:- Monitoring of performance of M/s. Ceat Speciality Tyres Ltd.

The Committee was informed that, M/s. Ceat Speciality Tyres Ltd, was issued LOP No SEEPZ-SEZ/1A-11/20/06/2015-16/31885 dated 21.10.2016 as amended, for Manufacture & Export of "Pneumatic Tyres". The date of commencement of production is 10/10/2017.

The Unit had submitted all the APRs duly certified by Chartered Accountant. The performance of the unit was calculated in terms of provision of FTP/HBP. The unit has achieved positive NFE on cumulative basis for the 1st Block Period (2017-18 to 2021-22) as follows:-

File No.EOU-11/239/2022-ST5

1 st Block Period	NFE Rs. In Cr Cumulative basis (Without Amortization) (from 2017-18 to 2021-22)
2017-18	Rs. 20.36/-
2018-19	Rs.75.85/-
2019-20	Rs. 163.39/-
2020-21	Rs. 247.04/-
2021-22	Rs. 245.07/-

Decision: After deliberation, the committee noted the performance of the unit for the 1st block period i.e. 2017-18 to 2021-22 as the unit has achieved positive NFE on cumulative basis.

The Development Commissioner observed that Joint Monitoring of EOU's was not conducted for long time and hence directed to make a detailed schedule for the Joint Monitoring with Jurisdictional Customs Authority and follow-up for Joint monitoring.

Meeting ended with a vote of thanks to the Chair.

(Rajesh Kumar Mishra, IRS)

Chairperson-cum-Development Commissioner,

SEEPZ-SEZ.

Signed by Chanderpalsingh
Chauhan

Date: 15-11-2023 10:45:51

Reason: Approved

ACTION TAKEN REPORT OF UAC MEETING DATED 01.11.2023

Sr No	Name of the Unit	Proposal	Remark
1	Confirmation of Minutes of the last meeting held on 01.11.2023	-	-
2	M/s Transworld Furtichem Pvt Ltd.	Monitoring of Performance for the 2 nd block period 2013-14 to 2017-18 and 3 rd Block Period 2018-19 to 2022-23.	Monitoring Differed
3	M/s Bellota Agrisolutions & Tools Pvt Ltd	Monitoring of Performance for the 1 st block period 2010-11 to 2014-15, 2 nd Block Period 2015-16 to 2019-20 and 3 rd Block Period 2020-21 to 2024-25.	Monitoring Differed
4	M/s Sai Life Science Ltd	Monitoring of Performance for the, 2 nd Block Period 2011-12 to 2015-16.	Monitoring Differed
5	M/s Ceat Speciality Tyres Ltd	Monitoring of Performance for the, 1 st Block Period 2017-18 to 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

I COMPANY/UNIT PROFILE

(a) Name and address, telephone/) fax/ email id	M/s. Astride Tyres and Tracks Private Limited, at G7, Jejuri MIDC, Purandar, Pune 412303. Tel. No. +91 020-40092355. E-mail:- rakesh@trident-intl.com		
(b) Status of the company) i.e. Proprietorship/ partnership/Individual and statute under which registered with registration no. & year of registration	Private Limited Company.		
(c) Financial capability of M/s.) Astride Tyres and Tracks Private Limited.	The total cost of the project is indicated as Rs. 4,933 lakhs (Rs. 49.33 Crores).		
	Sr. No	Details of source of finance	Rs. In Lakhs
	1	Equity Shares	900
	2	Internal Accruals	1,933
	3	Debt (Debentures)	2,100
	Total		4,933
(d) IEC No / date/ issued by)	IEC No.: AAXCA6003H Date : 29.07.2023. Issued By: O/o Additional DGFT, Mumbai.		
(e) Whether manufacturer / trader/) company warehouse/ Service provider.	Manufacturer.		

II PROJECT PROFILE

(i) Product to be manufactured/ service to be rendered			
	Sr. No.	Item(s) Description	Annual Capacity (Unit=Numbers)
	01	Industrial Solid Tyres, Cusion Tyres and Solid Tyres with wheel assembly	2,25,000
	02	Rubber Tracks for various industrial, agriculture &	33,750

			Harvesting Machines																																											
(ii)	Brief detail of the project	The applicant has stated that Astride Tyres and Tracks Private Limited is a company registered under Companies Act, 2013, having its registered office at G7, Jejuri MIDC, Purandar, Pune 412303, India (hereinafter referred to as the "ATTPL"). "ATTPL" is a joint venture between Trident International Private Limited ("TIPL") and Mahansaria Tyres Private Limited ("MTPL"), to manufacture solid industrial tyres & rubber tracks. ATTPL will be setting up a plant for manufacturing "Solid industrial tyres & Rubber tracks". These products are mainly used on industrial & construction machinery such as forklifts, skid steer loaders, telehandlers, compact loaders, and mini excavators, etc. More than 80% of the production of ATTPL will be exported to various countries across the globe with a focus on North America and Europe which has significant market. Accordingly, the proposed manufacturing unit will be set up as an Export Oriented Units (EOU).																																												
(iii)	Projections	A. <u>Investment Details:-</u> <table><thead><tr><th></th><th>Particulars</th><th>Rs. In lakhs</th></tr></thead><tbody><tr><td>(a)</td><td>Land</td><td>-</td></tr><tr><td>(b)</td><td>Building</td><td>-</td></tr><tr><td>(c)</td><td><u>Plant and Machinery (Rs. In lakhs)</u></td><td></td></tr><tr><td></td><td>(i) Indigenous</td><td>1,576</td></tr><tr><td></td><td>(ii) Import CIF Value</td><td>3,357</td></tr><tr><td></td><td>(iii) Total (i + ii)</td><td>4,933</td></tr><tr><td>(d)</td><td><u>Details of source(s) of finance:</u></td><td></td></tr><tr><td>(i)</td><td>Equity Shares</td><td>900</td></tr><tr><td>(ii)</td><td>Internal Accruals</td><td>1,933</td></tr><tr><td>(iii)</td><td>Debt (Debentures)</td><td>2,100</td></tr><tr><td></td><td>TOTAL</td><td>4,933</td></tr></tbody></table> i. <u>Indigenous requirement of capital goods & raw Material and other input</u> (Rs. In Lakhs) <table><tbody><tr><td>(a)</td><td>Capital Goods</td><td>1,576</td></tr><tr><td>(b)</td><td>Raw Material Components, Consumables, packing material, fuels etc, during the period of</td><td>34,986</td></tr></tbody></table>				Particulars	Rs. In lakhs	(a)	Land	-	(b)	Building	-	(c)	<u>Plant and Machinery (Rs. In lakhs)</u>			(i) Indigenous	1,576		(ii) Import CIF Value	3,357		(iii) Total (i + ii)	4,933	(d)	<u>Details of source(s) of finance:</u>		(i)	Equity Shares	900	(ii)	Internal Accruals	1,933	(iii)	Debt (Debentures)	2,100		TOTAL	4,933	(a)	Capital Goods	1,576	(b)	Raw Material Components, Consumables, packing material, fuels etc, during the period of	34,986
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5 years						
Total		36,562				
ii. Total Employment:-						
	Supervisory	Non-Supervisory				
Men	22	108				
Women	0	0				
iii. Foreign Exchange Balance Sheet :						
Rs. in Lakhs						
	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
FOB Value of Export	88	3,840	12,800	15,360	17,280	49,368
Foreign Exchange outgo on						
(i) Import of Machinery	1,069	1,585	438	266	-	3,357
(ii) Import of Raw Materials and Components	11	477	1,591	1,909	2,148	6,137
(iii) Import of Spares and Consumables	25	160	114	42	10	351
(iv) Repatriation of dividends and profits to foreign collaborates	-	-	-	-	-	-
(v) Royalty	-	-	-	-	-	-
(vi) Lumpsum Know how fee	-	-	-	-	-	-
(vii) Design & Drawing fees	-	-	-	-	-	-
(viii) Payment of foreign technicians	-	-	-	-	-	-
(ix) Payment on training of Indian tech. abroad	-	-	-	-	-	-
(x) Commission on export	-	-	-	-	-	-
(xi) Foreign Travel	-	-	-	-	-	-
(xii) Amount of interest to be paid on external commercial borrowing / deferred payment	-	-	-	-	-	-

		credit (specify details)						
		(xiii) Any other payments (specify details)						
		Total (i) to (xiii)	1104	2222	2143	2218	2158	9845
		Net Foreign Exchange	1,016	1,618	10,657	13,142	15,122	39,523
		iv. Whether Foreign Technology Agreement is envisaged						
		Yes			No			
		-			No.			
III	Request of the company	Setting up New EOU.						
IV	Relevant provision of FTP/HBP	Para 6.05 of FTP 2023 read with Para 6.01 of Hand book of Procedure 2023.						
V	Decision required for UAC	Setting up of a new EOU for manufacturing and Export of Industrial Solid Tyres, Cusion Tyres and Solid Tyres with wheel assembly & Rubber Tracks for various industrial, agriculture & Harvesting Machines.						
VI	Recommendation/ observation of the ADC	The proposal of the applicant company for setting up a New Unit 100 % EOU for manufacturing and Export of Industrial Solid Tyres, Cusion Tyres and Solid Tyres with wheel assembly & Rubber Tracks for various industrial, agriculture & Harvesting Machines is submitted before the ensuing Approval Committee meeting in terms of 6.05 of FTP 2023 read with Para 6.01 of Hand book of Procedure 2023.						

Further, Deputy Commissioner, Customs Facilitation Division, Pune Customs, vide letter dated 20.11.2023 has stated that the verification report in the prescribed format is given below:

1	Name & Complete postal address of location of factory with Telephone No. & Fax No.	M/s. Astride Tyres & Tracks Private Limited G-7, Jejuri MIDC, Purandar, Pune 412303. Tel No. : +91 020-40092355.
2	Items of Manufacture	Industrial Solid Tyres, Cusion Tyres and Solid Tyres with wheel assembly (40129010, 40129020, 40129030, 40129090, 87087000)

		Rubber Tracks for various industrial, agriculture & Harvesting Machines (84314930, 84314990, 84339000)
3	Whether the premises is on ownership basis or on lease basis. In case of lease basis whether the lease period of 5 year or less	Leave and License basis for 5 years. (with effect from 1st Nov. 2023) with renewal clause.
4	Area of factory premises showing plot area, built up area separately	Plot Area: 14402.00 sq.mtr. Built up Area: 12378.07 sq.mtr.
5	Details of nature of building as concrete construction or asbestos shed	Concrete Construction plus upper part of asbestos shed.
6	Details of source of power (Generator/Electric connection of Industrial type) available	Electric connection of Industrial Type. Connected Load 80 HP.
7	Whether separate Entry and Exit is provided for the proposed location and is physically segregated from any DTA unit to avoid intermingling of goods	Yes. There is separate entry exit available to the Plot. Entire plot is enclosed by boundary wall with safety fencing. The proposed premises is physically segregated from other adjacent Domestic Units.
8	Whether the proposed plan of premises/building suitable for necessary permission under Section 58 & 65 to be issued by Central Excise & Customs Authority	Yes.
9	In case of conversion from DTA to EOU unit, details of own, lease machines separately and approx. value of such machinery after due to depreciation towards age	The proposal is for setting up new EOU.
10	The detail report about contiguous land, security status for conversion of DTA, suitability of place and monitoring insurance of goods etc.	The plot is taken on long term lease from MIDC by M/s. Trident International Ltd. and sublet to M/s. Astride Tyres and Tracks Pvt. Ltd. for period of 5 years. The Land is contiguous and suitable for manufacturing insurance of goods.
11	Additional information if any	No.

Other Information:

1. The Deputy Development Commissioner, FALTA SEZ, vide letter dated 02.11.2023 has stated that the subject units are not related to this office and thus NIL report to be noted i.r.o. this office.
2. The Assistant Development Commissioner, MEPZ SEZ, vide letter dated 15.11.2023 has stated that as per the list of fraudulent units available with their office, Directors of M/s. Astride Tyres and Tracks Pvt. Ltd., who have applied for setting up a 100% EOU, are not appearing in the said list. It is also noted that the

verification is based on the name of the Directors only, as their office does not have any other details like DIN, PAN and Aadhaar Nos etc.

3. The Assistant Development Commissioner & Head of Office, Visakhapatnam SEZ, vide letter dated 14.11.2023 has informed that M/s. Astride Tyres and Tracks Pvt. Ltd., and their Directors names mentioned/enclosed along with the said letters are not appearing in the list of fraudulent units as per the record available in this office as on date. The verification done is based on the names of the Directors only as this office does not have any other details like DIN, PAN and Aadhaar Nos.

It is also to mention here that verification report from the other Zonal DC's, & DGFT is still awaited.

ADC RECOMMENDATION :-

The proposal of the applicant company for setting up a New 100% EOU for manufacturing and Export of Industrial Solid Tyres, Cusion Tyres and Solid Tyres with wheel assembly & Rubber Tracks for various industrial, agriculture & Harvesting Machines is submitted before the Approval Committee for consideration in terms of 6.05 of FTP 2023 read with Para 6.01 of Hand book of Procedure 2023.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :-

Extension in the Validity of LOP of M/s. Kohinoor Ropes Pvt Ltd.,

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

The unit has submitted the application for extension in the validity of LOP vide letters dated 03.07.2023 and 01.11.2023. The unit has requested for extend validity of LOP for further period of One year.

c. Relevant Provisions of FTP/HBP :-

In terms of Para 6.1 (c) of HBP 2023 stipulated that *"On approval, a letter of permission (LOP)/Letter of Intent (LOI) shall be issued by DC/designated officer to EOU/EHTP/STP/BTP unit. LOP/LOI shall an initial validity of unit should have commenced production. In case the unit is not able to commence production in initial validity of 2 years, an extension of one year may be given by the DC for valid reason to be recorded in writing. Subsequent extension of one year may be given by the Unit Approval Committee subject to condition that two thirds of activities including construction, relating to the setting up of the Unit are complete and Chartered Engineer's Certificate to this effect is submitted by unit. Further extension, if necessary, will be granted by the Board of Approval. (All such LOPs/LOIs whose original or extended validity expires on or after 1st March 2020, may be deemed to be valid upto 31st December 2020). Once unit commences production, LOP/LOI issued shall be valid for a period of 5 years for its activities. This period may be extended further by DC for a period of 5 years at a time.*

d. Other Information :-

M/s. Kohinoor Ropes Pvt Ltd., were issued LOP No. PER:SEEPZ-SEZ/EOUs/KRPL/2019-20/21773 dated 08.11.2019 for conversion of DTA unit into EOU for manufacturing and export of Ropes and Nets Viz. PP/Nylon/able/Other Ropes, Fishing Safety/Shed Nets, Nylon Fish net twine, Cotton/Other Coir Cordage and Ropes and Parts thereof. The validity of LOP was upto 07.11.2021. The unit was also granted extension of LOP vide this office letter no. SEEPZ-SEZ/EOUs/KRPL/2019-20/02954 dated 25.02.2022 for a further period of one year.

Subsequently the unit has submitted the application for extension on the validity of LOP. The proposal is put for the Approval Committee Meeting held on 25.11.2022. after deliberation the Committee approved the proposal of the for extension in the validity of LOP for a further period of 6 months from 08.11.2022 to 07.05.2023 in terms of Para 6.05 of FTP 2015-2020, read with Para 6.01 (i) of HBP 2015-2020, vide letter No. SEEPZ-SEZ/EOUs/KRPL/2019-20/21407 dated 19.12.2022.

The unit vide letter dated 03.07.2023 has stated that the M/s. Kohinor Ropes Pvt Ltd., having at Gut No. 47, Khuspa Shivar, Selu, Parbhani, MH have been granted LOP for conversion of existing DTA unit into EOU manufacture and export of Ropes and Nets. As per the condition of LOP, the unit is expected to start Commercial production within period of 2 years from the date of LOP.

Further they have stated that in 2 years (year 2020 and 2021) i.e. immediately after issuance of LOP to them were uncertain in terms of the overall export market due to Covid-19 pandemic. There was uncertainty in running the operations, securing raw material as well as the export order. Therefore, they decided to wait and watch the situation before going into EOU. Also they didn't get NOC from DGFT, Mumbai with respect to pending authorization i.e. EPCG/Advance authorization. Accordingly they submitted application in SEEPZ for extension of their LOP & received 1 year LOP extension till 7th Nov 2022 vide letter No. SEEPZ-SEZ/EOUs/KKPL/2019-20/02954 and 02955 dated 28th Feb 2022 and also they have got extension for 6 months LOP extension till 7th May 2023 vide Letter No. SEEPZ-SEZ/EOUs/KKPL/2019-20/21407 dated 19.12.2022.

Further they have stated that after getting LOP extension; they have submitted all necessary documents along with customs stock verification report to DGFT office for issuing NOC. Their all pending advance licenses has been closed by DGFT and issued EODC certificate by O/o ADDL, DGFT, Mumbai and started NOC formalities at O/o Addl. DGFT, Mumbai.

Further they have stated that suddenly on 1st April 2023 New FTP policy announced by DGFT, Delhi which says that as per the new policy conversion of DTA unit to EOU, they cannot transfer their plant and machinery which has been imported against EPCG licenses.

Further the unit has mentioned that the earlier validity of LOP issued to them is up to 7th May 2023. Therefore, in line with the provisions of Para 6.1 (b) (ii) of Handbook of Procedure, they hereby applying for the extension of the LOP for one more year.

Further the unit has stated that the in continuation their letter dated 03.07.2023 for conversion their DTA unit to EOU vide file no. 03/87/171/00098/AM22 please note that Addl DGFT, Mumbai has issued NOC for Converting their DTA unit to EOU on 31.10.2023.

The unit has requested to this grant LOP extension for further period of One year as per the provision of 6.01 (c) of HBP 2023.

e. ADC's Recommendation: -

Extension of LOP for a period of one year i.e. from 07.05.2023 to 06.05.2024 has been sought by the Unit. However, as per 6.1(c) of the HBP, 2023 the maximum period of extension can be given by the UAC is for another one year after expiry of initial validity i.e. 2 years and after expiry of 1 more year of extension given by the DC respectively. Thus, the maximum extension can be given to the Unit is upto 07.11.2023 by the UAC as 6 months extension has already been given by the UAC previously. Therefore, a separate application may be called for from the Unit for further extension which is required to be placed before the Board of Approval for their consideration.

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

AGENDA NOTE

1	Name of Unit	M/s Transworld Furtichem Pvt Ltd																							
2	Address of Unit	R-701 & R-701part, TTC industrial area, MIDC, rabale, navi Mumbai- 400701.																							
3	LOP No. and Date	PER:03(2008)/SEEPZ-SEZ/EOU/IA-II/23/ 08-09/ 6199 dtd 19.08.2008 as amended.																							
4	Items of Manufacture	Potassium sulphate, Granulated etc.																							
5	Date of Commencement of Production	01.11.2008 (LOP valid on 24.10.2023)																							
6	Existing Block Period	2 nd Block Period (2013-14 to 2017-18) 3 rd Block Period (2018-19 to 2022-23)																							
7	Period of Monitoring of Performance	2013-14 to 2017-18, 2018-19 to 2022-23.																							
8	Whether Unit has achieved Positive NFE (Rs in Lakhs).	Yes <table><tr><td>2nd Block Period</td><td>NFE Rs. in Cr Cumulative basis (from 2013-14 to 2017-18)</td></tr><tr><td>2014-15</td><td>Rs. 128.76/-</td></tr><tr><td>2015-16</td><td>Rs. 183.38/-</td></tr><tr><td>2016-17</td><td>Rs. 236.90/-</td></tr><tr><td>2017-18</td><td>Rs. 282.49/-</td></tr><tr><td>3rd Block Period</td><td>NFE Rs. in Cr Cumulative basis (from 2018-19 to 2022-23)</td></tr><tr><td>2018-19</td><td>Rs. 35.89/-</td></tr><tr><td>2019-20</td><td>Rs. 32.36/-</td></tr><tr><td>2020-21</td><td>Rs. 2.65/-</td></tr><tr><td>2021-22</td><td>Rs.-14.39/-</td></tr><tr><td>2022-23</td><td>Rs.-20.44/-</td></tr></table>		2 nd Block Period	NFE Rs. in Cr Cumulative basis (from 2013-14 to 2017-18)	2014-15	Rs. 128.76/-	2015-16	Rs. 183.38/-	2016-17	Rs. 236.90/-	2017-18	Rs. 282.49/-	3 rd Block Period	NFE Rs. in Cr Cumulative basis (from 2018-19 to 2022-23)	2018-19	Rs. 35.89/-	2019-20	Rs. 32.36/-	2020-21	Rs. 2.65/-	2021-22	Rs.-14.39/-	2022-23	Rs.-20.44/-
2 nd Block Period	NFE Rs. in Cr Cumulative basis (from 2013-14 to 2017-18)																								
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2021-22	Rs.-14.39/-																								
2022-23	Rs.-20.44/-																								
9	Whether any export proceeds are outstanding? If yes, whether the nit has submitted approval of RBI regarding extension of time limit	No																							
10	Whether any Audit Para are pending ?	No																							

A) Proforma II with NFE details is enclosed at **Annexure "A"**.

B) **AUDIT PARA PENDING FOR COMPLIANCE:** It is seen from the project file there is No CRA Objection pending.

C) Unit has submitted the application dated 18.09.2023 for exit from EOU Scheme. DL was issued to the unit on 16.10. 2023. However reply still awaited.

D) After deliberaion, the committee **deffered** the proposal, as the representative of the unit and Custom officer from EP Circle were not available in the meeting.

ANNEXURE A
PROFORMA-II
(TO BE SUBMITTED BY ZONAL
SPECIAL ECONOMIC ZONE

Summary of AFR for the 67 Periods 2013-14 to 2017-18													
Slut of the at with ID Number for the use of ROR	Date of Commencement of production	Item of manufacture	Year	Value of Export goods imported (Rs in Lakhs)	Value of the component (Rs in Lakhs)	Cost of material of the component (Rs in Lakhs)	Total cost of material (Rs in Lakhs)	Employment generated in the	Value of Export (Rs in Lakhs)	Value of Export (Rs in Lakhs)	NRE earned during the period (Rs in Lakhs)	NRE earned during the period (Rs in Lakhs)	NRE earned during the period (Rs in Lakhs)
1	01.11.2008 (date of production)	Production of goods and services	2013-14	101.02	1114.10	707.08	633.02	518	1299.20	24670.82	144.07	144.07	144.07
			2014-15	87.89	1014.71	30.29	87.89	599	10215.56	232.49	232.49	232.49	232.49
			2015-16	0.1	40.00	0	0.1	999	10213.18	1975.55	1975.55	1975.55	1975.55
			2016-17	15.08	8382.93	0	15	209	11850.04	2820.23	2820.23	2820.23	2820.23
Total													

Annexure A
PROFORMA-II
(TO BE SUBMITTED BY ZONIC
SPECIAL ECONOMIC ZONE

[illegible]

NFE CALCULATION SHEET

2014-2015

ECU Monitoring

Details Of Calculation OF NFE Achieved

Figs. Rs. In Lakhs

Name Of the Unit: TRANSWORLD FERTICHEM PVT. LTD.

Item Of Manufacture: POTASSIUM SULPHATE, GRANULATED FERTILIZERS, UREA, SULPHURIC ACID

Date Of Commencement Of Production: 01-Nov-2008

Monitoring Period: 2013-2014 to 2014-2015

(i)	FOB value of exports during the last five years Or less as applicable.	21,781.70
(ii)	Supply in terms of para (6.9) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	21,781.70

OUTFLOW

(a)	C.G. Imports during the last 5 Year or less as applicable.	2,050.30
C.G. Debt As Applicable:		
(i)	On Imported Capital Goods.	312.56
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii)	312.56
Raw Material Utilized		
(i)	Opening Stock Of Raw Material On.	1,710.64
(ii)	Imported R.M. during the last 5 Years or less as applicable.	6,463.41
(iii)	Received under Inward Transfer.	189.28
(iv)	Transferred to EOL.	134.10
(v)	Closing Stock of Raw Material on.	1,013.99
c	Total (i) + (ii) + (iii) - (iv) - (v)	7,215.24
d	Other Outflow.	1,377.58
B	Total (b) + (c) + (d)	9,905.38
C	NFE (A - B)	12,076.32
D	NFE Achieved (C/A)	59.12 %

0.00

EOU Monitoring

Yearwise Exports & Imports

2014-2015

UNIT NAME: **TRANSWORLD FERTICHEM PVT. LTD.**

MONITORING PERIOD FROM: 2013-2014 TO: 2014-2015

OPENING STOCK AS ON: 2013-2014

1,710.64

DATE OF COMMENCEMENT OF PRODUCTION: 01-Nov-2008

CLOSING STOCK AS ON: 2014-2015

1,013.99

ITEM OF MANUFACTURE: POTASSIUM SULFATE, GRANULATED FERTILIZERS, OR ELEM. MULTIPURIC ACID

FIGS. IN LAKHS

YEAR	EXPORTS					IMPORTS					
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & ORY. EQUIPT.	IMP. OF R.M. (A)	RECEIVED FROM OTHER EOU (B)	TRANSFERRED TO OTHER EOU (C)	TOTAL R.M. (A) + (B) + (C)	OTHER OUTFLOW	DTA SALE
2013-2014	9,286.38	0.00	0.00	9,286.38	38.89	3,289.22	188.53	134.10	3,343.65	670.13	80.14
2014-2015	12,495.32	0.00	0.40	12,695.32	975.02	1,174.19	0.75	0.00	3,174.94	707.45	139.43
TOTAL	21,781.70	0.00	0.40	21,781.70	1,013.91	6,463.41	189.28	134.10	6,510.59	1,377.58	219.57

UNIT NAME:

(Rupees in Lakhs)

(\$ in Million)

TRANSWORLD FERTICHEM PVT. LTD.

1 : Name Of Manufacturer POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM SULPHURIC ACID

2 : Date of Commencement	01-Nov-2006	
3 : Export	21,781.70	47.35
4 : Inter-Unit Supply	0.00	0.00
5 : C.G. Debit	312.56	0.68
6 : Imported RMI/Inputs used	7,215.24	15.69
7 : Other Outgo of P.E.	1,377.58	2.99
8 : Total Imports	8,905.38	19.36
9 : NFE	12,876.32	27.39
10 : DTA Sale	216.57	0.46
11 : Details of outstanding exports/Products (Where the period of Renitization is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EOUs and 360 days for SEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	16.55	0.04
(b) Income tax paid, if any, during the Year	0.00	0.00
(c) Sales tax/cess duties & levies (including CST paid on domestic procurement)	107.90	0.23
(d) Tax Deducted at Source in respect of employees	2.54	0.01
13 : Remarks : Achieved Positive NFE		

YEAR WISE DEPRECIATION

YEAR	DEPRECIATION	ACCUMULATED VALUE	2000-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
2008-2009	385.31	67.06	30	10	20	50	10	35.25	21.53
2009-2010	196.77	39.35		10	20	30	20	16.60	16.16
2010-2011	392.17	78.43			10	20	20	28.22	36.22
2011-2012	87.31	17.46				30	25	0.73	0.73
2012-2013	4.83	0.97					28	0.63	0.46
2013-2014	50.89	11.78						5.88	5.88
2014-2015	575.62	97.50						10	57.50
TOTAL	2,050.30	312.56							33

GOI Monitoring

NRE CALCULATION SHEET

2015-2016

For Monitoring

Details Of Calculation Of NRE Achieved

Page: 15 of 16

Name Of the Unit: TRANSWORLD FERTICHEM PVT. LTD.

Name Of Manufacture: POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID

Date Of Commencement Of Production: 01-Nov-2000

Monitoring Period: 2013-2014 to 2015-2016

(i)	FOB value of exports during the last five years Or less as applicable:	32,001.68
(ii)	Supply in terms of para (6.9) of Foreign Trade Policy:	0.00
(iii)	Feeding Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	32,001.68

OUTGO

(a)	C.G. Imports during the last 5 Years or less as applicable:	2,108.09
C.G. Debit As Applicable:		
(i)	On Imported Capital Goods:	523.37
(ii)	On Technical Know How Fees:	
(b)	Total (i) + (ii):	523.37
Raw Material Utilised:		
(i)	Opening Stock Of Raw Material On:	1,710.64
(ii)	Imported R.M. during the last 5 Years or less as applicable:	11,442.12
(iii)	Received under Inter-cum Transfer:	189.28
(iv)	Transferred to EOU:	134.10
(v)	Closing Stock of Raw Material on:	1,485.26
e	Total (i) + (ii) + (iii) - (iv) - (v) :	11,723.68
d	Other Outflow:	1,416.87
B	Total (b) + (c) + (d)	13,662.92
C	NRE (A - B)	18,338.76
D	NRE Achieved (C/A)	57.31 %

0.00

ECU Monitoring

Yearwise Exports & Imports

2015-2016

UNIT NAME: TRANSWORLD FERTICHEM PVT. LTD.

MONITORING PERIOD FROM: 2013-2014 TO: 2015-2016

OPENING STOCK AS ON: 2013-2014

DATE OF COMMENCEMENT OF PRODUCTION: 01-Nov-2008

CLOSING STOCK AS ON: 2015-2016

ITEM OF MANUFACTURE: POTASSIUM SULPHATE, GRANULATED FERTILIZERS, SOLUBLE, SULPHURIC ACID

PGS. IN LACS

YEAR	EXPORTS				IMPORTS				OTHER OUTFLOW	BTL SALE
	PHYSICAL EXPORTS	DETERMINED EXPORTS	OUTSTANDING EXPORTS PROCEDURES	TOTAL EXPORT	IMP. OF C.G. & OFT. EQUIPT.	IMP. OF R.M. (A)	RECEIVED FROM OTHER COUN (B)	TRANSFERRED TO OTHER COUN (C)	TOTAL RM, (A) + (B) - (C)	
2013-2014	9,286.38	0.00	0.00	9,286.38	58.89	3,289.28	188.53	124.10	3,303.65	80.14
2014-2015	12,495.32	0.00	0.00	12,495.32	975.02	3,174.19	0.75	0.00	3,174.94	707.45
2015-2016	10,219.98	0.00	0.00	10,219.98	57.79	4,978.71	0.00	0.00	4,978.71	39.29
TOTAL	31,991.68	0.00	0.00	31,991.68	1,091.70	11,442.17	189.28	124.10	11,497.30	1,416.07
										840.71

PROFORMA - III

2015-2016

FCU Monitoring

UNIT NAME :

TRANSWORLD FERTICHEM PVT. LTD.

(Rupees in Lakh)

(\$ in Million)

1 : Items Of Manufacture POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID

2 : Date of Commencement	01-Nov-2008	
3 : Export	37,001.58	69.57
4 : Inter Unity Supply	0.00	0.00
5 : C.G. Debit	523.37	1.14
6 : Imported Materials used	11,722.68	25.40
7 : Other Outgo of F.R.	4,416.87	3.08
8 : Total Imports	13,663.92	29.70
9 : NFE	18,133.76	39.87
10 : DTA Sale	860.73	1.43
11 : Details of outstanding exports (Where the period of Realisation is not extended by the Competent Authority) beyond 180/180 days at the end of Financial Year, 180 days for FCOs and 360 days for SFCs)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	97.24	0.21
(b) Income tax paid, if any, during the Year	0.00	0.00
(c) Sales tax, cess duties & levies (including CST paid on domestic procurement)	82.63	0.18
(d) Tax Deducted at Source in respect of employees	5.21	0.01
13 : Remarks : Achieved Positive NFE		

YEAR WISE DEPRECIATION

YEAR	IMPORTED CO	ACQUIRED VALUE	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
2008-2009	135.31	100.59	10	10	10	10	10	33.59 10	21.53 20	33.59 10
2009-2010	196.77	59.03		10	50	30	10	19.06 10	19.68 10	19.06 20
2010-2011	302.17	117.65			10	10	10	59.22 10	29.12 10	39.22 10
2011-2012	117.31	76.19				30	20	18.79 20	18.13 10	18.79 10
2012-2013	4.83	1.45					10	0.44 10	0.48 10	0.48 10
2013-2014	58.89	17.67						5.86 10	5.81 10	5.89 10
2014-2015	975.02	195.00						47.80 38	87.50 10	
2015-2016	57.79	5.78								5.78 10
TOTAL	2,108.09	523.37								

EQI Monitoring

NFE CALCULATION SHEET

2016-2017

FCU Monitoring

Details Of Calculation Of NFE Achieved

Pg. 16 In 1416

Name Of the TRANSWORLD FERTICHEM PVT. LTD.

Item Of Manufacture, but POTASSIUM SULPHATE GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID

Date Of Commencement Of Production. 01-Nov-2005

Monitoring Period. 2013-2014 — 2016-2017

(i) FOB value of exports during the last five years Or less as applicable.

42,285.06

(ii) Supply in terms of para (6.5) of Foreign Trade Policy.

21.07

(iii) Pending Foreign Exchange Realization

0.00

A. Total (i) + (ii) - (iii)

42,306.13

OUTFLOW

(a) C.G. Imports during the last 5 Year or less as applicable.

2,116.19

C.G. Debt As Applicable.

(b) On Imported Capital Goods.

734.99

(c) On Technical Know How Fees.

748.39

(d) Total (b) + (c).

1,483.38

Raw Material Utilized.

(i) Opening Stock Of Raw Material On.

1,710.64

(ii) Imported R.M. during the last 5 Years or less as applicable.

16,048.78

(iii) Received under Internal Transfer.

236.27

(iv) Transferred to EOU.

134.10

(v) Closing Stock of Raw Material on.

1,438.06

e. Total (i) + (ii) + (iii) - (iv) - (v)

16,463.53

d. Other Outflow.

1,416.57

B. Total (a) + (e) + (d)

18,618.39

C. NFE (A - B)

23,690.74

D. NFE Achieved (C/A)

558.00 %

EQU Accounting

Yearwise Exports & Imports

2016-2017

UNIT NAME: TRANSWORLD FERTICHEM PVT. LTD.

MONITORING PERIOD FROM: 2013-2014 TO: 2016-2017

OPENING STOCK AS ON: 2013-2014

1,710.64

DATE OF COMMENCEMENT OF PRODUCTION: 01-Nov-2008

CLOSING STOCK AS ON: 2016-2017

1,438.06

ITEM OF MANUFACTURE: POTASSIUM SULPHATE, GRAVILATED FERTILIZERS, OLEUM, SULPHURIC ACID

FIGS. IN LAKHS

FIGS. IN LAKHS

YEAR	EXPORTS			IMPORTS							
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & OF. EQUIP.	IMP. OF R.M. (A)	RECEIVED FROM OTHER EOU (B)	TRANSFERRED TO OTHER EOU (C)	TOTAL R.M. (A) + (B) - (C)	OTHER OUTFLOW	WTA SALE
2013-2014	9,285.38	0.00	0.00	9,285.38	58.89	3,289.22	188.53	134.10	3,143.65	670.13	80.14
2014-2015	12,495.32	0.00	0.00	12,495.32	975.02	3,174.19	0.75	0.00	3,174.94	707.45	130.43
2015-2016	10,219.98	0.00	0.00	10,219.98	57.79	4,978.21	0.00	0.00	4,978.21	39.29	630.16
2016-2017	10,261.18	21.07	0.00	10,306.45	51.9	4,646.06	46.99	0.00	4,693.05	0.00	1,613.25
TOTAL	42,265.06	21.07	0.00	42,306.13	1,093.80	16,086.78	236.27	134.10	16,190.95	1,416.87	2,483.98

PROFORMA - III

2016-2017

UNIT NAME :

(Respond in Lakhs)

(\$ in Million)

TRANSWORLD FERTICHEM PVT. LTD.

1 : Items Of Manufacture POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OILSEED, SULPHURIC ACID

2 : Date of Commencement	01-Nov-2008	
3 : Export	41,385.06	93.97
4 : Inter Unity Supply	21.07	0.65
5 : C.G. Debit	734.99	1.63
6 : Imported RMT/Inputs used	16,463.53	36.59
7 : Other Onsgo of R.E.	1,416.87	3.15
8 : Total Imports	18,615.39	41.37
9 : NFE	23,690.75	52.65
10 : DTA Sale	2,483.98	5.52
11 : Details of outstanding exports Payables (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for B.O.Ls and 360 days for SEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	221.89	0.49
(b) Income tax paid, if any, during the Year	0.00	0.00
(c) Sales tax/excess duties & levies (including GST paid on domestic procurement)	218.23	0.48
(d) Tax Deducted at Source in respect of employees	6.04	0.01
13 : Remarks : Achieved Positive NPE		

YEAR WISE AMORTISATION

YEAR	IMPORTED CO	AMORTISED VALUE	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
2008-2009	335.31	134.12	10	20	10	10	20	13.58	13.58	11.13	23.58
2009-2010	195.77	76.71		10	10	10	10	13.48	13.48	11.13	23.58
2010-2011	392.17	156.87			10	10	10	13.48	13.48	11.13	23.58
2011-2012	87.31	34.92			10	10	10	13.48	13.48	11.13	23.58
2012-2013	4.03	1.93				10	10	13.48	13.48	11.13	23.58
2013-2014	50.89	23.56					10	13.48	13.48	11.13	23.58
2014-2015	975.02	292.51						13.48	13.48	11.13	23.58
2015-2016	57.79	11.56						13.48	13.48	11.13	23.58
2016-2017	8.10	0.81						13.48	13.48	11.13	23.58
TOTAL	2,110.19	714.09									

EOU Monitoring

NFE CALCULATION SHEET

2017-2018

RCC/MSW/007070

Details of Calculation of NFE Achieved

Fig. B-10 Table

Name of the TRANSWORLD FERTICHEM PVT. LTD.

Item of Manufacture this POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID

Date of Commencement of Production. 01-Nov-2008

Monitoring Period.

2013-2014 — 2017-2018

(i)	FOB value of exports during the last five years Or less as applicable.	54,135.74
(ii)	Supply in terms of para (6.3) of Foreign Trade Policy.	21.07
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	54,156.81

OUTFLOW

(a)	C/G Imports during the last 5 Year or less as applicable.	2,131.57
C/G Debt As Applicable		
(i)	On Imported Capital Goods.	948.14
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii).	948.14
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	1,710.64
(ii)	Imported R.M. during the last 5 Years or less as applicable.	24,479.70
(iii)	Received under Interest Transition.	236.37
(iv)	Transferred to EOL.	227.88
(v)	Closing Stock of Raw Material on.	2,656.12
c	Total [(i) + (ii) + (iii) - (iv) - (v)]	23,542.61
d	Other Outflow.	1,416.87
B	Total (b) + (c) + (d)	25,907.62
C	NFE (A - B)	20,249.19
D	NFE Achieved (C/A)	552.46 %

PROFORMA - III

2017-2018

UNIT NAME :

(Rupees in Lakhs)

(\$ in Million)

TRANSWORLD FERTICHEM PVT. LTD.

1 : Items of Manufacture POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLICUM SULPHURIC ACID

2 : Date of Commencement	01-Nov-2008	
3 : Export	54,135.74	100.25
4 : Inter-Unit Supply	21.07	0.04
5 : C.G.D. etc.	546.14	1.76
6 : Imported Raw Materials used	23,542.61	43.60
7 : Other Outgo of P.E.	1,416.87	2.63
8 : Total Imports	25,907.62	47.98
9 : NRE	20,249.19	52.31
10 : DTA Sale	4,321.08	9.11
11 : Details of outstanding exports Proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EOU and 360 days for SEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	62.17	0.12
(b) Income tax paid, if any, during the Year	0.00	0.00
(c) Sales tax/cesses duties & levies (including CST paid on domestic procurement)	330.25	0.61
(d) Tax deducted at Source in respect of employees.	11.24	0.02
13 : Remarks : Achieved Positive NRE		

YEAR WISE AMORTISATION

YEAR	IMPORTED CG	AMORTISED VALUE	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
2008-2009	336.31	167.55	10	10	10	10	10	10	10	10	10	10
2009-2010	196.77	98.39		10	10	10	10	10	10	10	10	10
2010-2011	392.17	196.09			10	10	10	10	10	10	10	10
2011-2012	87.31	43.65			10	10	10	10	10	10	10	10
2012-2013	4.83	2.41				10	10	10	10	10	10	10
2013-2014	50.09	25.05					10	10	10	10	10	10
2014-2015	975.02	390.01						10	10	10	10	10
2015-2016	57.75	17.34							10	10	10	10
2016-2017	6.10	1.62								10	10	10
2017-2018	15.38	1.54									10	10
TOTAL	2,131.57	940.18										

NFE CALCULATION SHEET

2018-2019

ECU Monitoring

Details Of Calculation Of NFE Achieved

Figs. Rate Index

Name Of the TRANSWORLD FERTICHEM PVT. LTD.

Item Of Manufacture: Sub POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID

Date Of Commencement Of Production: 01-Nov-2008

Monitoring Period:

2018-2019

	2018-2019	
	2018-2019	2018-2019
(i) FOB value of exports during the last five years Or less as applicable.	12,112.80	€
(ii) Supply in terms of para (6.9) of Foreign Trade Policy.	0.00	€
(iii) Pending Foreign Exchange Reimbursement	0.00	€
A Total (i) + (ii) + (iii)	12,112.80	

OUTFLOW

	2018-2019	
	2018-2019	2018-2019
(a) C.G. Imports during the last 5 Year or less as applicable.	1,857.25	€
C.G. Debt As Applicable:		
(i) On Imported Capital Goods.	185.73	€
(ii) On Technical Know How Fees.		
(b) Total (i) + (ii)	185.73	
Raw Material Utilised:		
(i) Opening Stock Of Raw Material On:	2,656.12	€
(ii) Imported Raw Mat. during the last 5 Years or less as applicable.	7,800.78	€
(iii) Received under Interim Transfer.	63.96	€
(iv) Transferred to BOU.	0.00	€
(v) Closing Stock of Raw Material on:	2,656.53	€
e Total (i) + (ii) + (iii) - (iv) - (v)	7,852.33	€
d Other Outflow.	484.76	€
B Total (b) + (c) + (d)	8,822.81	
C NFE (A - B)	3,169.99	
D NFEP Achieved (C/A)	\$20.64	%

EOU Monitoring

Yearwise Exports & Imports

2018-2019

UNIT NAME: TRANSWORLD FERTICHEM PVT. LTD.

MONITORING PERIOD FROM: 2018-2019 TO: 2018-2019

OPENING STOCK AS ON: 2018-2019

2,656.12

DATE OF COMMENCEMENT OF PRODUCTION: 01-Nov-2003

CLOSING STOCK AS ON: 2018-2019

2,668.51

FISH OF MANUFACTURE: POTASSIUM SULPHATE/CALCULATED FERTILIZERS OF 20% SULPHURIC ACID

PGS, BILALPUR

YEAR	EXPORTS				IMPORTS						
	PHYSICAL EXPORTS	DENIED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & DEF. EQUIP.	IMP. OF R.M. (A)	RECEIVED FROM OTHER EOU (B)	TRANSFERRED TO OTHER EOU (C)	TOTAL R.M. (A) + (B) + (C)	OTHER OUTFLOW	DTA SALES
2018-2019	12,112.80	6.00	0.00	12,112.80	60.99	7,890.78	63.96	0.00	7,954.74	484.76	6,715.20
TOTAL	12,112.80	0.00	0.00	12,112.80	60.99	7,890.78	63.96	0.00	7,954.74	484.76	6,715.20

PROFORMA - III		2018-2019
UNIT NAME:		(Rupees in Lakhs)
TRANSWORLD FERTICHEM PVT. LTD.		(₹ in Millions)
1 : Items Of Manufacture POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OL EUM, SULPHURIC ACID		
2 : Date of Commencement	01-Nov-2008	
3 : Export	12,112.80	15.53
4 : Inter Usual Supply	0.00	0.00
5 : C.G./Duties	185.73	0.24
6 : Imported Raw/Materials used	7,853.53	19.67
7 : Other Output of P.E.	404.76	0.62
8 : Total Imports	8,522.82	10.93
9 : PPE	3,599.98	4.60
10 : DTA Sale	6,715.20	0.61
11 : Details of outstanding exports Proceeds (Where the period of Retention is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EOTs and 360 days for SEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	0.00	0.00
(b) Income tax paid, if any, during the Year	0.00	0.00
(c) Sales taxes, cess duties & levies (including CST paid on domestic procurement)	794.61	1.62
(d) Tax Deducted at Source in respect of employees.	17.62	0.02
13 : Remarks : Achieved Positive NPE		

YEAR WISE AMORTISATION

Year	Depritted CG	Amortised Value	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
2009-2010	106.77	19.68	10	10	10	10	10	10	10	10	10	10
2010-2011	302.17	39.22	10	10	10	10	10	10	10	10	10	10
2011-2012	87.31	6.73	10	10	10	10	10	10	10	10	10	10
2012-2013	4.83	0.48	10	10	10	10	10	10	10	10	10	10
2013-2014	58.89	5.89	10	10	10	10	10	10	10	10	10	10
2014-2015	975.02	97.50	10	10	10	10	10	10	10	10	10	10
2015-2016	57.79	5.78	10	10	10	10	10	10	10	10	10	10
2016-2017	8.10	0.81	10	10	10	10	10	10	10	10	10	10
2017-2018	35.38	1.54	10	10	10	10	10	10	10	10	10	10
2018-2019	60.500	6.10	10	10	10	10	10	10	10	10	10	10
TOTAL	1,057.25	185.78										

FOU Monitoring

NFE CALCULATION SHEET

2019-2020

ECU Monitoring

Details Of Calculation Of NFE Achieved

Page: Re-In Loans

Name Of the TRANSWORLD FERTICHEM PVT. LTD.

Item Of Manufacture, Input POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OILBURN, SULPHURIC ACID

Date Of Commencement Of Production 01-Nov-2008

Monitoring Period 2018-2019 — 2019-2020

(i)	FOB value of exports during the last five years Or less as applicable.	17,453.00
(ii)	Supply in terms of para (6.9) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) + (iii)	17,453.00

OUTFLOW

(a)	C.G Imports during the last 5 Year or less as applicable.	1,656.59
C.G Debt As Applicable.		
(i)	On Imported Capital Goods.	335.21
(ii)	On Technical Know How Fees	
(b)	Total (i) + (ii).	335.21
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	2,656.12
(ii)	Imported R.M. during the last 5 Years or less as applicable.	11,655.39
(iii)	Received under Interunit Transfer.	63.96
(iv)	Transferred to ECU.	0.00
(v)	Closing Stock of Raw Material on.	982.17
e	Total [(i) + (ii) + (iii) + (iv) - (v)]	11,193.30
d	Other Outflow.	487.04
B	Total (b) + (e) + (d)	14,216.05
C	NFE (A - B)	3,236.95
D	NFE Achieved (C/A)	18.55 %

FOU Monitoring

Yearwise Exports & Imports

2019-2020

UNIT NAME: TRANSWORLD FERTICHEM PVT. LTD.

MONITORING PERIOD FROM: 2018-2019 TO: 2019-2020

OPENING STOCK AS ON: 2018-2019

2,654.12

DATE OF COMMENCEMENT OF PRODUCTION: 01-Nov-2008

CLOSING STOCK AS ON: 2019-2020

982.17

ITEM OF MANUFACTURE: POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OILY SULPHURIC ACID

FIGS. IN LAKHS

YEAR	EXPORTS				IMPORTS					OTHER OUTFLOW	DTA SALE
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS IN CREDIT	TOTAL EXPORT	IMP. OF C.G. & OF EQUIP.	IMP. OF R.M. (A)	RECEIVED FROM OTHER DOU (B)	TRANSFERRED TO OTHER DOU (C)	TOTAL IMP. (A) + (B) - (C)		
2018-2019	12,112.80	0.00	0.00	12,112.80	60.99	7,806.74	63.96	0.00	7,806.74	484.76	6,715.20
2019-2020	5,340.20	0.00	0.00	5,340.20	16.11	3,854.61	10.00	0.00	3,854.61	2.28	6,907.78
TOTAL	17,453.00	0.00	0.00	17,453.00	77.10	11,655.39	63.96	0.00	11,719.35	487.04	13,022.98

PROFORMA - III

2019-2020

UNIT NAME :

(Rupees in Lakhs)

(\$ in Million)

TRANSWORLD FERTICHEM PVT. LTD.

1 : Name Of Manufacturer POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLIGUM, SULPHURIC ACID

2 : Date of Commencement	01-Nov-2008	
3 : Export	17,453.00	22.38
4 : Inter Unity Supply	0.00	0.00
5 : C.G. Debit	235.71	0.43
6 : Imported RM/Inputs used	13,303.30	17.17
7 : Other Outgo of F.E.	457.04	0.62
8 : Total Imports	14,216.05	18.23
9 : NFE	3,238.95	4.15
10 : DTA Sale	13,596.06	17.43
11 : Details of outstanding exporters proceeds (Where the period of Retention is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EOUs and 360 days for SEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	0.47	0.00
(b) Income tax paid, if any, during the Year	0.00	0.00
(c) Sales taxes, cess duties & levies (including CST paid on domestic procurement)	754.69	0.97
(d) Tax Deducted at Source in respect of employees.	51.56	0.07
13 : Remarks : Achieved Positive NFE		

YEAR WISE AMORTISATION

YEAR	INVESTED CG	AMORTISED VALUE	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
2010-2011	392.17	78.43										
2011-2012	87.31	17.46	10									
2012-2013	4.83	0.97		10								
2013-2014	58.09	11.78			10							
2014-2015	975.62	195.00				10						
2015-2016	57.79	11.56					10					
2016-2017	8.10	1.62						10				
2017-2018	15.38	3.08							10			
2018-2019	60.55	12.20								10		
2019-2020	30.11	3.61									10	
TOTAL	1,696.59	333.71										

FOU Monitoring

NFE CALCULATION SHEET

2020-2021

ECU Monitoring

Details Of Calculation Of NFE Achieved

Pige, Raju Laksh

name Of the TRANSWORLD FERTICHEM PVT. LTD.

Item Of Manufacture, Min. POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OILSEED, SUPERPHOSPHORIC ACID

Date Of Commencement Of Production. 01-Nov-2008

Monitoring Period. 2018-2019 — 2020-2021

(i)	FOB value of exports during the last five years Or less as applicable.	18,170.54
(ii)	Supply in terms of per cent (6.9) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization.	0.00
A	Total (i) + (ii) - (iii)	18,170.54

OUTFLOW

(a)	C/G Imports during the last 5 Years or less as applicable.	1,324.09
C/G Debt As Applicable.		
(i)	On Imported Capital Goods.	389.68
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii)	389.68
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	2,656.12
(ii)	Imported R.M. during the last 5 Years or less as applicable.	15,531.97
(iii)	Received under Inland Transfer.	63.96
(iv)	Transferred to ECU.	0.00
(v)	Closing Stock of Raw Material on.	1,243.50
e	Total [(i) + (ii) + (iii) - (iv) - (v)]	17,028.55
d	Other Outflow.	487.04
B	Total (b) + (c) + (d)	17,905.27
C	NFE (A - B)	205.27
D	NFE% Achieved (C/A)	1.13 %

EOU Monitoring

Yearwise Exports & Imports

2020-2021

UNIT NAME: TRANSWORLD FERTICHEM PVT. LTD.

MONITORING PERIOD FROM: 2018-2019 TO: 2020-2021

OPENING STOCK AS ON: 2018-2019

2,656.12

DATE OF COMMENCEMENT OF PRODUCTION: 01-Nov-2008

CLOSING STOCK AS ON: 2020-2021

1,243.50

ITEM OF MANUFACTURE: POTASSIUM SULPHATE GRANULATED FERTILIZER, COLEUM SULPHURIC ACID

PGS. IN LAKHS

YEAR	EXPORTS					IMPORTS					OTHER OUTFLOW	DTA SALE
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS PROMISES	TOTAL EXPORT	IMP. OF C.G. & OFF. EQUIPT.	IMP. OF R.M. (A)	RECEIVED FROM OTHER COU (B)	TRANSFERED TO OTHER COU (C)	TOTAL R.M. (A) + (B) - (C)			
2018-2019	12,112.80	0.00	0.00	12,112.80	62.99	7,800.78	63.96	0.00	7,864.74	484.75	6,715.20	
2019-2020	5,340.20	0.00	0.00	5,340.20	26.11	3,824.61	0.00	0.00	3,824.61	2.28	6,007.78	
2020-2021	717.54	0.00	0.00	717.54	19.67	3,896.58	0.00	0.00	3,896.58	0.00	7,656.46	
TOTAL	18,170.54	0.00	0.00	18,170.54	116.77	15,521.97	63.96	0.00	15,615.93	487.04	21,379.44	

PROFORMA - III

2020-2021

UNIT MADE :

TRANSWORLD FERTICHEM PVT. LTD.

(Rupees in Lakhs)

(\$ in Millions)

EOU Monitoring

1 : Items Of Manufacture POTASSIUM SULPHATE,GRANULATED FERTILIZERS,OLIVUM,SULPHURIC ACID		
2 : Date of Commencement	01-Nov-2008	
3 : Export	18,170.54	32.45
4 : Inter State Supply	0.00	0.00
5 : C.G. Debt	389.08	0.78
6 : Imported Raw/Material used	17,028.55	30.41
7 : Other Outgo of F.R.	487.04	0.87
8 : Total Imports	17,905.47	31.97
9 : NPE	265.17	0.47
10 : DTA Sale	21,279.44	38.00
11 : Details of outstanding exports (Where the period of Identification is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year; 180 days for EOUs and 360 days for SEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	137.62	0.25
(b) Income tax paid, if any, during the Year	0.00	0.00
(c) Sales tax,cess duties & levies (including CST paid on domestic procurement)	603.97	1.08
(d) Tax Deducted at Source in respect of employees.	51.35	0.09
13 : Remarks : Achieved Positive NPE		

YEAR WISE AMORTISATION

YEAR	IMPORTED CG	AMORTISED VALUE	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
2011-2012	87.31	26.19	50							8.73	8.73	8.73
2012-2013	4.03	1.45		10						10	10	10
2013-2014	58.89	17.67			10					10	10	10
2014-2015	975.02	292.51				10				5.85	5.85	5.85
2015-2016	57.79	17.34					10			97.50	97.50	97.50
2016-2017	8.10	2.43						10		5.78	5.78	5.78
2017-2018	15.35	4.61							10	10	10	10
2018-2019	60.90	10.30								1.54	1.54	1.54
2019-2020	36.11	7.22								5.13	5.13	5.13
2020-2021	10.67	1.97								10	10	10
TOTAL	1,324.09	300.68										1.97

CCU Monitoring

NFE CALCULATION SHEET

2021-2022

EOU Monitoring

Details Of Calculation Of NFE Achieved

Fig. R. In Lakh

Name Of the TRANSWORLD FERTICHEM PVT. LTD.

Item Of Manufacture, like POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID

Date Of Commencement Of Production, 01-Nov-2000

Monitoring Period, 2018-2019 — 2021-2022

(i)	FOB value of exports during the last five years Or less as applicable.	19,595.84
(ii)	Supply in terms of para (6.9) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	19,595.84

OUTFLOW

(a)	C.G. Imports during the last 5 Year or less as applicable.	1,236.78
	C.G. Debt As Applicable.	
(i)	On Importation Capital Goods.	487.17
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii).	487.17
	Raw Material Utilised.	
(i)	Opening Stock Of Raw Material On.	2,656.12
(ii)	Imported R.M. during the last 5 Years or less as applicable.	18,763.04
(iii)	Received under Internal Transfer.	63.96
(iv)	Transferred to EOU.	0.00
(v)	Closing Stock of Raw Material on.	1,422.06
c	Total (i) + (ii) + (iii) - (iv) - (v)	20,061.06
d	Other Outflow.	487.04
B	Total (b) + (c) + (d)	21,035.27
C	NFE (A - B)	-1,439.43
D	NFE% Achieved (C/A)	(37.35) %

ECU Monitoring

Yearwise Exports & Imports

2021-2022

UNIT NAME: TRANSWORLD FERTICHEM PVT. LTD.

MONITORING PERIOD FROM: 2018-2019 TO: 2021-2022

OPENING STOCK AS ON: 2018-2019

2,656.12

DATE OF COMMENCEMENT OF PRODUCTION: 01-Nov-2008

CLOSING STOCK AS ON: 2021-2022

1,422.66

ITEM OF MANUFACTURE: POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID

FIGS. IN LAKHS

YEAR	EXPORTS				IMPORTS						
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & OFF. EQUIPT.	IMP. OF R.M. (A)	RECEIVED FROM OTHER ECU (B)	TRANSFERRED TO OTHER ECU (C)	TOTAL R.M. (A) + (B) - (C)	OTHER OUTFLOW	DTA SALE
2018-2019	12,112.40	0.00	0.00	12,112.40	60.99	7,800.78	63.96	0.00	7,864.74	484.76	6,715.20
2019-2020	5,340.20	0.00	0.00	5,340.20	36.11	3,854.61	0.00	0.00	3,854.61	2.28	6,880.80
2020-2021	717.54	0.00	0.00	717.54	19.67	3,896.58	0.00	0.00	3,896.58	0.00	7,596.11
2021-2022	1,425.30	0.00	0.00	1,425.30	0.00	3,211.07	0.00	0.00	3,211.07	0.00	9,889.62
TOTAL	19,595.84	0.00	0.00	19,595.84	116.77	18,764.04	63.96	0.00	18,827.00	487.04	31,081.79

PROFORMA - III

2021-2022

ECU Accounting

UNIT NAME :

TRANSWORLD FURTCHEM PVT. LTD.

(Group in Lakh)

(5 in Million)

1 : Item Of Manufacture : POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID

2 : Date of Commencement	01-Nov-2008	
3 : Export	19,595.84	489.90
4 : Inter Unit Supply	0.00	0.00
5 : C.G. Debit	487.17	12.18
6 : Imported Inputs used	26,061.06	561.53
7 : Other Outgo of F.C.	437.04	12.18
8 : Total Imports	21,635.27	525.88
9 : NPE	-1,439.43	-35.99
10 : DTA Sale	31,051.79	777.04
11 : Details of outstanding exports proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for ICDs and 360 days for SEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	92.13	2.30
(b) Income tax paid, if any, during the Year	0.00	0.00
(c) Sales taxes/cess duties & levies (including CST paid on domestic procurement)	856.96	21.42
(d) Tax Deducted at Source in respect of employees.	75.09	1.90
13 : Remarks : Negative NPE		

YEAR WISE AMORTISATION

YEAR	INITIATED CO	AMORTISED VALUE	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
2012-2013	4.03	1.93	10	20	20	10	20	10	0.46	0.46	0.46	0.4
2013-2014	58.89	23.56		30	10	10	30	10	5.89	5.89	5.89	5.8
2014-2015	975.02	300.01			10	20	10	10	81.50	97.50	97.50	97.5
2015-2016	57.79	21.12				20	10		5.78	5.78	5.78	5.7
2016-2017	8.10	3.24				20	10	10	0.81	0.81	0.81	0.8
2017-2018	15.38	6.15					10	20	1.54	1.54	1.54	1.5
2018-2019	60.99	24.40						10	6.10	6.10	6.10	6.1
2019-2020	36.11	10.43							3.61	3.61	3.61	3.6
2020-2021	29.67	3.93									1.97	1.97
2021-2022	0.00	0.00									1.07	1.07
TOTAL	1,286.78	487.17										10

COU AMORTIS

NFE CALCULATION SHEET

10/23-2023

ECU Accounting

Details Of Calculation Of NFE Activated

Figs. R, in Lakhs

Name Of the TRANSWORLD FERTICHEM PVT. LTD.

Item Of Manufacture: h.b. POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID

Date Of Commencement Of Production: 01-Nov-2000

Monitoring Period:

2018-2019 — 2023-2023

(i)	PQR value of exports during the last five years Or less as applicable.	23,908.08
(ii)	Supply in terms of para (6.9) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	23,908.08

OUTFLOW

(a)	C.G. Imports during the last 5 Years or less as applicable.	1,231.95
C.G. Debt As Applicable.		
(i)	On Imported Capital Goods.	608.41
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii).	608.41
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	2,656.12
(ii)	Imported Raw Material during the last 5 Years or less as applicable.	22,109.89
(iii)	Received under Interunit Transfer.	63.96
(iv)	Transferred to ECU.	0.00
(v)	Closing Stock of Raw Material on.	32.08
c	Total (i) + (ii) + (iii) - (iv) - (v)	24,757.89
d	Other Outflow.	346.20
B	Total (b) + (c) + (d)	25,952.52
C	NFE (A - B)	-2,044.44
D	NFE Activated (C/A)	(50.55) %

ECU Monitoring

Yearwise Exports & Imports

2022-2023

UNIT NAME: TRANSWORLD FERTICHEM PVT. LTD.

MONITORING PERIOD FROM 2018-2019 TO: 2022-2023

OPENING STOCK AS ON: 2018-2019

2,656.12

DATE OF COMMENCEMENT OF PRODUCTION: 01-NOV-2008

CLOSING STOCK AS ON: 2022-2023

32.08

ITEM OF MANUFACTURE: POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OXOMETHYLPHOSPHONIC ACID

FIGS. IN LAKHS

YEAR	EXPORTS				IMPORTS				OTHER OUTFLOW	DTA SALE
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS PROMISSES	TOTAL EXPORT	IMP. OF C.G. & OFT. EQUIP.	IMP. OF I.M. (A)	RECEIVED FROM OTHER ECU (B)	TRANSFERRED TO OTHER ECU (C)	TOTAL RM. (A) + (B) - (C)	
2018-2019	12,112.80	0.00	0.00	12,112.80	66.99	7,800.78	63.96	0.00	7,064.74	484.76
2019-2020	5,340.20	0.00	0.00	5,340.20	36.11	3,854.61	0.00	0.00	3,854.61	2.28
2020-2021	717.54	0.00	0.00	717.54	19.67	3,806.58	0.00	0.00	3,806.58	0.00
2021-2022	1,425.30	0.00	0.00	1,425.30	0.00	3,211.07	0.00	0.00	3,211.07	0.00
2022-2023	4,312.24	0.00	0.00	4,312.24	0.00	3,346.85	0.00	0.00	3,346.85	59.16
TOTAL	23,908.08	0.00	0.00	23,908.08	116.77	22,109.89	63.96	0.00	22,173.85	546.20

PROFORMA - III		2022-2023
UNIT NAME :		(Rupees in Lakhs)
TRANSWORLD FERTICHEM PVT. LTD.		(\$ in Million)
1 : Items Of Manufacture : POTASSIUM SULPHATE, GRANULATED FERTILIZERS, OLEUM, SULPHURIC ACID		
2 : Date of Commencement	01-Nov-2008	
3 : Export	23,958.08	94.71
4 : Inter Duty Supply	0.00	0.00
5 : C.G. Debt	600.43	1.50
6 : Imported Raw/Inputs used	24,797.09	77.49
7 : Other Duties of P.E.	546.20	1.71
8 : Total Imports	25,951.52	81.10
9 : NFE	-2,044.44	-6.39
10 : DTA Sale	46,507.82	145.14
11 : Details of outstanding exports / proceeds (Where the period of realization is not extended by the Competent Authority) beyond 180/360 days of the end of Financial Year, 180 days for EODs and 360 days for SED units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Exche duty on DTA Sale during the Financial Year	189.28	0.59
(b) Income tax paid, if any, during the Year	0.00	0.00
(c) Sales tax/cess duties & levies (including CST paid on domestic procurement)	1,417.16	3.49
(d) Tax Deducted at Source in respect of employees.	174.33	0.54
13 : Remarks : Negative NFE		

YEAR	REPORTED CG	ADJUSTED VALUE	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
2013-2014	58.89	29.45		10				5.69 10	5.69 10	3.87 10	5.83 10	3.89 10
2014-2015	975.02			10				97.50 10	97.50 10	67.50 10	97.50 10	97.56 10
2015-2016	57.79	427.51		10								
		28.90						5.78 10	5.78 10	5.78 10	5.78 10	5.78 10
2016-2017	8.10											
		4.05						0.81 10	0.81 10	0.81 10	0.81 10	0.81 10
2017-2018	15.38	7.69						1.54 10	1.54 10	1.54 10	1.54 10	1.54 10
2018-2019	60.99											
		30.50						6.10 10	6.10 10	6.10 10	6.10 10	6.10 10
2019-2020	36.11											
		14.04										
2020-2021	19.67											
		5.90										
2021-2022	0.00											
		0.00										
2022-2023	0.00											
		0.00										
TOTAL	1,231.95	600.43										10

EOU Monitoring

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

AGENDA NOTE

1	Name of Unit	M/s Bellota Agrisolutions & Tools Pvt Ltd																									
2	Address of Unit	Plot no 267/4, Sinner-Shiv Road, Stice Sinner-Shirdi Road, Musalgaon-422112.																									
3	LOP No. and Date	PER:29(2008) SEEPZ-SEZ/EOU/21/2008-09/ 8861 dtd 06.11.2008.																									
4	Items of Manufacture	Parts and accessories for agricultural machinery & equipments etc.																									
5	Date of Commencement of Production	12.02.2010 (LOP valid on 31.03.2025)																									
6	Existing Block Period	1 st Block Period (2010-11 to 2014-15) 2 nd Block Period (2015-16 to 2019-20) 3 rd Block Period (2020-21 to 2024-25)																									
7	Period of Monitoring of Performance	2010-11 to 2014-15, 2015-16 to 2019-20, 2020-21 to 2024-25.																									
8	Whether Unit has achieved Positive NFE (Rs in Lakhs).	Yes <table><tr><td>1st Block Period</td><td>NFE Rs. in Cr Cumulative basis (from 2010-11 to 2014-15)</td></tr><tr><td>2014-15</td><td>Rs. 137.77/-</td></tr></table> <table><tr><td>2nd Block Period</td><td>NFE Rs. in Cr Cumulative basis (from 2015-16 to 2019-20)</td></tr><tr><td>2015-16</td><td>Rs. 29.24/-</td></tr><tr><td>2016-17</td><td>Rs. 56.32/-</td></tr><tr><td>2017-18</td><td>Rs. 82.29/-</td></tr><tr><td>2018-19</td><td>Rs. 86.87/-</td></tr><tr><td>2019-20</td><td>Rs. 125.45/-</td></tr></table> <table><tr><td>3rd Block Period</td><td>NFE Rs. in Cr Cumulative basis (from 2020-21 to 2024-25)</td></tr><tr><td>2020-21</td><td>Rs. 27.65/-</td></tr><tr><td>2021-22</td><td>Rs. 89.32/-</td></tr><tr><td>2022-23</td><td>Rs. 163.93/-</td></tr></table>		1 st Block Period	NFE Rs. in Cr Cumulative basis (from 2010-11 to 2014-15)	2014-15	Rs. 137.77/-	2 nd Block Period	NFE Rs. in Cr Cumulative basis (from 2015-16 to 2019-20)	2015-16	Rs. 29.24/-	2016-17	Rs. 56.32/-	2017-18	Rs. 82.29/-	2018-19	Rs. 86.87/-	2019-20	Rs. 125.45/-	3 rd Block Period	NFE Rs. in Cr Cumulative basis (from 2020-21 to 2024-25)	2020-21	Rs. 27.65/-	2021-22	Rs. 89.32/-	2022-23	Rs. 163.93/-
1 st Block Period	NFE Rs. in Cr Cumulative basis (from 2010-11 to 2014-15)																										
2014-15	Rs. 137.77/-																										
2 nd Block Period	NFE Rs. in Cr Cumulative basis (from 2015-16 to 2019-20)																										
2015-16	Rs. 29.24/-																										
2016-17	Rs. 56.32/-																										
2017-18	Rs. 82.29/-																										
2018-19	Rs. 86.87/-																										
2019-20	Rs. 125.45/-																										
3 rd Block Period	NFE Rs. in Cr Cumulative basis (from 2020-21 to 2024-25)																										
2020-21	Rs. 27.65/-																										
2021-22	Rs. 89.32/-																										
2022-23	Rs. 163.93/-																										
9	Whether any export proceeds are outstanding? If yes, whether the nit has submitted approval of RBI regarding extension of time limit	No																									
10	Whether any Audit Para are pending ?	Yes																									

A) Proforma II with NFE details is enclosed at Annexure "A".

- B) AUDIT PARA PENDING FOR COMPLIANCE: It is seen from the project file there are two Audit Objections.

AM No.01- Short levy of duty on clearance of scrap into DTA

In this regard jurisdictional Authority vide letter dated 11.06.2015 informed that Unit is not required to pay Central Excise Duty on scrap generated during the manufacture of exempted goods. However SCN has been issued to Unit vide 29.04.2015.

In this connection this office vide letter dated 29.06.2015, 18.12.2018, 29.11.2021, informed CRA Audit regarding justification of jurisdictional Customs Authority. However reply awaited from CRA.

AM No.02 - Non levy of duty in case of loss by fire of duty- free capital goods.

In this regard Jurisdictional Customs vide letter dated 11.06.2015 had informed that the Units justification not correct and acceptable, as the capital goods which are imported duty free and the said capital goods destroyed in fire accident and not available for use they are required to appropriate duty also they have not applied for remission with the competent authority. Therefore, the objection raised by CRA is acceptable and to protect the government revenue, SCN will be issued at the earliest.

In this connection this office vide letter dated 25.04.2023 sent to jurisdictional Authority to update status of SCN. However reply awaited from Customs Authority.

- C) Unit has submitted the application dated 04.10.2023 for exit from EOU Scheme. DL was issued to the unit on 20.10.2023. However reply still awaited.
- D) After deliberation, the committee **deffered** the proposal, as the Jurisdictional Custom Authority was not present for the meeting.

Annexure A
PROFORMA-II
 (TO BE SUBMITTED BY ZONE)
 SPECIAL ECONOMIC ZONE

Summary of AFR for the Period 2010-11 to 2014-15 (1st Round Period)														
Sl. No.	Name of Unit with ID Number is given in 2002	2010-11 (Commencement of production)	Year of establishment	Year	Output of principal products (in lakh tons)	Value of principal products (in lakh Rs)	Other output of principal products (in lakh Rs)	Total production (in lakh Rs)	Employees at end 2010-11 as per	Value of Employment State Compensation (in lakh Rs)	AFR offered (Candidate has failing the job in 2010-11 to 2014-15)	Value of sales made in 2014-15 (in lakh)	Remarks	
1	2154 Bafra Aggregations & Lums Pvt Ltd	12/20/2010 (Unit started 2010-11 to 2014-15 for which are 21.03.2015)	Power & accessories for agricultural machinery & equipment's machine tool & etc.	2010-18	0	0	20.24	1141.42	111	2200.25	14570.42	94.137(77)	19907.4	Andher Pradesh AFR

AUTUMNO A
 PROFORMA-II
 OTTOBRE SOTTOBASTO DI ZONA
 SPECIAL ECONOMIC ZONE

[illegible]

NFE CALCULATION SHEET

2014-2015

ECU Monitoring

Details Of Calculation Of NFE Achieved

Figs. Rs. In Lakhs

Name Of the BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

Item Of Manufacture, Parts & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

Date Of Commencement Of Production. 13-Feb-2010

Monitoring Period.

2010-2011 to 2014-2015

(i)	FOB value of exports during the last five years Or less as applicable.	14,568.15
(ii)	Supply in terms of para (6.3) of Foreign Trade Policy.	2.48
(iii)	Pending Foreign Exchange Realisation	0.00
A	Total (i) + (ii) - (iii)	14,570.63

OUTFLOW

(a)	C.G. Imports during the last 5 Year or less as applicable.	1,404.09
C.G. Debit As Applicable.		
(i)	On Imported Capital Goods.	674.38
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii).	674.38
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	27.58
(ii)	Imported R.M. during the last 5 Years or less as applicable.	60.26
(iii)	Received under Inter-unit Transfer.	0.00
(iv)	Transferred to ECU.	0.00
(v)	Closing Stock of Raw Material on.	0.00
c	Total [(i) + (ii) + (iii) - (iv) + (v)]	87.84
d	Other Outflow.	30.54
B	Total (b) + (c) + (d)	793.16
C	NFE (A - B)	13,777.47
D	NFE Achieved (CA)	894.50 %

FOU Monitoring

Yearwise Exports & Imports

2014-2015

UNIT NAME: BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

MONITORING PERIOD FROM: 2010-2011 TO: 2014-2015

OPENING STOCK AS ON: 2010-2011

DATE OF COMMENCEMENT OF PRODUCTION: 12-Feb-2010

CLOSING STOCK AS ON: 2014-2015

TYPE OF MANUFACTURE: PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

27.98
0.00

YEAR	EXPORTS			IMPORTS						PIGS IN LAKHS	
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS	TOTAL EXPORT	IMP. OF C.G. & OFT. EQUIPT.	IMP. OF ICM. (A)	RECEIVED FROM OTHER BOU (B)	TRANSFERRED TO OTHER BOU (C)	TOTAL RMT. (A) + (B) + (C)	OTHER OUTFLOW	DTA SALE
2010-2011	1,003.81	0.00	0.00	1,003.81	1,180.47	48.91	0.00	0.00	48.91	0.00	0.00
2011-2012	3,117.81	0.00	0.00	3,117.81	197.10	6.74	0.00	0.00	6.74	0.00	761.39
2012-2013	3,417.43	2.48	0.00	3,419.91	0.00	4.61	0.00	0.00	4.61	0.00	962.00
2013-2014	3,663.83	0.00	0.00	3,663.83	26.52	0.00	0.00	0.00	0.00	0.00	976.20
2014-2015	3,358.25	0.00	0.00	3,358.25	0.00	0.00	0.00	0.00	0.00	30.54	1,262.40
TOTAL	14,568.15	2.48	0.00	14,570.63	1,404.09	60.26	0.00	0.00	60.26	30.54	3,992.02

PROFORMA - III		2014-2015
UNIT NAME :		(Rupees in Lakhs)
BILLOTA AGRISOLUTIONS & TOOLS PVT. LTD.		(\$ in Million)
1 : Items Of Manufacture PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT		
2 : Date of Commencement	12-Feb-2010	
3 : Export	14,568.15	22.41
4 : Inter Vntry Supply	2.48	0.00
5 : C.G. Debt	674.38	1.04
6 : Imported RMT/inputs used	88.24	0.14
7 : Other Outgo of S.L.	30.54	0.05
8 : Total Imports	793.16	1.22
9 : NETE	13,777.67	21.30
10 : DTA Sale	3,962.92	6.10
11 : Details of outstanding exports Proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EOU and 360 days for SEZ units)	6.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	95.04	0.15
(b) Income tax paid, if any, during the Year	70.00	0.11
(c) Sales tax/excess duties & levies (including CST paid on domestic procurement)	116.52	0.18
(d) Tax Deducted at Source in respect of employees	19.72	0.03
13 : Remarks : Achieved Positive NETE		

WCA	IMPORTED OR	ADVERTISED VALUE	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
2009-2010	1,100.47	590.23	10	110.05	116.65	118.69	118.05	118.05
2010-2011	0.00	0.00		10	10	10	10	10
2011-2012	197.10	78.84			19.71	19.71	19.71	19.71
2012-2013	0.00	0.00			10	10	10	10
2013-2014	26.52	5.30			10	10	10	10
2014-2015	0.00	0.00					10	10
TOTAL	1,100.47	676.30						20

ECU Monitoring

NRE CALCULATION SHEET

2015-2016

ECU Monitoring

Details Of Calculation Of NRE Achieved

Pg. Refin Labels

Name Of the BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

Item Of Manufacture, Sub-PAKETS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

Date Of Commencement Of Production, 12-Feb-2010

Monitoring Period, 2015-2016 — 2015-2016

(i)	FOB value of exports during the last five years Or less as applicable.	3,121.61
(ii)	Supply in terms of para (6.3) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	3,121.61

OUTFLOW

(a)	C.G. Imports during the last 5 Year or less as applicable.	1,464.09
C.G. Debit As Applicable.		
(i)	On Imported Capital Goods.	140.41
(ii)	On Technical Know How Fees.	140.41
(b)	Total (i) + (ii)	
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material (a).	0.00
(ii)	Imported R.M. during the last 5 Years or less as applicable.	0.00
(iii)	Received under Internal Transfer.	0.00
(iv)	Transferred to EOU.	0.00
(v)	Closing Stock of Raw Material on.	0.00
c	Total (i) + (ii) + (iii) - (iv) - (v)	0.00
d	Other Outflow.	36.24
B	Total (b) + (c) + (d)	197.35
C	NRE (A - B)	2,924.26
D	NRE Achieved (C/A) %	\$93.60 %

EQU Monitoring

Yearwise Exports & Imports

2015-2016

UNIT NAME: HILLTOP AGRISOLUTIONS & TOOLS PVT. LTD.

MONITORING PERIOD FROM: 2015-2016 TO: 2015-2016

OPENING STOCK AS ON: 2015-2016

0.00

DATE OF COMMENCEMENT OF PRODUCTION: 12-Feb-2010

CLOSING STOCK AS ON: 2015-2016

0.00

ITEM OF MANUFACTURE: PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

FIGS. IN LAKHS

YEAR	EXPORTS				IMPORTS				OTHER OUTFLOW	DTA SALE
	PHYSICAL EXPORTS	DETERMINED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & OF. ROYALTY	IMP. OF R.M. (A)	RECEIVED FROM OTHER EQU (B)	TRANSFERRED TO OTHER EQU (C)	TOTAL RM. (A) + (B) - (C)	
2015-2016	3,121.61	0.00	0.00	3,121.61	0.00	0.00	0.00	0.00	0.00	479.01
TOTAL	3,121.61	0.00	0.00	3,121.61	0.00	0.00	0.00	0.00	0.00	479.01

PROFORMA - III

2015-2016

LCU Monitoring

UNIT NAME :

BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

(Rupees in Lakhs)

(\$ in Million)

I : Items Of Manufacture PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

2 : Date of Commencement	12-Feb-2010	
3 : Export	3,121.61	12.57
4 : Inter Entity Supply	0.00	0.00
5 : C.G. Debit	140.61	0.61
6 : Imported Raw/Materials used	0.00	0.00
7 : Other Outgo of P.R.	56.94	0.25
8 : Total Imports	197.35	0.86
9 : NRE	2,924.26	12.71
10 : DTA Sale	479.01	2.08
11 : Details of outstanding exports Proceeds (Where the period of Remission is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EOLs and 360 days for SEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	42.99	0.19
(b) Income tax paid, if any, during the Year	50.09	0.22
(c) Sales taxes, cess duties & levies (including CST paid on domestic procurement)	74.53	0.32
(d) Tax Deducted at Source in respect of employees.	21.40	0.09
13 : Remains : Achieved Positive NRE		

Year	Infected C5	Available Value	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
2009-2010	1,180.47	118.05	10	10				20	118.15 20
2010-2011	0.00	0.00		10			10	10	10
2011-2012	157.10	15.71			20		10	10	15.71 10
2012-2013	0.00	0.00				20	10	10	10
2013-2014	26.52	2.65					10	10	2.65 10
2014-2015	0.00	0.00						10	10
2015-2016	0.00	0.00							10
TOTAL	1,404.09	140.41							

ECU Monitoring

NFE CALCULATION SHEET

2016-2017

ECU Monitoring

Details Of Calculation Of NFE Achieved

Figs. BCLs Lanka

Name Of the BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

Items Of Manufacture, Parts & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

Date Of Commencement Of Production. 12-Feb-2010

Monitoring Period.

2015-2016 — 2016-2017

(i)	FOB value of exports during the last five years Or less as applicable.	5,999.15
(ii)	Supply in terms of para (6.5) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	5,999.15

OUTFLOW

(b)	C/G Imports during the last 5 Year or less as applicable.	1,404.09
C/G Debt As Applicable		
(i)	On Imported Capital Goods.	240.82
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii).	240.82
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	0.00
(ii)	Imported R.M. during the last 5 Years or less as applicable.	0.00
(iii)	Received under Incentive Transfer.	0.00
(iv)	Transferred to EOU.	0.00
(v)	Closing Stock of Raw Material on.	0.00
c	Total (i) + (ii) + (iii) - (iv) - (v) +	0.00
d	Other Outflow.	85.70
B	Total (b) + (c) + (d)	366.52
C	NFE (A - B)	5,632.63
D	NFEP Achieved (C/A)	93.89 %

ECU Monitoring

Yearwise Exports & Imports

2016-2017

UNIT NAME: **BEJLOTA AGRISOLUTIONS & TOOLS PVT. LTD.**MONITORING PERIOD FROM: **2015-2016** TO: **2016-2017**OPENING STOCK AS ON: **2015-2016**DATE OF COMMENCEMENT OF PRODUCTION: **12-Feb-2010**CLOSING STOCK AS ON: **2016-2017**ITEM OF MANUFACTURE: **PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT**

0.00

0.00

YEAR	EXPORTS					IMPORTS					PG&A IN LAKHS	
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & OFE. EQUIPT.	IMP. OF R.M. (A)	RECEIVED FROM OTHER EOU (B)	TRANSFERRED TO OTHER EOU (C)	TOTAL RM. (A)+(B)+(C)	OTHER OUTFLOW		
2015-2016	3,121.61	0.00	0.00	3,121.61	0.00	0.00	0.00	0.00	0.00	56.94	479.01	
2016-2017	2,877.54	0.00	0.00	2,877.54	0.00	0.00	0.00	0.00	0.00	28.76	457.50	
TOTAL	5,999.15	0.00	0.00	5,999.15	0.00	0.00	0.00	0.00	0.00	85.70	936.51	

PROFORMA - III		2016-2017
UNIT NAME:	(Response in Lakh)	(\$ in Million)
BELLOTA AGRISOLUTIONS & TOOLS PVT.LTD.		
1 : Items Of Manufacture PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT		
2 : Date of Commencement	12-Feb-2010	
3 : Export	5,999.15	299.56
4 : Inter-Unity Supply	0.00	0.00
5 : C.G.Debit	180.82	14.01
6 : Imported RM/Inputs used	0.00	0.00
7 : Other Outgo of P.L.	85.79	4.20
8 : Total Imports	366.52	18.33
9 : NRE	5,632.63	201.63
10 : PTA Sale	936.91	46.85
11 : Details of outstanding exports Proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EXOs and 360 days for SEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on PTA Sale during the Financial Year	37.62	1.08
(b) Income tax paid, if any, during the Year	56.00	3.90
(c) Sales taxes/cess duties & levies (including CST paid on domestic procurement)	67.41	3.47
(d) Tax Deducted at Source in respect of employees.	24.11	1.21
13 : Remarks : Achieved Positive NRE		

YEAR WISE AMORTISATION

YEAR	DEPRECIATED COST	AMORTISED VALUE	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
2009-2010	1,180.47	236.09	10	10	10	10	10	10	10	10
2010-2011	0.00	0.00		10	10	10	10	10	10	10
2011-2012	197.10	39.42			10	10	10	10	10	10
2012-2013	0.00	0.00				10	10	10	10	10
2013-2014	26.52	5.30					10	10	10	10
2014-2015	0.00	0.00						10	10	10
2015-2016	0.00	0.00							10	10
2016-2017	0.00	0.00								10
TOTAL	1,406.09	200.82								

ECU Monitoring

NFE CALCULATION SHEET

2017-2018

ECU Monitoring

Details Of Calculation Of NFE Achieved

Page No. In Lakhs

Address Of the BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

Item Of Manufacture, Mkt. PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

Date Of Commencement Of Production. 12-Feb-2010

Monitoring Period.

2015-2016 to 2017-2018

(i)	FOB value of exports during the last five years Or less as applicable.	8,767.99
(ii)	Supply in terms of parts (6.3) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	8,767.99

OUTFLOW

(a)	C/G Imports during the last 5 Years or less as applicable.	1,404.09
C/G Debt as Applicable.		
(i)	On Imported Capital Goods.	421.23
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii).	421.23
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	0.00
(ii)	Imported Raw Material during the last 5 Years or less as applicable.	0.00
(iii)	Received under Internal Transfer.	0.00
(iv)	Transferred to ECU.	0.00
(v)	Closing Stock of Raw Material on.	0.00
c	Total (i) + (ii) + (iii) - (iv) - (v) +	0.00
d	Other Outflow.	117.08
B	Total (b) + (c) + (d).	538.31
C	NFE (A - B)	8,229.68
D	NFE Achieved (C/A)	93.86 %

COU Monitoring

Yearwise Exports & Imports

2017-2018

UNIT NAME: BELJOTA AGRISOLUTIONS & TOOLS PVT. LTD.

ACCOUNTING PERIOD FROM: 2015-2016 TO: 2017-2018

OPENING STOCK AS ON: 2015-2016

0.00

DATE OF COMPLETION OF PRODUCTION: 12-Feb-2018

CLOSING STOCK AS ON: 2017-2018

0.00

ITEM OF MANUFACTURE: PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

FIGS. IN LAKHS

YEAR	EXPORTS				IMPORTS					
	PHYSICAL EXPORTS	DIGITIZED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & OTH. EQUIP.	IMP. OF R.M. (A)	RECEIVED FROM OTHER (B)	TRANSFERRED TO OTHER (C)	TOTAL RM. (A)+(B)-(C)	OTHER OUTFLOW
2015-2016	3,121.61	0.00	0.00	3,121.61	0.00	0.00	0.00	0.00	0.00	56.94
2016-2017	2,877.54	0.00	0.00	2,877.54	0.00	0.00	0.00	0.00	0.00	28.76
2017-2018	2,768.84	0.00	0.00	2,768.84	0.00	0.00	0.00	0.00	0.00	31.38
TOTAL	8,767.99	0.00	0.00	8,767.99	0.00	0.00	0.00	0.00	0.00	117.08
										1,373.24

PROFORMA - III		
UNIT NAME:	(Rupees in Lakhs)	2017-2018 (₹ in million)
BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.		
1: Details Of Manufacture PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT		
2: Date of Commencement	12-Feb-2010	
3: Export	8,767.99	19.06
4: Inter Country Supply	0.00	0.00
5: C.G.Debit	411.33	0.93
6: Imported R&M/Spares used	0.00	0.00
7: Other Outgo of P.R.	117.08	0.25
8: Total Imports	538.31	1.17
9: NP&E	8,229.68	17.89
10: DTA Sale	1,373.74	2.99
11: Details of outstanding exports Proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EXOs and 360 days for SPSZ sales)	0.00	0.00
12: Revenue contribution by the Unit		
(a) Excess duty on DTA Sale during the Financial Year	59.85	0.13
(b) Income tax paid, if any, during the Year	49.80	0.11
(c) Sales tax/cess duties & levies (including CST paid on domestic procurement)	54.47	0.12
(d) Tax Deducted at Source in respect of employees.	26.34	0.06
13: Remarks: Achieved Positive NPS		

MONITORING

YEAR	REPORTED CG	AMOUNTED VALUE	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
2009-2010	1,180.47	354.34	10	10	10	10	10	10	10	10	10
2010-2011	0.00	0.00		10	10	10	10	10	10	10	10
2011-2012	197.10	59.13			10	10	10	10	10	10	10
2012-2013	0.00	0.00				10	10	10	10	10	10
2013-2014	26.92	7.96					10	10	10	10	10
2014-2015	0.00	0.00						10	10	10	10
2015-2016	0.00	0.00							10	10	10
2016-2017	0.00	0.00								10	10
2017-2018	0.00	0.00									10
TOTAL	1,408.09	421.23									

EOU Monitoring

NFE CALCULATION SHEET

2015-2019

FOU Monitoring

Details Of Calculation Of NFE Achieved

Figs. Ratu Loida

Name Of the BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

Item Of Manufacture, With PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

Date Of Commencement Of Production. 13-Feb-2010

Monitoring Period.

2015-2016 - 2018-2019

(i)	FOB value of exports during the last five years Or less as applicable.	9,241.54
(ii)	Supply in terms of para (6.9) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	9,241.54

OUTFLOW

(a)	C/G Imports during the last 5 Year or less as applicable.	1,404.09
C/G Debt As Applicable.		
(b)	On Imported Capital Goods.	421.23
(ii)	On Technical Know How Fees.	
(iii)	Total (i) + (ii)	421.23
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	0.00
(ii)	Imported R.M. during the last 5 Years or less as applicable.	0.00
(iii)	Received under Interunit Transfer.	0.00
(iv)	Transferred to EOL.	0.00
(v)	Closing Stock of Raw Material on.	0.00
c	Total (i) + (ii) + (iii) - (iv) - (v) 1	0.00
d	Other Outflow.	132.43
B	Total (b) + (c) + (d)	553.66
C	NFE (A - B)	8,687.88
D	NFE% Achieved (C/A)	94.01 %

FCU Monitoring

Yearwise Exports & Imports

2018-2019

UNIT NAME: HELI JYTA AGRISOLUTIONS & TOOLS PVT. LTD.

MONITORING PERIOD FROM: 2015-2016 TO: 2018-2019

OPENING STOCK AS ON: 2015-2016

DATE OF COMMENCEMENT OF PRODUCTION: 13-Feb-2010

CLOSING STOCK AS ON: 2018-2019

ITEM OR MANUFACTURE: PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

DGS IN LAKHS

YEAR	EXPORTS				IMPORTS				OTHER OUTFLOW	BTA SALE
	PHYSICAL EXPORTS	DEBITED EXPORTS	OUTSTANDING EXPORTS PROCESSES	TOTAL EXPORT	INCL. OF C.G. & OPN. EQUIP.	INCL. OF R.M. (A)	RECEIVED FROM OTHER EOU (B)	TRANSFERRED TO OTHER EOU (C)	TOTAL RM. (A) + (B) - (C)	
2015-2016	3,121.61	0.00	0.00	3,121.61	0.00	0.00	0.00	0.00	0.00	479.01
2016-2017	2,877.56	0.00	0.00	2,877.56	0.00	0.00	0.00	0.00	0.00	457.90
2017-2018	3,242.39	0.00	0.00	3,242.39	0.00	0.00	0.00	0.00	0.00	498.41
TOTAL	9,241.54	0.00	0.00	9,241.54	0.00	0.00	0.00	0.00	0.00	1,435.32

PROFORMA - III

2018-2019

UNIT NAME :

(Rupees in Lakhs)

(\$ in Million)

BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

1 : Name of Manufacturer PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

12-Feb-2010	
2 : Date of Commencement	
3 : Export	9,241.54
4 : Inter-Unit Supply	0.00
5 : C.G./Debit	421.23
6 : Imported RHD/Inputs used	0.00
7 : Other Outgo of P.E.	132.43
8 : Total Imports	553.66
9 : NFE	8,687.89
10 : DTA Sale	1,435.32
11 : Details of outstanding exports Proceeds (Where the period of Realization is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EOUs and 360 days for SEZ units)	0.00
12 : Revenue contribution by the Unit	
(a) Exche duty on DTA Sale during the Financial Year	76.87
(b) Income tax paid, if any, during the Year	51.30
(c) Sales tax/excess duties & levies (including CST paid on domestic procurement)	383.32
(d) Tax Deducted at Source in respect of employees.	29.35
13 : Remarks : Achieved Positive NFE	0.09

YEAR WISE AMORTISATION

YEAR	REPORTED CG	AMORTISED VALUE	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
2009-2010	1,180.67	356.14	25	20							
2010-2011	0.00	0.00		10	20						
2011-2012	187.10	59.13			10	20					
2012-2013	0.00	0.00				10	10				
2013-2014	265.52	7.06					10	10			
2014-2015	0.00	0.00						10			
2015-2016	0.00	0.00							10		
2016-2017	0.00	0.00								10	
2017-2018	0.00	0.00									10
TOTAL	1,604.09	623.23									

FOU Monitoring

NFE CALCULATION SHEET

2019-2020

LCU Monitoring

Details Of Calculation Of NFE Achieved

Fig: Re-In Lables

Name Of the BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

Item Of Manufacture, this PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

Date Of Commencement Of Production, 12-Feb-2010

Monitoring Period 2019-2020 — 2019-2020

(i)	FOB value of exports during the last five years Or less as applicable.	12,815.84
(ii)	Supply in terms of para (6.9) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	7.86
A	Total (i) + (ii) - (iii)	13,007.98

OUTFLOW

(a)	C.G Imports during the last 5 Year or less as applicable.	223.62
C.G Debt As Applicable.		
(i)	On Imported Capital Goods.	89.45
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii).	89.45
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	0.00
(ii)	Imported Raw during the last 5 Years or less as applicable.	0.00
(iii)	Received under Interbank Transfer.	0.00
(iv)	Transferred to EOU.	0.00
(v)	Closing Stock of Raw Material on.	0.00
c	Total [(i) + (ii) + (iii) - (iv) - (v)]	0.00
d	Other Outflow.	123.37
B	Total (b) + (c) + (d)	202.82
C	NFE (A - B)	12,845.16
D	NFE Achieved (C/A)	97.95 %

PROFORMA - III		2019-2020
UNIT NAME:	(Rupees in Lakhs)	(\$ in Million)
BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.		
1 : Items Of Manufacture PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT		
2 : Date of Commencement	12-Feb-2010	
3 : Export	12,815.84	427.19
4 : Inter Unity Supply	0.00	0.00
5 : C.G.Debit	89.45	2.98
6 : Imported RM/Inputs used	0.00	0.00
7 : Other Outgo of T.R.	173.37	5.70
8 : Total Imports	262.82	8.76
9 : NGR	12,545.16	418.17
10 : DTA Sale	1,931.24	64.37
11 : Details of outstanding exports Proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year. 180 days for EODs and 360 days for SGR units)	7.86	0.26
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	77.37	2.59
(b) Income tax paid, if any, during the Year	46.10	1.56
(c) Sales taxes, cess duties & levies (including CST paid on domestic procurement)	532.87	17.76
(d) Tax Deducted at Source in respect of employees.	31.73	1.06
13 : Remarks : Achieved Positive NPE		

YEAR WISE AMORTISATION

YEAR	IMPORTED OR	AMORTISED VALUE	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
2010-2011	0.00	0.00	30	10	10	10	10	10	10	10	10	10
2011-2012	197.10	78.84		10	10	10	10	10	10	10	10	10
2012-2013	0.00	0.00			10	10	10	10	10	10	10	10
2013-2014	26.52	10.61				10	10	10	10	10	10	10
2014-2015	0.00	0.00					10	10	10	10	10	10
2015-2016	0.00	0.00						10	10	10	10	10
2016-2017	0.00	0.00							10	10	10	10
2018-2019	0.00	0.00								10	10	10
2019-2020	0.00	0.00									10	10
TOTAL	273.62	89.45										10

FOU Monitoring

NFE CALCULATION SHEET

2020-2021

ECU Manufacturing

Details Of Calculation Of NFE Achieved

Figs. Rm to Lohite

Name Of the BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

Item Of Manufacture, Sub PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

Date Of Commencement Of Production 12-Feb-2010

Monitoring Period 2020-2021 — 2020-2021

(i)	FOB value of exports during the last five years Or less as applicable.	4,033,251
(ii)	Supply in terms of para (65) of European Trade Policy.	0.00%
(iii)	Pending Foreign Exchange Realisation	4.77%
A	Total (i) + (ii) - (iii)	4,028.53

OUTFLOW

(a)	C.G. Imports during the last 5 Year or less as applicable.	223.62%
C.G. Debt as Applicable.		
(i)	On Imported Capital Goods.	22.36%
(ii)	On Technical Know How Fees.	22.16%
(b)	Total (i) + (ii)	
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	0.00%
(ii)	Imported R.M. during the last 5 Years or less as applicable.	0.00%
(iii)	Received under Interim Transfer.	0.00%
(iv)	Transferred to EOU.	0.00%
(v)	Closing Stock of Raw Material on.	0.00%
c	Total (i) + (ii) + (iii) - (iv) - (v)	0.00%
d	Other Outflow.	1,241.02%
B	Total (b) + (c) + (d)	1,263.30%
C	NFE (A - B)	2,765.14
D	NFEP Achieved (C/A)	568.64 %

PROFORMA - III

2020-2021

FDU Machinery

UNIT NAME :

BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

(Rupees in Lakhs)

(\$ in Million)

1 : Items Of Manufacture

PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

2 : Date of Commencement

12-Feb-2010

3 : Export

4,033.25

7.29

4 : Inter Unit Supply

0.00

0.00

5 : C.G./Dut

22.36

0.04

6 : Imported RMT/Tools used

0.00

0.00

7 : Other Outgo of F.T.

1,241.03

3.22

8 : Total Imports

1,263.39

2.26

9 : NFE

2,765.14

4.04

10 : DTA Sale

432.10

0.77

11 : Details of outstanding exports Proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for EODs and 360 days for SEZ units)

4.72

0.01

12 : Revenue contribution by the Unit

(a) Excise duty on DTA Sale during the Financial Year

0.00

0.00

(b) Income tax paid, if any, during the Year

111.72

0.20

(c) Sales taxes/cut duties & levies (including CST paid on domestic procurement)

490.31

0.88

(d) Tax Deducted at Source in respect of employee.

22.47

0.04

13 : Remarks : Achieved Positive NFE

YEAR WISE AMORTISATION

YEAR	RESCUED CG	AMORTISED VALUE	2013-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
2011-2012	197.10	19.71	10	10	10	10	10	10	10	10	10	10
2012-2013	0.00	0.00		10	10	10	10	10	10	10	10	10
2013-2014	20.52	2.05			10	10	10	10	10	10	10	10
2014-2015	0.00	0.00			10	10	10	10	10	10	10	10
2015-2016	0.00	0.00				10	10	10	10	10	10	10
2016-2017	0.00	0.00					10	10	10	10	10	10
2017-2018								10	10	10	10	10
2018-2019	0.00	0.00						10	10	10	10	10
2019-2020	0.00	0.00							10	10	10	10
2020-2021	0.00	0.00								10	10	10
TOTAL	223.62	22.36										

For Monitoring

NIE CALCULATION SHEET

2021-2022

Equl Monitoring

Fig. Rs. In Lakhs

Details Of Calculation Of NIE Achieved

Name Of the BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

Items Of Manufacture, Input PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

Date Of Commencement Of Production 12-Feb-2018

Monitoring Period 2020-2021 — 2021-2022

(i) FOB value of exports during the last five years Or less as applicable.

(ii) Supply in terms of item (6.3) of Foreign Trade Policy.

(iii) Pending Foreign Exchange Realization

A Total (i) + (ii) - (iii)

OUTFLOW

(b) C/G Imports during the last 5 Year or less as applicable.

C/G Debit As Applicable.

(i) On Imported Capital Goods.

(ii) On Technical Know How Fees.

(b) Total (i) + (ii).

Raw Material Utilised.

(i) Opening Stock Of Raw Material On.

(ii) Imported B.M. during the last 5 Years or less as applicable.

(iii) Received under Inward Transfer.

(iv) Transferred to EOI.

(v) Closing Stock of Raw Material on.

e Total [(i) + (ii) + (iii) - (iv) - (v)]

d Other Outflow.

B Total (b) + (c) + (d)

C NIE (A - B)

D NIEP Achieved (C/A)

26.52

5.30

3.10

0.00

0.00

0.00

0.00

0.00

1.284.88

4,290.48

8,822.80

837.38

%

ECU Monthly

Yearwise Exports & Imports

2021-2022

UNIT NAME: BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

MONITORING PERIOD FROM: 2020-2021

TO: 2021-2022

OPENING STOCK AS ON: 2020-2021

0.00

DATE OF COMMENCEMENT OF PRODUCTION:

12-Feb-2010

CLOSING STOCK AS ON: 2021-2022

0.00

ITEM OF MANUFACTURE: PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

PGS. IN LAKHS

YEAR	EXPORTS				IMPORTS				OTHER OUTFLOW	DTA SALE
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & OFF. EQUIPT.	IMP. OF R.M. (A)	RECEIVED FROM OTHER FOU (B)	TRANSFERRED TO OTHER FOU (C)	TOTAL RM. (A) + (B) - (C)	
2020-2021	4,033.25	0.00	4.72	4,033.25	0.00	0.00	0.00	0.00	0.00	1,241.00
2021-2022	6,199.20	0.00	5.47	6,199.20	0.00	0.00	0.00	0.00	0.00	93.85
TOTAL	10,232.45	0.00	14.19	10,232.45	0.00	0.00	0.00	0.00	0.00	1,204.88

PROFORMA - III		2021-2022
UNIT NAME :	(Rupees in Lakhs)	(\$ in Million)
BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.		
1 : Items Of Manufacture PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT		
2 : Date of Commencement	12-Feb-2010	
3 : Export	10,332.45	13.12
4 : Inter Unity Supply	0.00	0.00
5 : C.G.Dealt	5.30	0.01
6 : Imported RM/Inputs used	0.00	0.00
7 : Other Outgo of E.E.	1,184.88	1.65
8 : Total Import	1,290.18	1.65
9 : NPB	8,932.80	11.45
10 : DTA Sale	1,243.93	1.59
11 : Details of outstaring exports Proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year. 180 days for ECU's and 360 days for SEZ units)	9.47	0.01
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	0.00	0.00
(b) Income tax paid, if any, during the Year	106.87	0.14
(c) Sales tax/cess duties & levies (including CST paid on domestic procurement)	1,060.47	1.36
(d) Tax Deducted at Source in respect of employees.	24.23	0.03
13 : Remarks : Achieved Positive NPB		

YEAR WISE AMORTISATION

YEAR	INITIALISED CG	AMORTISED VALUE	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
2012-2013	0.00	0.00	10	10	10	10	10	10	10	10	10	10
2013-2014	26.52	5.30		10	10	10	10	10	10	10	2.55	2.55
2014-2015	0.00	0.00			10	10	10	10	10	10	10	10
2015-2016	0.00	0.00				10	10	10	10	10	10	10
2016-2017	0.00	0.00					10	10	10	10	10	10
2017-2018	0.00	0.00						10	10	10	10	10
2018-2019	0.00	0.00							10	10	10	10
2019-2020	0.00	0.00								10	10	10
2020-2021	0.00	0.00									10	10
2021-2022	0.00	0.00										10
TOTAL	26.52	5.30										10

ECU Monitoring

NFE CALCULATION SHEET

2022-2023

EOU Monitoring

Details Of Calculation Of NFE Achieved

Figs. Rs. In Lakhs

Name Of the BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

Item Of Manufacture: With PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

Date Of Commencement Of Production: 12-Feb-2010

Monitoring Period: 2020-2021 - 2022-2023

(i)	FOB value of exports during the last five years Or less as applicable.	17,932.07
(ii)	Supply in terms of para (6.9) of Foreign Trade Policy.	0.00
(iii)	Pending Foreign Exchange Realization	0.00
A	Total (i) + (ii) - (iii)	17,932.07

OUTFLOW

(a)	C.G. Imports during the last 5 Year or less as applicable	26.52
C.G. Debt As Applicable.		
(i)	On Imported Capital Goods.	7.96
(ii)	On Technical Know How Fees.	7.96
(b)	Total (i) + (ii).	
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	0.00
(ii)	Imported R.M. during the last 5 Years or less as applicable.	0.00
(iii)	Received under Inward Transfer.	0.00
(iv)	Transferred to EOU.	0.00
(v)	Closing Stock of Raw Material on.	0.00
c	Total (i) + (ii) + (iii) - (iv) - (v)	1,510.26
d	Other Outflow.	
B	Total (b) + (c) + (d)	1,530.32
C	NFE (A - B)	16,393.75
D	NFE Achieved (C/A)	\$81.82 %

ECU Monitoring

Yearwise Exports & Imports

2022-2023

UNIT NAME: BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.

OPENING STOCK AS ON: 2020-2021

0.00

MONITORING PERIOD FROM: 2020-2023 TO: 2022-2023

CLOSING STOCK AS ON: 2022-2023

0.00

DATE OF COMMENCEMENT OF PRODUCTION: 12-Feb-2010

ITEM OF MANUFACTURE: PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT

FIGS. IN LAKHS

YEAR	EXPORTS					IMPORTS					OTHER OUTFLOW	DTA SALE
	PHYSICAL EXPORTS	DEBITED EXPORTS	OUTSTANDING EXPORTS PROCESSES	TOTAL EXPORT	INT. OF C.G. & OFF. EQUIP.	INT. OF R.M. (A)	RECEIVED FROM OTHER FOU (B)	TRANSFERRED TO OTHER FOU (C)	TOTAL RM. (A) + (B) - (C)			
2020-2021	4,033.25	0.00	4.72	4,033.25	0.00	0.00	0.00	0.00	0.00	1,261.03	452.10	
2021-2022	6,199.20	0.00	9.47	6,199.20	0.00	0.00	0.00	0.00	0.00	43.55	811.83	
2022-2023	7,509.62	0.00	0.00	7,509.62	0.00	0.00	0.00	0.00	0.00	265.48	950.15	
TOTAL	17,732.07	0.00	14.19	17,732.07	0.00	0.00	0.00	0.00	0.00	1,530.16	2,194.00	

PROFORMA - III		2022-2023
UNIT NAME:	(Rupees in Lakhs)	(₹ in Million)
BELLOTA AGRISOLUTIONS & TOOLS PVT. LTD.		
1 : Items Of Manufacture PARTS & ACCESSORIES FOR AGRICULTURAL MACHINERY & EQUIPMENT		
2 : Date of Commencement	12-Feb-2010	
3 : Export	17,932.07	39.55
4 : Inter Unit Supply	0.00	0.00
5 : C.G. Deal	7.96	0.02
6 : Imported Raw Materials used	0.00	0.00
7 : Other Outgo of F.R.	1,530.36	3.40
8 : Total Imports	1,538.32	3.42
9 : NPE	16,393.75	36.43
10 : DTA Sale	2,194.08	4.85
11 : Details of entitlement exports Process (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year. 180 days for EOIs and 360 days for SIEZ units)	0.00	0.00
12 : Revenue contribution by the Unit		
(a) Excise duty on DTA Sale during the Financial Year	0.00	0.00
(b) Income tax paid, if any, during the Year	157.05	0.35
(c) Sales tax/cess duties & levies (including CST paid on exempted procurements)	1,112.48	2.47
(d) Tax Deducted at Source in respect of employees.	26.52	0.06
13 : Remarks : Achieved Positive NPE		

YEAR WISE AMORTISATION

YEAR	IMPORTED CG	AMORTISED VALUE	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
2013-2014	26.52	7.96	10	10	10	10	10	10	10	2.85	2.85	2.85
2014-2015	0.00	0.00		10	10	10	10	10	10	10	10	10
2015-2016	0.00	0.00			10	10	10	10	10	10	10	10
2016-2017	0.00	0.00				10	10	10	10	10	10	10
2017-2018	0.00	0.00					10	10	10	10	10	10
2018-2019	0.00	0.00						10	10	10	10	10
2019-2020	0.00	0.00							10	10	10	10
2020-2021	0.00	0.00								10	10	10
2021-2022	0.00	0.00									10	10
2022-2023	0.00	0.00										10
TOTAL	26.52	7.96										

EOU Monitoring



भारत सरकार / Government of India
 वाणिज्य एवं उद्योग मंत्रालय / Ministry of Commerce & Industry,
 विकास आयुक्त का कार्यालय / Office of the Development Commissioner,
 सीपज़ - विशेष आर्थिक क्षेत्र / SEEPZ-Special Economic Zone,
 अंधेरी पूर्व, मुंबई / Andheri (E) Mumbai - 400 096
 टेलि / Tel : 022-28294731/42 फैक्स / Fax : 28291385
 ईमेल / E-mail: jdseepz-mah@nic.in, वेबसाइट / Website: www.seepz.gov.in

dic

No. SEEPZ-SEZ/EOUs/CRA/BELLOT/61/2022-23/0545 Date: 25.04.2023

To,
 The Asstt. Commissioner of Central Excise & CGST,
 Nashik - I, Commissionerate, Kendriya Rajaswa,
 Bhavan, R.G. Gadkari Chowk, Nashik - 422002.

Sub: AM No.02 dated 27.03.2014 T.E. 10.56 lakh- Non levy of duty in case of loss by fire of duty- free capital goods-reg. M/s Bellota Agrisolutions & Tools Pvt Ltd.

Ref: 1. CRA Letter dated 11.04.2019.
 2. Letter No.F.No.II/16-297/Misc/13-14/ Nasik dtd 11.06.2015.
 Sir,

Please refer to the unit letter dtd 09.06.2014 and letter No. F.No.II/16-297/Misc/13-14/ Nasik, dtd 11.06.2015 for AM No.02 in respect of M/s. Bellota Agrisolutions & Tools Pvt Ltd. (copy enclosed).

In this regard it is mentioned that you have stated that the units justification vide letter dated 09.06.2014 in respect of AM No. 02 was not correct and acceptable and Show Cause Notice will be issued to protect the government revenue. However this office is unable to verify the current status of the case in absence of settlement of issue involved in the SCN as stated by your good office (copy enclosed).

In view of the above you are, requested to kindly expedite reply for further necessary action.

Yours faithfully,

(Kiran K Vanker)

Assistant Development Commissioner
 SEEPZ SEZ

Encl As Above.

Copy to: - Specified Officer (Audit), SEEPZ-SEZ. /05452

K.M. Naik
 27/04/23

	भारत सरकार / Government of India वाणिज्य एवं उद्योग मंत्रालय / Ministry of Commerce & Industry, विकास आर्थिक क्षेत्र का कार्यालय / Office of the Development Commissioner, सीपज़ - विशेष आर्थिक क्षेत्र / SEEPZ-Special Economic Zone, अंधेरी (पूर्व), मुंबई / Andheri (E), Mumbai - 400 096 टेलि. / Tel. : 022-28294719/51 फैक्स / Fax : 28291385. ई-मेल / E-mail : s.kumarsingh@seepz.gov.in वेबसाइट / Website: www.seepz.gov.in	
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No. SEEPZ-SEZ/29(2008)/EOU/21/2008-09/Vol. II/19575, 19577 Date: 29.11.2021

To,
 Audit Officer, EOU,
 Indian Audit & Accounts Department,
 O/o the Director General of Audit (Central),
 Customs Receipt Audit, 08th Floor,
 New Custom House, Ballard Pier,
 Mumbai - 400 001.

Sub:- Para No.01 AM No.01 for Short levy of duty on clearance of scrap into DTA
 i.r.o M/s. Bellota Agrisolution and Tools Pvt. Ltd. -reg

Sir,

Kindly refer to AM.No. 01 and this office letter dtd. 13.12.2019 on the above
 cited subject.

In this regard, following are the inferences for your reference :-

- M/s. Bellota Agrisolution and Tools Pvt. Ltd. was granted LOP no. PER-29/(2008)/SEEPZ-SEZ/EOU/21/2008-09/8861 dtd. 6/11/2008 as amended for manufacturing and export of parts & accessories for agricultural machinery & equipment, etc.
- Granted Renewal for further period of 5 years vide letter no. SEEPZ-SEZ/29(2008)/EOU/21/2008-09/V-II/04517 dtd. 28/2/2020 with a validity upto 2020-21 to 2024-25. And Green Card No. 02439 dtd. 23/09/2011 issued with a validity upto 31/03/2015.
- Unit vide letter d.t 09.06.2014 addressed to Customs justified that waste generated during manufacture of the finished goods on which NIL duty is payable. Also they have justified that they have not utilized any imported raw materials for manufacture of agriculture discs harrows and the finished goods were manufactured wholly from the indigenous procurement and therefore they should not pay any duty on finished goods manufactured from indigenous raw materials.
- Customs vide letter d.t 11.06.2015 justified that said goods are unconditionally exempted from payment of central excise duty and therefore as per Notification no. 89/95-Ex dt. 15.05.95, waste and scrap arising during the manufacture of exempted goods are also exempted

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 01/12/21

O/C

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from payment of central excise duty and therefore Unit is not required to pay any duty on scrap generated during the manufacture of exempted goods. The said justification was forwarded to CRA on 29.06.2015.

The said detailed justification of the Unit and the Customs Authorities are enclosed for your ready reference.

In view of the above justification, you are hereby once again requested to drop the said audit para.

Yours faithfully,



(Raju Kumar)

Asstt. Development Commissioner
SEEPZ SEZ

Encl: As Above.

Copy to:- Shri. Anil M. Pakhare, Specified Officer, Audit, SEEPZ-SEZ, Andheri (E),
Mumbai - 400 096.



भारत सरकार
GOVERNMENT OF INDIA
वाणिज्य और उद्योग मंत्रालय
Ministry of Commerce & Industry
विकास आयुक्त का कार्यालय
Office of the Development Commissioner
सेफ़े विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE
अंधेरी (पूर्व), मुंबई - 400 096.
Andheri (East), Mumbai - 400 096.

O/C

No. SEEPZ-SEZ/EOU/21/2008-09/Vol II/29564

Date: 18.12.2018

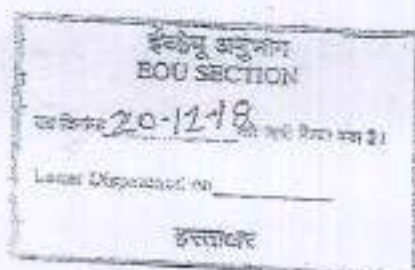
Sr. Audit Officer/ CRA, EOU,
Indian Audit and Accounts Department,
Office of the Director General of Audit (Central),
Customs Receipt Audit (CRA),
C-25, Audit Bhavan, Bandra-Kurla Complex,
Bandra (East), Mumbai - 400 051.

Sub: CRA Audit objection (AM No.1&2) in respect of M/s. Bellota Agrisolutions and Tools Pvt. Ltd.

Sir,

Please find enclosed herewith a copy of letter dated 29.06.2015 issued by this office.

In view of the above, it is requested to drop the Audit Para under intimation to this office.



Yours faithfully,

(V.P. Shukla)

Jt. Development Commissioner
SEEPZ SEZ

Encl: as above

ई-मेल / E-mail : dseepz-mah@nic.in
वेबसाइट / Website : www.seepz.gov.in

फ़ोन : 28291385 / 28291754
फैक्स : 28291385 / 28291754

सीफ़े विशेष आर्थिक क्षेत्र के बढ़ते कदम - राजभावा के संग

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OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
GOVERNMENT OF INDIA,
MINISTRY OF COMMERCE & INDUSTRY,
ANDHERI (EAST), MUMBAI - 400 096.
TEL. 28294719/28294763/28294724

No. SEEPZ-SEZ/29(2008)/EOU/21/2008-09/Vol.II/10073 29th June, 2015

The Sr. Audit Officer/CRA, EOU,
Indian Audit and Accounts Department,
Office of the Director General of Audit, (Central),
Customs Receipt Audit,
Room No.52, Air Cargo Complex,
Mumbai- 400 099.

Sub: - Custom Receipt Audit (AM No.1 & 2) pertaining to M/s. Bellota Agrisolutions and Tools Pvt. Ltd.

Sir,

Kindly refer to letter no. CRA/ACC/EOU/O.W. No.785 dated 27.03.2014 on the subject cited above.

Please find enclosed herewith the copy of letter no. II/16-297/Misc/13-14/2636 dated 11.06.2015 received from the Deputy Commissioner Central Excise & Customs, Nashik-II Commissionerate regarding reply/comments on the aforesaid audit objections pertaining to M/s. Bellota Agrisolutions and Tools Pvt. Ltd., an EOU located at Plot No.267/4, Sinnar-Shiv Road, STICE Sinnar-Shirdi Road, Musalgaon- 422 122 for necessary action.

Yours faithfully,


[P.S. Ramani]
Joint Development Commissioner
SEEPZ SEZ.

02/7/15
02/7
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Government of India
भारत सरकार

 Ministry of Finance
वित्त मंत्रालय

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & CUSTOMS, NASHIK.
KENDRIYA RAJASWA BHAVAN, GADKART CHOWK, NASIK
Phone/Fax No: 0253-2574788

F.No. II/16-297/Misc/13-14
Nashik, the 11.08.2015

To,
The Joint Development Commissioner,
SEEPZ Special Economic Zone,
Andheri (East), Mumbai-400096,
Maharashtra,
Sir,

Sub: CRA Audit Objection pertaining to M/s Bellota Agrisolutions and
Tools Pvt. Ltd. - Reg.

Please refer to the letter F. No. SEEPZ-SEZ/29/EQU/21/08-09/VOL II/4347 dated
11.03.2015 on the above cited subject.

In this connection, it is stated that CRA audited the records of M/s Bellota Agrisolutions
and Tools Pvt Ltd., situated at Plot No 267/4, STICE, Musalgaon, Sinnar on 20.03.2014 and
raised the following objections vide their Audit Report No CRA/ACC/EQU/March, 2014/AM No
1.

Audit Memo -1 - Short Levy of duty on clearance of scrap on DTA - Rs 69,15,193/-

Audit Memo -2 - Non levy of duty in case of loss by fire of duty free capital goods - Rs
10,56,510/-.

In this connection, the desired comments are as under:

Audit Memo -1] CRA has raised objection that M/s Bellota Agrisolutions & Tools Pvt Ltd., has
procured duty free imported steel Billets/ Squares. The said Billets/ Squares are used by them
for manufacture of finished goods viz. Disk Harrows. M/s Bellota Agrisolutions & Tools Pvt Ltd.
have cleared the scrap generated during the manufacture of Disk Harrows on payment of duty
of CVD only. However, they have not added 50% BCD in the value of clearance of scrap (BCD
rate is 7.5%) and therefore there is short payment of duty (CVD) of Rs 69,15,193/-.

In this connection, the assessees vide letter dated 09.08.2014 stated that they have not
utilized any imported raw materials for manufacture of agriculture Disk Harrows. Actually, the
finished goods were manufactured wholly from the indigenous materials. Therefore, they are not
liable to pay any duty on finished goods manufactured from indigenous input/ raw materials as
per Notification No 23/2003-CE dated 31.03.2003 Condition Sr. No 4.

They further stated that the duty paid goods purchased from the market are deemed as
received from home market. Further, in this case no exemption whatsoever kind availed by the
trader and full duty of BCD, Addl. Customs Duty in lieu of Central Excise duty, SAD and all other
applicable duties and cesses have been paid. The question arises only when duty free imported

9th June, 2014

The Superintendent,
Central Excise & Customs,
Sinner Range -1
Nasik-IV-Division
Krishna Chintan Building,
Nashik Pune Road,
Sinner - 422 103

Respected Sir,

Sub: CRA Audit Report No. CRA/ACC/EOU/March 2014 AM. 1 & 2 dated 20.03.2014 on the records of M/s. Bellota Agrisolutions & Tools P. Ltd., Plot 267/4, STICE, Musaigaon, Sinner- 422112-reg.

Kindly refer your letter F.No. SRI/Bellota/misc/14-15 date 7th April, 2014 on the above subject.

The reply to the Audit Memo are given below:

1. Audit Memo No. 1:

Short levy of duty on clearance of scrap into DTA
Amount of Short - levy: Rs.69, 15,193/-

Reply:

This is to submit that as per Notification No. 23/2003-C.E. dated 31.3.2003 Sr. No. 4 of the conditions states as under:

"If-

- (i) the goods are produced or manufactured wholly from the raw materials produced or manufactured in India;
- (ii) such goods are cleared into Domestic Tariff Area in accordance with sub-paragraphs (a), (d) and (g) and of Paragraph 6.8 of the Foreign Trade Policy; and
- (iii) the goods, if manufactured and cleared by the unit other than export oriented undertaking are wholly exempt from duties or Excise or are chargeable to "NIL" rate of duty."

In our case the waste generated during manufacture of finished goods on which "NIL" duty is payable. Hence no duty is payable as per condition S.No.4 of Notification No. 23/2003-C.E. dated 31.3.2003. Duty is payable only when the finished goods

Page 1 of 5

MANOJ CHAUDHARI
Inspector of Central Excise & Customs
Sinner Range-I, Nasik-IV Division
निरीक्षक, केंद्रीय उत्पाद एवं सीमा शुल्क



manufactured out of the inputs is dutiable, then the wastes generated while manufacturing these finished goods are dutiable under central excise tariff. In this case both finished goods as well as wastes/scrap generated in the manufacture of exempted finished goods are fully exempted.

This is to submit that in this case that waste/scrap during manufacture of exempted goods is unconditionally exempted vide Notification No. 89/95-C.E., dated 18.05.1995. This Notification reads as under:

"Exemption to waste, parings and scrap arising during manufacture of exempted goods.- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts wastes, parings and scrap arising in the course of manufacture of exempted goods and falling within the Schedule to the Central Excise Tariff Act, 1965 (5 of 1965), from the whole of the duty of excise leviable thereon which is specified in the said Schedule:

Provided that nothing contained in this notification shall apply to waste, parings and scrap cleared from a factory in which any other excisable goods other than exempted goods are also manufactured.

Explanation,- For the purpose of this notification, the expression "exempted goods" means excisable goods which are chargeable to "Nil" rate of duty or, are exempted from the whole of the duty of excise leviable thereon by any other notification (not being notification where exemption from the whole of duty of excise is granted based upon the value or quantity of clearances made in a financial year) issued under sub-rule(1) of rule 8 of the Central Excise Rules, 1944 or sub-section (1) of section 5A of the said Act."

As per Notification No.89/95-C.E., dated 18.05.1995 the waste/scrap generated during manufacture of exempted finished goods is fully exempted. Hence whatever duty is paid by us at the time of clearance of wastes/scrap in DTA is nothing but duty collected

without authority of law and needs to be refunded. We are filing refund application for the same separately.

As per the above said provisions, the waste/scrap generated is fully exempted as per Notification No. 89/95- C.E. dated 18.05.1995. The excise duty on the finished product agricultural machinery- Disc Harrows falling under Chapter SH - 8432 90 90- the Tariff Rate is 'Nil'. Hence the wastes/scrap generated in the manufacture of Disc Harrows is also 'Nil' as per Notification No.89/95-C.E. dated 18.05.1995. Further Para 6.8 (e) of Foreign Trade Policy is also refers that wastes /scrap may be sold in DTA on payment of concessional rate of duty as applicable. In this case the duty is 'nil'. Hence no duty is payable on wastes/scrap. Further if the wastes are generated in the manufacture of finished goods manufactured out of indigenous raw materials/inputs is also fully exempted as per Notification No. 23/2003 C.E.

In respect of query raised in the audit memo we submit as under:

1. It is clarified that we have not utilised any imported raw materials for manufacture of agriculture discs harrows. Actually, the finished goods were manufactured wholly from the indigenous materials. Therefore, we should not have paid any duty on finished goods manufactured from indigenous inputs/raw materials as per Notification No. 23/2003- C.E. dated 31.3.2003 Conditions - Sr. No.4 of this Notification as stated in the condition as per the extract of condition given above. The duty is paid under mistake of law because the Disc Harrows falling Chapter S.H. 8432 90 90 is unconditionally exempted and tariff rate is "NIL". Hence duty paid on "Disc Harrows" falling under chapter heading 84329090 needs to be refunded. We will be claiming the refund of the said duty paid separately.
2. There is umpteen number of judgments as well as clarifications stating that duty needs to be paid only when the duty is payable as per the Central Excise Tariff. Therefore, when the Tariff rate is Nil in respect of finished goods and fully exempted as per Notification 89/95-C.E. dated 18.5.1995 in respect of waste/scrap, no duty is payable by us on finished goods as well as waste irrespective of the inputs received under CT-3, the manufacturer has availed

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deemed benefit or not. As per Notification No. 29/2007-C.E. dated 06.07.2007, this Notification No. 23/2003-CE dated 31.03.2003 is amended/substituted as follows:

**Explanation II – For the purpose of this notification, the following supplies shall be treated as imported goods:*

- (i) Goods received from any export oriented undertaking or Software Technology Park unit or Electronic Hardware Technology Park unit, as the case may be;
- (ii) Goods received from Domestic Tariff Area under benefits of deemed exports under paragraph 8.3(a) and (b) of the Foreign Trade Policy."

Para 8.3(a) and (b) in respect of goods qualifying as deemed exports of the Policy reads as under:

"8.3(a) Advance Authorization/Advance Authorization for annual requirement/DFIA"

"8.3(b) Deemed export drawback."

The CT-3 supply of goods is neither under 8.3(e) nor under claim of drawback as per 8.3(b) of FTP. Hence the CT-3 supply is not falling under the category of imported goods at all.

3. The duty paid goods purchased from the market are deemed as received from home market. Further in this case no exemption whatsoever kind availed by the trader and full duty of BCD, Addl. Customs duty in lieu of Central Excise duty, SAD and all other applicable duties and cess have been paid. The question arises only when duty free imported goods has been purchased. It is clarified that the subject goods covered under Invoice no.1666 dated 14.02.2014 are fully utilised in tool room and never utilised as raw materials for manufacture of approved product.

As regards procurement of LPG under Invoice no.01371 dated 19.02.2014, it is clarified that the same is in the nature of fuel used for Gas Furnace.

From vol - I.

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INDIAN AUDIT & ACCOUNTS DEPARTMENT,
OFFICE OF THE DIRECTOR GENERAL
OF AUDIT, (CENTRAL)
CUSTOMS RECEIPT AUDIT

ROOM NO. 52, AIR CARGO COMPLEX MUMBAI
400099 Telephone: 26817320

NO. CRA/ACC/EOU/O.W. NO. 285 Date: 27.03.2014

To,
The Development Commissioner,
SEEPZ - SEZ, MIDC
Andheri (E), Mumbai

Sub: Customs Revenue Audit - 100% EOU/SEZ units

Sir,

Please find 3 audit memos enclosed herewith in respect of units audited during the month of Mar'2014.

1. M/s Bellotta Agri-solutions Pvt Ltd, 100% EOU, Nashik (A.M.No.1 & 2)
2. M/s MDB Chemicals (I) Pvt Ltd, 100% EOU, Jalgaon (A.M.no.3)

This may kindly be examined and replied before the discussion of report scheduled for 28th Mar'14.

Audit Memos: 3

Yours faithfully,

Sr Audit Officer/CRA/EOU-SEZ

Copy to,

1. The Dy Commissioner of Central Excise & Customs, — O.W. No 786
Divn IV, Excise Bhavan, Nashik
2. The Dy Commissioner of Central Excise & Customs, — O.W. No 787
Jalgaon Divn, Jalgaon



No. CRA/ACC/EOU/March 2014/

Date:

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Name of the Unit: M/s Bellota Agrisolutions and Tools Pvt. Ltd. 100% EOU

Commissionerate: Nasik

Division: Nasik IV

Range: Sinner-I

T.E.: Rs. 59,15,193

Sub: Short levy of duty on clearance of scrap in to DTA

As per S.No.3 of Notification 23/2003-Central Excise dated 31st March 2003, in case of EOU where (i) the goods are produced or manufactured wholly from the raw materials produced or manufactured in India; (ii) the goods are cleared into Domestic Tariff Area in accordance with sub-paragraphs (a), (b), (d) and (h) of Paragraph 6.8 of the Foreign Trade Policy and (iii) such finished goods, if manufactured and cleared by the unit other than export oriented undertaking are not wholly exempt from duties of Excise or are not chargeable to "NIL" rate of duty, then duty payable by EOU shall be an amount equal to aggregate of duties of excise leviable under Section 3 of the Central Excise Act on like goods produced or manufactured in India other than in an export oriented undertaking, if sold in India i.e. normal CVD. In other words where goods are manufactured by an EOU is wholly out of rawmaterials produced in India, EOU can pay duty only to the extent of excise duty payable on such goods under the Central Excise Act, in case imported raw materials are used in the manufacture of final products, then duty payable would be as per S.No.2 of Notification 23/2003 wherein duty payable would include 50% of BCD in addition to normal CVD.

M/s Bellota Agrisolutions and Tools Pvt. Ltd, an 100% EOU, was issued LOP for manufacture of Agricultural Disc for Disc Harrows falling under CTH 8432.90. The major raw material required for manufacture of Disc harrows was Steel Billets/Squares falling under CTH 7224.90. The unit had cleared some quantity of Disc Harrows(CTH 8432.90) and M.S.Scrap (CTH 7204.49) to DTA within the eligible limit prescribed under para 6.8 of FTP. The unit procured major portion of raw materials under CT-3 procedure. When Disc Harrows, manufactured out of duty free raw material, were cleared into DTA, unit paid duty under Notification 23/2003 at the rate of 3.75% Plus education Cess under S.No.2 of

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Notification 23/2003 accepting that Disc Harrows were manufactured out of imported raw materials. (Under S.No. 2 of the said notification duty payable is equivalent of 50% of BCD and full CVD. In this case Disc Harrows falling under CTH 8432.90 is leviable to BCD of 7.5% and nil CVD as per tariff). When scrap(CTH 7204.49) generated during manufacturing of Disc Harrows were cleared to DTA, unit paid duty only to the extent of CVD (12% Plus Education Cess) as per S.NO.3 of Notification 23/2003 contending that scrap arose out of raw material produced or manufactured indigenously.

It was noticed during audit that unit was not entitled to clear scrap under S.No.3 of Notification No. 23/2003 dt. 31-3-2003 due to the following reasons.

1. Unit was paying duty on clearance of finished product i.e Disc Harrows under S.NO.2 of the notification 23/2003 considering that final product was manufactured out of imported raw materials. Since scrap was generated out of same manufacturing process, it cannot be contended that scrap was generated out of materials produced only in India.
2. As per DGEP Circular No.12/2008 dated 24-7-2008, goods supplied to EOU units under CT-3 procedure from domestic units under claim of deemed export benefit are to be treated as imported goods. In this case major rawmaterials were procured dutyfree under CT-3 procedure.
3. Test check of purchase invoices of February 2014 showed that few supplies were received from dealers of imported goods (e.g. Supply of Alloy Steel Bars from Purohit Steel Co. under invoice No.1666 dt.14-2-2014 and supply of Commercial LPG Mixture from Aegis Logistics Ltd under invoice No.01371 dt/19-2-2014). Supplies received from dealers of imported goods cannot be treated as goods manufactured or produced in India as required under condition No.3 of Notification 23/2003).

In view of the above reasons, unit was required to pay duty on clearance of scrap under S.No.2 of Notification 23/2003 dt. 31-3-2003 by including 50% of Basic Custom Duty to the CVD amount. Short levy of duty worked out to Rs.69,15,193 as per the details given in Annexure. The exact amount of short levy may be worked out and intimated to audit after detailed verification.

Calculation Sheet

NI/s Bellota Agrisolutions and Tools Pvt. Ltd. 100% EOU (AM no 1)

Amount in Rupees

Year	Value of clearance of scrap	BCD short levied @ 3.75% (50% of BCD rate of 7.5%)	CVD payable on BCD amount	Total duty short levied	Rate of CVD applied
2010-11	15013037	562989	67538	630547	10%
2011-12	42485271	1593198	191184	1784382	10%
2012-13	55002257	2062586	247510	2310096	12%
2013-14 (up to Feb 2014)	47351526	1775674	213081	1988755	12%
Total	159851931	5994447	719333	6713780	
Add Education Cess @ 3%				201413	
Total Duty short levied				6915193	

M. Mohan L. S.
Asst. Audit Officer/EOU

No. CRA/ACC/EOU/March 2014/ AM no 2

Date:

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Name of the Unit: M/s Bellota Agrisolutions and Tools Pvt. Ltd. 100% EOU

Commissionerate: Nasik

Division: Nasik IV

Range: Sinner-I

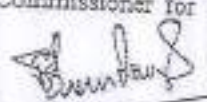
T.E.: Rs.1056510

Sub: Non levy of duty in case of loss by fire of duty-free capital goods

As per Notification 52/2003-Customs dated 31st March 2003, an EOU can procure the Capital Goods (Imported as well as Indigenous) as per the list approved by the Development Commissioner, subject to the conditions prescribed thereon. The clearances of such goods as Inter Unit Transfer, Bond to Bond Transfer, debonding, destruction etc are subject to approval of the department and duty, if applicable, shall be paid under the CE Act.

M/s Bellota Agrisolutions and Tools Pvt. Ltd. 100% EOU, with LOP no. PER/29(2008)/SEEPZ-SEZ/EOU/21/2008-09/8861 dated 06/11/2008, for manufacturing and export of parts and accessories for agriculture machinery, has procured duty-free imported capital goods under Bond. The production commenced in February'2010. Certain Machineries were destroyed by fire in July '2012 and unit made an Insurance claim amounting to Rs6803406. The claim was admitted by Insurance Company at Rs.4358823 as settled amount. However, no duty was paid by the unit. As there was loss of such goods where duty was foregone, the duty at depreciated value of destroyed goods should have been paid by the Unit. Non-levy to do so has resulted in loss of revenue at Rs1056510 (as calculated in annexure attached).

This is brought to the notice of the department and Development Commissioner for comments and necessary action.


Sr. Audit Officer/EOU

To

1. The Dy. Commissioner of Central Excise,
Nasik Division -IV, Range Sinner 1, Nasik Commissionerate.
2. Development Commissioner,
SEEPZ, MIDC, Marol, Andheri East,
Mumbai-400096

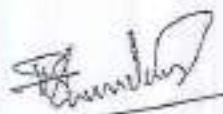
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M/s Bellota Agrisolutions and Tools Pvt. Ltd. (A.M. No. 2)

Sl No	Name of Capital goods	Value in INR as per insurance claimed by unit (A)	Depreciated value in July'12 [(A)-37%] From CoP to July'12	Non levy of duty
(In Rs)				
1.	Reciprocators & control-Imported	3440000	2167200	BCD @7.5% =152540 CVD@12% =279562 SC&SHec3% = 13263 SAD@4% =104302 (A) = 560273
2.	Paint Booth & others-Indigenous	3363406	2119406	CVD@12% =254285 SC&SHec3% = 7630 (B) = 261915
	Interest@18% p.a. from 08/2 to 02/2014 on Duty leviable i.e (A) + (B)			(C) = 234323
	Total Duty + Interest payable i.e. (A) + (B) + (C)			Rs. 10,56,510

M. N. S. C-9
AAO/CRA-EDU

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101
This is brought to the notice of the department and Development Commissioner for comments and necessary action.



Sr. Audit Officer/EOU

To

1. The Dy. Commissioner of Central Excise,
Nasik Division -IV, Range Slaner 1, Nasik Commissionerate.
2. Development Commissioner,
SEEPZ, MIDC, Marol, Andheri East, Mumbai-400096

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

AGENDA NOTE

1	Name of Unit	M/s Sai Life Science Ltd							
2	Address of Unit	Ground, 1 st floor, 2 nd & 3 rd bldg, I plot no 2. Chrysalis enclave, international biotech park, phase II, Hinjewadi pune-411057.							
3	LOP No. and Date	PER:107(2005)/SEEPZ/EOU/09/06-07/3502 dtd 16.05.2006.							
4	Items of Manufacture	Research & development services as basic lead activity.							
5	Date of Commencement of Production	01/09/2006 (LOP valid on 31.03.2026)							
6	Existing Block Period	2 nd Block Period (2011-12 to 2015-16)							
7	Period of Monitoring of Performance	2014-15, 2015-16							
8	Whether Unit has achieved Positive NFE (Rs in Lakhs).	Yes <table><tr><td>2nd Block Period</td><td>NFE Rs. in Cr Cumulative basis (From 2014-15 & 2015-16)</td></tr><tr><td>2014-15</td><td>Rs. 239.56/-</td></tr><tr><td>2015-16</td><td>Rs. 225.71/-</td></tr></table>		2 nd Block Period	NFE Rs. in Cr Cumulative basis (From 2014-15 & 2015-16)	2014-15	Rs. 239.56/-	2015-16	Rs. 225.71/-
2 nd Block Period	NFE Rs. in Cr Cumulative basis (From 2014-15 & 2015-16)								
2014-15	Rs. 239.56/-								
2015-16	Rs. 225.71/-								
9	Whether any export proceeds are outstanding? If yes, whether the nit has submitted approval of RBI regarding extension of time limit	Yes <table><tr><td>Year 2nd Block period</td><td>Amount</td></tr><tr><td>2014-15</td><td>Rs. 103.03/-</td></tr><tr><td>2015-16</td><td>Rs. 194.62/-</td></tr></table>		Year 2 nd Block period	Amount	2014-15	Rs. 103.03/-	2015-16	Rs. 194.62/-
Year 2 nd Block period	Amount								
2014-15	Rs. 103.03/-								
2015-16	Rs. 194.62/-								
10	Whether any Audit Para are pending ?	No							

- A) Proforma II with NFE details is enclosed at Annexure "A".
- B) **AUDIT PARA PENDING FOR COMPLIANCE:** It is seen from the project file there is No CRA Objection pending.
- C) Unit has submitted the application for exit from EOU Scheme. They have also submitted No Dues certificate from Custom Jurisdictions.
- D) Accordingly, Monitoring of performance for the period (2016-17 to 2020-21) and (2021-22 to 2026-27) has already noted was Approval Committee Meeting.
- E) After deliberation, the committee **deferred** the proposal, and asks the EOU section to re-examine the Export/Import and NFE and also directed to send the Agenda to concerned Jurisdictional Custom Authority and unit in advance.

Annexure A
PROFORMA -II
(TO BE SUBMITTED BY ZONE
SPECIAL ECONOMIC ZONE)

[illegible]

NFE CALCULATION SHEET

29/4/2015

FOU Monthly

Details Of Calculation Of NFE Achieved

Figs. Rs./in Lakhs

Name Of the SAI LIFE SCIENCES LTD.

Item Of Manufacture With RESEARCH & DEVELOPMENT SERVICES AS BASIC LEAD DISCOVERY

Date Of Commencement Of Production. 22-Sep-2006

Monthly Period. 2011-2012 to 2014-2015

(i)	FOU value of exports during the last five years or less as applicable.	28,965.61
(ii)	Supply in terms of para (6.9) of Foreign Trade Policy.	0.00
(iii)	Preceding Foreign Exchange Realization	103.03
A	Total (i) + (ii) - (iii)	28,862.58

OUTFLOW

(a)	C/G Imports during the last 5 Year or less as applicable.	4,831.47
C/G Debt As Applicable.		
(i)	On Imported Capital Goods.	1,719.08
(ii)	On Technical Know How Fees.	
(b)	Total (i) + (ii).	1719.08
Raw Material Utilised.		
(i)	Opening Stock Of Raw Material On.	0.00
(ii)	Imported R.M. during the last 5 Years or less as applicable.	3,049.51
(iii)	Received under Interim Transit.	132.84
(iv)	Transferred to EOU.	0.00
(v)	Closing Stock of Raw Material on.	0.00
c	Total (i) + (ii) + (iii) - (iv) - (v) I	3,182.35
d	Other Outflow.	4.31
B	Total (b) + (c) + (d)	
C	NFE (A - B)	4,905.74
D	NFE Achieved (C/A)	23,956.04
		\$83.00 %

FOU Monitoring

Yearwise Exports & Imports

2014-2015

UNIT NAME: SAILITE SCIENCES LTD.

0.00

MONITORING PERIOD FROM: 2011-2012 TO: 2014-2015

OPENING STOCK AS ON: 2011-2012

0.00

DATE OF COMMENCEMENT OF PRODUCTION: 22-Sep-2006

CLOSING STOCK AS ON: 2014-2015

ITEM OF MANUFACTURE: RESEARCH & DEVELOPMENT SERVICES AS BASIC LEAD DISCOVERY

FGS IN LAKHS

YEAR	EXPORTS				IMPORTS				OTHER OUTFLOW	DTA SALE
	PHYSICAL EXPORTS	DEEMED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & OFI. EQUIPT.	IMP. OF R.M. (A)	RECEIVED FROM OTHER EOU (B)	TRANSFERRED TO OTHER EOU (C)	TOTAL RM. (A) + (B) - (C)	
2011-2012	6,097.10	0.00	4736	6,047.10	231.58	601.47	1.35	0.00	602.82	0.00
2012-2013	6,494.21	0.00	0.00	6,494.21	555.02	886.99	11.68	0.00	898.67	0.00
2013-2014	8,210.04	0.00	0.00	8,210.04	234.35	871.71	22.28	0.00	893.99	0.00
2014-2015	8,214.26	0.00	101.01	8,315.26	367.13	680.34	98.13	0.00	787.47	0.00
TOTAL	28,965.61	0.00	150.39	28,965.61	1,390.05	3,049.51	132.84	0.00	3,182.35	0.00

PROFORMA - III

2014-2015

UNIT NAME:

(Rupees in Lakhs)

(\$ in Million)

SAIL LIFE SCIENCES LTD.

1 : Areas Of Manufacture RESEARCH & DEVELOPMENT SERVICES AS BASIC LEAD DISCOVERY

		22-Sep-2006	
2 : Date of Commencement			
3 : Export	25,965.61		\$0.52
4 : Inter Unit Supply	0.00		0.00
5 : C.G. Debt	1,719.05		\$0.37
6 : Imported Rm/Inputs used	3,182.35		9.94
7 : Other Outgo of R. & D.	4.31		0.01
8 : Total Imports	4,965.74		15.33
9 : NRE	23,956.86		74.87
10 : DTA Sale	0.00		0.00
11 : Details of outstanding exports Proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for E.O.U.s and 360 days for SEZ units)	103.03		0.32
12 : Revenue contribution by the Unit			
(a) Excise duty on DTA Sale during the Financial Year	0.00		0.00
(b) Income tax paid, if any, during the Year	425.24		1.33
(c) Sales taxes, cess duties & levies (including CST paid on domestic procurement)	73.76		0.23
(d) Tax Deducted at Source in respect of employees	166.32		0.52
13 : Remittance : Achieved Positive NRE			

YEAR WISE AMORTISATION

YEAR	INVESTED CR	AMORTISED VALUE	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
2006-2007	420.57	168.23	10	10	10	10	10	42.06	42.06	42.06	42.06
2007-2008	474.27	189.71		10	10	10	10	47.43	47.43	47.43	47.43
2008-2009	1,506.25	762.10			10	10	10	150.52	150.52	150.52	150.52
2009-2010	227.38	90.95				10	10	22.74	22.74	22.74	22.74
2010-2011	405.92	162.37					10	40.59	40.59	40.59	40.59
2011-2012	231.58	92.63						23.15	23.15	23.15	23.15
2012-2013	565.02	189.51							56.50	56.50	56.50
2013-2014	234.35	94.67								23.43	23.43
2014-2015	367.13	36.71									36.71
TOTAL	4,831.67	1,710.08									

FOU Monitoring

NPE CALCULATION SHEET

2015-2016

EOI Monitoring

Details Of Calculation Of NPE Achieved

Pigs, India India

Name Of the SALIFE SCIENCES LTD.

Item Of Manufacture, like RESEARCH & DEVELOPMENT SERVICES AS BASIC LEAD DISCOVERY

Date Of Commencement Of Production, 22-Sep-2006

Monitoring Period, 2011-2012 - 2015-2016

(i)	FOB value of exports during the last five years Or less as applicable.	29,145.21
(ii)	Supply in terms of gain (G) of Foreign Trade Policy.	3.34
(iii)	Pending Foreign Exchange Realization	194.62
A	Total (i) + (ii) - (iii)	28,953.93

OUTFLOW

(a)	C/G Imports during the last 5 Year or less as applicable.	3,199.91
C/G Debit As Applicable.		
(i)	On Imported Capital Goods.	2,239.07
(ii)	On Technical Know How Fees.	22,99.07
(b)	Total (i) + (ii).	
Raw Material Utilized.		
(i)	Opening Stock Of Raw Material On.	0.00
(ii)	Imported R.M. during the last 5 Years or less as applicable.	4,000.78
(iii)	Received under Intertrade Transfer.	138.27
(iv)	Transferred to BOIL.	0.00
(v)	Closing Stock of Raw Material on.	0.00
c	Total (i) + (ii) + (iii) - (iv) - (v) I	4,139.05
d	Other Outflow.	4.31
B	Total (b) + (c) + (d)	6,302.43
C	NPE (A - B)	22,671.50
D	NPE% Achieved (C/A)	977.96 %

ECU Monitoring

Yearwise Exports & Imports

2015-2016

UNIT NAME: SAIL LIFE SCIENCES LTD.

0.00

MONITORING PERIOD FROM: 2011-2012 TO: 2015-2016

OPENING STOCK AS ON: 2011-2012

0.00

DATE OF COMMENCEMENT OF PRODUCTION: 22-Sep-2006

CLOSING STOCK AS ON: 2015-2016

ITEM OF MANUFACTURE: RESEARCH & DEVELOPMENT SERVICES AS BASIC LEAD DISCOVERY

B1G8 IN LAKHS

YEAR	EXPORTS				IMPORTS				OTHER OUTFLOW	DTA SALE
	PHYSICAL EXPORTS	DEFERRED EXPORTS	OUTSTANDING EXPORTS PROCEEDS	TOTAL EXPORT	IMP. OF C.G. & OFF. EQUIP.	IMP. OF R.M. (A)	RECEIVED FROM OTHER EOU (B)	TRANSFERRED TO OTHER EOU (C)	TOTAL RM. (A) + (B) - (C)	
2011-2012	6,047.10	0.00	47.35	6,047.10	231.58	601.47	1.35	0.00	603.02	0.00
2012-2013	6,494.21	0.00	0.00	6,494.21	565.02	886.99	11.08	0.00	898.07	0.00
2013-2014	8,210.04	0.00	0.00	8,210.04	214.35	871.71	22.28	0.00	893.99	0.00
2014-2015	8,214.26	0.00	103.03	8,214.26	367.13	659.34	98.13	0.00	707.47	0.00
2015-2016	179.60	3.34	194.62	182.94	368.44	931.27	5.43	0.00	956.70	0.00
TOTAL	29,145.21	3.34	345.01	29,140.55	1,766.52	4,000.78	134.27	0.00	4,139.05	0.00

PROFORMA - III			2015-2016
UNIT NAME : SAL LIFE SCIENCES LTD.		(Rupees in Lakh)	(\$ in Million)
1 : Name Of Manufacturer RESEARCH & DEVELOPMENT SERVICES AS BASIC LEAD DISCOVERY			
2 : Date of Commencement	22-Sep-2006		
3 : Export	29,145.21	91.08	
4 : Inter Utility Supply	3.34	0.01	
5 : C.G.Debit	2,239.07	7.09	
6 : Imported RM/Tripura used	4,139.05	12.93	
7 : Other Outgo of P.R.	4.31	0.01	
8 : Total Imports	6,381.43	19.95	
9 : NRE	21,571.80	76.54	
10 : DTA Sale	0.00	0.00	
11 : Details of outstanding exports Proceeds (Where the period of Realisation is not extended by the Competent Authority) beyond 180/360 days at the end of Financial Year, 180 days for ECU's and 360 days for SEZ units)	154.52	0.61	
12 : Revenue contribution by the Unit			
(a) Excise duty on DTA Sale during the Financial Year	174.31	0.54	
(b) Income tax paid, if any, during the Year	964.87	3.02	
(c) Sales taxes/cost duties & levies (including CST paid on domestic procurement)	80.30	0.25	
(d) Tax Deducted at Source in respect of employees	170.48	0.53	
13 : Remarks : Achieved Positive NRE			

YEAR WISE AMORTISATION

YEAR	RECORDED AS	AMORTISED VALUE	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
2006-2007	420.57	210.29	50	10	10	10	10	42.06	42.06	42.06	42.06	42.4
2007-2008	474.27	237.13		10	10	10	10	47.43	47.43	47.43	47.43	47.4
2008-2009	1,505.25	952.62			10	10	10	100.52	100.52	100.52	100.52	100.5
2009-2010	227.30	113.65				10	10	22.74	22.74	22.74	22.74	22.7
2010-2011	405.92	202.96					10	40.59	40.59	40.59	40.59	40.5
2011-2012	231.58	115.79						23.16	23.16	23.16	23.16	23.1
2012-2013	505.03	226.01						50.50	50.50	50.50	50.50	50.5
2013-2014	234.35	70.30						23.43	23.43	23.43	23.43	23.4
2014-2015	367.13	73.43								36.72	36.72	36.7
2015-2016	368.04	36.04										36.0
TOTAL	5,159.91	2,233.07										

FOU Monitoring