

सीपज़ विशेष आर्थिक क्षेत्र

**SEEPZ SPECIAL ECONOMIC ZONE**

अंधेरी (पूर्व), मुंबई

**ANDHERI (EAST), MUMBAI.**

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सीपज़-सेज़ के अनुमोदन समिति बैठक की कार्यसूची

**AGENDA FOR**

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

स्थल : सम्मेलन कक्ष, दूसरी मंजिल, विकास आयुक्त का कार्यालय, सीपज़-सेज़, अंधेरी  
(पूर्व), मुंबई-400 096.

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

दिनांक : 07 अगस्त, 2024

DATE : 07th August, 2024

समय : 11.30 A.M. बाद

TIME : 11.30 A.M. onwards

07th अगस्त, 2024 को विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में सीपज़-सेज़ के लिए अनुमोदन समिति की बैठक।

MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 7th August, 2024.

### अनुक्रमणिका (INDEX)

एजेंडा आइटम नंबर Agenda Item No	विषय Subject
Agenda Item No. 01	18.07.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held on 18.07.2024
Agenda Item No.02	मेसर्स सिड्स ज्वेल्स प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ -  c) विनिर्माण की वस्तुओं की क्षमता में वृद्धि 5 वर्ष की अतिरिक्त अवधि अर्थात 2023-24 से 2027-28 तक , 01.04.2023 से 31.03.2028 तक; d) हीरे के साथ पीतल की ब्रॉड बैंडिंग , प्रयोगशाला में विकसित हीरे के रंगीन पत्थर, कीमती और अर्ध-कीमती और सिंथेटिक रंगीन पत्थर आदि।  Application received from M/s. Sidd's Jewels Pvt. Ltd for –  c) Capacity Enhancement of items of Manufacture for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f. 01.04.2023 to 31.03.2028 ; d) Broad banding of Brass with Diamond, Lab-Grown Diamond Colour Stone , Precious & Semi- Precious & Synthetic Colour stone etc.
Agenda Item No.03	सीपज़- सेज़ में एक नई इकाई की स्थापना के लिए मेसर्स यूनी डिजाइन एलीट ज्वैलरी प्राइवेट लिमिटेड डायमंड यूनिट का प्रस्ताव।  Proposal of M/s. Uni Design Elite Jewellery Pvt. Ltd. Diamond Unit for setting up of a new unit in SEEPZ-SEZ.
Agenda Item No.04	सीपज़- सेज़ में एक नई इकाई की स्थापना के लिए मेसर्स इमपरियल जेव्वेल्स (ट्रेडिंग) यूनिट का प्रस्ताव।  Proposal of M/s. Imperial Jewels (Trading) for setting up of a new unit in SEEPZ-SEZ.
Agenda Item No.05	सीपज़-एसईजेड में एक नई इकाई स्थापित करने के लिए मेसर्स क्यूपिड डायमंड्स प्राइवेट लिमिटेड का प्रस्ताव।  Proposal of M/s. Cupid Diamonds Private Limited for setting up of a new unit in SEEPZ-SEZ.
Agenda Item No.06	कंपनी के साझेदारों और शेयरधारिता पैटर्न में परिवर्तन के लिए मेसर्स एम.के. का प्रस्ताव। Proposal of M/s. M.K for Change in Partners and Shareholding

	Pattern of the Company.
Agenda Item No.07	मेसर्स इमेजिनेरियम (इंडिया) प्राइवेट लिमिटेड से तृतीय पक्ष मरम्मत हेतु अनुमति हेतु आवेदन प्राप्त हुआ। Application received from M/s. Imaginarium (India) Pvt. Ltd permission for Third Party Repair.
Agenda Item No.08	वस्तुओं की ब्रॉड बैंडिंग के लिए मेसर्स ग्लोबल ज्वेलरी प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ। Application received from M/s. Global Jewellery Private Limited for broad banding of items.
Agenda Item No.09	उद्यमिता में परिवर्तन और मेसर्स एप्लब लिमिटेड से मेसर्स ऑर्नेजम एक्सपोर्ट्स इंडिया एलएलपी में परिसंपत्तियों और देनदारियों के हस्तांतरण के लिए आवेदन। Application for Change in Entrepreneurship and transfer of assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP.
Agenda Item No.10	मेसर्स इंफोगेन इंडिया प्राइवेट लिमिटेड की परिसंपत्तियों और देनदारियों को मेसर्स इंपीरियल ज्वेल्स में स्थानांतरित करने और एसडीएफ-VI, प्रथम तल, एसईईपीजेड-एसईजेड में यूनिट संख्या 181 और 188 में अतिरिक्त स्थान के लिए आवेदन, एसईजेड नियम, 2006 के नियम 74ए और नियम 74 के साथ पठित। Application for transfer of taking over assets and liabilities of M/s. Infogain India Private Limited into M/s. Imperial Jewels and additional location at Unit No. 181 & 188, SDF-VI, 1 <sup>st</sup> Floor, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ rules, 2006.
Agenda Item No.11	Monitoring performance of the Unit holders as per the FSRs [ 10 nos] attached

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16 जुलाई, 2024 को विकास आयुक्त की अध्यक्षता में आयोजित SEEPZ SEZ के लिए अनुमोदन समिति की 166 वीं बैठक का कार्यवृत्त।	MINUTES OF 188th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 18th JULY, 2024.
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एसईजेड का नाम Name of the SEZ	सीपज़-सेज़ SEEPZ-SEZ
बैठक संख्या Meeting No	१८८ वीं 188th
दिनांक Date	१८.०७.२०२४ 18.07.2024

उपस्थित सदस्य:

**Members Present:**

क्रमांक Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संस्था Organization
1	श्री. सी. पी. एस. चौहान Shri. C. P. S. Chauhan	संयुक्त. विकास आयुक्त, Jt. Development Commissioner,	सीपज़-सेज़ SEEPZ-SEZ.
2	श्री. हरमेश लाल Shri. Harmesh Lal	संयुक्त आयुक्त आयकर Joint Commissioner Income Tax	आयकर कार्यालय, मुंबई के नामिती Nominee of Income Tax office, Mumbai.
3	श्री. हिमांशु धर पांडे Shri. Himanshu Dhar Pandey	उप निदेशक डीजीएफटी Deputy Director Addl. DGFT	डीजीएफटी, मुंबई के नामिती Nominee of the Additional DGFT, Mumbai.
4	श्रीमती पूनम दराडे Smt. Poonam Darade	उप निदेशक उद्योग Dy. Director of Industries	उद्योग विकास आयुक्त, जीओएम, मुंबई के नामित Nominee of Development Commissioner of Industries, GoM, Mumbai.
5	श्रीमती मनीषा बिनोय Mrs. Manisha Binoy	सीमा शुल्क अधीक्षक, पुणे, Superintendent (Tech), Pune Customs	सीमा शुल्क आयुक्त, पुणे का नामित व्यक्ति Nominee of Commissioner of Customs, Pune.

विशेष आमंत्रित सदस्य:-	Special Invitee:-
श्रीमती कांची गुप्ता Mrs. Kanchi Gupta	विनिर्दिष्ट अधिकारी सीपज़-सेज़ Specified Officer, SEEPZ-SEZ
श्री. प्रसाद वरवंतकर Shri. Prasad Varwantkar	उप विकास आयुक्त, सीपज़-सेज़ Deputy Development Commissioner, SEEPZ- SEZ



<p>श्रीमती रेखा नायर, एडीसी, श्री. जीएस भंडारी, एडीसी, श्री. मनीष कुमार, एडीसी, ने भी बैठक के सुचारु संचालन और सहायता के लिए भाग लिया।</p>	<p>Smt. Rekha Nair, ADC, Shri. GS Bhandari, ADC, Shri. Manish Kumar, ADC, also attended for assistance and smooth functioning of the meeting.</p>
<p><b>कार्यसूची मद सं 01 :</b> 30.05.2024 को आयोजित 187वीं बैठक के कार्यवृत्त की पुष्टि।</p> <p>दिनांक 30.05.2024 को आयोजित 187वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।</p>	<p><b>Agenda Item No. 01:</b> Confirmation of Minutes of the 187th meeting held on 30.05.2024.</p> <p>The Minutes of the 187<sup>th</sup> Meeting held on 30.05.2024 were confirmed with consensus.</p>
<p><b>कार्यसूची मद सं 02 :</b> मेसर्स जेनस्टार ज्वेलरी एलएलपी- यूनिट-II के कार्यालय परिसर की छत/शेड पर सौर पैनल लगाने के लिए आवेदन।</p>	<p><b>Agenda Item No. 02 :</b> Application for Installation of Solar Panels on terrace roof/shed of their Office Premises of M/s. Zenstar Jewellery LLP- Unit-II.</p>
<p>इकाई ने अपने कार्यालय परिसर की छत/शेड पर सौर पैनल लगाने के लिए आवेदन प्रस्तुत किया था।</p> <p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने मंत्रालय के दिनांक 07.03.2024 के पत्र के अनुसार उनके कार्यालय परिसर की छत पर सौर पैनल लगाने के प्रस्ताव को मंजूरी दे दी, इस शर्त के अधीन कि सौर ऊर्जा का उपयोग केवल उनके एसईजेड इकाई परिसर के भीतर उनके स्वयं के संचालन के लिए किया जाएगा और किसी अन्य इकाई को आपूर्ति या बिक्री नहीं की जाएगी।</p>	<p>The unit had submitted the application for Installation of Solar Panels on terrace roof/shed of their office premises.</p> <p><b>Decision :</b> After deliberation, the Committee approved the proposal for Installation of solar panel at their office premises terrace in terms of the MOC&amp;I letter dt. 07.03.2024 subject to condition that the solar energy will be consumed exclusively for their own operation within their SEZ unit premises and not be supplied or sold to any other units.</p>
<p><b>कार्यसूची मद सं 03 :</b> मेसर्स डी. नवीनचंद्र ज्वेल्स के कार्यालय परिसर की छत/शेड पर सौर पैनल लगाने के लिए आवेदन।</p>	<p><b>Agenda Item No. 03 :</b> Application for Installation of Solar Panels on terrace roof/shed of their Office Premises of M/s. D. Navinchandra Jewels.</p>
<p>इकाई ने अपने कार्यालय परिसर की छत/शेड पर सौर पैनल लगाने के लिए आवेदन प्रस्तुत किया था।</p> <p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने मंत्रालय के दिनांक 07.03.2024 के पत्र के अनुसार उनके कार्यालय परिसर की छत पर सौर पैनल लगाने के प्रस्ताव को मंजूरी दे दी, बशर्ते कि सौर ऊर्जा का उपयोग केवल उनके एसईजेड इकाई परिसर के भीतर उनके स्वयं के संचालन के लिए किया जाएगा और किसी अन्य इकाई को आपूर्ति या बिक्री नहीं की जाएगी।</p>	<p>The unit had submitted the application for Installation of Solar Panels on terrace roof/shed of their office premises.</p> <p><b>Decision :</b> After deliberation, the Committee approved the proposal for Installation of solar panel at their office premises terrace in terms of the MOC&amp;I letter dt. 07.03.2024 subject to condition that the solar energy will be consumed exclusively for their own operation within their SEZ unit premises and not be supplied or sold to any other units.</p>
<p><b>कार्यसूची मद सं 04 :</b> कंपनी के साझेदारों और शेयरधारिता पैटर्न में परिवर्तन के लिए मेसर्स इंपीरियल ज्वेल्स से आवेदन प्राप्त हुआ।</p>	<p><b>Agenda Item No. 04:</b> Application received from M/s. Imperial Jewels for change in Partners and shareholding pattern of the Company.</p>

मेसर्स इंपीरियल ज्वेल्स ने नीचे उल्लिखित विवरण के अनुसार निदेशकों में परिवर्तन और कंपनी के शेयरधारिता पैटर्न में परिवर्तन के लिए आवेदन प्रस्तुत किया था:

M/s. Imperial Jewels had submitted the application for change in Directors & change in shareholding pattern of the Company as per the details mentioned below :

निदेशकों की पूर्व एवं पश्चात विस्तृत सूची निम्नानुसार है:

The details list of the Directors Pre & Post are as under:

भागीदारों की सूची

**LIST OF PARTNERS**

Sr. No.	Name of Previous Partners	Sr. No.	Name of the Current Partners
1	Shri. Savjibhai Dhanjibhai Dholakia	1	Shri. Savjibhai Dhanjibhai Dholakia
2	Shri. Ghanshyambhai Dhanjibhai Dholakia	2	Shri. Ghanshyambhai Dhanjibhai Dholakia
3	Shri. Rajesh Himmatbhai Dholakia	3	Shri. Rajesh Himmatbhai Dholakia
4	Shri. Tulsibhai Dhanjibhai Dholakia	4	Shri. Tulsibhai Dhanjibhai Dholakia
5	Shri. Brijesh Tulsibhai Dholakia	5	Shri. Brijesh Tulsibhai Dholakia
6	Shri. Hitarth Ghanshyambhai Dholakia	6	Shri. Hitarth Ghanshyambhai Dholakia
7	Shri. Rajesh Pragjibhai Malaviya	7	Shri. Rajesh Pragjibhai Malaviya
		8	Dholakia Lab Grown Diamond Pvt. Ltd

पूर्व-पश्चात शेयरधारिता पैटर्न की सूची

**LIST OF PRE-POST SHAREHOLDING PATTERN**

Sr. No.	Name of Previous Partners	Previous Profit Sharing Ratio	Sr. No.	Name of the Current Partners	Current Profit Sharing Ratio
1	Shri. Savjibhai Dhanjibhai Dholakia	18%	1	Shri. Savjibhai Dhanjibhai Dholakia	10%
2	Shri. Ghanshyambhai Dhanjibhai Dholakia	18%	2	Shri. Ghanshyambhai Dhanjibhai Dholakia	10%
3	Shri. Rajesh Himmatbhai Dholakia	19%	3	Shri. Rajesh Himmatbhai Dholakia	19%
4	Shri. Tulsibhai Dhanjibhai Dholakia	14%	4	Shri. Tulsibhai Dhanjibhai Dholakia	10%
5	Shri. Brijesh Tulsibhai Dholakia	14%	5	Shri. Brijesh Tulsibhai Dholakia	14%
6	Shri. Hitarth Ghanshyambhai Dholakia	14%	6	Shri. Hitarth Ghanshyambhai Dholakia	14%
7	Shri. Rajesh Pragjibhai Malaviya	3%	7	Shri. Rajesh Pragjibhai Malaviya	3%
			8	Dholakia Lab Grown Diamond Pvt. Ltd	20%
	<b>Total</b>	<b>100</b>			<b>100</b>

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने एमओसीएंडआई निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार कंपनी के भागीदारों में परिवर्तन और शेयरधारिता पैटर्न में बदलाव के लिए इकाई के प्रस्ताव को मंजूरी दे दी। इसके अलावा, समिति ने इकाई को निर्देश संख्या 109, दिनांक 18.10.2021 की शर्तों का पालन करने का भी निर्देश दिया।</p>	<p><b>Decision :</b> After deliberation, the Committee approved the proposal of the unit for change in Partners &amp; change in shareholding pattern of the Company in terms of MOC&amp;I Instruction no. 109 dated 18.10.2021. Further, the Committee also directed the Unit to comply with the conditions of Instruction no. 109, dated 18.10.2021.</p>																																																
<p><b>कार्यसूची मद सं 05 :</b> कंपनी के निदेशकों के पदनाम और नियुक्ति में परिवर्तन के लिए मेसर्स इन्फिनक्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-01) से आवेदन प्राप्त हुआ।</p>	<p><b>Agenda Item No. 05:</b> Application received from M/s. Infix Services Private Limited (Unit-01) for change in designation &amp; appointment of the Directors of the Company.</p>																																																
<p>मेसर्स इन्फिनक्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-01) ने कंपनी के निदेशकों के पदनाम और नियुक्ति में परिवर्तन के लिए आवेदन प्रस्तुत किया और विवरण निम्नानुसार है:</p>	<p>M/s. Infix Services Private Limited (Unit-01) submitted the application for change in designation &amp; appointment of the Directors of the Company and the details are as under :</p>																																																
<p>निदेशकों की नियुक्ति और नियुक्ति के बाद की सूची का विवरण निम्नानुसार है: The details List of the Directors Pre Appointment &amp; Post Appointment are as under:</p>																																																	
<p style="text-align: center;"><b>निदेशकों की सूची</b> <b>LIST OF DIRECTORS</b></p>																																																	
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<p>उपर्युक्त से यह देखा गया है कि श्री सुदीप टंडन का पदनाम 10.06.2024 से निदेशक से प्रबंध निदेशक में बदल दिया गया है। It is seen from the above that the Designation of Mr. Sudeep Tandon has been changed from <b>Director to Managing Director</b> w.e.f. 10.06.2024.</p>																																																	
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने मंत्रालय और उद्योग मंत्रालय के निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार कंपनी के निदेशकों के पदनाम और नियुक्ति में परिवर्तन के लिए इकाई के प्रस्ताव को मंजूरी दे दी। इसके अलावा, समिति ने इकाई को निर्देश संख्या 109, दिनांक 18.10.2021 की शर्तों का पालन करने का भी निर्देश दिया।</p>	<p><b>Decision :</b> After deliberation, the Committee approved the proposal of the unit for change in designation &amp; appointment of the Directors of the Company in terms of MOC&amp;I Instruction no. 109 dated 18.10.2021. Further, the Committee also directed the Unit to comply with the conditions of Instruction no. 109, dated 18.10.2021.</p>																																																
<p><b>कार्यसूची मद सं 06 :</b> कंपनी के शेयरहोल्डिंग पैटर्न में बदलाव के लिए मेसर्स इन्फिनक्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-01) से आवेदन प्राप्त हुआ।</p>	<p><b>Agenda Item No. 06 :</b> Application received from M/s. Infix Services Private Limited (Unit-01) for change in shareholding pattern of the Company.</p>																																																

मेसर्स इन्फिक्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-01) ने कंपनी के शेयरधारिता पैटर्न में परिवर्तन के लिए आवेदन प्रस्तुत किया था और विवरण निम्नानुसार है:

M/s. Infix Services Private Limited (Unit-01) had submitted the application for change in shareholding pattern of the Company and the details are as under :

**निदेशकों की पूर्व और बाद की सूची**  
**PRE AND POST LIST OF DIRECTORS**

Sr. No.	List of Directors Pre-Appointment			List of Directors Post-Appointment		
	Name of Director	Designation	DIN	Name of Director	Designation	DIN
1	Mr. Sandeep Tandon	Director	00054553	Mr. Sandeep Tandon	Director	00054553
2	Mr. Sudeep Tandon	Director	02214657	Mr. Sudeep Tandon	Director	02214657
3	Mr. Vikram Chopra	Director	00311827	Mr. Vikram Chopra	Director	00311827

निदेशकों की पूर्व और बाद की सूची

**PRE AND POST LIST OF SHAREHOLDING PATTERN**

Sr. No.	Name of the Shareholder	Residential Status	Pre-Shareholding Pattern		Pre-Shareholding Pattern	
			No. of Shares	Percentage Holding	No of Shares	Percentage Holding
1	Mrs. Veena Kumari Tandon	Resident	28,01,670	59.90	27,51,670	44.46
2	Mrs. Gauri Tandon	Resident	1,91,700	4.10	1,53,500	2.48
3	Mrs. Priya Tandon	Resident	1,91,700	4.10	1,66,500	2.69
4	Tancom Electronics Pvt. Ltd	India company	2,48,265	5.31	1,71,333	2.77
5	Hiren Kulkarni	Resident	-	-	8,640	0.14
6	Ashwarya Gupta	Resident	-	-	1,459	0.02
7	KIA EBT Scheme 5	Indian Trust	-	-	2,899	0.05
8	Norwest Capital, LLC	Foreign Company	12,43,962	26.60	14,55,442	23.52
9	Ironman Asia Holdings II Pte. Ltd	Foreign Company	-	-	14,77,466	23.87
	<b>Total</b>		<b>46,77,297</b>	<b>100.00</b>	<b>61,88,909</b>	<b>100.00</b>

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने एमओसीएंडआई निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार कंपनी के शेयरधारिता पैटर्न में बदलाव के लिए इकाई के प्रस्ताव को मंजूरी दे दी। इसके अलावा, समिति ने इकाई को निर्देश संख्या 109, दिनांक 18.10.2021 की शर्तों का पालन करने का भी निर्देश दिया।</p>	<p><b>Decision :</b> After deliberation, the Committee approved the proposal of the unit for change in shareholding pattern of the Company in terms of MOC&amp;I Instruction no. 109 dated 18.10.2021. Further, the Committee also directed the Unit to comply with the conditions of Instruction no. 109, dated 18.10.2021.</p>																																																
<p><b>कार्यसूची मद सं 07 :</b> कंपनी के निदेशकों के पदनाम और नियुक्ति में परिवर्तन के लिए मेसर्स इन्फिक्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-05) से आवेदन प्राप्त हुआ।</p>	<p><b>Agenda Item No. 07 :</b> Application received from M/s. Infix Services Private Limited (Unit-05) for change in designation &amp; appointment of Directors of the Company.</p>																																																
<p>मेसर्स इन्फिक्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-05) ने कंपनी के निदेशकों के पदनाम और नियुक्ति में परिवर्तन के लिए आवेदन प्रस्तुत किया और विवरण निम्नानुसार है:</p>	<p>M/s. Infix Services Private Limited (Unit-05) submitted the application for change in designation &amp; appointment of the Directors of the Company and the details are as under :</p>																																																
<p>निदेशकों की नियुक्ति और नियुक्ति के बाद की सूची का विवरण निम्नानुसार है: The details List of the Directors Pre Appointment &amp; Post Appointment are as under: <b>निदेशकों की सूची</b> <b>LIST OF DIRECTORS</b></p>																																																	
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<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने मंत्रालय और उद्योग मंत्रालय के निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार कंपनी के निदेशकों के पदनाम और नियुक्ति में परिवर्तन के लिए इकाई के प्रस्ताव को मंजूरी दे दी। इसके अलावा, समिति ने इकाई को निर्देश संख्या 109, दिनांक 18.10.2021 की शर्तों का पालन करने का भी निर्देश दिया।</p>	<p><b>Decision :</b> After deliberation, the Committee approved the proposal of the unit for change in designation &amp; appointment of the Directors of the Company in terms of MOC&amp;I Instruction no. 109 dated 18.10.2021. Further, the Committee also directed the Unit to comply with the conditions of Instruction no. 109, dated 18.10.2021.</p>																																																
<p><b>कार्यसूची मद सं 08 :</b> कंपनी के शेयरधारिता पैटर्न में परिवर्तन के लिए मेसर्स इन्फिक्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-05) से आवेदन प्राप्त हुआ।</p>	<p><b>Agenda Item No. 08 :</b> Application received from M/s. Infix Services Private Limited (Unit-05) for change in shareholding pattern of the Company.</p>																																																



मेसर्स इन्फिन्क्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-05) ने कंपनी के शेयरधारिता पैटर्न में परिवर्तन के लिए आवेदन प्रस्तुत किया था और विवरण निम्नानुसार है:

M/s. Infnx Services Private Limited (Unit-05) had submitted the application for change in shareholding pattern of the Company and the details are as under :

**निदेशकों की पूर्व और बाद की सूची**  
**PRE AND POST LIST OF DIRECTORS**

Sr. No.	List of Directors Pre Appointment			List of Directors Post Appointment		
	Name of Director	Designation	DIN	Name of Director	Designation	DIN
1	Mr. Sandeep Tandon	Director	00054553	Mr. Sandeep Tandon	Director	00054553
2	Mr. Sudeep Tandon	Director	02214657	Mr. Sudeep Tandon	Director	02214657
3	Mr. Vikram Chopra	Director	00311827	Mr. Vikram Chopra	Director	00311827

निदेशकों की पूर्व और बाद की सूची

**PRE AND POST LIST OF SHAREHOLDING PATTERN**

Sr. No.	Name of the Shareholder	Residential Status	Pre-Shareholding Pattern		Pre-Shareholding Pattern	
			No. of Shares	Percentage Holding	No. of Shares	Percentage Holding
1	Mrs. Veena Kumari Tandon	Resident	28,01,670	59.90	27,51,670	44.46
2	Mrs. Gauri Tandon	Resident	1,91,700	4.10	1,53,500	2.48
3	Mrs. Priya Tandon	Resident	1,91,700	4.10	1,66,500	2.69
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5	Hiren Kulkarni	Resident	-	-	8,640	0.14
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8	Norwest Capital, LLC	Foreign Company	12,43,962	26.60	14,55,442	23.52
9	Ironman Asia Holdings II Pte. Ltd	Foreign Company	-	-	14,77,466	23.87
	<b>Total</b>		<b>46,77,297</b>	<b>100.00</b>	<b>61,88,909</b>	<b>100.00</b>

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने MOC&amp;I निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार कंपनी के शेयरधारिता पैटर्न में बदलाव के लिए इकाई के प्रस्ताव को मंजूरी दे दी। इसके अलावा, समिति ने इकाई को निर्देश संख्या 109, दिनांक 18.10.2021 की शर्तों का पालन करने का भी निर्देश दिया।</p>	<p><b>Decision :</b> After deliberation, the Committee approved the proposal of the unit for change in shareholding pattern of the Company in terms of MOC&amp;I Instruction no. 109 dated 18.10.2021. Further, the Committee also directed the Unit to comply with the conditions of Instruction no. 109, dated 18.10.2021.</p>
<p><b>कार्यसूची मद सं 09 :</b> सीपज़-एसईजेड में एक नई इकाई स्थापित करने के लिए मेसर्स जीएनडी अटलांटा डायमंड्स एलएलपी से आवेदन प्राप्त हुआ।</p>	<p><b>Agenda Item No. 09:</b> Application received from M/s. GND Atlanta Diamonds LLP for setting up a new unit in SEEPZ-SEZ.</p>
<p>मेसर्स जीएनडी अटलांटा डायमंड्स एलएलपी ने यूनिट संख्या 203, ब्लॉक संख्या 1, सीपज़++, सीपज़-एसईजेड में 616.70 वर्ग मीटर क्षेत्रफल में फैले तथा 360000.00 इकाई की वार्षिक उत्पादन क्षमता के साथ हीरा जड़ित स्वर्ण आभूषण, प्रयोगशाला में विकसित हीरा जड़ित स्वर्ण आभूषण, सादा/जड़ित प्लेटिनम आभूषण, सादा/जड़ित रजत आभूषण, जड़ित/सादा स्वर्ण आभूषण के लिए एक नई विनिर्माण इकाई की स्थापना के लिए आवेदन प्रस्तुत किया था।</p>	<p>M/s. GND Atlanta Diamonds LLP had submitted the application for setting up of a new manufacturing unit for Diamond Studded Gold Jewellery, Labgrown Diamond Studded Gold Jewellery, Plain/Studded Platinum Jewellery, Plain/Studded Silver Jewellery, Studded/Plain Gold Jewellery at Unit No.203, Block No. 1 , SEEPZ++, SEEPZ-SEZ, admeasuring area 616.70 sq.mtr with an annual capacity of 360000.00 nos.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने मेसर्स जीएनडी अटलांटा डायमंड्स एलएलपी के प्रस्ताव को मंजूरी दे दी, जिसमें डायमंड जड़ित स्वर्ण आभूषण, लैबगोन डायमंड जड़ित स्वर्ण आभूषण, सादे/जड़ित प्लेटिनम आभूषण, सादे/जड़ित रजत आभूषण, जड़ित/सादे स्वर्ण आभूषण के लिए एक नई विनिर्माण इकाई की स्थापना के लिए यूनिट संख्या 203, ब्लॉक संख्या 1, सीपज़++, सीपज़-एसईजेड में एसईजेड नियम 2006 के नियम 17 और 18 के अनुसार 360000.00 की वार्षिक क्षमता के साथ 616.70 वर्ग मीटर क्षेत्र शामिल है।</p>	<p><b>Decision :</b> After deliberation, the Committee approved the proposal of M/s. GND Atlanta Diamonds LLP, for setting up of a new manufacturing unit for Diamond Studded Gold Jewellery, Labgrown Diamond Studded Gold Jewellery, Plain/Studded Platinum Jewellery, Plain/Studded Silver Jewellery, Studded/Plain Gold Jewellery. at Unit No.203, Block No. 1 , SEEPZ++, SEEPZ-SEZ, admeasuring area 616.70 sq.mtr with an annual capacity of 360000.00 nos. in terms of Rule 17 &amp; 18 of SEZ Rules 2006.</p>
<p><b>कार्यसूची मद सं 10 :</b> वस्तुओं की ब्रॉड बैंडिंग के लिए मेसर्स ज्वेलेक्स इंडिया प्राइवेट लिमिटेड (यूनिट-II) से आवेदन प्राप्त हुआ।</p>	<p><b>Agenda Item No. 10 :</b> Application received from M/s. Jewelex India Pvt. Ltd (Unit-II) for Broad Banding of Items.</p>
<p>इकाई ने एसईजेड नियम 2006 के नियम 19(2) के अनुसार मदों की ब्रॉड बैंडिंग के लिए आवेदन प्रस्तुत किया था और विवरण नीचे दर्शाया गया है।</p>	<p>The unit had submitted the application for Broad Banding of items in terms of Rule 19 (2) of SEZ Rules 2006 and the details are as indicated below :-</p>

विनिर्माण की मौजूदा स्वीकृत वस्तुएं

**EXISTING APPROVED ITEMS OF MANUFACTURE :-**

Sr. No.	Description of the items to be manufactured	Approved Capacity
1	Plain Gold Jewellery, Plain Platinum Jewellery, Plain Titanium Jewellery, Studded Gold Jewellery, Studded Platinum Jewellery, Studded Silver Jewellery, Studded Titanium Jewellery, Studded Palladium Jewellery, Cut & Polished Diamonds, Platinum & Polished Diamonds, Platinum Jewellery & Combination Thereof	186000.00
2	Silver Studded Jewellery	25000.00
3	Silver Plain Unstudded Jewellery	7000.00
4	Brass Studded And Unstudded Jewellery	0.00
5	Copper Studded And Unstudded Jewellery	0.00
6	Stainless Steel Studded And Unstudded Jewellery	0.00
7	Gold Mountings	10000.00
8	Silver Models And Mountings	2000.00
9	Gold Platinum Silver Bronze Nickel Stainless Steel Palladium Brass Studded with Mother of Pearls or in combine of Diamonds, Precious & Semi Precious Color Stone, Pearl and CZ	5% of FOB value of export of Previous Year
10	Studded & Unstudded Bronze Nickle Jewellery with all types of Stones.	5% of FOB value of export of Previous Year

प्रस्तावित ब्रॉड बैंडिंग आइटम:

**PROPOSED BROAD BANDING ITEM :**

Sr. No.	Description of the items to be manufactured	Approved Capacity
1	Imitation Plain Unstudded Jewellery in Carbon Fibre, Cobalt, Cobalt Chrome, Damascus Steel, Shapphire, Tungstun, Tantalum, Tungsten Caribide, Zirconium & Silicon.	5 % of FOB value of export of Previous Year
2	Plain & Studded Gold, Platinum, Silver in combination with Carbon Fibre, Cobalt, Cobalt Chrome, Damascus Steel, Shapphire, Tungstun, Tantalum, Tungsten Caribide, Zirconium & Silicon.	5 % of FOB value of export of Previous Year

**निर्णय:** विचार-विमर्श के बाद समिति ने निम्नलिखित शर्तों के अधीन एसईजेड नियम 2006 के नियम 19 (2) के अनुसार पिछले वर्ष के निर्यात के एफओबी मूल्य के 5% अर्थात् वस्तुओं की ब्रॉड बैंडिंग के लिए इकाई के प्रस्ताव को मंजूरी दे दी:

**Decision:** After deliberation, the Committee approved the proposal of the unit for Broad Banding of items i.e. 5% of the FOB value of exports of the previous year in terms of Rule 19 (2) of SEZ Rules 2006 subject to the following conditions :



<p>(a) निर्दिष्ट अधिकारी को प्रस्तावित ब्रॉड बैंडिंग मदों और इसके लिए आईटीसी (एचएस) पर टिप्पणियां प्रस्तुत करनी होंगी।</p> <p>(b) इकाई को तैयार उत्पाद में सोने/चांदी/प्लैटिनम की संरचना/प्रतिशत मात्रा का पता लगाने की कार्यप्रणाली उपलब्ध करानी होगी तथा उसे निर्दिष्ट अधिकारी को प्रस्तुत करना होगा।</p> <p>विनिर्दिष्ट अधिकारी को इसकी जांच करने और जल्द से जल्द रिपोर्ट प्रस्तुत करने का निर्देश दिया गया है।</p>	<p>(a) Specified Officer to furnish comments on the proposed broad banding items &amp; ITC(HS) for the same.</p> <p>(b) the Unit to provide the methodology of ascertaining the composition/% of content of gold/silver/platinum in the finished product and submit it to Specified Officer.</p> <p>Specified Officer to examine the same and furnish the report at the earliest.</p>
<p><b>कार्यसूची मद सं 11 :</b> विदेश व्यापार (विकास और विनियमन) अधिनियम, 1992 के उल्लंघन के लिए मेसर्स इम्मेन्स ज्वेलरी एलएलपी को कारण बताओ नोटिस जारी करना।</p> <p>समिति को बताया गया कि अधिकृत प्रतिनिधि ने बिना अनुमति और लागू शुल्क का भुगतान किए एसईजेड से डीटीए तक माल ले लिया था, जिससे एसईजेड अधिनियम, 2005 की धारा 30 के प्रावधानों और एसईजेड नियम 2006 के नियम 47 (1) का उल्लंघन हुआ।</p>	<p><b>Agenda Item No. 11:</b> Issuance of Show Cause Notice to M/s. Immense Jewellery LLP for Violation of Foreign Trade (Development and Regulation) Act, 1992.</p> <p>The Committee was informed that the authorized representative had taken the goods from the SEZ to DTA without permission and payment of applicable duty thereby violating the provisions of Section 30 of SEZ Act, 2005 read with Rule 47 (1) of SEZ Rules 2006.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने उक्त उल्लंघन को नोट किया और निर्दिष्ट अधिकारी को निर्देश दिया कि वह एफटी (डी एंड आर) अधिनियम, 1992 के तहत मामले के न्यायनिर्णयन के लिए कारण बताओ नोटिस जारी करने की प्रक्रिया शुरू करें।</p>	<p><b>Decision:</b> After deliberation, the Committee noted the said violation and directed Specified Officer to initiate the process for issuance of Show Cause notice for adjudication of the matter under FT(D&amp;R) Act, 1992.</p>
<p><b>कार्यसूची मद सं 12 :</b> विदेश व्यापार (विकास एवं विनियमन) अधिनियम, 1992 के उल्लंघन के लिए मेसर्स के.पी. संघवी इंटरनेशनल प्राइवेट लिमिटेड को कारण बताओ नोटिस जारी किया गया।</p> <p>समिति को बताया गया कि इकाई ने 70 किलोग्राम की अनुमत मात्रा के विपरीत 143.39 किलोग्राम चांदी और चांदी के अवशेष निकाले थे, अर्थात् 73.39 किलोग्राम अतिरिक्त चांदी और चांदी के अवशेष निकाले गए, जिससे एसईजेड नियम 2006 के नियम 41 (1) के प्रावधानों का उल्लंघन हुआ।</p>	<p><b>Agenda Item No. 12 :</b> Issuance of Show Cause Notice to M/s. K.P. Sanghvi International Pvt. Ltd for Violation of Foreign Trade (Development and Regulation) Act, 1992.</p> <p>The Committee was informed that the Unit had taken out 143.39 kgs. of silver &amp; silver findings against the permitted quantity of 70 kgs i.e. 73.39 kgs of excess silver and silver findings thereby violating the provisions of Rule 41 (1) of SEZ Rules 2006.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने उक्त उल्लंघन पर गौर किया और निर्दिष्ट अधिकारी को निर्देश दिया कि वह एफटी (डी एंड आर) अधिनियम, 1992 के तहत मामले के निर्णय के लिए कारण बताओ नोटिस जारी करने की प्रक्रिया शुरू करें।</p>	<p><b>Decision :</b> After deliberation, the Committee noted the said violation and directed Specified Officer to initiate the process for issuance of Show Cause notice for adjudication of the matter under FT(D&amp;R) Act, 1992.</p>
<p><b>कार्यसूची मद सं 13 :</b> मेसर्स आशिर सर्विसेज प्राइवेट लिमिटेड (पूर्व में एंकरसर्ट एनालिटिकल इंडिया प्राइवेट लिमिटेड के नाम से जाना जाता था), यूनिट नंबर 101-बी एसडीएफ-IV,</p>	<p><b>Agenda Item No. 13 :</b> Monitoring Performance of M/s Ashir Services Pvt. Ltd</p>

<p>एसईईपीजेड-एसईजेड के प्रदर्शन की 1 वर्ष यानी 2020-21 की अवधि के लिए निगरानी की जाएगी।</p>	<p>(Formerly Known as Anchorcert Analytical India Pvt. Ltd, Unit no. 101-B SDF-IV, SEEPZ-SEZ for the period of 1 year i.e. 2020-21.</p>
<p>इकाई ने 2020-21 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में इकाई द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए 2020-21 की अवधि के लिए निर्यात और आयात डेटा को एनएसडीएल से प्राप्त किया गया था।</p>	<p>The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2020-21 was retrieved from NSDL for cross verification with data submitted by the Unit in the APR.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने 2020-21 की अवधि के लिए इकाई के निगरानी कार्य निष्पादन को स्थगित कर दिया और प्राप्त एनएफई के मुकाबले निर्यात के मूल्य की पुनः जांच करने का निर्देश दिया।</p>	<p><b>Decision:</b> After deliberation, the Committee deferred the monitoring performance of the unit for the period 2020-21 and directed to re-examine the value of the Export vis-à-vis NFE achieved.</p>
<p><b>कार्यसूची मद सं 14 :</b> मेसर्स सीआई2 ज्वेलरी प्राइवेट लिमिटेड के 2 वर्ष की अवधि अर्थात 2020-21 और 2021-22 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21 और 2021-22 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21 और 2021-22 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p><b>Agenda Item No. 14 :</b> Monitoring Performance of M/s. CI2 Jewellery Pvt. Ltd for the period of 2 years i.e. 2020-21 &amp; 2021-22.</p> <p>The unit has submitted the APR for the period 2020-21 &amp; 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2020-21 &amp; 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने 2020-21 और 2021-22 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2020-21 &amp; 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p><b>कार्यसूची मद सं 15 :</b> मेसर्स प्रैक्सिस इंटरएक्टिव सर्विसेज प्राइवेट लिमिटेड, यूनिट नंबर 607-608, बहुमंजिला बिल्डिंग (एसी), सीपज़-एसईजेड, अंधेरी (ई) के 2 वर्ष की अवधि अर्थात 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p>	<p><b>Agenda Item No. 15:</b> Monitoring Performance of M/s Praxis Interactive Services Pvt. Ltd, Unit No. 607-608, Multistoried Bldg. (AC), SEEPZ- SEZ, Andheri (E) for the period of 2 years i.e. 2022-23 &amp; 2023-24.</p>
<p>इकाई ने 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>The unit has submitted the APR for the period 2022-23 &amp; 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2022-23 &amp; 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2022-23 &amp; 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>

<p>इसके अलावा समिति ने एक वर्ष के लिए वार्षिक रिपोर्ट दाखिल करने में 31 दिनों की देरी को भी माफ कर दिया, क्योंकि इकाई ने बाहर निकलने के लिए आवेदन किया है और यह देरी का मात्र एक उदाहरण है।</p>	<p>Further the Committee also condoned the delay of 31 days in filing the APR for 1 year as the Unit has applied for exit and this is only one such instance of delay.</p>
<p><b>कार्यसूची मद सं 16 :</b> मेसर्स प्रैक्सिस इंटरएक्टिव सर्विसेज प्राइवेट लिमिटेड, यूनिट नंबर 607-608, बहुमंजिला बिल्डिंग (एसी), एसईईपीजेड-एसईजेड, अंधेरी (ई) के 1 वर्ष यानी 2024-25 की अवधि के लिए प्रदर्शन की निगरानी।</p>	<p><b>Agenda Item No. 16 :</b> Monitoring Performance of M/s Praxis Interactive Services Pvt. Ltd, Unit No. 607-608, Multistoried Bldg. (AC), SEEPZ- SEZ, Andheri (E) for the period of 1 year i.e. 2024-25.</p>
<p>इकाई ने 2024-25 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2024-25 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p> <p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने 2024-25 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>The unit has submitted the APR for the period 2024-25 duly certified by Chartered Accountant. The export and import data for the period 2024-25 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p> <p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2024-25, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p><b>कार्यसूची मद सं 17 :</b> मेसर्स क्विनॉक्स कंसल्टेंसी सर्विसेज लिमिटेड, यूनिट II के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए प्रदर्शन की निगरानी।</p>	<p><b>Agenda Item No. 17 :</b> Monitoring Performance of M/s. Quinnox Consultancy Services Ltd, Unit II for the period of 1 year i.e. 2022-23.</p>
<p>इकाई ने 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2022-23 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p> <p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>The unit has submitted the APR for the period 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p> <p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p><b>पूरक कार्यसूची मद सं 01:</b> मेसर्स जीजेईपीसी से उनकी इकाई, मेगा सीएफसी के लिए सेवाओं की ब्रॉड बैंडिंग में संशोधन के लिए आवेदन प्राप्त हुआ।</p> <p>जीजेईपीसी ने उपरोक्त प्रस्ताव के लिए ई-मेल के माध्यम से अनुरोध प्रस्तुत किया था।</p>	<p><b>Supplementary Agenda No. 01 :</b> Application received from M/s. GJEPC for amendment in broad banding of services for their Unit, Mega CFC.</p> <p>GJEPC had submitted the request through E-mail for the above proposal.</p>

निर्णय: विचार-विमर्श के बाद समिति ने प्रस्ताव को स्थगित कर दिया क्योंकि इकाई ने सूचित किया था कि वे अपना प्रस्ताव समाप्त करने के लिए अस्थिर रहने में असमर्थ हैं तथा उन्होंने एक नई तारीख का अनुरोध किया।

**Decision :** After deliberation, the Committee deferred the proposal as the Unit had informed that they were unable to remain present to explain their proposal and requested for a new date.

बैठक अध्यक्ष को धन्यवाद ज्ञापन के साथ संपन्न हुई।

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

जतिश्वर वी. पाटील, आईएमए  
अध्यक्ष-सह-विकास आयुक्त,  
सीएन-सेक्टर

**अनुमोदन समिति के लिए की गई कार्रवाई 18.07.2024 को आयोजित  
Action Taken for Approval Committee held on 18.07.2024**

कार्यसूची मद सं. Agenda Item No.	विषय Subject	टिप्पणियां Remarks
एजेंडा आइटम नंबर 01 Agenda Item No. 01	31.05.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held on 31.05.2024.	
एजेंडा आइटम नंबर 02 Agenda Item No.02	मेसर्स जेनस्टार ज्वेलरी एलएलपी - यूनिट - II उनके कार्यालय परिसर की छत / शेड पर सौर पैनलों की स्थापना के संबंध में अनुमोदन का प्रस्ताव। Application for Installation of Solar Panels on terrace roof/shed of their office premises of M/s. Zenstar Jewellery LLP - Unit - II	Permission Letter issued for solar panel on 05.08.2024
एजेंडा आइटम नंबर 03 Agenda Item No.03	मेसर्स डी. नवीनचंद्र ज्वेल्स के कार्यालय परिसर की छत/शेड पर सौर पैनल लगाने के लिए आवेदन। Application for Installation of Solar Panels on terrace roof/shed of their office premises of M/s. D. Navinchandra Jewels	Permission Letter issued for solar panel on 25.07.2024
एजेंडा आइटम नंबर 04 Agenda Item No.04	कंपनी के साझेदारों और शेयरधारिता पैटर्न में परिवर्तन के लिए मेसर्स इंपीरियल ज्वेल्स से आवेदन प्राप्त हुआ। Application received from M/s. Imperial Jewels for Change in Partners and Shareholding Pattern of the Company.	Permission Letter issued for Change in Partners and shareholding pattern of the company on 26.07.2024
एजेंडा आइटम नंबर 05 Agenda Item No.05	कंपनी के निदेशकों के पदनाम में परिवर्तन और नई नियुक्ति के लिए मेसर्स इन्फिन्क्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-01) से आवेदन प्राप्त हुआ। Application received from M/s. Infix Services Private Limited (Unit-01) for Change in Designation & New Appointment of the Directors of the Company.	Permission Letter issued for Change in designation & new appointment of the directors of the company on 26.07.2024
एजेंडा आइटम नंबर 06 Agenda Item No.06	कंपनी के शेयरहोल्डिंग पैटर्न में बदलाव के लिए मेसर्स इन्फिन्क्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-01) से आवेदन प्राप्त हुआ। Application received from M/s. Infix Services Private Limited (Unit-01) for Change in Shareholding Pattern of the Company.	Permission Letter issued for Change in shareholding pattern of the company on 26.07.2024
एजेंडा आइटम नंबर 07 Agenda Item No.07	कंपनी के निदेशकों के पदनाम में परिवर्तन और नई नियुक्ति के लिए मेसर्स इन्फिन्क्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-05) से आवेदन प्राप्त हुआ। Application received from M/s. Infix Services Private Limited (Unit-05) for Change in Designation & New Appointment of the Directors of the Company.	Permission Letter issued for Change in designation & new appointment of the directors of the company on 26.07.2024
एजेंडा आइटम नंबर 08 Agenda Item No.08	कंपनी के शेयरहोल्डिंग पैटर्न में बदलाव के लिए मेसर्स इन्फिन्क्स सर्विसेज प्राइवेट लिमिटेड (यूनिट-05) से आवेदन प्राप्त हुआ। Application received from M/s. Infix Services Private Limited (Unit-05) for Change in Shareholding Pattern of the Company.	Permission Letter issued for Change in shareholding pattern of the company on 26.07.2024
एजेंडा आइटम नंबर 09	सीप्लज-एसईजेड में एक इकाई की स्थापना के लिए मेसर्स जीएनडी	LOA has been issued for

Agenda Item No.09	अटलांटा डायमंड्स एलएलपी से आवेदन प्राप्त हुआ। Application received from M/s. GND Atlanta Diamonds LLP for setting up of a unit in SEEPZ- SEZ.	setting up new unit on 29.07.2024
एजेंडा आइटम नंबर 10 Agenda Item No.10	वस्तुओं की ब्रॉड बैंडिंग के लिए मेसर्स ज्वेलेक्स इंडिया प्राइवेट लिमिटेड (यूनिट-II) से आवेदन प्राप्त हुआ। Application received from M/s. Jewelex India Pvt. Ltd (Unit-II) for Broad Banding of Items.	Permission Letter issued for Broad banding of items on 29.07.2024
एजेंडा आइटम नंबर 11 Agenda Item No.11	मेसर्स इम्मोस ज्वेलरी एलएलपी ने विदेशी व्यापार (विकास और विनियमन) अधिनियम, 1992 के तहत दंडनीय कृत्यों या चूक के लिए कारण बताओ नोटिस जारी किया है। Issuance of Show Cause Notice to M/s. Immense Jewellery LLP for violation of Foreign Trade (Development and Regulation) Act, 1992.	Minutes forwarded to S.O to imitate action on issuance of SCN
एजेंडा आइटम नंबर 12 Agenda Item No.12	विदेश व्यापार (विकास एवं विनियमन) अधिनियम, 1992 के उल्लंघन के लिए मेसर्स के.पी. संघवी इंटरनेशनल को कारण बताओ नोटिस जारी किया गया। Issuance of Show Cause Notice to M/s. K.P. Sanghvi International Pvt. Ltd. for violation of Foreign Trade (Development and Regulation) Act, 1992.	Minutes forwarded to S.O to imitate action on issuance of SCN
एजेंडा आइटम नंबर 13 Agenda Item No.13	प्रदर्शन की निगरानी- मैसर्स. आशिर सर्विसेज प्राइवेट लिमिटेड (पूर्व में एंकरसर्ट एनालिटिकल इंडिया प्राइवेट लिमिटेड के नाम से जाना जाता था) 1 वर्ष की अवधि यानी 2020-21 के लिए Monitoring of Performance- M/s. Ashir Services Pvt. Ltd (Formerly Known as Anchorcert Analytical India Pvt. Ltd) for the period of 1 year i.e. 2020-21	Committee noted the deferment
एजेंडा आइटम नंबर 14 Agenda Item No.14	प्रदर्शन की निगरानी- मैसर्स. CI2 ज्वेलरी प्राइवेट लिमिटेड 2 साल यानी 2020-21 और 2021-22 की अवधि के लिए Monitoring of Performance- M/s. CI2 Jewellery Pvt. Ltd for the period of 2 years i.e. 2020-21 & 2021-22	निगरानी नोट की गई Monitoring Noted
एजेंडा आइटम नंबर 15 Agenda Item No.15	प्रदर्शन की निगरानी- मैसर्स. प्रैक्सिस इंटरैक्टिव सर्विसेज प्रा. लिमिटेड 2 साल की अवधि यानी 2022-23 और 2023-24 के लिए Monitoring of Performance- M/s. Praxis Interactive Services Pvt. Ltd. for the period of 2 years i.e. 2022-23 & 2023-24	निगरानी नोट की गई Monitoring Noted
एजेंडा आइटम नंबर 16 Agenda Item No.16	प्रदर्शन की निगरानी- मैसर्स. प्रैक्सिस इंटरैक्टिव सर्विसेज प्रा. लिमिटेड 1 वर्ष यानी 2024-25 की अवधि के लिए Monitoring of Performance- M/s. Praxis Interactive Services Pvt. Ltd. for the period of 1 year i.e. 2024-25.	निगरानी नोट की गई Monitoring Noted

<p>एजेंडा आइटम नंबर 17 Agenda Item No.17</p>	<p>प्रदर्शन की निगरानी- मैसर्स. क्विनोक्स कंसल्टेंसी सर्विसेज लिमिटेड, यूनिट II 1 वर्ष की अवधि यानी 2022-23 के लिए</p> <p>Monitoring of Performance- M/s. Quinnox Consultancy Services Ltd, Unit II. for the period of 1 year i.e. 2022-23.</p>	<p>निगरानी नोट की गई Monitoring Noted</p>
<p>पूरक एजेंडा आइटम संख्या 18 Supplementary Agenda Item No.18</p>	<p>Application received from M/s. GJEPC fro amendment in broad banding of services for their unit Mega CFC</p>	<p>Committee noted the deferment</p>

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

**a. Proposal: -**

Application received from M/s. Sidd's Jewels Pvt. Ltd for –

- a. Capacity Enhancement of items of Manufacture for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f. 01.04.2023 to 31.03.2028 ;
- b. Broad banding of Brass with Diamond, Lab-Grown Diamond Colour Stone , Precious & Semi- Precious & Synthetic Colour stone etc.

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

Approval for Capacity Enhancement of items of Manufacture and Broad banding of Brass with Diamond, Lab-Grown Diamond Colour Stone , Precious & Semi- Precious & Synthetic Colour stone

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

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

**d) Other Information: -**

The proposal of capacity enhancement and broad banding was placed in the Approval Committee meeting held on 31.05.2024 wherein the Committee directed the Unit to provide a detailed item-wise bifurcation of the capacity enhancement and on submission and examination of the same, approve their capacity enhancement and the unit has submitted the detailed item-wise bifurcation of the capacity enhancement which are as :

Capacity Enhancement of Items Manufacture			
Items of Manufacture	Approved Capacity	Items of Manufacture	Proposed Capacity
Plain & Studded Gold / Platinum / Silver Jewellery	48000	PLAIN & STUDED JEWELLERY WITH GOLD, SILVER, SILVER WITH 5% PLATINUM, PLATINUM, BRASS WITH DIAMOND, COLOUR STONE, LAB-GROWN DIAMOND, PRECIOUS & SEMI-PRECIOUS	4,80,000



		SYNTHETIC COLOUR STONE ETC.	
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Capacity enhancement details for the proposed Broad banding items.

Year	Gold	Approx. Value Rs. In lacs	Silver	Approx. Value Rs. In lacs	Silver with 5% Platinum	Approx. Value Rs. In Lacs	Brass	Approx. Value Rs. In lacs	Platinum	Approx. Value Rs. In Lacs	Rs. In lacs (Total Rupees)	Total	Per annum Proposed
2023-24	23,000	1075	428950	20048.75	2300	107.50	2300	107.50	3450	161.25	21500	460000	460000
2024-25	23,500	1125	438275	20981.25	2350	112.50	2350	112.50	3525	168.75	22500	470000	470000
2025-26	24,000	1180	447600	22007	2400	118	2400	118	3600	177	23600	480000	480000
2026-27	24,500	1240	456925	23126	2450	124	2450	124	3675	186	24800	490000	490000
2027-28	25,000	1305	466250	24338.25	2500	130.50	2500	130.50	3750	195.75	26100	500000	500000
<b>Total</b>	<b>1,20,000</b>	<b>5925</b>	<b>2238000</b>	<b>110501.25</b>	<b>12000</b>	<b>592.50</b>	<b>12000</b>	<b>592.50</b>	<b>18000</b>	<b>888.75</b>	<b>118500</b>	<b>2400000</b>	<b>2400000</b>

Details of the Unit are as under :-

Sr. No.	Heading	Details		
1	Name of the Unit	M/s. Sidds Jewels Pvt. Ltd		
2	Location	Unit No. 301, Multistoried Building & Unit No.55, SDF-II, SEEPZ-SEZ.		
3	Area	Unit No.301	728 Sq.mtr	
		Unit No.55	763 Sq.mtr	
4	LOA No. & Date-	SEEPZ-SEZ/IA-I/APL/GJ-17/2007-08/579 dated 29.01.2008 as amended		
5	Items of Manufacture/ Trading	Plain & Studded Gold/Platinum/Silver Jewellery etc		
6	Date of Commencement-	17.04.2008		
7	Existing Block Period	2023-24 to 2027-28		
9	Validity of LOA	31.03.2023		
10	Outstanding Rent dues	7,18,839/-		
11	Labour Dues	NIL		
12	Validity of Lease Agreement	Unit No	Status	Period of SLA
		301, Multistoried Building	Registered	w.e.f. 01.02.2008 for 95 years
		55, SDF-II	Pending for Adjudication ( Letter issued to the unit on 21.11.2022 with a request to submit register copy of sub-Lease Agreement w.e.f. 06.06.2016 ). Reminder letter issued for expedition of registration of sub-lease agreement	
13	Pending CRA Objection, if any	NO		
14	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NO		

A. **Broad banding :**

Sr. No.	Description of item	ITC (HS) code
1	Brass with Diamond, Lab-Grown Diamond Colour Stone , Precious & Semi- Precious & Synthetic Colour stone	7113

Comments were sought from Specified Officer wherein it is conveyed that the goods intend to manufacture are classified under Chapter 71 and the present activity is also covered under Chapter 71.

B. ***Demand of brass jewellery in the international market :*** Comments were sought from Unit, SGJMA & GJEPC. Unit & SGJMA had furnished their comments. However, GJEPC is yet to furnish their comments.

*Unit clarified that - due to increase in the consumer demand for sustainable and innovative products and widespread adoption of technology and brass jewellery is an alternative to gold for those looking for decent accessory within the budget. The details of the quantity and the value proposed for brass jewellery :*

Sr.no.	Items in third party repair of manufacture		1st year	2nd year	3rd year	4th year	5th year	Total (5 Year)
1.	Brass with diamond, colour stone Lab-Grown Diamond, Precious & Semi-Precious & Synthetic Colour Stone	Qty and Pcs details	2,300	2,350	2,400	2,450	2,500	12,000
2.		\$ Approx Value	\$13,800	\$14100	\$14400	\$14700	\$15000	\$72,000

*SGJMA has furnished the following data of export of brass jewellery for the past 4 years sourced from NSDL:*

*Export of Brass Jewellery from SEPEZ-SEZ  
(Brass jewellery studded with diamonds/precious stones/LGDs or combination with other metals)*

Year	Exports	% Increase	No. of Units involved
2020-21	3.59	--	27
2021-22	21.74	505.57	38
2022-23	34.71	59.66	46
2023-24	48.85	40.74	50

*SGJMA has also conveyed that there is substantial increase in the number of units engaged in export of brass jewellery studded with diamonds as well as in the value of exports. The data therefore indicates that there is very good demand of said jewellery in the international market.*

**C. Capacity Enhancement :-**

Description of the items of Manufacture	Approved Capacity	Proposed Capacity
Plain & Studded Gold/Platinum/Silver Jewellery	48000 PCS	480000 PCS
Brass with Diamond, Lab-Grown Diamond Colour Stone, Precious & Semi- Precious & Synthetic Colour stone		

• **Justification for Capacity Enhancement:**

1. Due to the change in the fashion, customer have moved from gold to silver and other metal jewellery, silver pieces are still 60% to 50% less expensive than equivalent to gold. Customers have moved from diamonds to lab grown diamond and the cost of Lab grown diamonds are approximately 20% less than natural diamonds. With an increase in demand, more producers are entering the lab diamond market and prices are dropping.
2. In 2023, loose, lab-grown diamond sales soared 47% as compared to the earlier year. It is 40-60% cheaper than a mined diamond of the same grade and silver is attracting demand in the global market.
3. Units are working to introduce new products or services, expand market, increase their marketing activities or improve customer service due to change of customer preference from gold to Silver, Brass and other metal.

D. Projections :-

Sr. No.	Description	Approved projections for 5 years 2018-19 to 2022-23		Proposed projections for 5 years 2023-24 to 2027-28	
		Rs. Crore	US'000	Rs. Crore	US'000
1.	FOB value of exports	3500	5,42,635.65	1185	144512.20
2.	Import of Machinery	7.5	1162.79	2.75	335.37
3.	Import of Raw Material and components	2658.75	4,12,209.30	899.93	109747.56
4.	Jewellery for Remaking/Third Party Remaking	350	54,263.56	118.5	14451.22
5.	Import of Spares & Consumables	3.75	581.39	1.5	182.93
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of foreign technicians	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export	-	-	-	-
13.	Foreign Travel	95	14728.68	26.15	3189.02
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment	-	-	-	-
16.	<b>Total (2 to 14)</b>	3115	4,82,945.73	1048.83	127906.10
17.	<b>NFE (1-15)</b>	385	59,689.92	136.17	16606.10

- **Justification for Downward revision of projections as under:**

1. Fallout from the pandemic and mounting economic uncertainties recession in USA has pushed these companies to retreat from their aggressive hiring strategies, resulting in low production, less orders reflecting in reduction in the employment.

**E. Export performance of the unit in the last block [2018-19 to 2022-23] :**

Export			Import of RM+ Spares		Import of CG		NFE (Rs. In Crore) on cumulative basis
Year	Projected	Actual	Projected	Actual	Projected	Actual	
2018-19	50	901.339	426.5	741.304	1.5	0.1356	86.8635
2019-20	60	955.4714	516.5	859.4034	1.5	0.00	261.7334
2020-21	70	650.6911	606.5	398.4959	1.5	0.0665	476.9502
2021-22	80	238.4768	696.5	128.8813	1.5	0.00	505.8945
2022-23	90	APR to be scrutinized	766.5	APR to be scrutinized	1.5	APR to be scrutinized	APR to be scrutinized
<b>Total</b>	<b>350</b>	<b>2745.9783</b>	<b>3012.5</b>	<b>2128.0846</b>	<b>7.5</b>	<b>0.2021</b>	

The proposal of monitoring performance of unit was placed before the Approval Committee in its meeting held on 27.03.2024. After deliberation, the Committee noted the performance of the unit for the period 2021-22, as unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

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

**F. OBSERVATIONS:-**

(a) *Downward revision of projections proposed for capacity enhancement and justifications furnished therein stating that fallout from the pandemic and mounting economic uncertainties recession in USA has pushed these companies to retreat from their aggressive hiring strategies, resulting in low production, less orders reflecting in reduction in the employment.*

(b) *Outstanding foreign exchange realization for which Unit in its letter dt. 28.05.2024 has clarified that against the pending foreign exchange realization of 396 cases, 261 cases have been realized and on date only 135 cases are pending for realization and the details are as under :*

Particulars	No. of Cases	Amount In Cr.
Total Cases	396	524.59
Realized Cases	261	130.22
Pending Cases	135	394.37

Approval Committee in its meeting held on 31.05.2024 had directed the Unit to expedite the clearance of pending foreign exchange realization within 3 months.

Further in the Approval Committee meeting held on 27.03.2024 wherein Specified Officer was directed to visit the AD Bank to discuss the issue related to pending foreign exchange realization. Accordingly Specified Officer had visited the AD Bank related to the said Unit i.e. State Bank of India & Canara Bank

Observations i.r.o. pending foreign exchange realization of both the banks by Specified Officer in its letter d.t 20.07.2024

**State Bank of India** : AD Bank had reported 124S/Bs as overdue/pending for realization and the Unit had sought extension of time for realization. However extension in these cases were beyond the powers of AD Bank and thus request was forwarded to RBI. In case of rejection of request by RBI, suitable action will be taken for reporting matter to RBI/DOE for further investigation and caution listing of the exporter.

**Canara Bank** : AD Bank had reported that the unit has been sanctioned one time settlement which is to be paid till March 2025. The account has been transferred to SAM Branch in Apr. 2023 for further recovery and monitoring.

Specified Officer in its earlier communication dt. 22.04.2024 had also conveyed the following :

- 1) During the visit , it was brought to the notice of the concerned AD Banks to monitor the progress in repatriation of pending foreign exchange. All the AD Banks have been appraised with the RBI's observation for an appropriate action against defaulters upon caution listing recommendations by the AD Banks and requested to examine the cases pending beyond permissible time limits and extension of time granted for remittance/repatriation of pending foreign exchange in such case.
- 2) AD Banks, except SBI, had informed that the Unit viz M/s. SIDD's Jewels Pvt. Ltd. have been declared NPA (Non Performing Asset) in the year 2020-21. However, the Units came forward with a proposal of OTS (One Time Settlement) with a recovery projection upto March-2027 and the same has been accepted by the AD Banks except Central Bank of India. Central Bank of India has forwarded its recommendation for caution listing of these Units to the RBI consequent to long pending recovery of foreign exchange.

**G. Recommendation:**

Proposal is submitted before the Approval Committee for consideration i.r.o. :-

- a. Capacity Enhancement of items of Manufacture for further period of 5 years i.e. 2023-24 to 2027-28 w.e.f. 01.04.2023 to 31.03.2028 in terms of Rule 19 (2) of SEZ Rules 2006 ;
- b. Broad banding of Brass with Diamond, Lab-Grown Diamond Colour Stone , Precious & Semi- Precious & Synthetic Colour stone in terms of Rule 19 (2) of

SEZ Rules 2006 and letter no SEEPZ-SEZ/IA-I/Policy/46/08-09/3042 dt. 25.03.2009 & letter No. SEEPZ-SEZ/IA-I/ Policy/46/2008-09 dated 25.09.2019 read with Instruction No. 91 dated 28.11.2018 and DGFT Notification No. 43/2015-2020 dated 05.11.2018.

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

**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

Proposal for Approval Committee	Proposal of M/s. Uni Design Elite Jewellery Pvt. Ltd. Diamond Unit for setting up of a new unit in SEEPZ-SEZ.																	
Rule provision w.r.t SEZ Rules, 2006	SEZ Rule 17 & 18.																	
Request of the company	Application for setting up of New Unit in SEEPZ-SEZ																	
Status of the company i.e. proprietorship/ partnership/Individual and statute under which registered with registration no. & year of registration	LLP/Proprietorship/ Partnership/ Individual/Company/-Pvt. Ltd.																	
Product to be warehouse/ service to be rendered	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="width: 60%;">Items Description</th> <th style="width: 20%;">Capacity (Unit-PCS)</th> <th style="width: 20%;">ITC HS Code</th> </tr> </thead> <tbody> <tr> <td>Import of Semi Polished Diamonds &amp; Export of Cut &amp; Polished Diamonds</td> <td>600 cts. Per Month</td> <td>71023910</td> </tr> </tbody> </table>			Items Description	Capacity (Unit-PCS)	ITC HS Code	Import of Semi Polished Diamonds & Export of Cut & Polished Diamonds	600 cts. Per Month	71023910									
Items Description	Capacity (Unit-PCS)	ITC HS Code																
Import of Semi Polished Diamonds & Export of Cut & Polished Diamonds	600 cts. Per Month	71023910																
Proposed Location of applicant in SEEPZ-SEZ	Plot area allotted = 1234 Sq. mtr. (13277.84 sq. ft) Proposed demarcated area = 2000 sq.ft																	
Requirement of Land/ built-up area (Area in Sq. Mtrs.)	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 50%;">Details</th> <th style="width: 40%;">Area in sq. ft.</th> </tr> </thead> <tbody> <tr> <td>i.</td> <td>Factory &amp; Office</td> <td>0.00</td> </tr> <tr> <td>ii.</td> <td>Warehousing/ Storage</td> <td>0.00</td> </tr> <tr> <td>iii.</td> <td>Others, Specify</td> <td>0.00</td> </tr> <tr> <td>iv</td> <td>Built-up Area</td> <td>2000.00</td> </tr> </tbody> </table>			Sr. No	Details	Area in sq. ft.	i.	Factory & Office	0.00	ii.	Warehousing/ Storage	0.00	iii.	Others, Specify	0.00	iv	Built-up Area	2000.00
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ii.	Warehousing/ Storage	0.00																
iii.	Others, Specify	0.00																
iv	Built-up Area	2000.00																
Financial capability of M/s. Uni Design Elite Jewellery Pvt. Ltd	Equity Capital of M/s. Uni Design Elite Jewellery Pvt. Ltd. (Fig. Rs. In Lakhs)																	
	<table border="1" style="width: 100%; text-align: center;"> <tbody> <tr> <td style="width: 60%;">31.03.2021</td> <td>11208.44</td> </tr> <tr> <td>31.03.2022</td> <td>12390.28</td> </tr> <tr> <td>31.03.2023</td> <td>14973.96</td> </tr> </tbody> </table>			31.03.2021	11208.44	31.03.2022	12390.28	31.03.2023	14973.96									
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Details of Directors	<b>Sr. No.</b>	<b>Name of the Director</b>	<b>Designation</b>	
	1.	Mr. Rishi Hiten Parikh	Director	
	2.	Mr. Aalap Milan Parikh	Director	
Details of Profit Sharing ratio	<b>Sr No.</b>	<b>Name of the Share holders</b>	<b>% of Shares</b>	<b>% of shareholding</b>
	1.	Milan Kevin Parikh	1777	0.16 %
	2.	Jitendra Chianlal Parikh	3590	0.32 %
	3.	Shaunak Jitendra Parikh	1735	0.15 %
	4.	Hiten Bagmal Parikh	1814	0.16 %
	5.	Uni Design Jewellery Holdings LLP	1121201	99.05 %
	6.	MBE Enterprises LLP	1815	0.16 %
	<b>Total</b>	<b>1131932</b>	<b>100 %</b>	
Project Cost	<b>A</b>	<b>Cost of The Project</b>	<b>Amount [Rs. in Lakhs]</b>	
	1	Building improvements	15.00	
	2	Plant Machinery		
		Indigenous	55.67	
		Imported	76.36	
	2	Computer & Software	2.44	
	3	Equipments	2.61	
	4	Electric Fittings	10.00	
	5	Furniture	7.50	
	<b>Total (A)</b>	<b>169.58</b>		
Sources of Funds	<u>Means of Finance:-</u>			
	<b>B</b>	<b>Means of Finance</b>	<b>Amount in Lakhs</b>	
	1	Owned Funds	169.58	
		<b>Total (B)</b>	<b>169.58</b>	
Investment Details	<b>Sr. No.</b>	<b>Particulars</b>	<b>Rs. in Lakhs</b>	
	(a)	Plant & Machinery		
	(i)	Indigenous	55.67	
	(ii)	Import CIF Value	76.36	
		<b>Total (i) + (ii)</b>		

		(Rs. In Lakhs)					
		Import	Indigenous	Total			
Import & indigenous requirement of materials and other inputs	(a) Capital Goods	76.36	55.67	132.03			
	(b) Raw material, components, consumables, packing material, fuel etc. for 5 years. (Give details in project report, namely, list of Capital Goods, description of raw materials, and other inputs, etc.).	52,868.93	-	52,868.93			
	<b>Total</b>	52945.29	55.67	<b>53000.96</b>			
Total employment	<b>Men</b>		<b>Women</b>				
	15		07				
Foreign Exchange Balance Sheet	(Rs. in Lakhs)						
		1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	FOB Value of Exports	7,283.67	10,595.14	12,008.20	13,418.90	14,805.06	<b>58,110.98</b>
	Foreign Exchange Outgo for the first five years	7,172.86	9967.36	10752.27	11935.02	13117.77	<b>52945.29</b>
Net Foreign Exchange Earning	110.81	627.78	1255.93	1483.88	1687.29	<b>5165.69</b>	

Other information	<p><b>The applicant in their Project Report has stated as under:</b></p> <p>M/s. Uni Design Elite Jewellery Pvt. Ltd., having their jewellery manufacturing set up in Gala No. 401 &amp; 402, Tower II, SEEPZ++, SEEPZ-SEZ, Andheri East, Mumbai-400096. The company is currently engaged in the manufacturing and exports of diamond-studded jewellery, while its parent group specializes in diamond manufacturing. M/s. Uni Design Elite Jewellery Pvt. Ltd., is established in SEEPZ since 2005 with the annual turnover of Rs. 15,396.43 lakhs. This strategic alignment presents a promising opportunity for the company to venture into the production of larger diamonds from semi polished diamonds. The company foresees a bright future in processing semi-polished (partly polished) diamonds into high-quality polished diamonds. These semi-polished diamonds are available in sufficient quantities, making it feasible to produce fine polished diamonds from them.</p> <p>They have also stated that the semi polished diamonds will be purchased on outright basis and the final cut &amp; polished diamonds will be exported to the different combine globally.</p> <p><b>Marketing Tie up:</b></p> <p><b>Source of Raw Material:</b> The Company plans to procure semi-polished diamonds from South Africa, Botswana, and Dubai.</p> <p><b>Market for Polished Diamonds:</b> The Company aims to export polished diamonds primarily to Europe, the USA, China, Dubai, and Southeast Asian countries.</p> <p>The said Unit will be set up in the demarcated area of 2000 sq. ft. in the existing Unit.</p>
Addl. Information	<p><i>It is to mention that a similar proposal under broad banding request for import of semi-polished diamonds for making final cut &amp; polished diamonds was submitted by M/s. KGK Creations Pvt. Ltd. wherein they had clarified that they will import diamonds consisting of semi-polished diamonds and use the expertise services and skills of their workmen alongwith best technology and machines and do polishing of stones and convert them into polished diamonds with up-gradation in cutting parameters. The Company will provide detailed packing list and export invoice of all the stones while importing alongwith the slip showing characteristics of each stone such as weight shape cut parameters clarify and each stone will be given a unique identification number to provide complete tracking and traceability from import to polishing upto export. Based on the said clarification the Approval Committee in its meeting held on 05.02.2020 considered their proposal under broad banding subject to condition that the Unit shall satisfy the customs i.r.o. each diamond with documentary evidence during examination at the time of import and export about all the 4Cs parameters including wastage in process.</i></p> <p><i>Similarly another proposal of M/s. MSJPL Jewellery Pvt. Ltd. was also placed in the Approval Committee meeting held on 26.11.2021 wherein the Unit had requested for import of semi-polished diamonds for making final cut and polished diamonds i.e. to achieve the desired cut and polished on the diamonds such as Ex-Ex-Ex cut through their expert polishers and export after certification from International certification institutes based abroad.. The Approval Committee approved the same under broad banding request subject to examination of goods 100% at the time of import and export by Customs to their satisfaction about the identity of goods.</i></p>
Recommendation	<p>Proposal of M/s. Uni Design Elite Jewellery Pvt. Ltd . for setting up of a new unit in SEEPZ-SEZ for Import of Semi Polished Diamonds &amp; Export of Cut &amp; Polished Diamonds is submitted to Approval Committee for consideration in terms of Rule 17 &amp; 18 of SEZ Rules, 2006.</p>

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**GOVERNMENT OF INDIA**  
**OFFICE OF THE DEVELOPMENT COMMISSIONER,**  
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**ANDHERI (EAST), MUMBAI**

**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

Proposal for Approval Committee	The proposal of <b>M/s. Imperial Jewels</b> for setting up of a new unit in SEEPZ-SEZ.			
Rule provision w.r.t SEZ Rules, 2006	SEZ Rule 17 & 18.			
Request of the company	Application for setting up of New Unit in SEEPZ-SEZ for Trading Unit			
Status of the company i.e. proprietorship/ partnership/Individual and statute under which registered with registration no. & year of registration	LLP/Proprietorship/ Partnership/ Individual/Company			
Product to be warehouse/ service to be rendered	<b>Item(s) Description</b>	<b>Capacity (Not required for service unit)</b>	<b>Units</b>	<b>ITCHS Code</b>
	Cut & polished Diamond	125000	CTS	7102
	Cut & Polished Lab Grown Diamond	170000	CTS	7104
	Findings, Mountings & Chains made of gold, silver & platinum	105	KGS	7113
	Titanium Findings, Mounting, Chains	1645	KGS	7117
	Palladium Findings, Mounting, Chains	5	KGS	7110
	Brass Findings, Mounting,	11530	KGS	7117
	Lab Grown Colour Stones	14500	CTS	7104
	Col Stone-PS & SP Stones	5750	CTS	7103
	Synthetic Stones/CZ	3000000	CTS	7104
	Titanium in any purity/KT/Granules	150	KGS	8108
	Palladium in Any purity/KT/Granules	5	KGS	7110

	Rough Diamonds	4000	CTS	7102															
	Pearls	5750	CTS	7116															
	Machinery Appliance & Part Thereof	11000000	INR	8505/8419															
	All types of Chemical	12100	LITERS	2853															
	All types of Alloys	325000	KGS	7106															
	Wax/Wax pieces	4000	KGS	3404															
	Resin	7500	NOS	3907															
	Rubber/Rubber molds	25000	NOS	4006															
	Leather/Rubber Cords	3000	NOS	4205/5604															
	Steel Dials, findings, Mountings & Chains	6000	NOS	7315															
	Brass	30000	KGS	7403															
	Glass Lance	60000	NOS	9002															
	Tools & Consumables for Jewellery Making	148837500	INR	3405,3816,8206, 9603,6804,3907, 6805,2853,9016, 9017,,8539,3005, 4819,9002															
	Packing Material, Plastic Bages, Boxes, Trays, Tages etc.	28300	PCS	4819															
	Rhodium Solutions	600	BOTTLES	5843															
Proposed Location of applicant in SEEPZ-SEZ	Admeasuring 139.35 sq. mtrs, (1500 Sq.mtrs) at unit no. 72, in SDF-III, SEEPZ-SEZ.																		
Requirement of Land/ built-up area (Area in Sq. Mtrs.)	<table border="1"> <thead> <tr> <th>Sr. No</th> <th>Details</th> <th>Area in sq. mtr.</th> </tr> </thead> <tbody> <tr> <td>i.</td> <td>Factory &amp; Office</td> <td>0.00</td> </tr> <tr> <td>ii.</td> <td>Warehousing/ Storage</td> <td>0.00</td> </tr> <tr> <td>iii.</td> <td>Others, Specify</td> <td>0.00</td> </tr> <tr> <td>iv</td> <td>Built-up Area</td> <td>139.35 Sq. mtrs</td> </tr> </tbody> </table>				Sr. No	Details	Area in sq. mtr.	i.	Factory & Office	0.00	ii.	Warehousing/ Storage	0.00	iii.	Others, Specify	0.00	iv	Built-up Area	139.35 Sq. mtrs
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Financial capability of M/s. Imperial Jewels (Trading Unit)	<ol style="list-style-type: none"> <li>The net worth of Partners Shri. Savjibhai Dhanjibhai Dholakia as on 31.03.2022 is Rs. 2,53,96,68,439/-</li> <li>The net worth of Partners Shri. Ghanshymbhai Dhanjibhai Dholakia as on 31.03.2022 is Rs. 2,58,47,21,236/-</li> </ol>																		

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	Total	100%																												

(Rs. In Crore)

Project Cost

Sr. No.	Particulars	Amount (In Lakhs)	
		Existing Unit	
	Factory Premises-Lease hold Premises		
1.	Plant & Machinery		
	Indigenous	0.1	
	Imported	0.15	0.25
2.	Computer , Furniture & Equipment		0.1
	<b>Total</b>		<b>0.35</b>

Sources of Funds

1. Means of Finance:-

Particulars	Amount (In Lakhs)
Promoters contributions-Internal Accrual	0.35
<b>Total</b>	<b>0.35</b>

Investment Details

(Rs. In Crore)

Sr. No.	Particulars	Rs. in Lakhs
(a)	Plant & Machinery	0.25
(i)	Indigenous	0.1
(ii)	Import CIF Value	
	<b>Total (i) + (ii)</b>	<b>0.35</b>

Import & indigenous requirement of materials and other inputs	(Rs. in Crore)						
			Import	Indigenous			
	(a)	Capital Goods	5.00	0.75			
	(b)	Raw Material, components, consumables, packing material, fuel etc. for 5 years	5901.0750	843.1750			
	<b>Total</b>	<b>5906.0750</b>	<b>843.9250</b>				
Total employment	Men		Women				
	35		15				
Foreign Exchange Balance Sheet	(Rs. in Lakhs)						
		1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	FOB Value of Exports	1350.00	1420.00	1500.00	1575.00	1655.00	7500.0000
	Foreign Exchange Outgo for the first five years	1063.3350	1118.4150	1181.37	1240.4825	1303.5725	5907.1750
Net Foreign Exchange Earning	286.6650	301.5850	318.63	334.5175	351.4275	1592.8250	
Other information	The Applicant in their Project Report has stated that as under :						
	<p>M/s. Imperial Jewels is already SEZ unit located at Unit No. 72, SDF-III, having LOA No. SEEPZ-SEZ/IA-I/APL/GJ-13/2011-12/18675 dated 22.12.2011 as amended for admeasuring area 751 Sq.mtr for manufacturing. The said unit is planning to set up a Trading office admeasuring area 139.41 Sq. mtrs (the built up space of Appx 1500sq. ft.) out of total 751 sq. mtrs. unit for the proposed project. The unit has commenced production w.e.f. 15.09.2008. The validity of LOA is upto 14.09.2028.</p>						
	<p>They have enough space to make separate set up within their existing unit to do the trading/ service activity. Further, they declare &amp; confirm that the goods imported / procured from DTA will be used for trading service activity under Inter Unit Transfer (IUT) within SEEPZ-SEZ &amp; EOU.</p> <p>They have core production centers, working with an advanced series of control systems that drives quality and guarantee the integrity. To further enhance, systemize the operation and streamline the procurement processes, they</p>						



	<p>are planning to set up trading / service unit within their existing premises to facilitate the ready availability of material, purchase in bulk quantity to obtain competitive prices, storage at one place, save cost, so they can provide their other Seepz / EOU units for their required quantities.</p> <p>This will reduce their freight forwarding expenses, unwanted inventory and do the movement of goods under Inter Unit Transfer, consolidated stock will help their to monitor inventory.</p> <p>Further, they required manpower for operation of the project will be Appx 50 Employees . The number of employees is calculated based on present requirements which will include skilled and data entry operators, which is easily available in SEEPZ-SEZ.</p>
Observation	<p>The observation are as under :</p> <ul style="list-style-type: none"> <li>• Due demarcation to be done for manufacturing and trading activity under the supervision of Specified Officer.</li> <li>• Separate account to be maintained for manufacturing &amp; Trading activity.</li> <li>• Separate exit &amp; entry for manufacturing &amp; Trading activity.</li> </ul> <p>The proposal of the unit was placed before the approval committee meeting held on 29.04.2024. After deliberation, the Committee deferred the proposal of M/s. imperial Jewels for setting up of Trading unit.</p> <ol style="list-style-type: none"> <li>1. To produce a detailed clarification on the trading items and</li> <li>2. Directed to Specified Officer to re-examine the request of the unit of proposed items of trading unit.</li> </ol> <p>Further, the unit vide letter dated 25.06.2024 has once again submitted the revised Annexure "A" for detailed clarifications. And Specified Officer vide letter dated 04.07.2024 has submitted the report.</p>
Recommendation	<p>Proposal of M/s. Imperial Jewels for setting up of a Trading unit in SEEPZ-SEZ for Manufacturing is submitted to Approval Committee for consideration in terms of Rule 17 &amp; 18 of SEZ Rules, 2006,</p>

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

**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

Proposal for Approval Committee	The proposal of <b>M/s. Cupid Diamonds Private Limited</b> for setting up of a new unit in SEEPZ-SEZ.																											
Rule provision w.r.t SEZ Rules, 2006	SEZ Rule 17 & 18.																											
Request of the company	Application for setting up of New Unit in SEEPZ-SEZ for Manufacturer & Exporter																											
Status of the company i.e. proprietorship/ partnership/Individual and statute under which registered with registration no. & year of registration	LLP/Proprietorship/ Partnership/ Individual/Company																											
Product to be warehouse/ service to be rendered	<table border="1"> <thead> <tr> <th>Item(s) Description</th> <th>Capacity (Not required for service unit)</th> <th>Units</th> <th>ITCHS Code</th> </tr> </thead> <tbody> <tr> <td>Combination Jewellery of Diamond/CZ or other Precious/Semi-precious Stones/Lab Grown Diamond</td> <td>1500.00</td> <td>Pieces</td> <td>7113</td> </tr> <tr> <td>Gold &amp; Silver Mounting Jewellery</td> <td>10000.00</td> <td>Pieces</td> <td>7113</td> </tr> <tr> <td>Plain/Studded Platinum Jewellery</td> <td>5000.00</td> <td>Pieces</td> <td>7113</td> </tr> <tr> <td>Plain/Studded Silver Jewellery</td> <td>40000.00</td> <td>Pieces</td> <td>7113</td> </tr> <tr> <td>Studded/Plain Gold Jewellery</td> <td>150000.00</td> <td>Pieces</td> <td>7113</td> </tr> </tbody> </table>				Item(s) Description	Capacity (Not required for service unit)	Units	ITCHS Code	Combination Jewellery of Diamond/CZ or other Precious/Semi-precious Stones/Lab Grown Diamond	1500.00	Pieces	7113	Gold & Silver Mounting Jewellery	10000.00	Pieces	7113	Plain/Studded Platinum Jewellery	5000.00	Pieces	7113	Plain/Studded Silver Jewellery	40000.00	Pieces	7113	Studded/Plain Gold Jewellery	150000.00	Pieces	7113
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Proposed Location of applicant in SEEPZ-SEZ	Admeasuring 876.50 sq. mtrs, at GJ-09, SEEPZ, MIDC, Andheri East, Mumbai-400096.																											
Requirement of Land/ built-up area (Area in Sq. Mtrs.)	<table border="1"> <thead> <tr> <th>Sr. No</th> <th>Details</th> <th>Area in sq. mtr.</th> </tr> </thead> <tbody> <tr> <td>i.</td> <td>Factory &amp; Office</td> <td>876.50</td> </tr> <tr> <td>ii.</td> <td>Warehousing/ Storage</td> <td>0.00</td> </tr> <tr> <td>iii.</td> <td>Others, Specify</td> <td>0.00</td> </tr> <tr> <td>iv</td> <td>Built-up Area</td> <td>876.50</td> </tr> </tbody> </table>				Sr. No	Details	Area in sq. mtr.	i.	Factory & Office	876.50	ii.	Warehousing/ Storage	0.00	iii.	Others, Specify	0.00	iv	Built-up Area	876.50									
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Financial capability of M/s. Cupid Diamonds Private Limited	(Rs. In Lakhs)			
	Reserve & Surplus balances at end of the year			
	2020-21	2021-22	2022-23	
	179.96	595.97	940.34	
Details of Directors				
	<b>Sr. No.</b>	<b>Name of Directors</b>		
	1.	Mr. Nimesh Piyush Mehta		
	2.	Mr. Milan Ashwin Shah		
Details of Profit Sharing ratio				
	<b>Sr. No</b>	<b>Name of the Shareholder</b>	<b>% Holding</b>	
	1.	Mr. Nimesh Piyush Mehta	95%	
	2.	Mrs. Usha Piyush Mehta	5%	
Project Cost	<b>Sr. No.</b>	<b>Particulars</b>	<b>Amount (In Lakhs)</b>	
	1.	Plant & Machinery		
		Indigenous	240.00	
		Imported	200.00	440.00
	2.	Furniture & Fixture		175.00
	3.	Air Conditioning		50.00
	4.	Office Equipment		
		Computer	44.00	
		Telephone System	5.00	
		Xerox/Fax/Printers	1.00	50.00
	5.	Electrical Cabling & Points		75.00
	6.	Net Working Capital		500.00
		<b>Total</b>		<b>1290.00</b>

Sources of Funds	<b>3. Means of Finance:-</b> <table border="1" data-bbox="614 145 1380 369" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">Amount (In Lakhs)</th> </tr> </thead> <tbody> <tr> <td>Directors Capital Contribution</td> <td style="text-align: center;">1290.00</td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>Total</b></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>1290.00</b></td> </tr> </tbody> </table>						Particulars	Amount (In Lakhs)	Directors Capital Contribution	1290.00	<b>Total</b>			<b>1290.00</b>																				
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Other information	<p>The applicant in their Project Report has stated as under:</p> <p>M/s. Cupid Hearts Jewellery LLP is already SEZ unit located at Unit No. GJ-09, SEEPZ, MIDC admeasuring area 876.50 sq. mtrs SEEPZ-SEZ, MIDC, Andheri (East), for manufacturing Studded/Plain Gold Jewellery, Plain/Studded Silver Jewellery, Plain/Studded Platinum Jewellery, Gold &amp; Silver Mounting Jewellery, Combination Jewellery of Diamond/CZ or other Precious/Semi-precious Stones/lab Grown Diamond etc.</p> <p>They are one of the first company to treat the diamonds into different colours like blue, orange, peacock green etc. since last three years, they have mainly concentrated on the lab grown diamonds.</p> <p>They also participate in major trade fairs, like IIS In India and their group also participate in all major trade fairs, like Las Vegas, Hong Kong (all shows) and basal etc.</p> <p>They have selling outlets in Singapore, Sydney and Melbourne in Australia, Manila in Philippine, Jakarta in Indonesia, Taiwan, Antwerp in Belgium, Tokyo in Japan, Hong Kong, Dubai, Ramatgan in Israel and New York in USA.</p> <p>The Group deals with more than 200 suppliers from India, this is the trust and reputation, this group has created over a period in the industry. Moving forward their concentration is to sharpen their sourcing so in any given point of time they remain competitive and cater all requirement to their existing and new clientele.</p>
Observation	<p>Further, as per certificate of Sale dated 17.10.2023 the Liquidator has successfully auctioned the said premises to you i.e. Cupid Diamonds Pvt. Ltd (Buyer) for a total consideration of rs. 20,80,89,643.84/- (Rupees Twenty Crores Eighty Lakhs Eighty Nine Thousand Six Hundred and Forty Three and Paise Eighty Four only) (exclusive of GST). The Liquidator has received the entire Sale Consideration including the EMD and GST on Plant and Machinery Furniture and Fixtures on 24.11.2022 and 10.03.2023.</p> <p>The Liquidator confirms that he has sold on behalf of M/s. Shrenuj and Company limited the property more particular described in the Schedule hereunder written on "as is where is as is what is basis' whatever there is basis and no recourse basis in favour of Cupid Diamonds Pvt. Ltd</p>
Recommendation	<p>Proposal of M/s. Cupid Diamonds Private Limited for setting up of a new unit in SEEPZ-SEZ for Manufacturing is submitted to Approval Committee for consideration in terms of Rule 17 &amp; 18 of SEZ Rules, 2006,</p>

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**GOVERNMENT OF INDIA,  
OFFICE OF THE DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE  
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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a) Proposal: -**

Proposal of M/s. M.K for Change in Partners and Shareholding Pattern of the Company.

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

Request for Change in Partners and Shareholding Pattern of the Company.

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

MOC&I Instruction No. 109 of MOC&I dated 18.10.2021.

**d) Other Information: -**

1.	Name of the Unit	M/s. M.K
2.	Location of the Unit	Unit No. 103, Block-I, SEEPZ++
3.	Area	601 Sq. Mtr.
4.	LOA No. & Date	IA/NUS/APL/G&J/266/2002/880, Dated 30.07.2002 as amended
5.	Item of Manufacture/Service	Studded/Plain Gold Jewellery, Plain/Studded Silver Jewellery, Plain/Studded Platinum Jewellery, Cubic Zirconia Stones Studded on Precious Metals, Steel Jewellery Studded with Precious/Semi-Precious Stones, Combination Jewellery of Gold/Steel with Diamond/CZ or other Precious/Semi-Precious Stones, Combination Jewellery of Gold/Silver with Diamond/CZ or other Precious/Semi-Precious Stones etc...
6.	Date of Commencement	10.05.2004
8.	Validity of LOA	31.03.2024
9.	Outstanding Rent dues	Rs. NIL/- as on 19.02.2024
10.	Labour Dues	NIL
11.	Validity of Lease Agreement	Sub-lease agreement is registered for 95 years w.e.f. 21.07.2002.
12.	Pending CRA Objection, if any	-
13.	Pending Show Cause Notice/Eviction Order/Recovery Notice/Recovery Order issued, if any	NIL

The unit vide letter dated 01.07.2024 requested for Change in Shareholding Pattern of the Company. The details are as follows:

**LIST OF PARTNERS**

<b>Sr. No.</b>	<b>Name of Previous Partners</b>	<b>Sr. No.</b>	<b>Name of the Current Partners</b>
1	Shri. Manganmal Tikamdas Sadhwani	1	Shri. Naresh Manganmal Sadhwani
2	Mrs. Kamala Manganmal Sadhwani	2	Mr. Ishhan Naresh Sadhwani
3	Mr. Jai Manganmal Sadhwani	3	Mr. Jai Manganmal Sadhwani
4	Master Ishhan Naresh Sadhwani		

➤ It is seen from the above that there is change in the Partners of the company.

**LIST OF PRE-POST SHAREHOLDING PATTERN**

<b>Sr. No.</b>	<b>Name of Previous Partners</b>	<b>Previous % of Shareholding</b>	<b>Sr. No.</b>	<b>Name of the Current Partners</b>	<b>Current % of Shareholding</b>
1	Shri. Manganmal Tikamdas Sadhwani	30%	1	Shri. Naresh Manganmal Sadhwani	34%
2	Mrs. Kamala Manganmal Sadhwani	30%	2	Mr. Ishhan Naresh Sadhwani	33%
3	Mr. Jai Manganmal Sadhwani	30%	3	Mr. Jai Manganmal Sadhwani	33%
4	Master Ishhan Naresh Sadhwani	10%			
	<b>Total</b>	<b>100</b>			<b>100</b>

➤ It is seen from the above that there is change in Shareholding Pattern of the company.

The unit furnished the following documents:

1. List of Directors before & after change.
2. CA Certified Shareholding Pattern before & after change.
3. Undertaking in terms of Instruction No. 109.
4. Undertaking regarding personal liability arising if any, against director.
5. Copy of Partnership Deed.

**MOC&I Instruction No. 109 dated 18.10.2021** states that: " In suppression of Instruction No. 89 dated 17.05.2018 of their Department on the subject cited above and in exercise of provisions of Section 10(10) of the SEZ Act, 2005, it is hereby conveyed that the guidelines for approval in the cases of reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc of SEZ Developers/Co-Developers as well as SEZ unit shall be as follows.

- (o) Re-organization including change of name, change of shareholding pattern, business transfer arrangement, court approved mergers and demergers, change of constitution, change of Directors etc. may be undertaken by Unit Approval Committee concerned subject to condition that the Developer/Co-Developer/Units shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-Developer will remain unchanged on such re-organization'

**e) Recommendation:-**

The proposal of the unit for Change in Partners & Shareholding Pattern is placed before Approval Committee Meeting for consideration in terms of MOC&I instruction No. 109, Dated 18.10.2021.

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**GOVERNMENT OF INDIA  
OFFICE OF THE DEVELOPMENT COMMISSIONER,  
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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal: -**

Application received from M/s. Imaginarium (India) Pvt. Ltd for Third Party Repair.

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

Approval for Third Party Repair.

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

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

**d. Other Information: -**

M/s. Imaginarium (India) Pvt. Ltd was granted Letter of Approval No. SEEPZ-SEZ/IA-I SECTION/IGI/14/2022-23/16391, Dated 30.09.2022 as amended for manufacturing for Resin/Wax Output by Cam, Rubber Moulds, Gold, Masters, Mounting in Platinum/Palladium, Platinum, Silver Models, Palladium, Mountings in Gold etc. The unit commenced its production w.e.f. 23.09.2023. The validity of LOA is upto 22.09.2028.

1	Name of the Company	M/s. Imaginarium (India) Pvt. Ltd			
2	Location	Unit no. G-21, G & J, Complex-II, SEEPZ-SEZ			
3	Area	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Unit no. 21 G &amp; J Complex-II</td> <td style="width: 50%;">659 Sq.mtr</td> </tr> </table>		Unit no. 21 G & J Complex-II	659 Sq.mtr
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3	LOP No. & Date	SEEPZ-SEZ/IA-I SECTION/IGI/14/2022-23/16391, Dated 30.09.2022 as amended			
4	<b>Items of Manufactures</b>	<b>Approved Capacity (PCS)</b>	<b>Proposed Capacity (PCS)</b>		
32.	Resin/Wax Output by Cam	3000.00	3000.00		
33.	Rubber Moulds	12000.00	12000.00		
34.	Gold	400000.00	400000.00		
35.	Masters	1500.00	1500.00		
36.	Mountings in Platinum/Palladium	15000.00	15000.00		
37.	Platinum	8000.00	8000.00		
38.	Silver Models	40000.00	40000.00		

39.	Palladium	8000.00	8000.00
	Mounting in Gold	95000.00	95000.00
40.	Mounting in Gold	95000.00	95000.00
41.	Plain, Casted Semi-Finished	30000.00	30000.00
42.	Silver	15000.00	15000.00
43.	Silver Moels	12000.00	12000.00
44.	Stainless	9000.00	9000.00
45.	Alloy Based Metal	9000.00	9000.00
46.	Jewellery Plain And/or Studded with Diamonds	9000.00	9000.00
47.	Mounting in Silver	15000.00	15000.00
48.	Precious	8000.00	8000.00
49.	Proto-Type	1500.00	1500.00
50.	Semi-Precious Stones	9000.00	9000.00
51.	Colour Stones	8000.00	8000.00
52.	Innovative Products: Gold articles like Key-Chains, Anklets & other house-ware or gift articles having 50 or more silver content with OR with our studding of color Stones or low-cost Crystal Stones.	70000.00	70000.00
53.	Silver articles like Key-Chains, Anklets & other house-ware of gift articles having 50 or more Silver content with or without studding of Color Stones or low-cost Crystal Stones	10000.00	10000.00
54.	Alloy metal band articles like Key-chains, Anklets & other house-ware or gift articles having 50 or more Silver content with or without studding of Color Stones or low-cost Crystal Stones.	8000.00	8000.00
55.	Articles having 50 or more Silver content with or without Studding of color stones.	5000.00	5000.00
56.	Low-cost Crystal Stones	4000.00	4000.00
57.	Pearls	8000.00	8000.00
58.	Imitation Stones	3000.00	3000.00
59.	Cubic Zirconia	9000.00	9000.00
60.	Mountings in Gold/Silver	400000.00	400000.00
61.	Platinum/Palladium (Job Work)	30000.00	30000.00
62.	Metal Moulds & Dies	25000.00	25000.00
5	Date of Commencement of Production	23.09.2023	
6	Validity of LOA	22.09.2028	

Further the unit vide letter dated 25.07.2024 has also stated as under:

1. The Permission so granted will help them in increasing the revenue as well as keep their workers busy during the lean period.
2. There is no need of hiring any additional artisans/workers for the said as they can manage within the existing strength and the projections will remain unchanged.

3. There will not be any increase in the capacity or manpower as the defective jewellery will be imported and re-exported after carrying out repairs.

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

Description of items to be Repaired	PCS to be Repaired	Approx Labour Charges in US\$	Approx. Labour Charges (Rs. In Lakhs)
Plain & Studded-Gold, silver, Platinum, Steel, Brass Jewellery along with Accessories natural diamonds, lab Grown diamonds, precious stones, Semi precious stones synthetic Stones. CZ, Pearl.	25000	\$ 250000	Rs. 205.00

The said third party repair is within the approved projection of block details of 2023-24 to 2027-28.

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

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

**e) Recommendation:**

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

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a) Proposal: -**

Application received from M/s. Global Jewellery Private Limited for broad banding of following items:

<b>Sr. No.</b>	<b>Description of the items to be manufactured</b>	<b>Proposed Capacity</b>	<b>ITC HS Code</b>
1	Re-export of golf putter after decorative enhancement of precious metal with diamonds and color stone	10.00	95063900
2	Re-export of HAT after decoration enhancement of precious metal with diamonds and color stone	30.00	65061090
3	Re-export of wine stopper after decorative enhancement of precious metal with diamonds and color stone	20.00	83062990
4	Re-export to bags after decorative enhancement of precious metal with diamonds and color stone	100.00	63079099
5	Re-export of T shirt after decorative enhancement or precious metal with diamonds and color stone	50.00	61099090
6	Re-export of sunglasses after decorative enhancement of precious metal with diamonds and color stone	100.00	90041000
7	Re-export of golo putter after decorative enhancement of precious metal with diamonds and color stone	10.00	95063900

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

Permission for Broad Banding items.

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

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

**d) Other Information: -**

M/s. Global Jewellery Private Limited was granted LOA No. NUS/APL/GJ/45/92/10547, Dated 15.01.1993 as amended for Studded Gold Jewellery, Plain Gold Jewellery, Cut & Polished Diamonds, Plain & Studded Silver and Alloy CZ Gold Plated Jewellery, Annual Capacity as per item no. 1, Studded

Platinum Jewellery, Plain Platinum Jewellery. at Unit No.G-49, Gems & Jewellery, Complex-I, . The unit started its commercial production w.e.f. 20.07.1994. The validity of LOA is upto 31.03.2024.

Name of the Company	M/s. Global Jewellery Private Limited											
Location	G-49, Gems & Jewellery, Complex-I, SEEPZ-SEZ, Andheri (East), Mumbai-400096.											
LOA No. & Date	NUS/APL/GJ/45/92/10547, Dated 15.01.1993 as amended											
Items of Manufacture/Trading	Studded Gold Jewellery, Plain Gold Jewellery, Cut & Polished Diamonds, Plain & Studded Silver and Alloy CZ Gold Plated Jewellery, Annual Capacity as per item no. 1, Studded Platinum Jewellery, Plain Platinum Jewellery.											
Date of Commencement of Production	20.07.1994											
Validity of LOA	31.03.2029											
Outstanding Dues	Rs. NIL/- as on 24.06.2024											
Sublease Agreement Status	<table border="1"> <tr> <td>GJ-03, SDF-VII</td> <td>Registered</td> <td>15.06.1999 to 14.06.2029</td> </tr> <tr> <td>GJ-05, SDF-VII</td> <td>Registered</td> <td>25.01.1999 to 24.01.2029</td> </tr> <tr> <td>302 &amp; 304 SDF VIII</td> <td>Registered</td> <td>30.05.2022 to 31.03.2024 &amp; 01.04.2024 to 31.03.2029</td> </tr> </table>			GJ-03, SDF-VII	Registered	15.06.1999 to 14.06.2029	GJ-05, SDF-VII	Registered	25.01.1999 to 24.01.2029	302 & 304 SDF VIII	Registered	30.05.2022 to 31.03.2024 & 01.04.2024 to 31.03.2029
GJ-03, SDF-VII	Registered	15.06.1999 to 14.06.2029										
GJ-05, SDF-VII	Registered	25.01.1999 to 24.01.2029										
302 & 304 SDF VIII	Registered	30.05.2022 to 31.03.2024 & 01.04.2024 to 31.03.2029										
Whether Addl. CG Export, if any, envisaged for the new product	No.											
Whether newly included items restricted/banned	No.											
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.											
Monitoring of Performance	The monitoring performance of the unit was placed before the Unit Approval Committee in its meeting held on 01.11.2023, After deliberation, the Committee has noted the performance of the unit for the period 2021-22 & 2022-23, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.											

➤ **EXISTING APPROVED ITEMS OF MANUFACTURE :-**

Sr. No.	Description of the items	Approved Capacity	ITC HS code
1	Studded Gold Jewellery	251.45	71131930
2	Plain Gold Jewellery	108.00	711319
3	Cut & Polished Diamonds	7775.95	7103
4	Plain & Studded Silver and Alloy CZ Gold Plated Jewellery Annual Capacity as per Item No. 1	0.00	7113
5	Studded Platinum Jewellery	10.00	71131990
6	Plain Platinum Jewellery	10.00	71131950
7	Import of Jewellery for the purpose of export after repair as per permission letter dated 23.01.2023	5000.00	-
8	Import of Items like Shoes, Broches, Hairpins, Belt, Buckeles, Cufflinks, Tiepins for the purpose of export after adorn with Gold, Silver, Platinum Studded with diamond, color stones as per permission letter dated 15.12.2023	50.00	-
9	Export of Wax pieces as per permission dated 13.06.2017	10000.00	-
10	Export of Brass Jewellery permission letter dated 27.06.2011	80000000.00	-

➤ **PROPOSED BROAD BANDING ITEM :**

Sr. No.	Description of the items to be manufactured	Proposed Capacity	ITC HS Code
1	Re-export of golf putter after decorative enhancement of precious metal with diamonds and color stone	10.00	95063900
2	Re-export of HAT after decoration enhancement of precious metal with diamonds and color stone	30.00	65061090
3	Re-export of wine stopper after decorative enhancement of precious metal with diamonds and color stone	20.00	83062990
4	Re-export to bags after decorative enhancement of precious metal with diamonds and color stone	100.00	63079099
5	Re-export of T shirt after decorative enhancement or precious metal with diamonds and color stone	50.00	61099090
6	Re-export of sunglasses after decorative enhancement of precious metal with diamonds and color stone	100.00	90041000
7	Re-export of golo putter after decorative enhancement of precious metal with diamonds and color stone	10.00	95063900

\*\*\*\*The above items proposed to be manufacture is other than chapter 71.

Further, the unit has stated that :

1. No change in Design and production facilities, facilities are common and have similar manufacturing process.
2. Additional export projection/increase in NFE/proposed balance sheet in proposed broad banding
3. No additional investment required for items.
4. No additional employment is generated for items.

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

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

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

**e) Recommendation:**

The Proposal of unit for Broad Banding of items is placed before Approval Committee for consideration in terms of Rule 19 (2) of SEZ Rule, 2006.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal: -**

Application for Change of Entrepreneurship and transfer of assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP.

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

Proposal for Change of Entrepreneurship and transfer of assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP

**c. Relevant Provisions/Instructions and Orders:**

In terms of Rule 19 (2) read with Rule 74 A of the SEZ Rules 2006.

**d. Other Information:**

M/s. Aplab Limited letter dated 10.06.2024 has submitted the application for Change in Entrepreneurship and transfer of assets and liabilities by M/s. Aplab Limited into M/s. Ornagem Exports India LLP.

M/s. Aplab Limited has stated that they have granted letter of approval No. 8/7/77-EPZ dated 21.12.1977, as amended vide SEEPZ-SEZ/NUS/APL/144/94/VOL-IV/13210, Dated 05.10.2023 valid till 31.03.2028 for establishment of unit at SEEPZ-SEZ for manufacturing and export of Hardware. The approval for renewal of LOA for a further period of 5 years has been granted vide letter no. SEEPZ-SEZ/NUS/APL/144/94/VOL-IV/13210, dated 05.10.2023 valid till 31.03.2028. the unit commenced production with effect from 01.06.1978.

**The check list of M/s. Aplab Limited are as under:-**

1	Name of the unit	M/s. Aplab Limited
2	Location	Unit No. 37, SDF-II, SEEPZ-SEZ
3	Area	735 Sq. Ft.
3	LOP No. & Date	8/7/77-EPZ, Dated 21.12.1977 as amended  Renewal of LOA for a further period of 5 years i.e. 01.04.2023 to 31.03.2028 was been granted vide letter no. SEEPZ-SEZ/NUS/APL/144/94/VOL-IV/13210, dated 05.10.2023.



4	Item of Manufacture/Trading	Oscilloscopes, Solar PV Modules, USP/Power conditions Load, Voltage Regulator, Isoation Transformer, Earthing Kit, Power Supplies, Inverters, Voltage Controllers & Regulator, Generator, Transformer, Miniature Plain Paper Printer, Other Instruments-Logic probe, Electronic Circuit Trainer, Data Mark "X" Claim Lottery Terminals, Digital Instruments-Digital Trainers, Benchmark Instruments, Battery Analyzers, Test and Measuring Instruments, Solar charges controller Solar power source, PCB Assembly, Electrical Electronics Cable Assemblies
5	Date of commencement of production	01.06.1978
6	LOP valid upto	31.03.2028
7	Outstanding Rental dues if any	Rs. 4,62,553/- as on 02.08.2024
8	Sub-lease Agreement Validity	Sub-lease agreement registered w.e.f. 01.04.2023 to 31.03.2028
09	Monitoring Performance	The monitoring performance of the unit was placed before the Approval Committee in its meeting held on 23.08.2023. After deliberation, Committee noted the performance of the unit for the period 2020-21 & 2021-22, as the unit had achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

M/s. Ornagem Exports India LLP has stated that :

1. The company is engaged in the business of manufacturing of Gold, Platinum and Silver Jewellery studded with Lab Grown diamond, cut & polished diamond, previous and semi-precious stone.
2. The company aims to establish its reputation as "Quality People with Quality Products" they have do experienced & visionary Sales & Marketing teams with zeal to work, having great ability to understand customer needs.

The export performance during the last 5 years block and current five years block upto 31st March 2028 has been as under :

Year	Value of Exports (Rs. In Lakhs)
2018-19	387.50
2019-20	365.00
2020-21	336.96
2021-22	265.90
2022-23	442.49
2023-24	669.00

They have achieved positive Net Foreign Exchange (NFE) during the last block of 5 years as well as current block i.e. 2023-24 to 2027-28.

The unit has inform that their only customer M/s. Findal U.K has discontinued their agency for further export orders. The management has therefore, decided to discontinue the operations in SEEPZ SEZ by transferring the assets and liabilities to another SEZ unit in terms of rule 74A of SEZ Rules, 2006.

They have negotiated with M/s. Ornagem Exports India LLP, a Jewellery unit having its registered office at situated at 704-J, Solitaire, Planetaria Complex, Behind Maharashtra Nagar SS New Link Rd, Bhayander west, Thane-401101, they have shown their interest for taking over the assets and liabilities of their existing SEZ unit.

- The details of Directors of both the firms are as follows:

**LIST OF DIRECTORS/PARTNERS OF THE COMPANY :-**

M/s. Aplab Limited		M/s. Ornagem Export India LLP	
Name	Designation	Name	Designation
		Mr.Miten Vipul Geria	Partner
		Mr. Ravindra Vikaram Rathore	Partner

- The details of Shareholding Pattern of both the firms are as follows:-

**LIST OF SHAREHOLDING PATTERN OF THE COMPANY :-**

M/s. Aplab Limited			M/s. Ornagem Exports India LLP		
Name of the Share holders	No. of shares	% of Share	Name of the Share holders	Share of fixed Capital (%)	Amount (Rs.)
			Mr.Miten Vipul Geria	50	5000
			Mr. Ravindra Vikaram Rathore	50	5000
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			<b>Total</b>	<b>100</b>	<b>10000</b>

• **DETAILS OF COST OF PROJECT & MEANS OF FINANCE OF M/S. ORNAGEM EXPORTS INDIA LLP.**

				Figures in Lakhs	
Sr. No.	Particulars			Amount	
1					
2	Plant & Machinery	Indigenous	100.00	150.00	
		Imported	50.00		
3	Interior Work & Electrical etc.			100.00	
4	Furniture & Fixtures				
5	Air-Conditioning				
6	Other Assets & Security				
7	Working Capital			100.00	
	<b>Total Cost</b>				350.00
<b>Means of Finance</b>					
(A)	Foreign Direct Investment (FDI)			NIL	
(B)	Bank Borrowings			200.00	
(C)	Internal Accrual (Family & Friends)			<b>150.00</b>	
	<b>Total</b>			<b>350.00</b>	

*The detailed projections of taking over of assets & liabilities are as under:*

Sr. No.	Particulars	M/s. Aplab Limited Approved for 5 years 2023-24 to 2027-28		M/s. Ornagem Exports India LLP Proposed for 5 years 2022-23 to 2026-27 as per Rule 74 A (1US\$=Rs. 81.10)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	2250.00	2747.00	10765.00	12893.76
	Foreign Exchange outgo ON	450.00	545.00		
2.	Import of Machinery	0.00	0.00	150.00	179.66
3.	Import of Raw Material and components	450.00	545.00	7535.50	9025.63
	Used, unused and broken jewellery for remaking, remelting, Royalty & Repairing (10%)	-	-	753.55	902.56
5.	Import of Spares & Consumables	0.00	0.00	820.00	1,011.10
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-

7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment on training of technicians abroad	-	-	615.00	758.32
12.	Commission on export	-	-	164.00	202.22
13.	Foreign Travel	450.00	642.86	123.00	151.66
14.	Amount of interest to be paid on external commercial borrowing/deferred payment credit (specify details)	-	-	-	-
17.	<b>NFE (1-16)</b>	<b>1800.00</b>	<b>2202.00</b>	<b>20,626.00</b>	<b>25,432.80</b>

**M/s. Ornagem Export India LLP has submitted the following documents:-**

1. Brief Profile of the company.
2. Projected Profit & Loss account balance sheet.
3. Cost of Project and Means of Finance.
4. List of Directors and Address Proof.
5. Details of Shareholding Patterns of the company.
6. Certificate of Incorporation.
7. Copy of PAN Card.
8. Copy of IEC.
9. Self Declaration regarding none of the directors of the company are involved in any case/violation of law or public policy.
10. Details of capital goods, renovation material/goods to be imported/procured locally.
11. Copies of confirmed exports orders in hand.
12. Undertaking in terms of Rule 74A of SEZ Rules, 2006.
13. Means of finance and list of capital goods to be taken over by the incoming unit.

Attention is invited to Rule 19 (2) of the SEZ Rules 2006 which stipulates that :-  
**Proviso :-PROVIDED ALSO that subject to provisions of Rule 74 A, the Approval Committee may also approve the change of the entrepreneur of an approved unit, if the incoming entrepreneur undertakes to take over the assets and liabilities of the existing unit.**

Further Rule 74 A stipulates that:-Transfer of assets by SEZ units upon their exit :-

**Unit may opt out of SEZ by transferring its assets and liabilities to another person by way of transfer of ownership including sale of SEZ units subject to following conditions :-**

- a. **Unit has held a valid LOA as well as lease of land for not less than a period of 5 years on the date of transfer**
- b. **Unit has been operational for a minimum period of 2 years after commencement of production as on date of transfer**
- c. **Such sale of transfer transaction shall be subject to approval of the Approval committee**
- d. **Transferee fulfils all eligibility criteria applicable to Unit and ;**

- e. ***Applicable duties and liabilities if any as calculated under rule 74 as well as export obligation of the transferor unit, if any shall stand transferred to transferee unit which shall be under obligation to discharge the same on the same terms and conditions as transferor unit.***

e. **Observation:**

The unit has not submitted the following documents:

1. Copy of List of Directors of M/s. Aplab Limited
2. List of Shareholding Pattern of M/s. Aplab Limited.
3. Copy of address proof of all the Directors of M/s. Aplab Limited
4. Net worth of Partners of M/s. Ornagem Exports India LLP.
5. Affidavit of signatory duly notarized on Rs. 100 stamp paper of M/s. Ornagem Export India LLP.
6. IT Return of the company for last three years of M/s. Ornagem Export India LLP.
7. Undertaking for Pollution Control of M/s. Ornagem Export India LLP.

f. **Recommendation :**

The proposal of Change of Entrepreneurship and transfer of assets and liabilities from M/s. Aplab Limited into M/s. Ornagem Exports India LLP. in terms of Rule 19(2) read with 74 A & 74 of SEZ Rules, 2006 is placed before the Approval Committee for consideration.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal: -**

Application for transfer of taking over assets and liabilities at of M/s. Infogain India Private Limited into M/s. Imperial Jewels and additional location at Unit No.181 & 188, SDF -VI, 1st floor, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006

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

Proposal for transfer of assets and liabilities at of M/s. Infogain India Private Limited to M/s. Imperial Jewels and additional location at Unit No.181 & 188, SDF -VI, 1st floor, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006.

**c. Relevant Provisions/Instructions and Orders:**

In terms of Rule 19 (2) read with Rule 74 A of the SEZ Rules 2006.

**d. Other Information:**

M/s. Infogain India Private Limited vide letter dated 02.08.2024 has submitted the application for transfer of assets and liabilities from Infogain India Private Limited to M/s. Imperial Jewels and additional location at Unit No.181 & 188, SDF -VI, 1st floor, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006 and conveyed the following reasons :-

1. Due to constant technological changes and intense competition in the IT service industry, the business volume and exports have not grown. Despite extensive marketing efforts they do not foresee sufficient export potential to continue the operation to the optimum utilization of the infrastructure created for authorized operations. Their management, therefore would like to opt out of SEZ unit under Rule 74-A of SEZ Rules, 2006 as amended.
2. The SEZ unit viz. M/s Imperial Jewels, Unit No. 72, SDF-III, SEEPZ SEZ Andheri (E). Mumbai -400096 is engaged in manufacture and export of Studded Gold and Silver Jewellery items and require additional space for expansion of approved activities. We have recently signed a Memorandum of Understanding (MOU) with Imperial Jewels to facilitate this expansion

## Following are the submission:-

1	Name of the unit	M/s. Infogain India Pvt. Limited	M/s Imperial Jewels
2	Location	Unit No.181 & 188, SDF -VI, 1st floor, SEEPZ-SEZ	Unit No. 72 A,SDF - III, SEEPZ-SEZ
3	Area	837 Sq. mtr.	751 sq. mtr.
3	LOP No. & Date	SEEPZ-SEZ/IA-I/APL/SW-012/2007-08/8998 dated 07.12.2007 as amended Renewal of LOA for a current period of 5 year was granted on 18.10.2022 vide letter no. SEEPZ-SEZ/IA-I/APL/SW-16/2010-11/Vol-II/17273 dated 18.10.2022 as amended for the period of 01.10.2022 to 30.09.2027.	SEEPZ-SEZ/IA-I/APL/GJ-13/2011-12/18675 dated 22.12.2011 as amended Renewal of LOA for a current period of 5 year was granted on 28.12.2023 was been granted vide letter no. SEEPZ-SEZ/IA-I/NUS/APL/GJ-13/2011-12/VOL-II/00094 dated 28.12.2023 for the period of 29.10.2023 to 28.10.2028.
4	Item of Manufacture/Trading	Software Development & IT Enable Services	Studded Gold Silver Jewellery, Gold Jewellery Plain Studded with Diamond, Lab Grown Diamond, PS, SP & Synthetic Stones, Pearls, Rough Diamonds, Glass Lence & Combination Thereof & leather & Rubber Cords, RUBBER MOULDS & WAX MOULDS etc.
5	Date of commencement of production	01.12.2012	15.09.2008
6	LOP valid upto	30.09.2027	28.10.2028
7	Outstanding Rental dues if any	Rs. 442626.51/- as on 04.08.2024	Rs.12409.43/- as on 04.08.2024
8	Sub-lease Agreement Validity	181 SDF -VI 188, SDF -VI	Unit No. 72 A,SDF - III
		Sub-lease agreement is registered for the period of 01.10.2022 to 30.09.2027	Sub-lease agreement is registered for the period of 26.12.2016 to 28.10.2023
9	Monitoring Performance	Monitoring performance of the Unit has been noted in terms of Rule 54 of the SEZ Rules 2006 for the period 2019-20 by the Approval Committee in its Meeting held on 26.08.2022.	Monitoring performance of the Unit has been noted in terms of Rule 54 of the SEZ Rules 2006 for the period 2020-21 and 2021-22 by the Approval Committee in its Meeting held on 01.11.2023

M/s Imperial Jewels vide letter dt. 02.08.2024 have mentioned their interest in taking over the assets and liabilities from M/s. Infogain India Pvt. Limited and stated as follows :

1. They are manufacturer and exporter of Jewellery at Unit No: 72, SDF – III, SEEPZ-SEZ, and commenced the production w.e.f. 29th October 2013. They have completed two five years blocks successfully and achieved positive net foreign exchange earning cumulatively, as per SEZ rule 2006. They are into third five years block of operations.
2. Business is growing and they are spreading their wings in all types of jewelry. The top and in demand product i.e Lab Grown Diamond Studded jewelry are very popular in international market due to its competitive & affordable cost. Considering the forthcoming business and new tie ups, they are planning to expand their manufacturing facilities to meet on time delivery of customers' orders.
3. As such, they were searching space in Seepz premises to have an integrated operation system for smother operation and handling our stock inventory properly. They come in interaction with "Infogain India Pvt. Ltd." Of Unit No: 181 & 188 of SDF –VI, who are into software and now operative with very limited capacity due to work from home culture and low in business from Seepz division. Their managements decided to take over their assets under SEZ rule 74 A of SEZ rule 2006 as amended and start their manufacturing from said premises as an additional location.
4. Since they are taking over asset and expanding their production facilities, they assure their export will also increase as they have orders in hands. Presently to meet the timeline, they are getting it done their production on job work within seepz. The same will be done in their new additional location premises.

Hence we would like to revise their exiting export projection as per following:

						Total	Total
Details	2023-24	2024-25	2025-26	2026-27	2027-28	(5 yrs.)	(5 yrs.)
						(Rs in lakhs)	in US ('000)
Export	32464.10	37125.00	40837.50	44921.25	49413.38	204761.22	247146.92
Outgo	16214.31	22275.00	24502.50	26952.75	29648.03	119592.59	144348.32
NFE	16249.79	14850.00	16335.00	17968.50	19765.35	85168.64	102798.60



- **The details of Directors of both the firms are as follows:-**

**LIST OF DIRECTORS/PARTNERS OF THE COMPANY :-**

M/s. Infogain India Pvt. Limited		M/s Imperial Jewels	
Name of Director	Designation	Name of Partners	Designation
Mr. Kulesh Bansal	Director	Shri. Savjibhai D. Dholakia	Partner
Mr. Rakesh Malhotra	Director	Shri. Ghanshyambhai D. Dholakia	Partner
Mr. Krishnakumar Natarajan	Director	Shri. Rajesh Himmatbhai Dholakia	Partner
		Shri. Tulsibhai D. Dholakia	Partner
		Shri. Brijesh Tulasibhai Dhokakia	Partner
		Shri. Hitarth Ghanshyambhai Dhokakia	Partner
		Shri. Rajesh Pragjibhai Malaviya	Partner
		M/s. Dholakia Lab Grown Diamond Pvt. Ltd	Partner

- The details of Shareholding Pattern of both the firms are as follows:-

**LIST OF SHAREHOLDING PATTERN OF THE COMPANY :-**

<b>M/s. Infogain India Private Limited</b>			
Name of the Share holders	Number of Shares	Nominal Amount (Rs.)	Percentage (%) of Shareholding
Infogain Corporation	261,299 Equity Sharers	26,129,900	100%
Registered Office : 1209 Orange street, Wilmington, New Castle County, Delaware 19801, USA  Global Headquarters : 485 Alberto Way, Los Gatos, CA 95032, USA			
Mr. Rakesh Malhotra (As nominee of Infogain Corporation)	1 Equity Share	100	
Total	261,300	26,130,000	100.00%

<b>M/s Imperial Jewels</b>	
Name of the Share holders	Shareholding Pattern as on date % of Share
Shri. Savjibhai D. Dholakia	10%
Shri. Ghanshyambhai D. Dholakia	10%
Shri. Rajesh Himmatbhai Dholakia	19%
Shri. Tulsibhai D. Dholakia	10%
Shri. Brijesh Tulasibhai Dhokakia	14%
Shri. Hitarth Ghanshyambhai Dhokakia	14%
Shri. Rajesh Pragjibhai Malaviya	3%
M/s. Dholakia Lab Grown Diamond Pvt. Ltd	20%
Total	100%

**DETAILS OF COST OF PROJECT & MEANS OF FINANCE OF M/S. IMPERIAL JEWELS**

<b>A. Cost of Project</b>	
Particulars	Amount (Rs. In Lakhs)
Computer, Software etc	25.00
Office Capital Goods includes AV Equipments, PA Systems, access Control System and Consumables, etc	2,707.90
Office Furniture, Chairs, Work Station and other fit out related items such as carpets etc.	45.00
<b>Total</b>	<b>2,777.97</b>
<b>B. Means of Finance</b>	
Particulars	Amount (Rs. In Lakhs)
Own Funds	1388.99
International Accruals over a period of 5 year	1388.99
<b>Total</b>	<b>2777.97</b>

• **DETAILS OF EMPLOYMENT**

Employment Details	Existing Employee	Propose Employee	increase By
	260 Nos	360 Nos	100 Nos

**The detailed projections of taking over of assets & liabilities and Additional Location are as under:**

Sr. No.	Particulars	M/s. Infogain India Pvt. Limited Approved for 5 years 2022-23 to 2026-27 (1US\$=Rs. 83.00)		M/s Imperial Jewels Approved for 5 years 2023-24 to 2027-28 as per Renewal of LOA (1US\$=Rs. 82.20)	M/s. Imperial Jewels Projections 5 years 2023-24 to 2027-28 for Additional Location	
		Rs. In Lakhs	US'000		Rs. In Lakhs	Rs. In Lakhs
1.	FOB value of exports	23,761.00	30,384.91	152,627.50	204,761.22	247,146.92
2.	Import of Machinery	300.00	383.63	140.00	210.00	253.47
3.	Import of Raw Material and components including deemed imports, nominated agency etc	-	-	88,676.58	117,204.61	141,466.04
4.	Import of Spares & Consumables	25	31.97	1,526.28	1,972.97	2381.38
5.	Repatriation of dividends and profit to foreign collaborators	-	-	-	-	-
6.	Royalty	-	-	-	-	-
7.	Lumpsum Know how fee	-	-	-	-	-
8.	Design & Drawing fees	-	-	-	-	-
9.	Payment of foreign technicians	-	-	-	-	-
10.	Payment on training of Indian tech. abroad	-	-	-	-	-
11.	Commission on export	476.00	608.70	-	-	-
12.	Foreign Travel	1,188.00	1,519.18	235.00	205.00	247.44
13.	Amount of interest to be paid on ECB	-	-	-	-	-
	Amount of interest to be paid on deferred payment credit	-	-	-	-	-
14.	Any other payment	712.00	1,121.26	-	-	-
15.	<b>Total (2 to 14)</b>	<b>2,701.00</b>	<b>3,664.74</b>	<b>90,557.85</b>	<b>119,592.59</b>	<b>144,348.32</b>
16.	NFE (1-15)	21,060.00	26,720.17	62,049.65	85,168.64	102,798.60

The unit has submitted following documents:

1. Undertaking for taking assets and liabilities.
2. Details of Partners and Shareholding Pattern of M/s. Imperial Jewels
3. Agreement for Transfer of Assets.
4. IT Returns for Company M/s. Imperial Jewels for the year 2021-22, 2022-23 & 2023-24.
5. Balance sheet for the period 2020-21, 2021-22 & 2022-23.
6. Cost for project & Means of Finance.
7. Detailed balance sheet of M/s. Imperial Jewels for Additional Location.
8. List of Shareholders of M/s. Infogain India Private Limited.
9. List of Directors
10. Copy of GSTIN of M/s. Infogain India Private Limited
11. Copy of IEC of M/s. Infogain India Private Limited
12. IT Returns for Company of M/s. Infogain India Private Limited for the year 2023-24.
13. Copy of PAN Card.
14. Copy of Letter for Change of Implementing Agency of M/s. Blustar Infotech limited to M/s. Infogain India Pvt. Ltd
15. Possession Receipt

**Attention is invited to Rule 19 (2) of the SEZ Rules 2006 which stipulates that :-**

*Proviso:-PROVIDED ALSO that subject to provisions of Rule 74 A, the Approval Committee may also approve the change of the entrepreneur of an approved unit, if the incoming entrepreneur undertakes to take over the assets and liabilities of the existing unit*

Further Rule 74 A stipulates that :-Transfer of assets by SEZ units upon their exit :-

*Unit may opt out of SEZ by transferring its assets and liabilities to another person by way of transfer of ownership including sale of SEZ units subject to following conditions :-*

- a. *Unit has held a valid LOA as well as lease of land for not less than a period of 5 years on the date of transfer*
  - b. *Unit has been operational for a minimum period of 2 years after commencement of production as on date of transfer*
  - c. *Such sale of transfer transaction shall be subject to approval of the Approval committee*
  - d. *Transferee fulfils all eligibility criteria applicable to Unit and ;*
  - e. *Applicable duties and liabilities if any as calculated under rule 74 as well as export obligation of the transferor unit, if any shall stand transferred to transferee unit which shall be under obligation to discharge the same on the same terms and conditions as transferor unit*
- e. **Recommendation:**

The proposal for transfer of taking over of assets and liabilities of M/s. Infogain India Pvt. Limited into M/s Imperial Jewels and additional location at Unit No.181 & 188, SDF -VI, 1st floor, SEEPZ-SEZ before the Approval Committee in terms of Rule 19 (2) read with 74 A and Rule 74 of SEZ Rules, 2006 is placed before the Approval Committee for consideration.

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

\*\*\*\*\*

**AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE**

**A. PROPOSAL:**

Performance of the following units with the findings as detailed in the final scrutiny report (FSR) is placed before UAC for Monitoring.

Sr. No.	Name of the Unit	APRs for the period	FSR of the relevant period
1	M/s. C J Jewelleriies Pvt. Ltd	FY 2022-23	FSR[342-350]
2	M/s. e-Emphasys Solutions Pvt. Ltd	FY 2020-21,2021-22 and 2022-23	FSR[351-359]
3	M/s Rank International	FY 2019-20, 2020-21,2021-22 and 2022-23	FSR [360-369 ]
4	M/s Simic Electronic Pvt. Ltd	FY 2022-23	FSR [370-377 ]
5	M/s Tera Informatics Pvt. Ltd	FY 2019-20, 2020-21,2021-22 and 2022-23	FSR [378-388 ]
6	M/s. Tiger Jewellery (India) Pvt. Ltd	FY 2019-20, 2020-21,2021-22 and 2022-23	FSR [389-399 ]
7	M/s. Jewelex India Pvt. Ltd-Unit-II (Trading Division)	FY 2020-21,2021-22 and 2022-23	FSR [400-406 ]
8	M/s. Jinai Jewels Pvt. Ltd	FY 2021-22 and 2022-23	FSR [407-415]
9	M/s Pretty Jewellery Pvt. Ltd	FY 2022-23	FSR [416-424 ]
10	M/s. Priority Jewels Pvt. Ltd	FY 2022-23	FSR [425-433]

**B. Recommendation :**

The proposal of the Units based on the FSR in terms of Rule 54 of SEZ Rules, 2006 is submitted to the Approval Committee for consideration.

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## FINAL SCRUTINY REPORT//2024 Dated 30-07-2024

**Name of the Unit :-** M/s. C. J. Jewelleries Private Limited

**Block period: -** 2020-21 to 2024-25      **Financial Year:-** 2022-23  
(3<sup>rd</sup> Year)

### Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2021-22 was placed in the 180<sup>th</sup> Approval Committee meeting held on 01.11.2023, wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006, wherein the Committee also directed:-

Sr. No.	Directions of the Approval Committee	Action taken if any.
1	Specified officer to initiate action for issuance of Show Cause Notice for the delay in submission of APR of the period 2021-22.	SCN issued on 23.11.2023. The matter was adjudicated and Order-in-original was issued on 08.05.2024 imposing a penalty of Rs. 10,000/- which was paid by them on 15.05.2024.
2	The Unit to clear the outstanding rental dues at the earliest.	The outstanding dues for the said period was paid by the Unit.

### (A): Observation on APR

#### I. APPROVED Projections

(Rs. in Crores)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	35.00	37.00	38.00	40.00	42.00	192.00
FE Outgo	8.93	9.43	9.68	10.18	10.68	48.90
NFE	26.07	27.57	28.32	29.82	31.32	143.10

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

(Rs. in Crores)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	38.00	40.84	9.60	11.30	0.08	0.00	0.20

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

**(Rs. in Crores)**

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	81.96	59.71	73%

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

**(D) Other Information:**

<b>LOA No. &amp; Date</b>	IA(I)/NUS/APL/GJ/305/03-04/638 dated 21.10.2003 and last renewed on 19.08.2020 for 5 years block period i.e. from 01.04.2020 to 31.03.2025	
<b>Validity of LOA</b>	31.03.2025	
<b>Item(s) of manufacture/ Services</b>	Gold/Platinum/Silver/Titanium Jewellery in combination with Stainless Steel Studded with Semi Precious Stones.,Gold/ Platinum/ Silver/Titanium Jewellery in combination with Stainless steel/Copper/ Brass Studded with Diamonds and Precious Stones, Gold Platinum/Silver/Titanium Jewellery Studded with Semi Precious stones/Synthetic Stones, Pearls & Mother of Pearls, Plain Gold/Platinum/Silver Jewellery, Studded Gold/Platinum/ Silver Jewellery, Stainless Steel/Copper/Brass Jewellery studded with semi- precious stones, synthetic Stones, Pearls and Mother of Pearls, Titanium Jewellery Studded with Diamonds and Precious Stones.	
<b>Date of commencement of production</b>	21.02.2005	
<b>Execution of BLUT</b>	YES	
<b>Pending CRA Objection, if any</b>	No	
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	No	
<b>a. Projected employment for the block period</b>	Men	64
	Women	16
<b>b. No. of employees as on</b>	Transgender	0

<b>31.03.2023</b>		Total	80
<b>Area allotted (in sq.ft.)</b>		6641 sq.ft.	
<b>Area available for each employee per sq.ft. basis (area / no. of employees)</b>		83.01 sq. ft. per employee	
<b>Investment till date</b>	Building	2.58 Crore	
	Plant & Machinery	2.02 Crore	
	<b>TOTAL</b>	<b>4.6 Crores</b>	
<b>Per Sq.ft. Export during the FY</b>		61499.92 per sq. ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL	
Value Addition during the monitoring period		22.56%	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		No. (The APR for the FY 2022-23 has not been filed within stipulated time as it filed on 25.11.2023 after <b>delay of 55 days.</b> )	

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

**a. EXPORT**

(Rs. in Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2022-23	40.84	42.93	2.09	The difference is due to re-export considered as export in NSDL data.

**b. IMPORT**

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

(Rs. in Crores)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2022-23	0	0	Nil	-



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

(Rs. in Crores)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	11.82	16.07	4.25	The difference is due to goods supplied on loan & returnable samples basis and the same have been included in NSDL data. Also, IUT purchase has been included in Apr data. However, the same has not been included in trade data retrieved from NSDL.

## (F) Bond-cum-Legal Undertaking (BLUT) (F.Y. 2022-23)

(Rs. in Crores)

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	2.93
ii	Value of BLUT amount at the beginning of the Financial Year 2022-23 (APR monitoring period)	1.71
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2022-23, if any	23.07
iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial Year 2022-23 (APR monitoring period)	2.54
v	Remaining or closing value of BLUT at the end of the Financial Year 2022-23 (APR monitoring period)	18.82

(G)	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	NO
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether	Not Applicable for Gems and Jewellery Units

	they have filed such pending Softex.	
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA
(d)	Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NO
(j)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NO
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	NO
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	YES
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring	NIL

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

**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	Rs.69,601.93 as on 03.07.2024.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub Lease Agreement is registered for 95 years w.e.f 11.08.2003.

**Findings**

1.	This is the 5 <sup>th</sup> year of the block period 2020-21 to 2024-25, APR prior to this F.Y 2021-22 has been monitored by 180 <sup>th</sup> Approval Committee meeting held on dt. 01.11.2023.
2.	Action in respect of the 180 <sup>th</sup> Approval Committee meeting held on 01.11.2023, has also been completed by this office w.r.t. issuance of Show Cause Notice dt. 23.11.2023 & ORDER-IN-ORIGINAL dt. 08.05.2024. The unit has paid the penalty of Rs. 10,000 by way of DD No. 911985 dt. 15.05.2024, in compliance to ORDER-IN-

	ORIGINAL.
3.	The unit has achieved export revenue of Rs. 40.84 crore as against projected export of Rs. 38.00 crore i.e. 107 % during the period for FY 2022-23.
4.	Opening balance of Raw material declared is matching with previous year closing balance.
5.	Capital Goods Amortization has been shown correctly.
6.	Net Foreign Exchange Rs. 59.71 crore is positive.
7.	Pendency Foreign Currency Realization is NIL.
8.	The unit has achieved 22.56% of value addition during the financial year.
9.	There is no Labour dues & Legal cases, pending against the unit in estate section.
10.	There is an outstanding amount of Rs. 69,602/- to be paid by the Unit
11.	There is no CRA Objection pending.
12.	There is no SCN is pending.
13.	The APR for the FY 2022-23 has not been filed within stipulated time period as it was filed on 25.11.2023 after <b>delay of 55 days</b> .



(मनीष कुमार)

सहायक विकास आयुक्त  
सीपज़-सेज़

## Annexure-B

C. J. Jewelleries Pvt. Ltd.

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

Date of commencement of production: 21.02.2005

Year	Capital Goods					Amortised value	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Import during the year	IUT purchase	Total	IUT sale	Sale of import goods other than IUT sale during the year												
	A	B	A+B	C	D	A+B-(C+D)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013-14	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
2014-15	0	0.39	0.39	0	0	0.39			0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
2015-16	0	1.89	1.89	0	0	1.89			0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
2016-17	12.54	0	12.54	0	0	12.54				1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
2017-18	19.72	0	19.72	0	0	19.72					1.97	1.97	1.97	1.97	1.97	1.97	1.97
2018-19	7.49	3.7	11.19	0	0	11.19						1.11	1.11	1.11	1.11	1.11	1.11
2019-20	0	0	0	0	0	0							0	0	0	0	0
2020-21	0	0	0	0	0	0								0	0	0	0
2021-22	0	0	0	0	0	0										0	0
2022-23	0	0	0	0	0	0											0
Total	39.75	5.98	45.73	0	0	45.73	0	0	0.03	0.21	1.46	3.43	- 4.54	4.54	4.54	4.54	4.54

Last 10 year import including current year	45.73
10% of the amortised value	4.57

## ANNEXURE - A

C. J. Jewelleries Pvt. Ltd.

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

DATE OF COMMENCEMENT OF PRODUCTION: 21.02.2005

EXPORT &amp; IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2022-23 (LOA BLOCK PERIOD 2020-21 To 2024-25)

VALUE IN CRORE

Year (F.Y.)	EXPORT				IMPORT							NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules	Projected Foreign Earnings (based on FOB value of Export)	Import during the year excluding IUT purchase & sale (as per APR) (RM+CG)	IT/NSDL-data	Projected Import	Amortised value as per APR (In Crore)	Amortised value of CG 10% as per rule 53 of SEZ Rules	APR-data (Raw material consumed +amortised+ Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	3(a)				4A(b)+ CG import during the year taken from 4B(i)			4B(vi)		4A(h)+column 9 of this chart +APR(5) /APR column (6)	4A(h)+ (Column 10 of this chart)+APR (5)		APR (7)	(4-12)	
2020-21	19.03	19.97	19.03	35	6.47	8.82	8.93	0.04	0.04	8.49	8.48	26.07	10.54	10.55	10.55
2021-22	40.39	41.87	40.39	37	19.07	25.48	9.43	0.04	0.04	18.29	18.28	27.57	22.1	22.11	32.66
2022-23	40.84	42.93	40.89	38	11.82	16.07	9.68	0.04	0.04	13.77	13.77	28.32	27.06	27.12	59.78
Total	100.26	104.77	100.31	110.00	37.36	50.37	28.04	0.12	0.12	40.55	40.53	81.96	59.70	59.78	

## FINAL SCRUTINY REPORT/ 2 /2024-25

Dt. 20.08.2024

Name of the Unit :-M/s. e-Emphasys Solutions Pvt. Ltd.

Block period: - 2019-20 to 2023-24

Financial Year:- 2020-21 to 2022-23  
(2<sup>nd</sup>/3<sup>rd</sup>/4<sup>th</sup> Year)**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2019-20 was placed in the 153<sup>rd</sup> Approval Committee meeting held on 13.07.2021, wherein the Committee **noted** the monitoring performance of the Unit for the period 2019-20, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**(A): Observation on APR****(I) APPROVED Projections**

(Rs. in lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	890.00	1050.00	1280.00	1560.00	1820.00	6600.00
FE Outgo	11.05	4.16	3.27	3.40	3.40	24.42
NFE	878.95	1045.84	1276.73	1556.60	1817.46	6575.58

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

(Rs. in lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	1050.00	906.38	1.16	0.00	3.00	0.00	693.75
2021-22	1280.00	1057.78	1.27	0.00	2.00	0.00	0.00
2022-23	1560.00	1059.74	1.4	0.00	2.00	0.00	0.00

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

(Rs. in lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	1925	934.36	48.54%
2021-22	3202	1987.66	62.07%
2022-23	4759	3042.92	63.94%

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

## (D) Other Information:

<b>LOA No. &amp; Date</b>		SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 dated.24.10.2013		
<b>Validity of LOA</b>		25.02.2024		
<b>Item(s) of manufacture/ Services</b>		Software services/Software Development /Support		
<b>Date of commencement of production</b>		26.02.2014		
Execution of BLUT		YES		
Pending CRA Objection, if any		No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No		
<b>a) Projected employment for the block period</b>  <b>b) No. of employees as on 31.03.2023</b>	Years	2020-21	2021-22	2022-23
	Men	46	41	37
	Women	7	7	05
	Transgender	0	0	0
	<b>Total</b>	<b>53</b>	<b>48</b>	<b>42</b>
<b>Area allotted (in sq.ft.)</b>		6469.11 Sq.Ft.		
<b>Area available for each employee per sq.ft. basis (area / no. of employees)</b>		122.06 sq. ft. per employee	134.77 sq. ft. per employee	154.03 sq. ft. per employee
<b>Investment till date</b>	Building	445.49 lakhs	445.49 lakhs	445.49 lakhs
	Plant & Machinery	171.00 lakhs	188.61 lakhs	200.81 lakhs
	<b>TOTAL</b>	<b>616.49 lakhs</b>	<b>634.1 lakhs</b>	<b>646.3 lakhs</b>
<b>Per Sq.ft. Export during the FY</b>		14010.89 per sq. ft.	16351.24 per sq. ft.	16381.54 per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL	NIL	NIL
Value Addition during the monitoring period		Not applicable	Not applicable	Not applicable
Whether all the APRs being		<b>Yes.</b>	<b>Yes,</b>	<b>Yes,</b>



considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.	The APR for the FY 2020-21 vide Request ID No. 242100020223 dated 22.11.2021 has been filed within stipulated time Period.	The APR for the FY 2021-22 vide Request ID No. 242200017975 dated 30.09.2022 has been filed Within stipulated time period.	The APR for the FY 2022-23 vide Request ID No 242300017772 dated 30.09.2023 has been filed within stipulated time period
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**(E) Reconciliation of Export & Import data.****(Rs. in lakhs)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2020-21	906.38	722.62	183.76	The NSDL value has considered the export value from April-2020 to Feb 2021 only and the exchange rate considered by NSDL is as per the softex certified date, wherein the unit has taken the export value from April-2020 to March-2021.
2021-22	1057.78	857.65	200.13	The NSDL value has considered the export value from April-2021 to Feb-2022 only and the exchange rate considered by NSDL is as per the softex certified date, wherein the unit has taken the export value from April-2021 to March-2022.
2022-23	1059.74	1058.02	1.72	The Difference is due to Exchange rate. whereas NSDL has Calculated figure with auto populated exchange rate. but unit has considered as RBI Exchange rate as per their books of accounts.

**(a) IMPORT**

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

**(Rs. in lakhs)**

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
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2020-21	0	0	Nil	-
2021-22	0	0	Nil	-
2022-23	0	0	Nil	-

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

(Rs. in lakhs)				
F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2020-21	0.00	0.00	Nil	-
2021-22	0.00	0.00	Nil	-
2022-23	0.00	0.00	Nil	-

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

(Rs. in Lakhs)				
Sr. No.	Particulars	Financial Year		
		2020-21	2021-22	2022-23
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period/5	21.87	21.87	21.87
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	21.87	18.46	10.77
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00	0.00	0.00
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	3.41	7.69	11.01
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	18.46	10.77	-0.24

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

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

**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	NIL.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub Lease Agreement is registered for 95 years w.e.f 26.05.2003.

**Findings**

	APR to be monitored for 2 <sup>nd</sup> , 3 <sup>rd</sup> & 4 <sup>th</sup> year of the block period 2019-20 to 2023-24.
	The unit has achieved export revenue of Rs. 906.38 lakhs as against projected export of Rs. 1050.00 lakhs i.e. <b>86.32</b> % during the period for FY 2020-21.
	The unit has achieved export revenue of Rs. 1057.78 lakhs as against projected export of Rs. 1280.00 lakhs i.e. <b>82.63</b> % during the period for FY 2021-22.
	The unit has achieved export revenue of Rs. 1059.74 lakhs as against projected export of Rs. 1560.00 lakhs i.e. <b>67.93</b> % during the period for FY 2022-23.
	Net Foreign Exchange for the F.Y 2020-21 to 2022-23 i.e. Rs. 48.54%, 62.07% & 63.94% is positive.
	Pendency Foreign Currency Realisation is NIL.
	There is no Rent, Labour dues & Legal cases pending against the unit in estate section.
	There is no CRA Objection pending.

	There is no SCN is pending.
	The APR for the Financial Year 2020-21,2021-22 & 2022-23 has been filed Within stipulated time period.
	Space Utilisation:- The number of employee decreased from 53 to 42 during this period.
	Space /employee is high i.e 154.03 sq. ft. per employee.



(मनीष कुमार)  
सहायक विकास आयुक्त  
सीपज़-सेज़



ANNEXURE - A																	
M/s. e-Emphasys Solutions Pvt Ltd.																	
LOA No. SEEPZ-SEZ/IA(I)/NUS/APL/03/2013-14 dated 31.03.2023.																	
DATE OF COMMENCEMENT OF PRODUCTION: 26.02.2014																	
EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2020-21 to 2022-23 (EOA BLOCK PERIOD 2019-20 To 2023-24)																	
Year (F.Y.)	EXPORT				IMPORT								NFE			VALUE IN LAKHS	
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules	Projected Foreign Earnings (based on FOB value of Export)	Import during the year excluding IUT purchase & sale (as per APR) (RM+ CG)	IT/NSDL data	Projected Import	Amortised value as per APR (In Crore)	Amortised value of CG 10% as per rule 53 of SEZ Rules	APR-data (Raw material consumed +amortised+ Outflow )	APR-data as per verification (Raw material consumed +amortised+Outflow )	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
	3(a)				4A(b)+ CG import during the year taken from 4B(i)			4B(vi)		4A(h)+column. 9 of this chart +APR(5) /APR column (6)	4A(h)+(Column 10 of this chart)+APR (5)		APR (7)	(4-12)			
2019-20														726.21	726.21		
2020-21	906.38	722.62	906.38	1050.00	0.00	0.00	4.16	4.48	4.48	698.23	698.23	1045.84	208.15	208.15	934.36		
2021-22	1057.78	857.65	1057.78	1280.00	0.00	0.00	3.27	4.48	4.48	4.48	4.48	1276.73	934.36	1053.30	1987.66		
2022-23	1059.74	1058.02	1059.74	1560.00	0.00	0.00	3.40	4.48	4.48	4.48	4.48	1556.60	1055.26	1055.26	3042.92		
Total	3023.90	2638.29	3023.90	3890.00	0.00	0.00	10.83	13.44	13.44	707.19	707.19	3879.17	2197.77	3042.92			

**FINAL SCRUTINY REPORT 3/2024-25** Date: 06.08.2024

Name of the Unit :- M/s. Rank International

Block period: - 2019-20 to 2023-24

Financial Year:- 2019-20 (1st Year)2020-21 (2<sup>nd</sup> Year),2021-22(3<sup>rd</sup> year) and 2022-23 (4<sup>th</sup> year)

**Details of Previous Monitoring:-**

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 was placed in the 142<sup>nd</sup> Approval Committee meeting in its meeting held on 05.02.2020 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19. The Committee also directed the unit to :

• Action taken report :

Directions of the Approval Committee	Action taken if any.
Expedite the execution of sub-lease agreement for the period 18.04.2019 to 16.04.2024 immediately.	Sub-Lease agreement is registered for the period 18.04.2019 to 16.04.2024

**(A): Observation on APR**

**I. APPROVED Projections**

(Rs. in Lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	7400	7600	8000	8400	8600	40000
FE Outgo	6755	6930	7255	7630	7805	36375
NFE	645	670	745	770	795	3625

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material/Spares		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	7400	9623.86	6700	8405.59	50	7.85	0.00
2020-21	7600	9642.51	6875	7806.99	50	0.00	0.00
2021-22	8000	13898.26	7200	11853.32	50	51.17	0.00
2022-23	8400	11181.88	7575	9114.63	50	35.33	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	645	1518.24	235.39%



2020-21	1315	3131.64	238.15%
2021-22	2060	5311.41	257.83%
2022-23	2830	7298.42	257.89%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/IA(I)/APL/GJ-43/2007-08/3359 DATED 30.04.2008							
Validity of LOA		16.04.2024							
Item(s) of manufacture/ Services		FINDING OF GOLD, PLATINUM, SILVER, MOUNTINGS OF GOLD PLATINUM SILVER, PENDANT CHAINS OF GOLD PLATINUM SILVER, STUDED JEWELLERY OF GOLD PLATINUM SILVER							
Date of commencement of production		17.04.2009							
Execution of BLUT		YES							
Pending CRA Objection, if any		No							
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No							
No. of employees		2019-20		2020-21		2021-22		2022-23	
		Male	50	Male	49	Male	51	Male	50
		Female	12	Female	09	Female	10	Female	10
		Total	62	Total	58	Total	61	Total	60
Area allotted (in sq. ft.)		8138 sq. ft.							
Area available for each employee per sq. ft. basis (area/no. of employees)		2019-20 131sq. ft.		2020-21 140 sq. ft.		2021-22 133 sq. ft.		2022-23 136 sq. ft.	
Investment till date	Financial Year	2019-20		2020-21		2021-22		2022-23	
	Building	Rs.186.83 lakh		Rs.186.83 lakh		Rs.186.83 lakh		Rs.186.83 lakh	
	Plant & Machinery	Rs.481.98 lakh		Rs.386.14 lakh		Rs.432.13 lakh		Rs.325.32 lakh	
	Total	Rs. 668.81 lakh		Rs. 572.97 lakh		Rs. 618.96 lakh		Rs. 512.15lakh	
Per Sq. ft. Export during the FY	2019-20	Rs.1.18 lakh per sq. ft.							
	2020-21	Rs. 1.18 lakh per sq. ft.							
	2021-22	Rs.1.71 lakh per sq. ft.							
	2022-23	Rs.1.37 lakh per sq. ft.							
Quantity and value of goods exported under Rule 34 (unutilized goods)		2019-20 NO		2020-21 NO		2021-22 NO		2022-23	
Value Addition during the		2019-20		2020-21		2021-22		2022-23	

monitoring period (applicable for Gems & Jewellery Units)	19.21	20.44	18.86	21.80
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	YES Submitted on 04.03.2021 Request ID (242100004005)	YES Submitted on 28.12.2021 Request ID (242100033044)	YES Submitted on 23.11.2022 Request ID (242200038334)  Delay of 53 days	YES Submitted on 17.11.2023 Request ID (242300037486)  Delay of 48 days

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

**a. EXPORT**

(Rs. in Lakhs)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2019-20	9623.86	1255.23	8368.63	Unit has mentioned that the Actual export is 1235.00 Add: Value of supplies made Under Rule 53A ('a' to 'k') is 8388.84 total amount of export as per APR is 9623.86  Less : Value of supplies made Under Rule 53A ('a' to 'k') is 8988.84 Re Export value not included in APR data i.e. 20.21
2020-21	9642.51	1197.31	8445.20	Unit has mentioned that the Actual export is 1197.32 Add: Value of supplies made Under Rule 53A ('a' to 'k') is 8445.19 total amount of export as per APR is 9642.51  Less : Value of supplies made Under Rule 53A ('a' to 'k') is 8445.19 Re Export value not included in APR data i.e. 0.01
2021-22	13898.26	1521.74	12376.52	Unit has mentioned that the Actual export is 1521.74 Add: Value of supplies made Under Rule 53A ('a' to 'k') is 12376.52 total amount of export as per APR is 13898.26  Less : Value of supplies made Under

				Rule 53A ('a' to 'k') is 12376.52
2022-23	11181.88	1348.40	9833.48	Unit has mentioned that the Actual export is 1348.40 Add: Value of supplies made Under Rule 53A ('a' to 'k') is 9833.48 total amount of export as per APR is 11181.38  Less : Value of supplies made Under Rule 53A ('a' to 'k') is 9833.48

**b. IMPORT**

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

**(Rs. In Lakhs)**

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	7.85	7.71	0.14	Value of spares has not been categorized under Capital goods in NSDL data
2020-21	0.00	0.00	0.00	-
2021-22	51.17	19.33	31.84	Rs. 22 lakhs IUT has not been reflected in NSDL  Rs. 10 lakhs has not been reflected in capital goods in NSDL data. However reflected in RM spares
2022-23	35.33	36.52	1.19	Exchange rate difference

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

**(Rs. In Lakhs)**

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2019-20	8674.79	8446.84	227.95	Add: Notional Freight & Insurance included in NSDL report not part of APR - 20.78 Lakhs Re import Value Value included in NSDL- 20.67 Lakhs  Less: Value of imported raw materials, consumables, components, packing materials etc. or finished goods /services received from other units in SEZs/EOUs/ EHTPs/STPs during the year- 8716.23 Lakhs

				Request ID 172000677203 not shown is NSDL in FY 2019-20-0.18 Lakhs
2020-21	8099.09	7830.62	268.47	<p>Add: Notional Freight &amp; Insurance included in NSDL report not part of APR - 23.38 Lakhs</p> <p>Request ID 172000677203 not showing is NSDL in FY 2020-21 - 0.25 Lakhs</p> <p>Less: Value of imported raw materials, consumables, components, packing materials etc. or finished goods /services received from other units in SEZs/EOUs/ EHTPs/STPs during the year- 292.10 Lakhs</p>
2021-22	12371.16	11912.97	458.19	<p>Add: Notional Freight &amp; Insurance included in NSDL report not part of APR - 49.03 Lakhs</p> <p>Request ID 172102176676 dated 20.08.2021 showing in item type taken as spares and accessories actually capital goods, treated accordingly while preparing APR. the same amount is added to capital goods - 10.62 Lakhs</p> <p>Less: Value of imported raw materials, consumables, components, packing materials etc. or finished goods /services received from other units in SEZs/EOUs/ EHTPs/STPs during the year- 517.84 Lakhs</p>
2022-23	9370.78	9145.11	225.67	<p>Add: Notional Freight &amp; Insurance included in NSDL report not part of APR - 27.13 Lakhs</p> <p>Request ID 172000677203 not showing is NSDL in FY 2020-21 - 0.25 Lakhs</p> <p>Less: Value of imported raw materials, consumables, components, packing materials etc. or finished goods /services received from other units in SEZs/EOUs/ EHTPs/STPs during the year- 256.15 Lakhs</p>

(F) Bond cum Legal Undertaking (BLUT)

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

(INR in

Lakhs)

Sr. No.	Particulars				
		2019-20	2020-21	2021-22	2022-23
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	2188.77	2188.77	2188.77	2188.77
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	2188.77	1908.26	1631.10	1227.53
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	-	-	-
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	280.52	277.16	403.57	322.63
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	1908.26	1631.10	1227.53	904.90

(G)	Details of pending Foreign Remittance beyond Permissible period, if any. <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	2019-20	2020-21	2021-22	2022-23
		Nil as per APR	Nil as per APR	Nil as per APR	Nil as per APR
(H)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	Not Applicable to Gems and Jewellery Units			
(a)					
(b)					
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF				
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2019-20	2020-21	2021-22	2022-23
		NIL	NIL	NIL	NIL
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.	Unit has demarcated the area admeasuring 50 sq. mtr. for trading activity			

	If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	Unit has not provided any such services
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	All the procurements from DTA are through SEZ online and taken inward with the permission of Gate Officers
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise? Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?	They do not have any set up of cafeteria/canteen food court in the Unit premises
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	NIL

**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	NIL as on 02.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered for the period 18.04.2019 to 16.04.2024

**Findings**

1.	This is the 3 year block period 2019-20 to 2023-24 and performance scrutiny for the period 2019-20 to 2022-23. APR prior to this FY. 2018-19 has been monitored by 142 <sup>nd</sup> Approval Committee meeting held on dt.05.02.2020
2.	Action in respect of the 142 <sup>nd</sup> Approval Committee meeting held on 05.02.2020 has been initiated and Unit has registered the sub-lease agreement for the period 18.04.2019 to

	16.04.2024.
3.	The unit has achieved export revenue of Rs. 9623.86/- Lakhs as against projected export of Rs. 7400/- i.e. 130.05 % during the period for FY 2019-20.
4.	The unit has achieved export revenue of Rs. 9642.51/- Lakhs as against projected export of Rs. 7600/- i.e. 126.87 % during the period for FY 2020-21.
5.	The unit has achieved export revenue of Rs. 13898.26/- Lakhs as against projected export of Rs. 8000/- i.e. 173.73 % during the period for FY 2021-22.
6.	The unit has achieved export revenue of Rs. 11181.88/- Lakhs as against projected export of Rs. 8400 /- i.e. 133.12 % during the period for FY 2022-23.
7.	Opening balance of Raw material declared is matching with previous year closing balance.
8.	Capital Goods Amortization has been shown correctly.
9.	Net Foreign Exchange Rs. 1518.24/- lakh is positive for FY 2019-20.
10.	Net Foreign Exchange Rs. 3131.64 /- lakh is positive for FY 2020-21.
11.	Net Foreign Exchange Rs. 5311.41 /- lakh is positive for FY 2021-22.
12.	Net Foreign Exchange Rs. 7298.42 /- lakh is positive for FY 2022-23.
13.	Pendency Foreign Currency Realization is NIL.
14.	There is no Labour dues/cases, outstanding dues, pending against the unit in estate section.
15.	There is no CRA Objection pending.
16.	There is no SCN is pending.
17.	Value Addition submitted by the Unit in the APR F.Y. 2019-20, 2020-21, 2021-22 and 2022-23 is 19.21%, 20.44%, 18.86% and 21.80%.
18.	There is no delay in filing of APR F.Y. 2019-20, 2020-21
19.	The APR for the FY 2021-22 and 2022-23 has not been filed within prescribed time & submitted on 23.11.2022 and 17.11.2023 i.e. there is a delay of 53 days and 48 days



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## ANNEXURE - A

Rank International (LOA No. SEEPZ-SEZ/IA-1/APL/GJ-43/2007-08/3359)  
EXPORT & IMPORT NFE DATA FOR FY YEAR 2019-20 TO 2022-23

(Rs. In lakhs)														
Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow )	APR-data as per verification (Raw material consumed +amortised+Outflow )	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2019-20	9623.86	1255.23	9623.86	7400.00	8405.59+7.85	8454.56	32.32	32.32	8105.62	8105.62	645.00	1518.24	1518.24	1518.24
2020-21	9642.51	1197.31	9642.51	7600.00	7806.99+227.23	7830.62	22.72	22.72	8029.11	8029.11	670.00	1613.40	1613.40	3131.64
2021-22	13898.26	1521.74	13898.26	8000.00	11853.32+234.68	11932.31	25.67	25.67	11718.49	11718.49	745.00	2179.77	2179.77	5311.41
2022-23	11181.88	1348.40	11181.88	8400.00	9114.63+145.00	9181.64	14.50	14.50	9194.87	9194.87	770.00	1987.01	1987.01	7298.42
<b>Total Achieved</b>	<b>44346.51</b>	<b>5322.68</b>	<b>44346.51</b>	<b>31400.00</b>		<b>37399.13</b>	<b>95.21</b>	<b>95.21</b>	<b>37048.09</b>	<b>37048.09</b>	<b>2830.00</b>	<b>7298.42</b>	<b>7298.42</b>	<b>7298.42</b>



## ANNEXURE - B

**Rank International (LOA No. SEEPZ-SEZ/IA-I/APL/GJ-43/2007-08/3359)****EXPORT & IMPORT NFE DATA FOR FY YEAR 2019-20 TO 2022-23****Amortisation Period 2022-23**

Value in Lakhs

YEAR	CG IMP. 4B(V)	AMORT ISED	Value in Lakhs									
			13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	0.37	0.37	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
2014-15	0.00	-		-	-	-	-	-	-	-	-	-
2015-16	25.32	20.26			2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53
2016-17	5.40	3.78				0.54	0.54	0.54	0.54	0.54	0.54	0.54
2017-18	0.00	-					-	-	-	-	-	-
2018-19	27.41	13.71						2.74	2.74	2.74	2.74	2.74
2019-20	0.00	-							-	-	-	-
2020-21	0.00	-								-	-	-
2021-22	51.17	10.23									5.12	5.12
2022-23	35.33	3.53										3.53
<b>TOTAL</b>	<b>145.00</b>	<b>51.88</b>	<b>0.04</b>	<b>0.04</b>	<b>2.57</b>	<b>3.11</b>	<b>3.11</b>	<b>5.85</b>	<b>5.85</b>	<b>5.85</b>	<b>10.97</b>	<b>14.50</b>

**FINAL SCRUTINY REPORT 4 /2024 -25**    **Date: 05.08.2024**

**Name of the Unit :-** M/s. Simic Electronic Pvt. Ltd

**Block period: -** 2018-19 to 2022-23    **Financial Year:-** 2022-23 (5<sup>th</sup> Year)

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2021-22 was placed in the 171<sup>st</sup> Approval Committee meeting held on 31.01.2023, wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**(A): Observation on APR**

**I. APPROVED Projections**  
(Rs. in lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	2018-19	2019-20	2020-21	2021-22	2022-23	
FOB value of export	150.84	158.38	166.55	174.72	163.52	814.01
FE Outgo	27.15	28.64	30.18	31.75	33.37	151.09
NFE	123.69	129.74	136.37	142.97	150.15	682.92

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	150.84	294.20	14.90	17.60	6.50	0.00	0.00
2019-20	158.38	210.84	15.84	13.88	6.50	0.00	0.00
2020-21	166.55	329.87	16.43	23.59	6.50	0.00	0.00
2021-22	174.72	359.16	17.25	21.42	6.50	0.00	0.00
2022-23	163.52	344.94	18.12	25.92	6.50	0.78	0.00
Total	814.01	1539.01	82.54	102.41	32.50	0.78	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	123.69	278.80	225.40%
2019-20	253.43	475.86	187.77%
2020-21	389.8	786.55	201.78%
2021-22	532.77	1124.64	211.09%
2022-23	682.92	1445.40	211.65%

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

**(D) Other Information:**

<b>LOA No. &amp; Date</b>	8(25)/81-EPZ Dated: 31.10.1981						
<b>Validity of LOA</b>	31.03.2028						
<b>Item(s) of manufacture/ Services</b>	Silvered Mica plates & parts and Mica Capacitors						
<b>Date of commencement of production</b>	<b>01.12.1982</b>						
<b>Execution of BLUT</b>	YES						
<b>Pending CRA Objection, if any</b>	No						
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	No						
<b>a. Projected employment for the block period</b> <b>b. No. of employees as on 31.03.2023</b>	<table border="1"> <tbody> <tr> <td>Male</td> <td>7</td> </tr> <tr> <td>Female</td> <td>18</td> </tr> <tr> <td>Total</td> <td>25</td> </tr> </tbody> </table>	Male	7	Female	18	Total	25
Male	7						
Female	18						
Total	25						
<b>Area allotted (in sq.ft.)</b>	5511 sq.ft.						
<b>Area available for each employee per sq.ft. basis (area / no. of employees)</b>	220.44 Sq.ft/employee						
<b>Investment till date</b>	Building 0.00						
	Plant & Machinery 17.65						

	<b>TOTAL</b>	17.65
<b>Per Sq.ft. Export during the FY</b>		Rs. 6259.12 lakhs per sq. ft
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		Not applicable
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.		<b>Yes</b>

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

**a. EXPORT**

**(Rs.in lakhs)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2022-23	344.94	345.07	0.17	NA

**b. IMPORT**

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

**(Rs. In Lakhs)**

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2022-23	0.78	0.78	NIL	NA

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

**(Rs. In Lakhs)**

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	25.92	25.94	0.02	NA

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

<b>i</b>	Total Bond-Cum Legal Undertaking	31.87
<b>ii</b>	Remaining Value of BLUT given by entity at the start of the Financial Year.	153.64
<b>iii</b>	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00
<b>iv</b>	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	10.13
<b>v</b>	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	143.51

<b>(G)</b>	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	NO
<b>(H)</b> <b>(a)</b>	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
<b>(b)</b>	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
<b>(c)</b>	Whether unit has filed any request for Cancellation of Softex	NA
<b>(I)</b>	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.	NO

	If yes, details thereof (year wise details to be provided)	
(J)	<p>Is the unit sharing any of their infrastructures with other units, or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	NO
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	NO
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	YES
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL
(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility ?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed ? details to be given including amount of duty /</p>	NO


	tax recovered or yet to be recovered	
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NO

**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered for the period 01.04.2023 to 31.03.2028

**Findings**

1.	This is the 5 <sup>th</sup> year of the block period 2018-19 to 2022-23.
2.	The unit has achieved export revenue of Rs. 344.94/- Lakhs as against projected export of Rs. 163.52/- i.e. 210.95 % during the period for FY 2022-23.
3.	Opening balance of Raw material declared is matching with previous year closing balance.
4.	Capital Goods Amortization has been shown correctly.
5.	Net Foreign Exchange Rs. 1445.41 lakh is positive.
6.	Pendency Foreign Currency Realization is NIL.
7.	There is no rental dues / Labour dues, Labour cases, pending against the unit in estate section.
8.	There is no CRA Objection pending.
9.	There is no SCN is pending.
10.	There is no delay in filing of APR.

  
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## ANNEXURE - A1

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

UNIT NAME - M/s. Simic Eletronics Pvt Ltd.  
 Date of Commencement - 01.12.1982 (LOA No.8/25/81-EPZ dated 31.10.1981)  
 LOA BLOCK PERIOD - 2018-19 to 2022-23  
 Monitoring Period - 2022-23

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE				(Rs. In lakhs)
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)		
2018-19 To 2020-21			834.91	475.77							389.80		786.55	786.55	
2021-22	359.16	359.29	359.16	174.72	21.42+3.13	21.42	0.31	0.32	21.06	21.07	142.97	338.10	338.09	1124.64	
2022-23	344.94	345.07	344.94	163.52	25.92+3.91	26.72	0.39	0.39	24.18	24.18	150.15	320.76	320.76	1445.40	
<b>Total Achieved</b>	<b>704.10</b>	<b>704.36</b>	<b>1539.01</b>	<b>814.01</b>	<b>0.00</b>	<b>48.14</b>	<b>0.70</b>	<b>0.71</b>	<b>45.24</b>	<b>45.25</b>	<b>682.92</b>	<b>658.86</b>	<b>658.85</b>	<b>1445.40</b>	





**FINAL SCRUTINY REPORT 5/2024-25** Date: 06.08.2024

Name of the Unit :- M/s. Tera Informatics Pvt. Ltd

Block period: - 2019-20 to 2023-24

Financial Year:- 2019-20 (1st Year)2020-21 (2<sup>nd</sup> Year),2021-22(3<sup>rd</sup> year) and 2022-23 (4<sup>th</sup> year)**Details of Previous Monitoring:-**

## 1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 was placed in the 148<sup>th</sup> Approval Committee meeting in its meeting held on 18.11.2020 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19. The Committee also directed that

## • Action taken report :

Directions of the Approval Committee	Action taken if any.
The Specified Officer to inspect the premises & submit the report w.r.t. Export/Import carried out by the unit no of Employees working in the unit to ascertain the performance of the unit vis-à-vis the area utilized by them	The examination has not conducted till date.

**(A): Observation on APR**

## I. APPROVED Projections

(Rs. in Lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	130	140	150	160	170	750
FE Outgo	52	56	60	64	68	300
NFE	78	84	90	96	102	450

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material/Spares		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	130.00	177.88	25	0.00	27	0.00	0.00
2020-21	140.00	176.73	27.5	0.00	28.5	0.00	0.00
2021-22	150.00	218.71	30	0.00	30	0.00	0.00
2022-23	160.00	248.12	32.5	0.00	31.5	0.0	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	78.00	177.88	228.05%
2020-21	162.00	354.61	218.89%
2021-22	252.00	573.32	227.51%
2022-23	348.00	821.44	236.04%

(IV) Whether the Unit achieved Positive NFE : Yes

## (D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/387/91-511 dated 11.08.1988								
Validity of LOA	31.03.2024								
Item(s) of manufacture/ Services	Development of Computer Software								
Date of commencement of production	15.05.1989								
Execution of BLUT	YES								
Pending CRA Objection, if any	No								
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No								
No. of employees	2019-20		2020-21		2021-22		2022-23		
	Male	19	Male	18	Male	18	Male	16	
	Female	06	Female	05	Female	05	Female	05	
	Total	25	Total	23	Total	23	Total	21	
Area allotted (in sq. ft.)	5306.61 sq. ft.								
Area available for each employee per sq. ft. basis (area/no. of employees)	2019-20		2020-21		2021-22		2022-23		
	212.26 sq. ft.		230.72 sq. ft.		230.72 sq. ft.		252.69 sq. ft.		
Investment till date	Financial Year	2019-20		2020-21		2021-22		2022-23	
	Building	Rs. 0 lakh		Rs. 0 lakh		Rs. 0 lakh		Rs. 0 lakh	
Total	Plant & Machinery	Rs.109.88 lakh		Rs.109.99 lakh		Rs.109.99 lakh		Rs.109.99 lakh	
	Total	Rs. 109.88 lakh		Rs. 109.99 lakh		Rs. 109.99 lakh		Rs. 109.99 lakh	
	2019-20	Rs.3352 lakh per sq. ft.							

Per Sq. ft. Export during the FY	2020-21	Rs. 3330 lakh per sq. ft.		
	2021-22	Rs.4121.46 lakh per sq. ft.		
	2022-23	Rs.4675.68 lakh per sq. ft.		
Quantity and value of goods exported under Rule 34 (unutilized goods)	2019-20	2020-21	2021-22	2022-23
	NO	NO	NO	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2019-20	2020-21	2021-22	2022-23
	0.00	0.00	0.00	0.00
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	YES	YES	NO	NO
	Submitted on 30.12.2020 Request ID (242000029600)	Submitted on 30.12.2021 Request ID (242100025543)	Submitted on 29.12.2022 Request ID (242200025675) Delay of 89 days	Submitted on 29.12.2023 Request ID (242300037932) Delay of 89 day

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

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2019-20	177.88	176.58	1.3	The unit vide its letter dated 25.01.2023 informed that difference is due to difference in \$/Rs.
2020-21	176.73	167.55	9.18	The unit vide its letter dated 25.01.2023 informed that difference is due to following 2 reasons :-  1. Difference in \$/Rs. Exchange rate used by them and used by NSDL. 2. Invoice 21-3-E-343 dated 30.03.2021 Value US\$ 10,000 Softex ID No

				S21S00597308 SEEPZ Request ID No. 142100122850 was not included in NSDL data though invoice is included their APR data
2021-22	218.71	285.43	66.72	The unit vide its letter dated 05.08.2024 informed that difference is due to following 2 reasons :-  1. Difference in \$/Rs. Exchange rate used by them and used by NSDL. 2. Some of the invoices were wrongly included twice 3. 2 of their invoices were not reflected in NSDL 4. They could not justify on the difference related to approx Rs. 7 lakhs shown in NSDL
2022-23	248.12	183.54	64.58	The unit vide its letter dated 05.08.2024 informed that difference is due to following 2 reasons :-  1. Difference in \$/Rs. Exchange rate used by them and used by NSDL. 2. 3 invoices were not included in NSDL 3. 2 of their invoices were wrongly invoice added in NSDL 4. They could not justify on the difference related to approx Rs. 70,755 shown in NSDL

## b. IMPORT

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

Lakhs)

(Rs. In

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	0.00	0.00	0.00	0.00
2020-21	0.00	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00
2022-23	0.00	0.00	0.00	0.00

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

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	0.00	0.00	0.00	0.00
2020-21	0.00	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00
2022-23	0.00	0.00	0.00	0.00

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

(INR in Lakhs)

Sr. No.	Particulars				
		2019-20	2020-21	2021-22	2022-23
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	123.46	123.46	123.46	123.46
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	123.46	123.22	122.71	122.04
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0	0	0	0
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the	0.24	0.51	0.67	0.65

	APR monitoring period				
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	123.22	122.71	122.04	121.39

(G)	Details of pending Foreign Remittance beyond Permissible period, if any. <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	2019-20	2020-21	2021-22	2022-23
(H)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.	Yes	Yes	Yes	Yes
(b)	Whether all SOFTEX/SERF has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	All Softex forms certified till March 2020	All Softex forms certified till March 2021	All Softex forms certified till March 2022 excluding details mentioned in Annexure-III	Softex forms certified till March 2023 excluding details mentioned in Annexure-III
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	No	No	No	No
(I)	Whether any Services provided in <b>DIA/SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2019-20 No	2020-21 No	2021-22 No	2022-23 No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.	No	No	No	No

	If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?				
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	NA	NA	NA	NA
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	NA	NA	NA	NA
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NA	NA	NA	NA
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise? Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?	No No NA	No No NA	No No NA	No No NA
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	None	None	NO	NO

**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	Rs.6,656.41/- as on 03.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is pending for registration for the period 01.04.2024 to 31.03.2029



**Findings**

1.	This is the 4 years performance scrutiny [2019-20 to 2022-23] of the block period 2019-20 to 2023-24. APR prior to this F.Y. viz. 2018-19 has been monitored by 148 <sup>th</sup> Approval Committee meeting held on 18.11.2020		
2.	Action in respect of the 148 <sup>th</sup> Approval Committee meeting held on 18.11.2020, has also been completed by this office, Letter issued to Specified Officer on 26.11.2020 with a directions of the Approval Committee to inspect the premises and submit the report w.r.t. export/import carried out by the Unit, no. of employees working in the Unit to ascertain the performance vis-a-viz area utilized by the Unit		
3.	The unit has achieved export revenue of Rs177.88/- Lakhs as against projected export of Rs. 130 /- i.e. 136.83% during the period for FY 2019-20.		
4.	The unit has achieved export revenue of Rs. 176.73 /- Lakhs as against projected export of Rs. 140 /- i.e. 126.23 % during the period for FY 2020-21.		
5.	The unit has achieved export revenue of Rs. 218.71/- Lakhs as against projected export of Rs. 150/- i.e. 145.81 % during the period for FY 2021-22.		
6.	The unit has achieved export revenue of Rs. 248.12/- Lakhs as against projected export of Rs. 160 /- i.e. 155.07 % during the period for FY 2022-23.		
7.	Capital Goods Amortization has been shown correctly.		
8.	Net Foreign Exchange Rs. 177.88 /- lakh is positive for FY 2019-20.		
9.	Net Foreign Exchange Rs. 354.61 /- lakh is positive for FY 2020-21.		
10.	Net Foreign Exchange Rs. 573.32 /- lakh is positive for FY 2021-22.		
11.	Net Foreign Exchange Rs. 821.44 /- lakh is positive for FY 2022-23.		
12.	Pendency Foreign Currency Realization is NIL.		
13.	There is no Labour dues/cases pending against the unit in estate section.		
14.	There is an outstanding dues Rs.6,656.41/- as on 03.08.2024 against the unit		
15.	There is no CRA Objection pending.		
16.	There is no SCN is pending.		
17.	There is no delay in filing of APR for F.Y. 2019-20 & 2020-21		
18.	The APR for the FY 2021-22 and 2022-23 has not been filed within prescribed time & submitted on 29.12.2022 and 29.12.2023 i.e. there is a delay of 89 days for both the years.		
19.	Employment vis-à-vis space  The total employment 18-19 is 20 nos. and there is no significant improvement in the numbers of employees in the F.Y. under scrutiny		
	Particulars	Employment	Total area sq.ft.
			Area available for each employees per sq.ft.
	F.Y. 2019-20	25	5306 Sq.ft.
	F.Y. 2020-21	23	5306 Sq.ft.
	F.Y. 2021-22	23	5306 Sq.ft.
	F.Y. 2022-23	21	5306 Sq.ft.
20.	Cumulative value of export for the five year period wrongly mentioned in the		

APR 2022-23

*Ples*

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**FINAL SCRUTINY REPORT 6/2024-25 Date: 06.08.2024**

**Name of the Unit :-** M/s. Tiger Jewellery (India) Pvt. Ltd

**Block period:** - 2019-20 to 2023-24

**Financial Year:-** 2019-20 (1st Year)2020-21 (2<sup>nd</sup> Year),2021-22(3<sup>rd</sup> year) and 2022-23 (4<sup>th</sup> year)

**Details of Previous Monitoring:-**

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 was placed in the 155<sup>th</sup> Approval Committee meeting held on 01.10.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19. The Committee also directed the unit to

- Action taken report :

Directions of the Approval Committee	Action taken if any.
i. Pay the outstanding rental dues amounting to Rs.3,43,508/- as on 25.09.2021 immediately.	Letter issued to the unit on 28.10.2021 with a request to pay the outstanding dues of Rs.3,43,508/-.  Unit has cleared the outstanding dues and as on 01.08.2024, the dues are NIL

**(A): Observation on APR**

1. **APPROVED Projections**

**(Rs. in Lakhs)**

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	3000	3200	3400	3600	3800	17000
FE Outgo	2555	2671	2807	2913	3010	13956
NFE	445	529	593	687	790	3044

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

**(Rs. In Lakhs)**

Year	Export		F.E. OUTGO		
	Projected	Actual	Raw Material (Goods/Services)	C.G. import	Other outflow

			Projected	Actual	Projected	Actual	Actual
2019-20	3000	4583.55	2555	3948.33	0	0.00	0.00
2020-21	3200	4704.87	2656	3024.01	15	0.00	0.00
2021-22	3400	6305.84	2807	4875.85	0	0.00	0.00
2022-23	3600	4500.36	2908	3802.59	5	0.00	0.00

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

**(Rs. in Lakhs)**

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	445	336.07	75.52%
2020-21	974	1800.68	184.87%
2021-22	1567	2872.75	183.33%
2022-23	2254	3217.81	142.76%

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

**(D) Other Information:**

LOA No. & Date	IA(I)/NUS/APL/GJ-06/04-05/4083 DATED 10.06.2004				
Validity of LOA	31.03.2024				
Item(s) of manufacture/ Services	Plain Gold Platinum Silver Jewellery, Diamonds & Gemstone Studde Jewellery in Gold Platinum Silver				
Date of commencement of production	22.09.2004				
Execution of BLUT	YES				
Pending CRA Objection, if any	No				
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No				
No. of employees	2019-20	2020-21	2021-22	2022-23	
	43	38	38	43	
Area allotted (in sq. ft.)	6638.92 sq. ft.				
Area available for each employee per sq. ft. basis (area/no. of employees)	2019-20	2020-21	2021-22	2022-23	
	154.39 sq. ft.	174.70 sq. ft.	174.70 sq. ft.	154.39 sq. ft.	
Investment till date	Financial Year	2019-20	2020-21	2021-22	2022-23
	Building	Rs.204.55 lakh	Rs.204.55 lakh	Rs.204.55 lakh	Rs.227.63 lakh

	Plant & Machinery	Rs.74.97 lakh	Rs.74.97 lakh	Rs.81.70 lakh	Rs.81.70 lakh
	Total	Rs. 279.52 lakh	Rs. 279.52 lakh	Rs. 286.25 lakh	Rs. 309.33lakh
Per Sq. ft. Export during the FY	2019-20	Rs.0.69 lakh per sq. ft.			
	2020-21	Rs. 0.71 lakh per sq. ft.			
	2021-22	Rs.0.95 lakh per sq. ft.			
	2022-23	Rs.0.67 lakh per sq. ft.			
Quantity and value of goods exported under Rule 34 (unutilized goods)	2019-20	2020-21	2021-22	2022-23	
	NO	NO	NO		
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2019-20	2020-21	2021-22	2022-23	
	10.74	10.92	10.68	9.08	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	YES	YES	YES	YES	
	Submitted on 06.10.2021 Request ID (242100020400)	Submitted on 30.12.2021 Request ID (242100032241)	Submitted on 30.09.2022 Request ID (242200027521)	Submitted on 26.09.2023 Request ID (242300018811)	

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

a.

**a. EXPORT**

**(Rs. in Lakhs)**

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2019-20	4583.55	4618.17	34.62	34.93 Repair Goods Re-exported -0.31 Exchange Rate difference in US Dollar & INR
2020-21	4704.94	4704.87	0.07	ADD: Export Import Custom Charges
2021-22	6305.84	6305.84	0.00	NA
2022-23	4500.36	4500.36	0.00	NA

b. **IMPORT**

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

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	0.00	0.00	0.00	0.00
2020-21	0.00	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00
2022-23	0.00	0.00	0.00	0.00

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

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2019-20	3948.33	3796.51	151.82	151.24 DTA Diamond Purchase in USD in APR 19-20 0.58 Exchange Rate difference in US Dollar & INR
2020-21	3024.01	3023.98	0.03	Add: Rate Difference Less: Local Purchase in Dollar
2021-22	4875.85	4875.84	0.01	Add: Rate Difference Less: Local Purchase in Dollar
2022-23	3802.59	3802.50	0.09	NA

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

(INR in Lakhs)

Sr. No.	Particulars				
		2019-20	2020-21	2021-22	2022-23
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years	7824.74	7402.70	6990.37	6446.66



	block period				
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	-	-	-	-
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	-	-	-
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	422.03	412.33	543.72	443.69
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	7402.70	6990.37	6446.66	6002.97

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2019-20	2020-21	2021-22	2022-23
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Nil as per APR	Nil as per APR	Nil as per APR	Nil as per APR
(H)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	Not Applicable to Gems and Jewellery Units			
(a)	Whether all SOFTEX/SERF has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.				
(b)	Whether unit has filed any request for				
(c)	Whether unit has filed any request for				

	Cancellation of SOTTEX/SERF				
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2019-20	2020-21	2021-22	2022-23
		YES The unit has rendered job work service within SEEPZ-SEZ			
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No	No	No	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	No. Unit has not uploaded DSPF for the services during the monitoring period and will start uploading the same in due course	No Unit has not uploaded DSPF for the services during the monitoring period and will start uploading the same in due course	No Unit has not uploaded DSPF for the services during the monitoring period and will start uploading the same in due course	No Unit has not uploaded DSPF for the services during the monitoring period and will start uploading the same in due course
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	Yes	Yes	Yes	Yes

(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No	No	No	No
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise? Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?	No	No	No	No
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	No	No	No	No
(P)	Details regarding value and duty foregone on services procured from DTA during the APR monitoring period	8.75	13.16	29.40	12.33

**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	NIL as on 01.08.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is registered for the period 05.02.2004 to 04.02.2099

### Findings

1.	This is the 4th block period [2019-20 to 2023-24] and performance scrutinized for the period 2019-20 to 2022-23. APR prior to this F.Y. 2018-19 has been monitored by 155 <sup>th</sup> Approval Committee meeting held on 01.10.2021
2.	Action in respect of the 155 <sup>th</sup> Approval Committee meeting held on 01.10.2021, has also been completed by this office w.r.t. Outstanding dues letter issued on 28.10.2021 to the unit and the Unit has cleared the outstanding dues as on date i.e 01.08.2024
3.	The unit has achieved export revenue of Rs. 4583.55/- Lakhs as against projected export of Rs. 3000 /- i.e. 152.78 % during the period for FY 2019-20.
4.	The unit has achieved export revenue of Rs. 4704.87/- Lakhs as against projected export of Rs. 3200 /- i.e. 147.03 % during the period for FY 2020-21.
5.	The unit has achieved export revenue of Rs. 6305.84/- Lakhs as against projected export of Rs. 3400 /- i.e. 185.46 % during the period for FY 2021-22.
6.	The unit has achieved export revenue of Rs. 4500.36 /- Lakhs as against projected export of Rs. 3600 /- i.e. 125.01 % during the period for FY 2022-23.
7.	Opening balance of Raw material declared is matching with previous year closing balance.
8.	Capital Goods Amortization has been shown correctly.
9.	Net Foreign Exchange Rs. 336.07/- lakh is positive for FY 2019-20.
10.	Net Foreign Exchange Rs. 1800.68/- lakh is positive for FY 2020-21.
11.	Net Foreign Exchange Rs. 2872.75/- lakh is positive for FY 2021-22.
12.	Net Foreign Exchange Rs. 3217.81/- lakh is positive for FY 2022-23.
13.	Pendency Foreign Currency Realization is NIL.
14.	There is no Labour dues/ cases, outstanding dues, pending against the unit in estate section.
15.	There is no CRA Objection pending.
16.	There is no SCN is pending.
17.	Value Addition submitted by the Unit in the APR F.Y. 2019-20, 2020-21, 2021-22 and 2022-23 is 10.74%, 10.92%, 10.68% and 09.08%. However, Value addition is not matching with the submission made in APR
	Value Addition

F.Y.	Declared in APR	As per formula
F.Y. 2019-20	10.74%	7.92%
F.Y. 2020-21	10.92%	45%
F.Y. 2021-22	10.68%	20.44%
F.Y. 2022-23	09.08%	8.32%
18.	In the APR 4B(i) CG value wrongly mentioned in the APR F.Y. 2019-20, 2020-21, 2021-22 and 2022-23	
19.	There is no delay in filing of APR F.Y. 2019-20, 2020-21, 2021-22 and 2022-23.	



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## ANNEXURE - A1

## EXPORT &amp; IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 TO 2023-24

UNIT NAME

M/s Tiger Jewellery Pvt Ltd

Date of Commencement -

22.09.2004 (LOA No. IA(I)/NUS/APL/GJ-06/04-05/4083,10.06.2004)

LOA BLOCK PERIOD - 2019-20 to 2023-24

Monitoring Period - 2019-20 to 2022-23

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year –APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. In Lakhs.	Amortise d value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outfl ow )	APR-data as per verification (Raw material consumed +amortised+Outfl ow )	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2019-20	4583.55	4618.17	4583.55	3000.00	3948.33+0.00	3796.51	0.00	0.62	4246.86	4247.48	445.00	336.69	336.07	336.07
2020-21	4704.87	4704.87	4704.87	3200.00	3024.01+ 0.00	3023.98	0.00	0.62	3239.64	3240.26	529.00	1465.23	1464.61	1800.68
2021-22	6305.84	6305.84	6305.84	3400.00	4875.85+0.00	4875.84	0.00	0.62	5233.15	5233.77	593.00	1072.69	1072.07	2872.75
2022-23	4500.36	4500.36	4500.36	3600.00	3802.59+0.00	3802.50	0.00	0.62	4154.68	4155.30	687.00	345.68	345.06	3217.81
<b>Total Achieved</b>	<b>20094.62</b>	<b>20129.24</b>	<b>20094.62</b>	<b>13200.00</b>		<b>15498.83</b>	<b>0.00</b>	<b>2.48</b>	<b>16874.33</b>	<b>16876.81</b>	<b>2254.00</b>	<b>3220.29</b>	<b>3217.81</b>	<b>3217.81</b>



**FINAL SCRUTINY REPORT / 7 / 2024-25** Date: - 02.08.2024

**Name of the Unit:** - Jewelex India Pvt. Ltd. Unit II - Trading Division.

**Block period:** -2019-20 to 2023-24

**Financial Year:** - 2020-21 (2nd Year), 2021-22 (3rd Year) and 2022-23 (4th Year)

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2018-19 and 2019-20 was placed in the 156th Approval Committee meeting held on 28.10.2021, wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19 and 2019-20, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

Decision:- After deliberation, the committee noted the performance of the unit for the period 2018-19 & 2019-20, as the unit has achieved positive NFE in terms of Rule 54 of SEZ rules, 2006.

**(A): Observation on APR**

**(I) APPROVED Projections**  
in Lakhs)

(Rs.

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	15750.00	15750.00	15750.00	15750.00	15750.00	78750.00
FE Outgo	14842	14842	14842	14842	14842	106014
NFE	908.00	908.00	908.00	908.00	908.00	4540.00

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

(Rs. in Lakhs)

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	15750	60367.14	14648	15383	100	0	0.25
2020-21	15750	72028.94	14648	17570.49	100	2.07	0
2021-22	15750	133301.2	14648	21859.68	100	0	0
2022-23	15750	147414.5	14648	86180.14	100	0	0
<b>Total</b>	<b>63000</b>	<b>413112</b>	<b>58592</b>	<b>140993</b>	<b>400</b>	<b>2.07</b>	<b>0.25</b>



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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	908.00	46976.54	5173.63
2020-21	908.00	107039.49	11788.49
2021-22	908.00	216163.31	23806.53
2022-23	908.00	279211.68	30750.19

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

**(D) Other Information:**

<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA(I)/APL/GJ-42/Trading/2008-09/4058 dated 21.05.2008
<b>Validity of LOA</b>	01.04.2019 to 31.03.2024
<b>Item(s) of manufacture/ Services</b>	<p>ABRASIVE PART AND ACCESSORIES, ALL TYPE OF ELECTRO PLATING POWDER, ALL TYPES OF CHEMICALS, ALL TYPES OF CHEMICALS POWDER, STRIPPING SALT, ARTICLES OF GLASS, BEAKERS, LAMP, BRUSH, BUFF, CASTING INVESTMENT POWDER, CRUCIBLE AND PART THEREOF, DIAMONDS, PRECIOUS STONES, SEMI PRECIOUS STONES, COLOR STONES, GOLD CASTINGS, SILVER CASTINGS, GOLD FINDINGS, GOLD CHAINS, ALLOYS, EYE GLASS, LOOPE, HAND TOOLS AND PART ACCESSORIES BURS, MACHINERY AND PART THEREOF, MACHINERY, APPLIANCE AND PART THEREOF, PACKING TRAY, DISPLAY ACCESSORIES AND POLY BAGS, PLATINUM IN ANY PURITY, KT, GRANULES, POLISHING COMPOUND, RESIN, RHODIUM SOLUTION, RING SIZER, SAFETY ITEMS, MASK, EAR PLUG, FINGER COAT, BANDAGES, GOGGLE, HAND GLOVES, SILVER ARTICLE, CHAIN-FINDINGS, TITANIUM IN ANY PURITY,KT,GRANULES, WAX PIECES, WEIGHING SCALE AND MEASURING ACCESSORIES</p>

<b>Date of commencement of production</b>	24.06.2009	
<b>Execution of BLUT</b>	Yes	
<b>Pending CRA Objection, if any</b>	No	
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	No	
<b>a. Projected employment for the block period</b>	-	
<b>b. No. of employees as on 31.03.2023</b>	Men - 10 and Women - 33 , Total - 43	
<b>Area allotted (in sq. ft.)</b>	2463.00 Sq. Ft.	
<b>Area available for each employee per sq.ft. basis (area / no. of employees)</b>	Rs. 57.28 Sq. Ft per employee	
<b>Investment till date</b>	<b>Building</b>	<b>Rs. 0.00</b>
	<b>Plant &amp; Machinery</b>	Rs.66.74 Lakhs
	<b>TOTAL</b>	Rs.66.74 Lakhs
<b>Per Sq. ft. Export upto F.Y. 2022-23</b>	<b>Rs. 167.73 Lakhs per Sq. Ft.</b>	
<b>Quantity and value of goods exported under Rule 34 (unutilized goods)</b>	NIL	
<b>Value Addition during the monitoring period</b>	Not Applicable	
<b>Whether all the APRs being considered now has been filed well within the time limit, or otherwise.</b>	Yes	
<b>If no, details of the Year along with no of days delayed to be given.</b>		

## (E) Reconciliation of Export &amp; Import data.

## a. EXPORT

(Rs. in

lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark

2020-21	72028.94	0.00	-72028.94	This unit is a trading unit and all transaction is Intra SEZ transaction, therefore no figures in trade export data.
2021-22	133301.18	0.00	-133301.18	This unit is a trading unit and all transaction is Intra SEZ transaction, therefore no figures in trade export data.
2022-23	147414.51	0.00	-147414.51	This unit is a trading unit and all transaction is Intra SEZ transaction, therefore no figures in trade export data.

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

(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2020-21	4091.96	4088.62	3.34	Exchange rate due to conversion of currency.
2021-22	3782.35	3679.19	103.16	Exchange rate due to conversion of currency. BOE 1005988 consumable shown on SEZ online in FY2021-22 but consider in APR in FY20-21. Freight included in BOE.
2022-23	4911.38	4874.40	36.98	Exchange rate due to conversion of currency. Freight included in BOE.

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

		2020-21	2021-22	2022-23
<b>i</b>	Total Bond-Cum Legal Undertaking	Rs. 6659.48	Rs. 6659.48	Rs. 6659.48
<b>ii</b>	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 5654.21	Rs. 4584.58	Rs.2950.76
<b>iii</b>	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the	NIL	NIL	NIL

Financial Year.				
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs.1069.63	Rs.1633.82	Rs.2058.37
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs. 4584.58	Rs.2950.76	Rs.892.39

(G)	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	No
(H) (a)	Whether all Softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA
(I)	Whether any Services provided in <b>DTA/SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common	No

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


**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	Rs.2,31,365/-
Labour Dues or Labour Cases	NIL

Validity of Lease Agreement	02.02.2025
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### Findings

1.	These are the 2 <sup>nd</sup> , 3 <sup>rd</sup> and 4 <sup>th</sup> year of the block period 2019-20 to 2023-24. APR prior to this F.Y. 2019-20 has been monitoring by 156 <sup>th</sup> Approval Committee meeting held on 28.10.2021.
2.	Unit has achieved export revenue of Rs. 72028.94 Lakhs as against projected export of Rs15750 Lakhs i.e.401% for the FY 2020-21. Unit has achieved export revenue of Rs. 133301.2 Lakhs as against projected export of Rs15750 Lakhs i.e. 800 % for the FY 2021-22. Unit has achieved export revenue of Rs. 147414.5 Lakhs as against projected export of Rs 15750 Lakhs i.e. 900% for the FY 2022-23.
3.	The unit has exceed actual projection vis a vis approved projection, there they should request to the development commissioner office for enhance the approved projections.
4.	Total outstanding Rent dues is Rs. 2,31,365/- till date.
5.	The APR for the F.Y.2020-21, 2021-22 & 2022-23 have been filed <b>within the stipulated time limit.</b>
6.	There is no any pending Foreign Currency Realisation.
7.	Net Foreign Exchange is positive.
8.	There is no CRA objection pending.
9.	There is no SCN is pending.
10.	No labour dues and Labour cases are pending against the unit.

  
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22							
2022-23	6000.00	0.00	2750.00	0.00	50.00	0.00	0.00
<b>Total</b>	<b>6000.00</b>	<b>0.00</b>	<b>2750.00</b>	<b>0.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00</b>

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

(Rs. in  
Lakhs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	0.00	0.00
2021-22	0.00	0.00
2022-23	0.00	0.00

**(IV) Whether the Unit achieved Positive NFE : NO**

**(D) Other Information:**

<b>LOA No. &amp; Date</b>	IA-I/ NUS/APL/GJ/326/03-04/6437 dated 23.08.2004.	
<b>Validity of LOA</b>	31.03.2025.	
<b>Item(s) of manufacture/ Services</b>	Plain Gold/ Platinum/ Silver Jewellery, Diamond and Gem Stones, Studded Gold/ Platinum and Silver Jewellery	
<b>Date of commencement of production</b>	01.12.2004	
<b>Execution of BLUT</b>	Yes	
<b>Pending CRA Objection, if any</b>	NO	
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	NO	
<b>a. Projected employment for the block period</b>	NIL	NIL
<b>b. No. of employees as on 31.03.2022 &amp; 31.03.2023</b>		
<b>Area allotted (in sq. ft.)</b>	NIL	NIL
<b>Area available for each employee per sq. ft. basis (area / no. of employees)</b>	NIL	NIL
<b>Investment till date</b>	Building	NIL
	Plant & Machinery	NIL



<b>TOTAL</b>	NIL	NIL
<b>Per Sq. ft. Export during the FY</b>	NIL	NIL
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL	NIL
Value Addition during the monitoring period	0.00	0.00
Whether the APR being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.	YES	YES

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

a. **EXPORT**

(Rs. in Lakhs)

(Rs.

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2021-22	0.00	0.00	NIL	NA
2022-23	0.00	0.00	NIL	NA

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

(Rs. In

Lakhs)

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

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

(Rs.

in Lakhs)

		2021-22	2022-23
i	Total Bond-Cum Legal Undertaking	2495.04	2495.04
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-	2495.04
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	-	5.39
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	2495.04	2489.65

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

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

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

**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	Rs.62234.71 outstanding dues as on 29.07.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 05.02.2004 for 95 Yrs

**Findings**

1.	APR 2021-22 is the 2 <sup>nd</sup> year & APR 2022-23 is the 3 <sup>rd</sup> year of the block period 2020-21 to 2024-25. APR prior to this F Y 2020-21 has been monitoring by 167 <sup>th</sup> Approval Committee meeting held on 30.09.2022.
2.	a. The unit has achieved export revenue of Rs.0.00 Lakhs as against projected export of Rs.0.00 i.e. 0.00 % for the FY 2021-22. b. The unit has achieved export revenue of Rs.0.00 Lakhs as against projected export of Rs.6000.00 i.e. 0.00 % for the FY 2022-23.
3.	No employment and No projection from last three years i.e 2020-21,2021-22 & 2022-23.
4.	Total outstanding Rent dues is Rs. 62,234.71 till date.
5.	No Labour dues & Labour cases is pending against the unit in estate section.
6.	There is no CRA Objection pending.
7.	There is no SCN is pending.

8.	The APR for the F.Y 2021-22 & 2022-23 have been filed <b>within the stipulated time limit.</b>
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UNIT NAME - M/s. Jinai Jewels Pvt Ltd

LOA BLOCK PERIOD - 2020-21 to 2024-25

Amortisation Period - 2021-22 &amp; 2022-23

## Annexure A

Year (F.Y.)	Export value as per				IMPORT value as per-							NFE		
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+ Outflow )	APR-data as per verification (Raw material consumed +amortised+Outflow )	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2021-22	0.00	0.00	0.00	0.00	0.00+0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022-23	0.00	0.00	0.00	6000.00	0.00+0.00	0.00	0.00	0.00	0.00	0.00	3250.00	0.00	0.00	0.00
<b>Total Achieved</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**FINAL SCRUTINY REPORT/2024-25** <sup>9</sup> **Date: 06.08.2024**  
**.08.2024**

**Name of the Unit:** - M/s. Pretty Jewellery Pvt Ltd.

**Block period:** - 2019-20 to 2023-24      **Financial Year:** - 2022-23 (4<sup>th</sup> Year)

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2021-22 was placed in the 181<sup>st</sup> Approval Committee meeting held on 06.12.2023, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

Sr. No.	Directions of the Approval Committee	Action taken if any.
1	Specified Officer to initiate action for issuance of SCN on non-submission of APR for the period 2021-22	SCN was issued on 28.03.2024 for non-submission of APR for 2021-22. As the Unit conveyed that do not want PH and assured that they will not go for any litigation and hence Order-in-original was issued on 16.07.2024 imposing a penalty of Rs. 40,000 which has been paid by the Unit.
2	Specified Officer to initiate action for issuance of SCN for outstanding export proceeds, if the unit fails to comply with the same by March 2024 as committed by them	Unit in its letter has conveyed that they will clear the pending realization by Sept. 2024

**(A): Observation on APR**

**(I) APPROVED Projections**

(Rs. in Lakhs)

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	3900.00	4000.00	4100.00	4200.00	4300.00	20500.00
FE Outgo	2050.00	2100.00	2105.00	2200.00	2200.00	10705.00
NFE	1850.00	1900.00	1995.00	2000.00	2050.00	9795.00

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

(Rs. in Lakhs)

	Export	F.E. OUTGO



Year	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	3900.00	2787.96	2025.00	1892.31	10.00	0.00	37.41
2020-21	4000.00	4884.22	2065.00	3888.01	15.00	0.00	18.86
2021-22	4100.00	6009.63	2060.00	4515.93	20.00	0.00	23.43
2022-23	4200.00	3685.54	2145.00	2687.84	25.00	0.00	5.87
<b>Total</b>	<b>16200.00</b>	<b>17367.35</b>	<b>8295.00</b>	<b>12984.09</b>	<b>70.00</b>	<b>0.00</b>	<b>85.57</b>

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	1850.00	576.16	31.14 %
2020-21	3750.00	1351.16	36.03 %
2021-22	5745.00	2186.85	38.07%
2022-23	7745.00	2708.57	34.97%

(IV) Whether the Unit achieved Positive NFE : Yes

## (D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/APL/GJ/276/02-03/2023 dated 01.04.2009
Validity of LOA	01.04.2019 to 31.03.2024
Item(s) of manufacture/ Services	Studded Gold Jewellery, Silver, Platinum Jewellery Unstudded, Studded with Diamonds, colour Stones, Precious Stone, Gold unstudied Jewellery.
Date of commencement of production	15.12.2003
Execution of BLUT	Yes
Pending CRA Objection, if any	No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No
a. Projected employment for the block period b. No. of employees as on 31.03.2023	Men - 49 & Women - 21, Total - 70
Area allotted (in sq. ft.)	6251.56 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)	Rs.89.31 Sq. Ft per employee
Building	Rs.213.70 Lakhs

Investment till date	Plant Machinery	& Rs.199.32 Lakhs
	<b>TOTAL</b>	Rs.413.02 Lakhs
<b>Per Sq. ft. Export during the FY</b>		Rs.58953.93 per Sq. Ft.
<b>Quantity and value of goods exported under Rule 34 (unutilized goods)</b>		NIL
<b>Value Addition during the monitoring period</b>		16.88 %
<b>Whether all the APRs being considered now has been filed well within the time limit, or otherwise.</b>		No, (The APR for the FY 2022-23 has not been filed within time submitted on 21.03.2024 & the delay is of 172 days)
<b>If no, details of the Year along with no of days delayed to be given.</b>		

## (E) Reconciliation of Export &amp; Import data.

## a. EXPORT

(Rs. in

lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2022-23	3685.54	4170.02	484.48	Difference in figures due to the amt of addition / Deduction from FOB as handling / freight & sales return etc in shipping Bill & NSDL Database

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

(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	Raw Material	2894.98	2904.24	9.26	Difference in figures due to the deemed import , IUT

					purchased/transferred and consumables
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**(F) Bond cum Legal Undertaking (BLUT)****(Rs. In Lakhs)**

<b>i</b>	Total Bond-Cum Legal Undertaking	Rs. 5045.11
<b>ii</b>	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 3313.74
<b>iii</b>	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	Rs. 598.50
<b>iv</b>	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 740.50
<b>v</b>	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	Rs. 3171.74

<b>(G)</b>	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	<b>Yes</b> - 133 cases Rs. 4512.04 Lakhs. (As per APR 2022-23 submitted by the unit).
<b>(H)</b> <b>(a)</b>	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
<b>(b)</b>	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
<b>(c)</b>	Whether unit has filed any request for Cancellation of Softex	NA
<b>(I)</b>	Whether any Services provided in <b>DTA/SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit	No

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

<b>(O)</b>	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No
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**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	Rs. 63,853.98 outstanding dues till date.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 03.06.2003 to 31.12.2096

**Findings**

1.	This is the 4 <sup>th</sup> year of the block period 2019-20 to 2023-24. APR prior to this F Y 2021-22 has been monitored in the 181 <sup>st</sup> Approval Committee meeting held on 06.12.2023.
2.	Action in respect of the 181 <sup>st</sup> Approval Committee meeting held on 06.12.2023, has also been initiated by this office w.r.t. issuance of ORDER-IN-ORIGINAL for delay in submission of APR for the period 2021-22 & Penalty has been paid.
3.	The unit has achieved export revenue of Rs.3685.54 Lakhs as against projected export of Rs. 4200 i.e. 87.75% for the FY 2022-23.
4.	Export mentioned in APR in column 3(b) i.e. value of supplies made under Rule 53A (a to k) as Rs. 9.26 Lakhs, for which the unit has provided Annexure of IUT sales details.
5.	Opening balance of Raw material declared is matching with previous year closing balance.
6.	Capital Goods Amortization has been shown correctly.
7.	Net Foreign Exchange Rs. 2708.54 Lakh is positive.
8.	Pendency Foreign Currency Realization is 133 Cases Rs.4512.04 for the FY 2022-23. Unit vide their letter dated 25.07.2024 have informed that presently an amount of <b>Rs. 2870.03</b> Lakhs pertaining to <b>76 cases</b> is pending for realization. They have attached 5 PDC cheques amounting to US \$ 1,00,000 approx Rs. 82 lakhs which will be cleared latest by Dec. 2024. They have approached AD Bank for set off of Rs. 579.45 lakhs. On realization of the aforesaid pending FE only 62 cases valued at Rs. 2208.58 lakhs will be pending for realization which the Unit has assured that the same will be realized latest by Sept. 2024
9.	Others FE outflow as per APR Rs.5.87 Lakhs.
10.	Value Addition submitted by the Unit in the APR is 15%. However on scrutiny and re-working, it is seen that the Value addition achieved is 16.88% and the Unit has also admitted the fact that there was an error in

	calculation on their part.
11.	Total outstanding Rent dues is Rs. 62,234.71 till date.
12.	No Labour dues & Labour cases are pending against the unit in estate section.
13.	There is no CRA Objection pending.
14.	There is no SCN is pending.
15.	The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 21.03.2024 i.e. there is a delay of 172 days.



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## ANNEXURE - A

M/S.PRETTY JEWELLERY PVT LTD.

LOA NO: SEEPZ SEZ/IA(I)/NUS/APL/GJ/276/02-06/2023 dated : 01.04.2009

EXPORT, IMPORT &amp; NFE DATA FOR FY YEAR 2021-22 (LOA BLOCK PERIOD 2019-20 to 2023-24)

Date of Commencement of production : 15.12.2003

(Rs. In lakhs)

Year ( F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Export	Import during the year –APR (Raw + CG)	IT/NSDL- data	Amortised value as per APR	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow )	APR-data as per verification (Raw material consumed + amortised+Outflow)	Prejected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2019-20	2787.96	2844.03	2787.96	3900.00	1892.31+7.28	3365.22	7.28	7.28	2211.80	2211.80	1850.00	576.16	576.16	576.16
2020-21	4884.22	4762.56	4884.22	4000.00	3888.01+7.28	3705.96	4.81	4.81	4109.22	4109.22	1900.00	775.00	775.00	1351.16
2021-22	6009.63	6107.09	6009.63	4100.00	4515.93+46.96	7498.65	4.70	4.70	5173.94	5173.94	1995.00	835.69	835.69	2186.85
2022-23	3685.54	4169.97	3685.54	4200.00	2687.84+45.78	6078.25	4.58	4.58	3163.82	3163.82	2000.00	521.72	521.72	2708.57
<b>Total Achieved</b>	<b>17367.35</b>	<b>17883.65</b>	<b>17367.35</b>	<b>16200.00</b>		<b>20648.08</b>	<b>21.37</b>	<b>21.37</b>	<b>14658.78</b>	<b>14658.78</b>	<b>7745.00</b>	<b>2708.57</b>	<b>2708.57</b>	<b>2708.57</b>





10  
**FINAL SCRUTINY REPORT/ /2024-25** Date: 06.08.2024

**Name of the Unit:** - M/s. Priority Jewels Pvt Ltd

**Block period:** - 2022-23 to 2026-27      **Financial Year:** - 2022-23 (1<sup>st</sup> Year)

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2020-21 & 2021-22 was placed in the 180<sup>th</sup> Approval Committee meeting held on 01.11.2023, wherein the Committee noted the monitoring performance of the Unit for the period 2020-21 & 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006 and directed the following :-

Sr. No.	Directions of the Approval Committee	Action taken if any.
1.	Specified Officer to initiate action for issuance of SCN on non-submission of APR for the period 2020-21 & 2021-22.	1. SCN was prepared on 28.03.2024 for non-submission of APR for 2020-21 & 2021-22. However not issued. Letter has been issued to custom section for confirmation as to whether the said SCN dated 28.03.2024 has been issued to the unit or not. 2. As per APR 2022-23, presently only 3 cases amounting to Rs. 8 lakhs are outstanding for realization
2.	The unit to clear the pending foreign exchange realization of 5 cases.	
3.	The unit to clear the outstanding dues at the earliest.	

**(A): Observation on APR**

**(I) APPROVED Projections**

(Rs. in Lakhs)

	2022-23	2023-24	2024-25	2025-26	2026-27	Total
FOB value of export	3700.00	4000.00	4400.00	4800.00	5200.00	22100.00
FE Outgo	2367.00	2545.00	2797.00	3044.00	3296.00	14049.00
NFE	1333.00	1455.00	1603.00	1756.00	1904.00	8051.00

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

to 2026-27.

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2022-23	3700.00	3453.70	2220.00	624.96	25.00	8.44	250.01

(III) Cumulative NFE achieved during the block period 2022-23 to 2026-27.

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2022-23	1333.00	1595.26	119.67%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/APL/GJ-21/2010-11/ 682 DT. 17.01.2011	
Validity of LOA	01.07.2027	
Item(s) of manufacture/ Services	Plain & Studded Gold Platinum Jewellery studded with Diamonds precious and Semi-precious stones.	
Date of commencement of production	02.04.2012	
Execution of BLUT	Yes	
Pending CRA Objection, if any	No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No	
a. Projected employment for the block period b. No. of employees as on 31.03.2023	- Men - 28 & Women - 07, Total - 35	
Area allotted (in sq. ft.)	6821.84 Sq Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	Rs.194.91 Sq. Ft per employee	
Investment till date	Building	0.00
	Plant & Machinery	Rs.126.01 Lakhs
	TOTAL	Rs.126.01 Lakhs
Per Sq. ft. Export during the FY	Rs.50627.10 per Sq. Ft.	
Quantity and value of goods	NIL	

exported under Rule 34 (unutilized goods)	
Value Addition during the monitoring period	40.95 %
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.	Yes

## (E) Reconciliation of Export &amp; Import data.

## a. EXPORT

(Rs. in

lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2022-23	3453.70	3453.70	0.00	NA

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

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	Raw Material	624.96	624.96	0.00	NA

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	Capital Goods	8.44	8.44	0.00	NA

## Bond cum Legal Undertaking (BLUT)

(Rs in Lakhs)

i	Total Bond-Cum Legal Undertaking	7739.22
	Remaining Value of BLUT given	7739.22

ii	by entity at the start of the Financial Year.	
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	3109.42
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	186.57
v	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	10662.07

(G)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b></p>	<p>As per APR 2022-23, 3 cases amounting to Rs. 8 lakhs were pending.</p> <p>Unit has informed that they have realized Rs. 3.32 lakhs i.r.o. 1 case and i.r.o. 2 cases amounting to Rs. 4.68 lakhs they have applied for write off with their AD Bank viz Axis Bank on 05.06.20024 as there is no possibility of recovery as the buyer has been declared insolvent.</p>
(H)	<p>Whether all softex has been filed for the said period. If no, details thereof.</p> <p>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	NA
(a)		
(b)	<p>Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.</p>	NA
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	NA
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p>	No

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

the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring
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**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	Rs. 33,786.83 outstanding dues till date.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 02.07.2022 to 01.07.2027

**Findings**

1.	This is the 1 <sup>st</sup> year of the block period 2022-23 to 2026-27. APR prior to this F Y 2021-22 has been monitored and noted in the 180 <sup>th</sup> Approval Committee meeting held on 01.11.2023.
2.	Action in respect of the 180 <sup>th</sup> Approval Committee meeting held on 01.11.2023, has also been initiated by this office w.r.t. issuance of SCN & Letter has been issued to custom section to confirm as to whether the said SCN dated 28.03.2024 has been issued to the unit or not.
3.	The unit has achieved export revenue of Rs. 3453.70 Lakhs as against projected export of Rs. 3700 i.e. 93.34% for the FY 2022-23.
4.	Opening balance of Raw material declared is matching with previous year closing balance.
5.	Capital Goods Amortization has been shown correctly.
6.	Net Foreign Exchange Rs. 1595.26 Lakh is positive.
7.	As per APR 2022-23, 3 cases amounting to Rs. 8 lakhs were pending, unit also informed that in respect of 3 cases amounting to Rs. 4.68 lakhs they have written to their Axis Bank to write off and confirmation is expected from the Axis Bank. Remaining balance Rs.3.32 lakhs to be receivable.
8.	Others FE outflow as per APR - Rs.250.01 Lakhs.
9.	Value Addition submitted by the Unit in the APR is - 40.95%
10.	Total outstanding rent dues is Rs. 33,786.83 till date.
11.	No Labour dues & Labour cases are pending against the unit in estate section.

12.	There is no CRA Objection pending.
13.	There is no SCN is pending.
14.	The APR for the FY 2022-23 has been filed within prescribed time.



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## ANNEXURE - A

## M/s Priority Jewels Pvt Ltd

EXPORT, IMPORT &amp; NFE DATA FOR FY YEAR 2022-23 (LOA BLOCK PERIOD 2022-23 to 2026-27)

(Rs. In lakhs)														
Year ( F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Export	Import during the year –APR (Raw + CG)	IT/NSDL data	Amortised value as per APR	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow )	APR-data as per verification (Raw material consumed + amortised+Outflow)	Prejected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
<b>2022-23</b>	3453.7	3453.70	3453.7	3700.00	624.96+36.51	633.40	3.65	3.65	1858.44	1858.44	1333.00	1595.26	1595.26	1595.26
<b>Total Achieved</b>	<b>3453.70</b>	<b>3453.70</b>	<b>3453.70</b>	<b>3700.00</b>		<b>633.40</b>	<b>3.65</b>	<b>3.65</b>	<b>1858.44</b>	<b>1858.44</b>	<b>1333.00</b>	<b>1595.26</b>	<b>1595.26</b>	<b>1595.26</b>



CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s Priority Jewels Pvt Ltd

LOA BLOCK PERIOD - 2022-23 to 2026-27

**Amortisation Period - 2022-23**

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	Value in Lakhs									
			13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	1.47	1.47	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
2014-15	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	23.94	14.36					2.39	2.39	2.39	2.39	2.39	2.39
2018-19	0.00	0.00						0.00	0.00	0.00	0.00	0.00
2019-20	0.00	0.00							0.00	0.00	0.00	0.00
2020-21	0.00	0.00								0.00	0.00	0.00
2021-22	2.66	0.53									0.27	0.27
2022-23	8.44	0.84										0.84
<b>TOTAL</b>	<b>36.51</b>	<b>17.21</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>2.54</b>	<b>2.54</b>	<b>2.54</b>	<b>2.54</b>	<b>2.81</b>	<b>3.65</b>