सीप्ज़ विशेष आर्थिक क्षेत्र

SEEPZ SPECIAL ECONOMIC ZONE

अंधेरी (पूर्व), मुंबई

ANDHERI (EAST), MUMBAI.

सीप्ज -सेज़ के अनुमोदन समिति बैठककीकार्यसूची

AGENDA FOR

MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ

स्थल : सम्मेलन कक्ष, दूसरी मंजिल, विकास आयुक्त का कार्यालय, सीप्ज़ -सेज़,बंधेरी (पूर्व), मुंबई-400096.

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

दिनांक :30th जनवरी, 2025

DATE: 30th January, 2025

समय: 11.30 P.M.बाद

TIME:11.30 P.M. onwards

30th जनवरी, 2025 को विकास आयुक्त, SEEPZ-SEZ की अध्यक्षता में SEEPZ-SEZ के लिए अनुमोदन समिति की बैठक।

MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 30th January, 2025.

एजेंडा आइटम नंबर Agenda Item No	विषय Subject
Agenda Item No. 01	31.12.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting held or 31.12.2024.
Agenda Item No.02	तीसरे पक्ष की मरम्मत के लिए मेसर्स लकारी ज्वेलरी (इंडिया) प्राइवेट लिमिटेड के अनुमति का प्रस्ताव Proposal for M/s. Luxury Jewellery (India)Private Limited permission for Third Party Repair
Agenda Item No.03	2024-25 के वर्तमान ब्लॉक के लिए मध्यावधि प्रवेषण के लिए मेसर्स गोल्ड स्टा- व्वेलरी प्राइवेट लिमिटेड का प्रस्ताव Proposal for M/s. Gold Star Jewellery Pvt Ltd for Mid Term Projection for Current Block i.e. 2024-25
Agenda Item No.04	मेसर्स पोर्टेस्केप इंडिया प्रा. लिमिटेड, यूनिट नंबर 4, एसडीएफ-I, सीप्ल-सेज शेवरों वे इस्तांतरण और विदेशक पद में परिवर्तन के अनुसार क्षेत्ररक्षारिता में परिवर्तन क प्रस्ताब. Proposal of M/s. Portescap India Pvt. Ltd, Unit No.4, SDF-I SEEPZ-SEZ for Change in Shareholding pursuant to the transfer of shares and change in the Directorship
Agenda Item No.05	मेसर्स पोर्टेस्केप इंडिया प्रा. लिमिटेड, यूनिट तंबर 03, 601 और 602, टावर-II सीप्ज़ ++, सीप्ज़-सेज शेयरों के इस्तांतरण और निदेशक पद में परिवर्तन के अनुसार शेवरधारिता में परिवर्तन का प्रस्ताब. Proposal of M/s. Portescap India Pvt. Ltd, Unit No.03, 601 8 602, Tower-II,SEEPZ++,SEEPZ-SEZ for Change in Shareholding pursuant to the transfer of shares and change in the Directorship
Agenda Item No.06	मेसर्स डीन ट्रेडिंग एंड मैन्युफैक्चरिंग प्राइवेट लिमिटेड की कंपनी का नाम बदलने क प्रस्ताय Proposal for change of name of the Company of M/s. DIN Trading & Manufacturing Pvt. Ltd.
Agenda Item No.07	मेसर्स ज़ाइकस इन्फोटेक प्राइवेट लिमिटेट को उनके अधिकृत संचालन के लिए आवश्यक सेवाजों की अतिरिक्त सूची के लिए का प्रस्ताव. Proposal of M/s. Zycus Infotech Pvt. Ltd for Additional List o Services required for their Authorized Operations.
Agenda Item No.8	संलग्न एफएसआर [10 संख्या] के अनुसार यूनिट धारकों के प्रदर्शन की निगरानी करना Monitoring performance of the unit holders as per the FSR [10 no] attached.

अनुक्रमणिका (INDEX)

194 वीं बैठक का कार्यवत्त]	MINUTES OF 194 th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 31 st DECEMBER, 2024.
	DECEMBER, 2024.

एसईजेड का नाम	सीप्ज़-सेज़
Name of the SEZ	SEEPZ-SEZ
बैठक संख्या	194 वी
Meeting No	194 th
दिनांक	31.12.2024
Date	31.12.2024

<u>उपस्थित सदस्य:</u>

Members Present:

5.N.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्रीमती मितल एस हिरेमठ Smt. Mital S. hiremath	संयुक्त दिकास आयुक्त, Jt. Development Commissioner	सौष्ज्र-सेज़ / SEEPZ-SEZ
2	औ लीडर पणिक्कर Shri. Leider Panicker	संयुक्त आयुक्त आयकर Joint Commissioner Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामिती / Nominee of Commissioner of Income Tax office, Mumbai
3 श्री हिमांशु धर पांडे उ		उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित / Nominee of the Additional DGFT, Mumbai
4	औमती यूनम थराडे Smt. Poonam Dharade	उद्योग उपनिदेशक Deputy Director of Industries	डीसी इंडरट्रीज, महाराष्ट्र सरकार के नामिती / Nominee of DC Industries, Government of Maharashtra
5	श्रीमती मीरा रामकृष्ण Smt. Meera Ramkrishan	सहायक आयुक्त, सीमा शुल्फ / Asstt. Commissioner of Customs	सीमा शुल्ख आयुक्त, जनरल, एयर कार्गो, सहार के नामिती / Nominee of Commissioner of Customs, General, Air Cargo, Sahar
6	श्री जय मनोज शाह Shri Jay Manoj Shah	उप विकास आयुक्त, Dy. Development Commissioner, SEEPZ- SEZ तथा विनिर्दिष्ट अधिकारी / Specified Officer	सीप्ज़-सेज़/ SEEPZ-SEZ

श्री जी.एस. भण्डारी, एडीसी और श्री हनीश राठी, एडीसी Shri. G.S.Bhandari, ADC and Shri Hanish Rathi, बैठक के सुचारू संचालन और सहायता के लिए उपस्थित ADC attended for assistance and smooth थे]

and interaction of the second s	Agenda Item No. 01: Confirmation of the Minutes of
आयोजित 193 वीं बैठक के कार्यवृत्त की पुष्टि[] समिति ने सभी स्थगित प्रस्तायों को अगली बैठक में	the 193th Meeting held on 25.11.2024. The committee directed to place all the deferred proposals in the next
	meeting

	<u>कार्यसूची मद सं 02 :</u> कंपनी के निदेशक में परिवर्तन के लिए मेसर्स यूरो डावगंड्स प्राइवेट लिमिटेड का प्रस्ताव[]	Agenda Item No. 02: Proposal of M/s. Euro Diamonds Pvt. Ltd for Change in Director of the Company.
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Sr. No.	T222 T Post 517 (1979) 23	ectors Befo	re Si	r. No. List of	Directors /	After	
1	Manish B	Manish B Jain			n B Jain		
2	Mahavir M	Jain	2		ir M Jain		_
			3		Kumar Dug		
संख्या शतॉ वं निदेश दी∐ कार्याः प्राइवे	: विचार-विमर्श के ब 109 दिनांक 18.1 के अनुपालन के अख्य क को बदलने के लि सूची मद से 03: ³ ट लिमिटेड, यूनिट रोएफ-। का कंपनी	10.2021 एवं उत्त ाधीन के अनुसार वे ए इकाई के प्रस्ताब रेसर्स इन्फिनक्स : नं1,9,10,11 .	क निर्देश की व्यनी के को मंजूरी दे सर्विसेज और 14,	the proposa company in 18.10.2021 of the said it Agenda ite Pvt. Ltd, Un	of the unit term of MO and subject nstruction. m No. 03: F it No.1,9,10	for change in C&I Instructio to compliance Proposal of M/	nmittee approve Director of the n no. 109 dated e of the condition s. Infinx Services F-I for Change in
	र्तन का प्रस्ताव[]			EF DOOT			
Sr.	OF SHARE Name of the Shareholder	Residential			Post-Shar Pattern	eholding	
			No. of Shares	Percentage Holding	No of Shares	Percentage Holding	
1	Mrs. Veena Kumari Tandon	Resident	27,51,670	44.46	27,51,670	44.46	
2	Mrs. Gauri Tandon	Resident	1,53,500	2.48	1,53,500	2.48	
3	Mrs. Priya Tandon	Resident	1,66,500	2.69	1,66,500	2.69	
4	Tancom Electronics Pvt. Ltd	India company	1,71,333	2.77	1,71,333	2.77	
5	M.L. Tandon & sons. HUF	Resident	-		5,000	0.08	
6	Hiren Kulkarni	Resident	8,640	0.14	3,640	0.06	
7	Ashwarya Gupta	Resident	1,459	0.02	1,459	0.02	
8	KIA EBT Scheme 5	Indian Trust		0.05	2,899	0.05	
9	Norwest Capital, LLC	Foreign Company	14,55,442		14,55,442		
10	Ironman Asia Holdings II Pte. Ltd	Foreign Company	14,77,466		14,77,466		
	Total	1	61,88,909	44.46	61,88,909	100.00	

कार्यसूची मद से 4: मेसर्स इन्फिनक्स सर्विसेज प्राइवेट लिमिटेड, यूनिट नं5 ., एसडीएफ-। का कंपनी के शेयरहोल्डिंग पैटर्न में परिवर्तन का प्रस्ताव[]

Sr. No.	101000000000000000000000000000000000000	Residential Status	ntial Pre-Shareholding Pattern		Post-Shareholding Pattern		
			No. of Shares	Percentage Holding	No of Shares	Percentage Holding	
1	Mrs. Veena Kumari Tandon	Resident	27,51,670	44.46	27,51,670	44.46	
2	Mrs. Gauri Tandon	Resident	1,53,500	2.48	1,53,500	2.48	
3	Mrs. Priya Tandon	Resident	1,66,500	2.69	1,66,500	2.69	
4	Tancom Electronics Pvt. Ltd	India company	1,71,333	2.77	1,71,333	2.77	i.t
5	M.L. Tandon & sons. HUF	Resident	•	1	5,000	0.08	
6	Hiren Kulkarni	Resident	8,640	0.14	3,640	0.06	
7	Ashwarya Gupta	Resident	1,459	0.02	1,459	0.02	
8	KIA EBT Scheme 5	Indian Trust	2,899	0.05	2,899	0.05	
9	Norwest Capital, LLC	Foreign Company	14,55,442	23.52	14,55,442	23.52	
10	Ironman Asia Holdings II Pte. Ltd	A THE REAL PROPERTY AND	14,77,466	23.87	14,77,466	23.87	
-	Total		61,88,909	44.46	61,88,909	100.00	
संख्या के अन् पैटर्न भ कार्यस्	पुपालन के अध्यधीन के ने परिवर्तन के लिए इव <u>ची मद सं 5:</u> मेसर्स गाझेदारी और लाभ).2021 एवं उक्त 5 अनुसार कंपनी के हाई के प्रस्ताव को म क्यालिटी 20/20	निर्देश की शर्तों पी शेवरशारिता P रंजूरी दे दी∐ ा द्वारा कंपनी A ात पैटर्न में fo	e proposal of attern of the C o. 109 dated 1 f the conditions genda Item N	the unit for C ompany in to 8.10.2021 at s of the said o. 5 : Propos artnership at	h, the Committee change in Share arm of MOC&I in nd subject to con Instruction. sal of M/s. Quali nd profit sharing	holdin hstruct mplian ty 20/2
	र्तन का प्रस्ताव]		P	attern of the G	outpearly.		
परिव Deta	all of Partners	Pre and Post	t:				<u>.</u>
utta Deta Sr.	all of Partners	Pre and Post artners		List of upda	ated Partne		9
utta Deta Sr.	all of Partners	Pre and Post	l: Sr.	List of upd	ated Partne		
परिव Deta Sr.	all of Partners List of pre- Pa	Pre and Post artners Share %	l: Sr. No.	List of upda Name Meinakshi Nath	Share %		2
परिव	all of Partners List of pre- Pa Name	Pre and Post artners Share %	i: Sr. No.	List of upda Name Meinakshi	Share %		

निर्णय: वि	वेचार-विमर्श के बाद, समिति ने MOC&!	निर्देश 🕻	Decision : After deliberation, the Committee approved				
संख्या 1	09 दिनांक 18.10.2021 एवं उक्त निर्देश	। की शर्तों t	he proposal of t	he uni	it for Change in Part	nership ar	
के अनुपा	लन के अध्यधीन के अनुसार कंपनी की साइ	सेदारी 🏳	profit sharing rat	tio of t	he Company in terr	1 OI MOCO	
और लाभ	म साझाकरण अनुपात में परिवर्तन के प्रस्ताव	को ।	nstruction no. 10	09 dal	ted 18.10.2021 and	subject to	
मंजूरी दे दी[]					ditions of the said in		
कार्यसूची	<u> मद से 6:</u> मेसर्स पोर्टेस्कैप इंडिया प्राइ		genda Item No	0.6:1	Proposal of M/s. Por	rtescap Inc	
लिमिटेड	s के शेयरों के हस्तांतरण और निदेशक	पद में	Vt. Ltd (DC Mol	tors) f	or change in shareh er of shares of Porte	iolaing ecan India	
परिवर्तन	न के अनुसरण में शेयरचारिता में परिवत		Private Limited	and cl	hange in the Directo	orship.	
	सर्स पोर्टेस्कैप इंडिया प्राइवेट लिमिटेड जनसम्बद्ध	(डासा	Trate Litiliou		and go in the birdete		
	का प्रस्ताव] to the share transfer:-				200	8 - R	
Sr.	Name of the Shareholder	- 18-	No. of Shares	% of	Shareholding		
No.	Thanke of the online to do						
1	Portescap Sngapore Pte Li	mited 1,22,79,243 99.		99.9	99%		
	(Singapore)	15 <u>5</u>					
2	AS Motion Asiapac Holding	3	100	0.00	1%		
	Limited (as a nominee of		n l				
-	Portescap Singapore Pte Limited				0.00/		
Total		_	1,22,79,343	\$100%	°	100	
	ant to the share transfer:-	-	No. of Shares % of Shareholding		-		
Sr. No.	(at-		No. of Shares % of Shareholding				
1	Limited						
2	Portescap Sngapore Pte L (Singapore)	imited	98,35,654	80.0			
3	AS Motion Asiapac Holding	3	100 0.0		1%		
	Limited (as a nominee of		8		le l		
	Portescap Singapore Pte Limited		1 22 70 242100%				
		1,22,79,343 100%					
C. C	OF PRE-POST DIRECTORS						
-	Directors:	Name	of Director		ate of		
Sr. No.	Particular of change	0.0077625-058	Name of Director		esignation		
1	Resignation of Director	Mr. Dipeshwar Singh			18.10.2024		
2	Resignation of Director	Mr. Th	Mr. Thomas Hill		18.10.2024		
Upd	lated List of directors:			105-			
Sr.	Name of Director	Desig	nation	D	DIN		
No.		-					
1	Mr. Rishi Hari Bhatnagar		time Director	0.000	2261444		
2	Mr. Sanjay Kachroo	Whole	time Director		0314467		
3	Mr. Sarah Apple	Direct	or		0245638		
4	Mr. Arvind Pasricha	Direct	or	- 32	9606639		
	Total	1,92,5	00	1	00%		

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के अनुपालन के अध्यधीन के अनुसार पोर्टेस्कैप इंडिया प्राइवेट लिमिटेड के शेयरों के हस्तांतरण के परिणामस्वरूप शेयरधारिता में परिवर्तन और निदेशक पद में परिवर्तन के प्रस्ताव को मंजूरी दे दी[] इकाई से निदेशकों की नियुक्ति का डीआईआर-12 प्रस्तुत करने का अनुरोध किया जा सकता है[Private Limited and change in the Directorship in term of MOC&I Instruction no. 109 dated 18.10.2021 and subject to compliance of the conditions of the said Instruction. The unit may be requested to submit the DIR-12 of appointment of Directors.
<u>कार्यसूची भद सं 7:</u> संलग्न एफएसआर [0 1 संख्या] के अनुसार इकाइयों के प्रदर्शन की निगरानी[]	Agenda Item No. 7 : Monitoring performance of the Units as per the FSRs [01 no] attached.
एफएसआर 45, मेसर्स एस जी डिज़ाइन्स प्राइवेट लिमिटेड के 3 वर्षों की जवधि अर्थात 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी] इकाई ने 2021-22, 2022-23 और 2023- 24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है] 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्वात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल से प्राप्त किया गया और इसे संतोषजनक पाया गया]	ESR 45. Monitoring Performance of M/s. S G Designs Pvt. Ltd. for the period of 3 years i.e. 2021-22, 2022- 23 and 2023-24. The unit has submitted the APR for the period 2021- 22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.
निर्णय: विचार-विमर्श के बाद, सनिति ने 2021- 22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर गौर किया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था∏ समिति ने यह भी निर्देश दिया कि 2021-22 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के	The Committee also directed to initiate action for issuance of Show Cause notice for delay in
लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई आरंभ करें[]	submission of APR for the period 2021-22.
बैठक अथ्यक्ष को धन्यवाद ज्ञापन के साथ समाप्त The Meeting concluded with a vote of than	ks to the chair.
	ज्ञानेश्वर वी पाटील, आईएएस अध्यक्ष-सह-विकास आयुक्त,
	dest-elemented outfur,

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Digitally signed by Drivapeshwar Bhaichandra Pail Date: 2025.01.07 16:09/11 IST

अनुमोदन समिति के लिए की गई कार्रवाई 31.12.2024 को आयोजित Action Taken for Approval Committee held on 31.12.2024

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कार्यसूची मद सं. Agenda Item No.	विषय Subject	टिप्पणियां Remarks
एजेंडा आइटम नंबर 01 Agenda Item No.01	25.11.2024 को हुई पिछली बैठक के कार्यवृत्त की पुष्टि। Confirmation of Minutes of the last meeting heid on 25.11.2024	-
एवेंडा आइटम नंबर 02 Agenda Item No.02	Proposal of M/s. Euro Diamonda Pvt. Ltd for change in Director of the Company.	Permission Letter issued for Change in Director of the company on 09.01.2025.
एर्जेडाआइटम नंबर 03 Agenda Item No.03	Proposal of M/s. Infinx Services Pvt. Ltd, Unit No.1,9,10, 11 & 14, SDF-I for Change in Shareholding Pattern of the Company.	Permission Letter issued for Change in Director of the company on 09.01.2025.
एजेंडा अइटम नंबर 04 Agenda Item No.04	Proposal of M/s. Infinx Services Pvt. Ltd, Unit No.5, SDF-I for Change in Shareholding Pattern of the Company.	Permission Letter issued for Change in Director of the company on 09.01.2025.
एर्बेडा आइटम नेंबर 05 Agenda Item No.05	Proposal of M/s. Quality 20/20 for Change in Partnership and profit sharing ratio Pattern of the Company.	Letter of Approval for Partnership and profit sharing ratio of the company issued to the Unit on 11, 01.2025.
एजेंडा आइटम नंबर 06 Agenda Item No.06	Proposal of M/s. Portescap India Pvt. Ltd (DC Motors) for change in aharcholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship.	Letter of Approval for transfer of abarea and change in the Directorship of the company issued to the Unit on 13.01.2025.
एजेंडा आइटम नंबर 07 Agenda Item No.07	<u>एफएसबार 45</u> , मेसर्स एस जी बिज़ाइन्स प्राइवेट जिमिटेड के 3 वर्षों की जवसि क्यांस 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। <u>PSR 45.</u> Monitoring Ferformance of M/s. S G Designs Pvt. Ltd. for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.	 a. Monitoring noted and letter issued to unit on 14.01.2025. b. Show Cause Notice has been issued.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Application received from M/s. Luxury Jewelry (India) Private Limited permission for Third Party Repair.

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

Permission for Third Party Repair.

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

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

d. Other Information: -

M/s. Luxury Jewelry (India) Private Limited was granted Letter of Approval N.o. IA(I)/NUS/APL/GJ/334/03-04/2219, Dated 31.03.2004 as amended for manufacturing for Studded Gold Jewellery, Studded Silver Jewellery, Studded Platinum Jewellery, Plain Gold Jewellery, Plain Silver Jewellery, Plain Platinum Jewellery, Combination Jewellery, Semi-Finished Diamond to full Polished Diamonds. The unit has commenced production w.e.f. 03.10.2004. The validity of LOA is upto 31.03.2024.

The unit has submitted the Form F & projections for 5 year i.e.2024-25 to 2028-29 in terms of MOC&I Instruction No. 51 dated 25.03.2010 for third party repair under:

1	Name of the Company	M/s. Luxury Jewelry (India) Private Limited			
2	Location	Unit No. 301, Tower-I, SEEPZ++			
3	Area	617 Sq. mtrs			
4	LOP No. & Date	IA(I)/NUS/APL/GJ/334/0 31.03.2004 as amended			
5	Items of Manufactures	Approved Capacity Proposed Capa (PCS) (PCS)			
a)	Diamond Studded Gold & Silver Jewellery, Plain Gold & Silver Jewellery	54000.00	No Change		
b)	Cut & Polished Diamond	52240.00 No Change			
6	Date of Commencement of Production	03.10.2004			
7	Validity of LOA	31.03.2024			

Further the unit vide letter dated 18.04.2024 has also stated as under:

Details of Labour charges towards repair.

Description of items to be Repaired	PCS to be Repaired	Approx Labour
· · · · · · · · · · · · · · · · · · ·		Charges (Rs. In Lacs)

Plain	and	Studded	5000 PCS	INR 41.00
Charles Contraction of the		CONTRACTOR OF A CONTRACTOR A	3000103	1911-91.00
1. (2011) 10. (10.00) (01.)		velry Studded		
1999/05/2011 - 11/2017-72		and Semi		
Precious S	tones.			
			23302	

The details of the projections for 5 years i.e, 2024-25 to 2028-29.

Projections:-

Sr. No.		Existing Projection approved 2 years + additional location 1 year + deletion of location 1 year + third party 1 year		Proposed for 5 years 2024-25 to 2028-29 (1US\$ = Rs. 82)	
	1 S S	(1US\$=Rs Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	53466.00	65202.44	216233.00	263698.78
2.	Foreign Exchange Outgo On				
3.	import of Capital Goods	2877.60	3509.27	1075.00	1310.98
				1.	-

Import of Raw Material and components	29648.88	36157.17	156000.00	190243.90
		3		
			34	
			4	
		· •	3	
8				1
				1
		-		
 Used/Unused/Broken Jewellery of Remaking & Remelting Import of Raw Material 	921.00	1123.17	10725.00	13079.2
6. Third Party Repair (No Commercial	3936.00	4800.00	20093.00	24503.6
Value) 7. Import of spares Parts & Consumables	339.00	413.41	2925.00	3567.07
 Repatriation ci Dividends Foreign Collaborators 	15.00	18.29	-	-
9. Royalty		-	-	

	Lumpsum Know how fee	-	-	- 1	-
		6			
				8	9) 1
			1		
	·				
			5		
	10 C	22	3		
				8	
				1.1	
11.	Design & Drawing fees			04 21	
	Payment of training of Indian Technicians abroad	*	-	-	
		N.			
	1				
	5				5
1					
		<i>4</i>			
	0	54			
				58	
			8		

	Commission on export etc.		(K. 1)		
		10			
		12 12			
			1		
					220
				5.	1
				*	
				<u>51</u>	
-	Foreign Travel Expenses	•	-	6.40	7.80
	Torogn rraver Expenses			0.10	
					1
			3		
	1 N N				
			9		
			3		
			3		
		0	3		
15.	Amount of Interest to be paid on	8	-	*	
	external commercial borrowing/deferred payment credit (specify details)				
16	Total (2 to 15)	37737.48	46021.32	190824.40	232712.6
17.		15728.52	19181.12	25408.60	30986.1
	Vaars (1-16)	Contractor and the fit	C. B. C. S. C. C. S. C.	215 CALE (ACCORD)	100000000

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

e. Recommendation:

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The request of the unit for Permission for Third Party Repair for Plain and Studded Gold/Silver/Platinum Jewelry Studded with Diamond/Precious and Semi Precious Stones is placed before Approval Committee for consideration in terms of Instruction no. 51 dated. 25.03.2010 read with Public Notice No. 01/2020 dated 08.04.2010 and a corrigendum to that effect on 26.04.2010.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Proposal of M/s. Gold Star Jewellery Pvt. Ltd for Mid-term Projection for Current Block i.e. 2024-25.

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

Request for Mid-term Projection for Current Block i.e. 2024-25.

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

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

1.	Name of the Unit	M/s. Gold Star Jewellery Pvt. Ltd		
2.	Location of the Unit	Plot No. 16P, 17, 28, 29P, block C, GJ-08 & GJ-0 Gems & Jewellery Complex-II, SEEPZ-SEZ, Andhe (East), Mumbai-400096.		
3.	Area	41198 Sq. Mtr.		
4.	LOA No. & Date	SEEPZ/NUS/APL/GJ/243/99/2774, Dated 17.03.2000 as amended		
5.	Item of Manufacture/Service	Plain/Studded Gold/Silver/Platinum Jewellery and/or Combination there of Stainless Steel Jewellery Studded with Diamond and Precious/Semi Precious Stones & Pearls, Studded Watches with or without Bracelets 8 KT gold Jewellery and 3KT and 6KT Gold Findings thereof.		
6.	Date of Commencement	04.10.1999		
8.	Validity of LOA	31.03.2025		
9.	Outstanding Rent dues	Rs. 2,208,697.54 /- as on 10.01.2025		
10.	Labour Dues	NIL		
11.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 30.09.2013 for 17 years (Plot No. 16P, 17, 28, 29P) and 01.04.2020 to 31.03.2025 (Unit No. GJ- 08 & GJ-09 G & J, Complex-II.		
12.	Pending CRA Objection, if any	-		
13.	Pending Show Cause Notice/Eviction Order/Recovery Notice/Recovery Order issued, if any	NIL		

d. Other Information: -

Further the unit vide letter dated 27.12.2024 has stated that:

- No Additional investment is required as their current capacity and plant and machinery.
- 2. No Additional Employment required.

Projections :

(Rs. In Lakh)

Sr. No.	Particulars	Existing Existing Approved Approved mid-term Projections for Projections for 1 Five Year i.e. years i.e. to 2024- 2020-21 to 2024-25 (1US\$ = Rs. 25 (1US\$ = Rs.82.00) 72.00)		Revised Projections for current block i.e. 2024-25 (1US\$ = Rs. 83.00)		
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	(US\$'000')	
1	FOB Value of exports in first five years		90000.00	142500.00	171686.75	
-	Foreign Exchange outgo on			-		
2	Import of Machinery	1983.02	534.82	150.00	180.72	
3	Import of Raw Material and Components	185693.10	72000.00	126825.00	152801.20	
4	Unused/used, new, broken jewellery for repair/Third Party Repair, Remaking and remeniting and other inputs etc.		1800.00	2137.50	2575.30	
5	Import of spares and consumables	10978.50	5400.00	213.75	257.53	
6	Repatriation of dividends and profits to foreign collaborators			-		
7	Royalty	-	-	1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 -	*	
8	Lump sum know-how fee	×.	-		•	
9	Design and drawings fee	×.	-	- 19 - 1		
10	Payment of foreign technicians			•		
11	Payment on training of Indian technicians abroad					
12	Commission on Export etc.	2728.50	900.00	1425.00	1716.87	
13	Foreign Travel	950.00	300.00	600.00	722.89	
14	Amount of Interest to be paid on external commercial borrowing/deterred payment credit (specify details)	E		-	-	
15	Any other payments (specify details)				-	
16	Total (2 to 15)	212863.12	80934.82	131351.25	158254.52	
17	Net Foreign Exchange Earnings in five years (1 to 16)		9065.18	11148.75	13432.23	

The monitoring performance of the unit was placed before the Approval Committee Meeting held on 30.03.2022. After deliberation, the Committee noted the performance of the unit for the period 2019-20 that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

e. Recommendation:

The proposal of the unit for mid-term projections for Current Block i.e. 2024-25 in terms of Rule 19(2) of SEZ Rules 2006 is palced before the Approval Committee for consideration.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

The proposal of the unit for change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship.

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

Change in shareholding pursuant to the transfer of shares and change in the Directorship

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

MOC&I Instruction No. 109 dated 18th October, 2021

d. Other Information: -

Name of the Unit	M/s. Portescap India Pvt. Ltd		
Location of the Unit	Unit No. 04. SDF-1, Seepz-Sez, Andheri (East)- 400096		
LOA No. & Date	SEEPZ-SEZ/NUS/APL/489/94/4968 dated 27.04.1994 as amended		
Item of Manufacture/Service	Special Purpose Motors for Electronics Industries and Sub Assemblies, Facilities for Design & development, Engineering and Manufactures of Sub Assemblies, IT Support Services and ITES thereof		
Date of Commencement	01.09.1995		
Validity of LOA	31.03.2025		
Outstanding Rent Dues	NIL		
Labour Dues	NIL		
Validity of Lease Agreement	Sub lease agreement is registered for the period of 01.04.2020 to 31.03.2025		
Pending CRA Objection, if any	NIL		
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any			

LIST OF PRE-POST SHAREHOLDING PATTERN:

Prior to the share transfer:-

	All and the All and all and	No. of Shares	% of Shareholding	1
EP	Name of the Shareholder	NO. OF SHARES!	76 OF SHALEHOUTING	

1200 00 1 1 1 2 1 0 0 A (1 2 0 A)

Total		1,22,79,343	100%
Limited (as	a nominee of ingapore Pte Limited)		
2 AS Motion A	slapac Holding	100	0.001%
Portescap S (Singapore)	ingapore Pte Limited	1,22,79,243	99.999%

Pursuant to the share transfer:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Marathon Electric India Private Limited	24,43,589	19.900
2	Portescap Sngapore Pte Limited (Singapore)	98,35,654	80.099
3	AS Motion Aslapac Holding Limited (as a nominee of Portescap Singapore Pte Limited)		0.001%
	Total	1,22,79,343	100%

LIST OF PRE-POST DIRECTORS:

Pre Directors:

Sr. No.	Particular of change	Name of Director	Date of resignation
1	Resignation of Director	Mr. Dipeshwar Singh	18.10.2024
2	Resignation of Director	Mr. Thomas Hill	18.10.2024

Updated List of directors:

Sr. No.	Name of Director	Designation	DIN
1	Mr. Rishi Hari Bhatnagar	Whole time Director	02261444
2	Mr. Sanjay Kachroo	Whole time Director	10314467
3	Mr. Sarah Apple	Director	10245638
4	Mr. Arvind Pasricha	Director	09606639
	Total	1,92,500	100%

The unit has submitted the following:

- 1. List of Directors and shareholding pursuant.
- 2. Copy of Board Resolution for Resignation and Appointment of the Directors.
- 3. Form DIR-12 for Appointment & Cessation of Directors.
- 4. Undertaking in terms of Instruction no. 109 dated, 18.10.202.
- 5. PAN card and address proof of Directors.

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

e. Recommendation:

The proposal of the unit change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship is placed before the Approval Committee for consideration in terms of MOC&I Instruction No. 109 dated 18th October, 2021

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Request for change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship.

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

Change in shareholding pursuant to the transfer of shares and change in the Directorship...

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

MOC&I Instruction No.109 dated 18.10.2021.

d. Other Information: -

Name of the Unit	M/s. Portescap India Pvt. Ltd (Stepper Motors)
Location of the Unit	Unit no.03, 601 & 602, Tower-II, SEEPZ++, Seepz-Sez,
LOA No. & Date	SEEPZ-SEZ/IA- I/NUS/APL/HW-14/2011-12/V- II/3198 dt. 28.02.2012 as amended
Item of Manufacture/Service	Special purpose motors for electronics industries stepper motors and sub assemblies etc.
Date of Commencement	03.04.2012
Validity of LOA	03.04.2027
Outstanding Rent Dues	NIL
Labour Dues	NIL
Validity of Lease Agreement	Sub lease agreement is registered w.ef. 17.05.2012 to 31.12.2096
Pending CRA Objection, if any	NIL
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	

LIST OF PRE-POST SHAREHOLDING PATTERN:

Prior to the share transfer:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Portescap Sngapore Pte Limited (Singapore)	1,22,79,243	99.999%
2	AS Motion Asiapac Holding Limited (as a nominee of Portescap Singapore Pte Limited)		0.001%
	Total	1,22,79,343	100%

Pursuant to the share transfer:-

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Marathon Electric India Private Limited	24,43,589	19.900
2	Portescap Sngapore Pte Limited (Singapore)	98,35,654	80.099
3	AS Motion Asiapac Holding Limited (as a nominee of Portescap Singapore Pte Limited)		0.001%
_	Total	1,22,79,343	100%

LIST OF PRE-POST DIRECTORS:

Pre Directors:

Sr. No.	Particular of change	Name of Director	Date of resignation
1	Resignation of Director	Mr. Dipeshwar Singh	18.10.2024
2	Resignation of Director	Mr. Thomas Hill	18.10.2024

Updated List of directors:

Sr. No.	Name of Director	Designation	DIN
1	Mr. Rishi Hari Bhatnagar	Whole time Director	02261444
2	Mr. Sanjay Kachroo	Whole time Director	10314467
3	Mr. Sarah Apple	Director	10245638
4	Mr. Arvind Pasricha	Director	09606639
	Total	1,92,500	100%

The unit has submitted the following:

- 1. List of Directors and shareholding pursuant.
- 2. Copy of Board Resolution for Resignation and Appointment of the Directors.
- 3. Form DIR-12 for Appointment & Cessation of Directors.
- 4. Undertaking in terms of Instruction no. 109 dated. 18.10.202.
- 5. PAN card and address proof of Directors.

e. Recommendation:

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The proposal of the unit change in shareholding pursuant to the transfer of shares of Portescap India Private Limited and change in the Directorship is placed before the Approval Committee for consideration in terms of MOC&I Instruction No. 109 dated 18th October, 2021

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Proposal for change of name of the Company of M/s.DIN Trading & Manufacturing Pvt. Ltd.

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

Request for Change of the name of the unit from M/s. DIN Trading & Manufacturing Pvt. Ltd to M/s. Atelier Klara Pvt. Ltd as well as change in director in terms of MOC&I Instruction No. 109 dated 18.10.2021.

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. DIN Trading & Manufacturing Pvt. Ltd
2.	LOP No. & Date	SEEPZ-SEZ/IA-I/DIN/15/2020-21/09372, Dated 19.08.2020 as amended.
з.	Location	Unit No. 176, SDF-VI, SEEPZ-SEZ, Andheri (E), Mumbai-400096.
4.	Area	790 Sq. mtrs
2.		Studded Gold/Platinum/Silver/Palladium/Brass & Bronze Jeweller Gold/Silver/Platinum/Palladium Jewellery Studded with Diamond, Color Stainless Steel Jewellery Plain and Studded Combination with Gold, Platinum with Diamond and Color Stones, Synthetic Stones, Wax Model/Silver Model Gold/Platinum/Silver & Palladium, Gold/Silver/Rhodium, Plated, Bronze & Br Diamond, Color Stones & Cubic Zirconia, By Prod Findings/34070010/40161000/71131120/71131910/71131990/71147101/711
3.	Date of commencement of production	19.08.2024
4.	LOA Valid upto	18.08.2029
5.	Outstanding Rent Dues	Rs. 1,259,488.14/- as on 20.01.2025
6.	Labour Dues	NIL
7.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 16.09.2020 to 15.09.2025
8.	Pending CRA Objection, if any	No
9.	Pending show Cause Notice/Eviction Order/Recovery Notice/Recovery Order Issued, if any	No

10. New	Name	as M/s. Atelier Kiara Pvt. Ltd	
Propos	sed		
1100000000			

The List of Directors and Shareholding Pattern Before & After are as under :

List of Directors before and after change of name:

Sr. No.	Name of Directors before change of name (M/s, DIN Trading & Manufacturing Pvt. Ltd)	Name of Directors after change of name (M/s. Atelia Kiara Pvt. Ltd)	
1.	Vikaram Hanumantha Bhat	1.	Vikaram Hanumantha Bhat
2.	Vined More	2.	Rajendra Singh Rawat

There is change in List of Directors before & After

List of Shareholding Pattern before and after change of name:

Before :

Sr. No.	Name of Shareholder	Type of Share/Debenture	Number of Shares/Debentures	Nominal Amount	% Age
1	Vikaram Hanumantha Bhat	Equity	999	99900	99.90
2	Vinod More	Equity	1	100	0.10
	Total	Equity	1000	100000	100.00

After:

Sr. No.	Name of Shareholder	Type of Share/Debenture	Number of Shares/Debentures	Nominal Amount	% Age
1	Vikaram Hanumantha Bhat	Equity	999	99900	99.90
2	Rajendra Singh Rawat	Equity	1	100	0.10
	Total	Equity	1000	-100000	100.00

There is no change in Shareholding Pattern of Directors before & After.

Further, the unit has submitted following other requisite details/documents:

- 1. Copy of PAN Card I.r.o. M/s. Atelier Kiara Private Limited.
- 2. Copy of IEC i.r.o. M/s. Atelier Kiara Private Limited.
- 3. Copy of GST i.r.o. M/s. Atelier Kiara Private Limited.
- 4. Copy of Board Resolution for change of name.
- 5. Copy of MOA & AOA i.r.o. M/s. Atelier Kiara Private Limited.
- 6. Copy of Certificate of Incorporation i.r.o. M/s. Atelier Kiara Private Limited.
- 7. List of Directors Before and After.
- 8. C.A Certified Shareholding Pattern Before and After.
- 9. Copy of Form No. INC-24.
- 10. Gopy of Undertaking.

MOC&I Instruction No. 109 dated 18.10.2021 - "Re-organization including change of name, change of shareholding pattern, business transfer arrangement, court approved mergers and demergers, change of 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:

Proposal of the unit for change in name of the company from M/s. DIN Trading & Manufacturing Pvt. Ltd to M/s. Atelier Kiara Pvt. Ltd as well as change in the Director of the company before Approval Committee Meeting for consideration in terms of MOC&I instruction No. 109, Dated 18.10.2021.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Request of M/s. Zycus Infotech Pvt Ltd for Additional List of Services required for their Authorized Operations.

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

The details of following additional service which is not covered under the default list of services as per MOC&I F. No. D.12/19/2013-SEZ Dated 02.01.2018 and Instruction No. 94 dated 08.05.2019 is as under:

Sr. No.	List of Approved Services	Justification		
1.	Freight insurance services & Travel insurance services	This request is for a GST exemption for trave insurance for Zycus employees who are travelling to customer locations. They are crucial for our business due to their expertise in Zycus Software products. Those are participation in key meetings, developing client relationships, and collaboration with experts to tailor systems to client needs. Given their importance, ensuring their well-being during travel is essential. Hence, the company provides travel insurance for each travel. The exemption would directly support our business.		

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

Instruction No. 94 dated 08.05.2019 - "DC/UACs may expand the list of services to facilitate units/developers in their respective zones".

d. Other Information: -

1.	Name of the Unit	M/s. Zycus Infotech Pvt. Ltd
2.	20	SEEPZ-SEZ/IA-I/APL/SW-20/2009-10/5143, Dated 19.05.2010 as amended
3.	Location	Plot No.GJ-07 & Plot No. GJ -03, SEEPZ++ SEEPZ-SEZ, Andheri (E), Mumbai- 400096
2.	Item(s) of manufacture/Trading	Computer Software Development and IT Enabled Services
3.	Date of commencement production	01.02.2011
4.	LOA Valid upto	31.01.2026

Authorized Operations are as under:

Sr. No.	List of Approved Services	Justification
1.	Freight insurance services & Travel insurance services	This request is for a GST exemption for travel insurance for Zyous employees who are travelling to customer locations. They are crucial for our business due to their expertise in Zyous Software products. Those are participation in key meetings, developing client relationships, and collaboration with experts to tailor systems to client needs. Given their importance, ensuring their well-being during travel is essential. Hence, the company provides travel insurance for each travel. The exemption would directly support our business.

e. Recommendation:

20

The proposal of said service are not covered under the default list of services as per MOC&I F. No. D.12/19/2013-SEZ Dated 02.01.2018 and Instruction No. 94 dated 08.05.2019 is placed before the Approval Committee Meeting for consideration.

GOVT. OF INDIA, OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER, SEEPZ SPECIAL ECONOMIC ZONE ANDHERI (EAST), MUMBAI- 400096. **********

AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring performance of the respective units in terms of Rule 53 of SEZ Rules, 2006.

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

Monitoring performance of the respective units as specified in FSR's.

C. Relevant provisions of SEZ Act, 2005 and Rules 2006/Instruction /Notification:

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

D. Other information:

Sr. No.	Name Of the Unit	APRs for the period	FSR of the relevant period
1.	M/s. Neysa Jewellery LtdUnit I	F.Y. 2023-24	FSR [-]
2.	M/s. Quinnox Consultancy Services Ltd(Unit I)	F.Y. 2023-24	FSR [-]
3.	M/s. Quinnox Consultancy Services Ltd(Unit III)	F.Y. 2023-24	FSR [-]
4.	M/s. Sarto Electro Equipments Pvt. Ltd. (Trading Division)	F.Y. 2022-23	FSR [-]
5.	M/s. Trio Jewels Pvt. Ltd	F.Y. 2022-23, 2023-24	FSR [-]
6.	M/s. Navbharat Carbon Co. (Trading)	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [-]
7.	M/s. Portescap India Pvt. Ltd. (DC Motors)	F.Y. 2022-23, 2023-24	FSR [-]
8.	M/s. Veera Luxury India Pvt. Ltd.	F.Y. 2022-23	FSR [-]
9.	M/s. Star Brillian Pvt. Ltd- Unit-I	F.Y. 2019-20, 2020-21, 2021-22	FSR [-]
10.	M/s. Star Brillian Pvt. Ltd- Unit-II	F.Y. 2020-21, 2021-22	FSR [-]
11.	M/s. Ornamentations (India) Pvt. Ltd.	F.Y. 2023-24	FSR [-]
12.	M/s. Spark Jewelry Pvt. Ltd.	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [-]
13.	M/s. Elysian Designs	F.Y. 2023-24	FSR [-]
14.	M/s. Jinai Jewels Pvt. Ltd.	F.Y. 2023-24	FSR [-]
15.	M/s. Enchanted Exports LLP	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [-]

E. 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.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2023-24.

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

Monitoring Performance of the respective units as specified in FSR's.

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/4 9/2024-25 Date:

Name of the Unit: M/s. Neysa Jewellery Ltd.-Unit I

Address: G-36, G & J Complex-III, Seepz-SEZ, Andheri (E), Mumbai - 400096.

Block period: 2019-20 to 2023-24

Financial Year: 2023-24 (5th Year)

Details of Previous Monitoring:-

1. Previous UAC observation:

The proposal of performance of the APR for the period 2019-20 to 2022-23 was placed in the 191st Approval Committee meeting in its meeting held on 25.09.2024 wherein the Committee **noted** the monitoring performance of the Unit for the period 2019-20 to 2022-23. The Committee also directed the unit to

Action taken report :

Directions of the Approval Committee	Action taken if any.
 Initiate action for Issuance of Show Cause notice for delay in submission of APRs. 	Show Cause notice has been issued to unit on 06.11.2024.
ii. Clear the outstanding dues of Rs.3,58,453.41/	Letter issued to the unit on 21.10.2024 and the unit has cleared the same.

	reply received from unit vide letter dt. 13.01.2025 stating that foreign exchange realization will be recovered within next 3 months or they will process for an extension from AD bank.		
iv. SO to inspect the premises and examine the Employment vis-a-viz export figures	Letter issued to SO on 21.10.2024. Accordingly, SO has inspected the premises and submitted the report on 07.01.2025.		
v. Unit to furnish an Undertaking that they will make optimum utilization of the space vis-a- viz export for the current year 2024- 25.	Letter issued to the unit on 21.10.2024 and reply received from unit vide letter dt. 13.01.2025.		

(A): Observation on APR

I. APPROVED Projections:

(Rs. in Lakhs)

200	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	700.00	750.00	800.00	850.00	900.00	4000.00
FE Outgo	593.10	629.75	664.40	699.05	733.70	3320.00
NFE	106.90	120.25	135.60	150.95	166.30	680.00

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 Import (Goods/Services)		C.G. import/ IUT		Other outflow		
	10		Projected	Actual	Projected	Actual	Actual		
2019-20	700.00	0.00	541.10	0.00	45.00	0.00	0.00		
2020-21	750.00	0.00	587.25	0.00	35.00	0.00	0.00		
2021-22	800.00	15.36	626.40	0.00	30.00	0.00	0.00		
2022-23	850.00	26.60	665.55	0.00	25.00	0.00	0.00		
2023-24	900.00	647.46	704.70	335.76	20.00	0.00	0.00		
Total	4000.00	689.42	3125.00	335.76	155.00	0.00	0.00		

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

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	106.90	-2.50	-2.34%
2020-21	227.15	-3.34	-1.47%
2021-22	362.75	6.80	1.87%
2022-23	513.70	20.77	4.04%
2023-24	680.00	318.70	46.87%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	7/2/89-EPZ dt. 02.08.1991				
Validity of LOA	31.03.2024				
Item(s) of manufact	Studded Gold Jewellery and or Platinum Jewellery Plain and or Studded with diamonds, Precious, Semi-Precious Stones, Synthetic Stones & Pearls, Silver Jewellery Plain and or Studded with diamonds, Precious, Semi-Precious Stones, Synthetic Stones & Pearls, Brass Jewellery Plain and or Studded with diamonds, Precious, Semi-Precious Stones, Synthetic Stones & Pearls-CZs, Cut & Polished Diamonds				
Date of commencer production	ment of	10.06.19	994		
Execution of BLUT		Yes			
Pending CRA Object	ction, if any	No			
Pending Show Cause Eviction Order/Reco Recovery Order issue	No				
		2023	-24		
No. of employees		Malo	44		
		Female	9		
		Total	Total 53		
Area allotted (in sq.	ft.)	7071 sc	q. ft.		
Area available for ea		2023-24		5. C	
per sq. ft. basis (are employees)	a/no. of	133.42 sq. ft. per employee			
Investment till date	Financial Year	2023-24			
Building Plant & Machinery		Rs. 17.83 Lakh Rs. 192.74 Lakh			
	Total	Rs. 210.57 Lakh			

Per Sq. ft. Export 2023-24 during the FY	Rs. 9156.55 Lakh per sq. ft.	
Quantity and value of goods	2023-24	
exported under Rule 34 (unutilized goods)	No	
Value Addition during the	2023-24	
monitoring period (applicable for Gems & Jewellery Units)	46.02	
	2023-24 NO	5
Whether all the APRs being considered now have been filed well within the time limit, o otherwise.	Submitted	
If no, details of the Year along with no of days delayed to be given.	Request ID (242400033621)	
	Delay by 100 days	

(E) Reconciliation of Export & Import data.

a. EXPORT-

(Rs. in Lakhs)

F.Y.	Figures reported in	Figures as per Trade	Difference if
	APR (FOB Value)	Data	any
2023-24	647.46	647.46	NIL

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 Differenc Data any			
2023-24	0.00	0.00	0.00		

(ii) Raw Materials:

- 55

F.Y.	Figures as per APR (Import RM)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark submitted by the unit
2023-24	335.76	338.46		Freight and Insurance value Rs. 2.70 Lakhs deducted from RM by unit.

Bond cum Legal Undertaking (BLUT)

(F) Lakhs)

Sr.	Particulars			
No.		2023-24		
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	169.25	- <u>+</u> "	
(11)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	169.25		
(111)	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	52.86		
(V)	Remaining or closing value of BLUT at the end of the APR monitoring period	116.39		

Remittance beyond Permissible period, if any.		The unit vide letter dt. 13.01.2025 stated that foreign exchange realization will be recovered	
	pending	within next 3 months or they will process for an extension from AD bank.	
verify whether necessary	as per APR		
Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.	S	e for Gems and Jewellery Units	
has obtained SOFTEX condonation from DC office/RBI			
FFF TWFFVEO (FOE	Remittance beyond Permissible beriod, if any. To cross-check the same and verify whether necessary bermission from AD Bank / RBI has been obtained. 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	Remittance beyond Permissible beriod, if any. To cross-check the same and verify whether necessary bermission from AD Bank / RBI has been obtained. 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	

(INR in

	has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	0.000-000000000000	able for Gams and Jewellery Units
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF		(4
		Not Applic	able for Gems and Jewellery Units
(I)	Whether any Services provided in	2023-24	
.,	DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?	NIL	
	If yes, details thereof (year wise details to be provided).		
(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?		
5	If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.	ŝ.	No
	1. The second		
	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?		
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period?		YES

(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?	NO
	Whether unit has availed any duty free goods / services for setting up such facility?	
	If yes, whether unit has discharged such duty / tax benefit availed? Details to be given including amount of duty / tax recovered or yet to be recovered?	
(0)	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	Rs. 69756.51 as on 31.12.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered from 01.04.2019 to 31.03.2024
	The Lease agreement to be renewed on renewal of LOA.

Findings

1.	This is 5 th year of the block period 2019-20 to 2023-24 and performance scrutiny for the period 2023-24.
2.	The unit has achieved export revenue of Rs. 647.46/- Lakhs as against projected export of Rs. 900.00 Lakhs i.e. 71.94 % during the period for F.Y. 2023-24.
3.	Net Foreign Exchange Rs.297.93/- Lakh is positive for F.Y. 2023-24.
4.	As per the letter received from the unit on dt.16.07.2019 and 05.02.2024 for justification on import and export revenue is as per below.
-----	--
	a. The unit has changed its product mix from 'diamond studded jewellery in gold' to 'diamond studded jewellery in silver' to meet up customers demand and accordingly unit had projected lower projection for block period 2019-20 to 2023- 24.
	 b. The reason of short fall in F.Y. 2019-20 – The unit had undergone for repair and renovation work and unit was totally down to process the new business with customer.
	c. The reason of short fall in F.Y. 2020-21- The unit was shut down at the starting of the financial year due to Covid-19 pandemic.
	d. Raw material prices especially Gold and Dlamond increased tremendously which was affected to acquire new orders from customers and also Russia - Ukraine war impacted on their business.
	 Due to current market trend, major order from customer was for 'Silver Jewellery studded with synthetic stones and CZs' rather than 'Gold Jewellery studded with diamonds'.
×	f. In order to increase the business, unit is making all the efforts to cater new customers at new destinations to increase the volume of business.
5.	Pending Foreign Exchange Realization-
	2 cases amounting Rs. 191.43 Lakhs are pending for FE realization beyond permissible time limit as per APR for F.Y. 2023-24.
	The unit vide letter dt. 13.01.2025 stated that foreign exchange realization will be recovered within next 3 months or they will process for an extension from AD bank.
6,	There is an outstanding rental dues Rs. 69756.51 /- as on 31.12.2024 against the unit.
7.	There are no Labour dues/cases pending against the unit in estate section.
8.	
9.	There is no CRA Objection pending.
	There is no CRA Objection pending. There is no SCN is pending.
10.	
10.	There is no SCN is pending.

e. 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. ANNEXTERVELIZEN LAMIERUEE - A NEXESTERVELIZEN LAMITED-UNIT D-LOA NO.75585-EUZ dared 0246.1991 ELPORT & INFORT NEE DATA FOR F.N. YEAN 2019-00 TO 2012-04 Date of Consequential production 120.06.1994

-4.34 20.77 110.70 313.70 36 Comulative T NEO 췷 at per Rate 53 of SET Rufes. Verflootien 318.70 297.98 16-13 2.50 -0.84 10.14 13.97 Aler ž 3.50 0.86 10.14 13.97 297.50 318.70 As peer APR APR (7) ž 150,05 660,00 106.90 220.25 166.30 and the second Prejected Foreign 3 +mnnthed+Outflow material consumed 10 Banetiche(u)ner verification (Raw APR-data to par 170.72 0.84 5.22 12.63 340.51 2.50 13 44 Milesen PRSI amortlend+Outf APR column [6] APRI-date (Rass tonesu ned 2.50 0.84 5.22 3.2.63 340.53 370.52 material ĩ Durflow 11 -888888 8 IMPORT value as per Reporter AM CONSTITUTION during the 967.35 Total of 519.53 a láv 0000 X value of co. rate \$1 of \$12 100 K CA Der Amorphed Rafes. 2250 2250 0.054 0.056 0.056 3.97 value as per APR Rs. to Amonthesed 2.50 Lable. 48/1 9 191 000 000 358,465 338.46 TU/WADL 1900 Including Mortloring Year) RM Import during twport for the 0.00+6.38 0.00+0.24 0.00+0.12 the year + CG disp-laive 335,76+0.00 10/52 + 00/0 No 10 yes 359.51 730.00 600.00 850.00 900.00 700.00 4000.00 Projected r08 Velue of Export 900 900 15.46 25.60 647.45 \$33.42 per-rule \$3 of wellscattor as welcas fourned during APK SEZ Mults. POB typert Export value: as por 08.61 10.00 10.400 MSDL date 15,36 547.46 211212 000 APR data 18E 2015-20 2021-22 2022-23 2022-23 2022-23 Achieved AN (NI) Total

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(Rs. In Mithey

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NEYSA JEWELLERY LIMITED- UNIT I- LOA NO: 7/2/89-EPZ dated 02.08.1991

Date of Commencement of production : 10.06.1994

10% 23-24 Value in Lakhs 10 ÷ ÷ ۲ ٠ 1 ŧ k t 3 ٢ 0.00 22-23 10%0 t 1 ٠ 1 ٠ 1 ٠ 8 × 000 10% . . . i. Ŧ . ÷ k 000 20-21 10% i . i. ï . ١ ÷ 0.00 19-20 ۲ 3 ĸ ı, ۰. ۲ 0.00 18-19 . 1 k ۱ 1 17-18 0.00 ٠ ł × 1 000 16-17 10% ١ ŧ. ٠ 15-16 0.00 10% r ï 0.0 14-15 10%0 i 1 AMORTISED . ł, ٠ ł , ł ۰. ٠ 1 × VALUE 0.00 0.00 0.00 0.00 0,00 0.00 0.00 0.00 0.00 0.00 0.00 CG IMP. 4B(V) 2021-22 TOTAL 2022-23 2023-24 2019-20 2020-21 2018-19 2015-16 2017-18 2014-15 2016-17 YEAR

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2023-24.

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

Monitoring Performance of the respective units as specified in FSR's.

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/50/2024-25 Date:

Name of the Unit: M/s. Quinnox Consultancy Services Ltd.-(Unit I)

(LOA No. NUS/APL/95/16227)

Address: Unit 170 A & B, 170C SDF VI, 171B, 171C, Seepz-SEZ, Andheri (E), Mumbai - 400096.

Block period: 2021-22 to 2025-26

Financial Year: 2023-24 (3rd Year)

Details of Previous Monitoring:-

1. Previous UAC observation:

The proposal of performance of the APR for the period 2022-23 was placed in the 187th Approval Committee meeting in its meeting held on 31.05.2024 wherein the Committee <u>noted</u> the monitoring performance of the Unit for the period 2022-23.

(A): Observation on APR

I. APPROVED Projections:

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2021-22	2022-23	2023-24	2024-25	2025-26	
FOB value of export	1100.00	1100.00	1100.00	1100.00	1100.00	5500.00
FE Outgo	25.00	25.00	25.00	25.00	25.00	125.00
NFE	1075.00	1075.00	1075.00	1075.00	1075.00	5375.00

 Performance as compared to projections during the block period 2021-22 to 2025-26.

(Rs. In Lakhs)

Year	Exp	oort		- 19 	F.E. OUT	GO	
	Projected Actual (Goods/Services)			t C.G. import / IUT		Other outflow	
	1		Projected	Actual	Projected	Actual	Actual
2021-22	1100.00	2379.89		-	5.00	0.00	34.86
2022-23	1100.00	2476.95	•		5.00	0.00	103.51
2023-24	1100.00	2232.35	-		5.00	0.00	61.09

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	1075.00	2336.27	217.33%
2022-23	2150.00	4707.33	218.95%
2023-24	3225.00	6877.33	213.25%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	NUS/AP	L/95/16	227 DT. 02.01.1996		
Validity of LOA	31.03.20	26			
Item(s) of manufacture/ Services	Computer Software Systems and Computer Software Consultance				
Date of commencement of production	01.04.1996				
Execution of BLUT	Yes				
Pending CRA Objection, if any	No				
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No				
	2023-24				
No. of employees	Male	92			
No. of amployees	Female	43	12		
	Total	135			
Area allotted (in sq. ft.)	14787.2	0 sq.ft.			
Area available for each employee	2023-24		÷		
per sq. ft. basis (area/no. of employees)	109.53				

ic Th			
Investment till date	Financial Year	2023-24	.a
	Building	Rs. 0.00 Lakh	
	Plant & Machinery	Rs. 1023.48 Lakh	2
	Total	Rs. 1023.48 Lakh	
Per Sq. ft. Export during the FY	2023-24	Rs. 15096.50 La	ikh per sq. ft.
Quantity and value of goods		2023-24	
exported under Rule 34 (unutilized goods)		NA	
Value Addition durin	na the	2023-24	-
monitoring period (a Gems & Jewellery L	applicable for	NA	
		2023-24	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.			
		Submitted	
If no, details of the 1 with no of days dela given.		on 23.09.2023	
		Request ID (242400022130)	

(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
	1.1.000000-000			submitted by the un

2023-24	2232.35	2287.80	55.45	Mar-2023 Softex details were considered in NSDL in Apr 2023 for value Rs. 253.82 Lakhs,
				Mar-2024 Softex details were not considered in NSDL for value Rs. 180.19 Lakhs,
		22		Exchange rate difference Rs. 18.17 Lakhs
				(2287.80- 253.82+180.19+18.17= 2232.35)

b. IMPORT-

 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
2023-24	0.00	0.00	0.00

(ii) Raw Materials:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Softex/Trade Data	Difference if any
	(Import RM)		30 A
2023-24	0.00	0.00	0.00

(F)	Bond	cum	Legal	Undertaking	(BLUT)- (INR	in
Lakhs)						

Sr.	Particulars		
No.		2023-24	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	366.04	
(ti)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	258.70	
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	196	

(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	32.55
(V)	Remaining or closing value of BLUT at the end of the APR monitoring period	226.15

(G)	Details of pending Foreign 2 Remittance beyond Permissible	2023-24	8	
	period, if any.	NIL	1	
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.			±9
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.	YES		
	(S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filled such pending SOFTEX.)			
			82	
(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.	YES	7	
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NO	90 90	
(1)	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).	æ	8	

(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?	NO
	If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.	3
	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?	YES
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period?	YES
(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?	Dry Pantry. Only serve cooked food.
	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?	NIL
		NIL

(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 as on 20.01.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered for the period 01.04.2021 to 31.03.2026

Findings

1.	This is 3 rd year of the block period 2021-22 to 2025-26 and performance scrutiny for the period 2023-24.
2.	The unit has achieved export revenue of Rs. 2232.35/- Lakhs as against projected export of Rs. 1100.00 Lakhs i.e. 202.94 % during the period for F.Y. 2023-24.
3.	Net Foreign Exchange Rs. 2170.00/- Lakh is positive for F.Y. 2023-24.
4.	Pending Foreign Exchange Realization is NIL.
5.	There are no Labour dues/ cases, outstanding dues 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. 2023-24 has been filed within prescribed time and submitted on 23.09.2024.

e. 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. ANARYJER A ANARYJER ANARYJER LIE - UAI I - LOA NO: NUKAPI ARYSTS 27, 27, 2241-1995 BAUUKI & IMPURI NPU DATA YOK NA: YRAK 2011-21 TU 2025-06 Date of Commencement of production 1 (11, 942-1995

		FX POrt	Export volue as per					IMI	IMPORT value as per-						Bilt	
Year (F.Y.)	AFRdite	KANP YOSH	FOE Expert value Exand during APS verificanton to per rate SS of SR2 Rafes.	Projected FOB Values of Export	Rintergent during Tr/h5DL the year + CE data Import for the fact 10 yrs (including Membering Your)		Amontued value asper AFK (ts. (s Lathu.	Amerikaa welue of O 10% ar pe note 52 of 51 Rutes	Venture of Interaction And Consumption daring the year	Outpare FE	JDR. dura (haw strateriek contaimed +amo Alsed+Out	AVE-cirta as per varification (Rew malernial consumed +ameritsed+Coultone]	Frejected Foreign exchange (NEL)	As per APR	After Verfiteotion as per Refe S2 of S22 Refes.	Nrs On Cumulative Back
-	2	8		s	9	1	8	6	01	17	2	E	м	15	16	17
	(e)c				4403+460		48(v)		Nika	APRIS	Aldhije SeAPisijs) = APR oolumn (6)	(5) VJY+(6)+(4)/Vb		NPR (F)	(KE-9)	
2013-12	2379.89	2120.482	2379,89	1100.00		00/0	\$76	8.76	000	34.36	43,62	13.62	1075.00	2336.27	12.9412	2396.2
\$1-22bz	3470.03	2415.70	2476.95		0+23.85	00/0	2.36	2.38	000	103.51	105.89	105.80	1075.00	HULLEE	2372.06	E7074
92-6215	2232.35					00/0	1.25	126	0.00	61.09	61.85	62.0	1075.00	11	00'02'12	6677.33
Total	006901	56.9639	stream	60'8655 5	201452	5.00	12.40	12.40	8.08	159.46	207.02	211.85	3225.00	667739	1677.33	687.3

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Quinnex Consultancy Services Ltd.-Unit I -LOA NO: NUS/APL/95/16227 DT. 02.01.1996 Date of Commencement of production : 01.04.1996 ANNEXURE - B

CLA IN	00.00	ATTOM OF A LAND										
YEAR	4B(V)	4B(V) VALUE	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22	22-23
			10%	10%	10%	e%0L	10%	0%0L	10%	10%0		30%
2014-15	12,61	12.61	1,26	1.26	1.26	1.26	126	126		1.26		1.26
2015-16	0.00	2		•	3	ŀ		С		ľ		
2016-17	0.00					•	1	3	34 - 20	i		S.4
2017-18	0.00					•	•	*		Ľ		- x -
2018-19	00'0						'	Ċ	×.	' :		- X -
2019-20	00.0	•						•	•	1		1.00
2020-21	0.00									1	Ĺ	
2021-22	0.00	-								1		
2022-23	0000										Ľ	1. v
2023-2A	0.00	1										
TOTAL	12.61	12.61	1.26	1.26	1.26	6 1.26	1.26	1.26	1.26	5 1.26	6 1.26 M	6

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2023-24.

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

Monitoring Performance of the respective units as specified in FSR's.

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/51/2024-25 Date:

Name of the Unit: M/s. Quinnox Consultancy Services Ltd.-(Unit III)

(LOA No. SEEPZ-SEZ/IA-I/APL/SW-08/2011-12/14213)

Address: Unit No.169, SDF VI, Seepz-SEZ, Andheri (E), Mumbai - 400096.

Block period: 2019-20 to 2023-24

Financial Year: 2023-24 (5th Year)

Details of Previous Monitoring:-

1. Previous UAC observation:

The proposal of performance of the APR for the period 2022-23 was placed in the 187th Approval Committee meeting in its meeting held on 31.05.2024 wherein the Committee <u>noted</u> the monitoring performance of the Unit for the period 2022-23.

(A): Observation on APR

. APPROVED Projections:

(Rs. in Lakhs)

1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
2019-20	2020-21	2021-22	2022-23	2023-24	
1800.00	1890.00	1984.50	2083.73	2187.91	9946.14
40.00	40.00	40.00	40.00	40.00	200.00
1760.00	1850.00	1944.50	2043.73	2147.91	9746.14
	2019-20 1800.00 40.00	2019-20 2020-21 1800.00 1890.00 40.00 40.00	2019-20 2020-21 2021-22 1800.00 1890.00 1984.50 40.00 40.00 40.00	2019-20 2020-21 2021-22 2022-23 1800.00 1890.00 1984.50 2083.73 40.00 40.00 40.00 40.00	2019-20 2020-21 2021-22 2022-23 2023-24 1800.00 1890.00 1984.50 2083.73 2187.91 40.00 40.00 40.00 40.00 40.00

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

(Rs. In Lakhs)

Year	Export				F.E. OUT	GO	
	Projected	Actual	Raw Mater (Goods/S		C.G. impo	TUI/ tro	Other outflow
			Projected	Actual	Projected	Actual	Actual
2019-20	1800.00	1792.19	-	<u> </u>	40.00	0.00	23.94
2020-21	1890.00	1404.19		2	40.00	0.00	32.08
2021-22	1984.50	1226.58			40.00	0.00	17.97
2022-23	2083.73	1242.14		-	40.00	21.75	51.91
2023-24	2187.91	1640.93		-	40.00	0.00	44.91
Total	9946.14	7306.03		- 1	200.00	21.75	170.81

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	1760.00	1757.87	99.88%
2020-21	3610.00	3119.60	86.42%
2021-22	5554.50	4317.83	77.74%
2022-23	7598.23	5495.51	72.33%
2023-24	9746.14	7081.16	72.66%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/APL/SW-08/2011-12/14213 DT. 14.09.2011
Validity of LOA	31.03.2029
Item(s) of manufacture/ Services	Software Development
Date of commencement of production	01.04.2014
Execution of BLUT	Yes
Pending CRA Objection, if any	No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No
	2023-24
	Male 58
No. of employees	Female 15

		Total	73									
Area allotted (in sq.	ft.)	5769.00	sq.ft			-	_		 	-		
Area available for each employee		2023-24		Ē						-		
per sq. ft. basis (are employees)		79.03 sq. ft. pe employe										
Investment till date	Financial Year	2023-24	()) () () () () () () () () (
	Building	Rs. 0.00 Lakh		242V								
Plant & Machinery		Rs. 344. Lakh	67	19 10 10								
e.	Total	Rs. 344. Lakh	67			500 - 21M	Ma * 252					
Per Sq. ft. Export during the FY	2023-24	Rs. 2844	13.92	_ał	ch pe	er sq.	ft.					
Quantity and value		202	3-24				14			6		
exported under Ruk (unutilized goods)	e 3 4	N	IA									
Value Addition durin	na the	202	3-24		1							
monitoring period (a Gems & Jewellery L	applicable for	N	IA T		1							
		202	3-24		1			8				
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.			ES									
		0000510	nitted					85				
If no, details of the Year along with no of days delayed to be given.		on 23.0	9.202	3							- 	24
		Requ (242400	est ID)02248	0)		8					1	

(E) Reconciliation of Export & Import data.

a. EXPORT-

(Rs. in Lakhs)

Figures reported in APR (FOB Value)	in APR Trade Data	Difference if any	Reason for Difference/Remark submitted by the unit
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2023-24	1640.93	1701.03	60.10	Mar-2023 Softex details were considered in NSDL in Apr-2023 fo Value Rs. 158.76 Lakhs,
			8	Mar-2024 Softex details were not considered in NSDL for value Rs. 135.84 Lakhs,
				Softex form DC verifier Rejected – Rs.48.17 Lakhs was included in NSDL,
	22			Exchange Rate difference of Rs. 10.99 Lakhs
				(1701.03-158.76+135.84- 48.17+10.99 = 1640.93)

b. IMPORT-

 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
2023-24	0.00	0.00	0.00

(ii) Raw Materials:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	
- C	(Import RM)	1 a	227	
2023-24	0.00	0.00	0.00	

(F) Bond-cum-Legal Undertaking (BLUT)- (INR in Lakhs)

Sr.	Particulars	
No.		2023-24
0	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	213.32
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	192.33

(111)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	(57)	
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	4.82	
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	187.51	

(G)	Details of pending Foreign Remittance beyond Permissible	2023-24		
	period, if any.	NIL		
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.			
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.	YES		
	(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.)		64	
(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.	YES		
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NO		
(1)	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)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ?	NO
22	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?	
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	YES
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period?	YES
(M)	If no, details thereof. 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?	Dry Pantry. Only serve cooked food.
	If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise?	50 gr m
	Whether unit has availed any duty free goods / services for setting up such facility?	24
	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?	NIL
		NIL

(0)	Whether any violation of any of the provisions of law has been	NO	
	noticed/observed by the Specified Officer during the period under monitoring?		23 ///82

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 20.01.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is registered from 01.04.2024 to 31.03.2029

Findings

1.	This is 5 th year of the block period 2019-20 to 2023-24 and performance scrutiny for the period 2023-24.
2.	The unit has achieved export revenue of Rs. 1640.93/- Lakhs as against projected export of Rs. 2187.91 Lakhs i.e. 75.00 % during the period for F.Y. 2023-24.
3.	Net Foreign Exchange Rs. 1585.30/- Lakh is positive for F.Y. 2023-24.
4.	Pending Foreign Exchange Realization is NIL.
5.	There are no Labour dues/ cases, outstanding dues 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. 2023-24 has been filed within prescribed time and submitted on 23.09.2024.

e. 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.

ADMEXTURE - A Outmont Consultance Services I.M.-Guid III.-LOA NGL SERVICES 222/1A-VA/PL/699-06/2011-J2/14213-DPL 14.05.2011 EXUTURE AS INFORMED FOR DATA FOR FAST ADMESSION TO 2023-24 Date of Commentionment of production : 04.0014 Ro. In Ink Net Clan Comulati 1 Vertilication os per Ruit Sa of SAD Rubes 1361.73 1198.25 1177.68 1585.30 1585.30 18/15/12 7060.81 (4-13) 16 Ant 쁲 1196.23 1177.58 3757.87 HAR HAR SH 7080.81 12/18/21 불 1740,00 1830,00 1944,50 2043,73 2147.91 9745.14 exchange Prejected Foncign carning (1990) 2 +amortised+Outriow) material consumed 444h[+(9)+APR (5) verification (Row APR-data as per 225.22 142.46 42.46 28.35 64.46 55.63 2 4A/h/+0+APR(5) o APR column (6) +anium/ised+Outr APR-date (Row consumed moterial 225.22 (ano) 34.12 42.46 54.46 55.62 Other FE 170.81 APa(5) 23.94 32.06 32.06 51.51 51.51 51.51 Outflow = IMPORT value as per-Anyorita RM Conservative Vintue of dening the Sill Sill 0.00 0.00 **Justice** 970 visitive of CG 10% as per rule Si of SEZ Amortheof Mukes. 10.39 11,555 10.72 11-11 value as per APR Bil. In Amortisod Lates. 10.38 10.33 5441 10.75 ł. 0.00 0.00 0.00 0.00 21.75 IT/NSDUdota DOM Import diarting **Report for the last** Monitoring Year) to yrs (induding the year + CG AND-VER 0100+0010 52'801+0 0+12550 543.92 2083.73 2083.73 2187.91 1800.00 1530.00 FOG Value of Export Pro acted 9946.14 in 1226.58 1242.14 1540.93 1,52,19 1404.19 vertheaction as per rula 53 of value found during APR **BOB Expert** SET Mules. 2306.38 Export volue as por 1279.31 01.7262 1076.72 3274.56 NSD1. data 7049.32 3792.19 1242.14 1404.19 1226.58 2305/08 Wedness Ē 2023-24 2019-20 2020-21 3021.22 Achieved [KW] Vote Tetal

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ANNEXURE - B

Quinnox Consultancy Services Ltd.-Unit III -LOA NO: SEEPZ-SEZ/IA-I/APL/SW-08/2011-12/14Z13 DT. 14,09.2011 Date of Commencement of production : 01.04.2014

YEAR	CG IMP.	AMORTISED			2						PA	A GING IN LOUIS
20412/00		VALUE	14-15	15-16	16-17	17-18	18-19	19-20	20-21	1 1	21-22	21-22 22-23
	a sugar second		10%	10%	10%	10%	10%	10%0	10%	1.00	10%	10% 10%
2014-15	0.00	-	•	1	•	•	к.	5	à		1	
2015-16	38.16	6 34.34		3.82	3.82	3.82	3.82	3.82	3.82	-	3.82	3.82 3.82
2016-17	32.29	9 25.83			3.23	3.23	323	3.23	3.23		3.23	323 323
2017-18	14.95	5 10.47				1.50	1.50	1.50	1.50		1.50	1.50 1.50
2018-19	0'0							ľ	×		Υ.	•
2019-20	0.00							•	•		•	•
2020-21	0.00								a		•	•
2021-22	0.00	-									1	•
2022-23	21.75	5 4.35		-								2.18
2023-24	000	-										
TOTAL	107.15	5 74.99	0.00	3.82	7.05	6.54	8.54	8.54	8.54	-	8.5	8.54 10.72

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2022-23

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT 5242024-25

Name of the Unit :- M/s. Sarto Electro Equipments Pvt. Ltd (Trading Division)

Unit Address: Unit No. 81, SDF-III, Ground Floor, SEEPZ-SEZ

Block period: - 2021-22 to 2025-26

Financial Year: 2022-23 (2nd Year)

Details of Previous Monitoring:-

The proposal of performance of the APR for the period 2021-22 was placed in the 180th Approval Committee meeting held on 01.11.2023, wherein the Committee <u>noted</u> 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. The Committee also directed the Specified officer to

Action taken report :

Directions of the Approval Committee	Action taken if any.
issuance of Show Cause notice for delay in submission of APR for the	Show Cause Notice issued to the unit on 28.03.2024. Unit submitted its reply vide its letter dated 11.04.2024. This office granted the PH 16.12.2024. File is under process for approval of Order In Original.

(A): Observation on APR

I. APPROVED Projections

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2021-22	2022-23	2023-24	2024-25	2025-26	
DB value of export	442.18	508.50	584.78	672.49	773.37	2981.31
E Outgo	388.54	446.82	513.84	590.92	679.56	2619.68
FE	53.64	61.68	70.93	81.57	93.81	361.63

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

(Rs. In Lakhs)

	Exp	ort	2	- 1	F.E. OUTGO	- 10	
Year				Raw Material (Goods/Services)		C.G. import/IUT	
	Projected	Actual	Projected	Actual	Projected	Actual	Actual
2021-22	442.18	334.48	235.77	196.81	133.80	0.00	4.05
2022-23	508.50	366.16	271.12	179.65	153.87	0.00	19.29

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

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	53.64	62.85	117.17%
2022-23	115.32	140.88	122.16%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/21/TRADING/05-06/2645 d 13.04.2005)	dated
Validity of LOA	31.03.2026	_

Item(s) of manufacture/ Services	making,Al making,Ne Jewellery Compone Marking M Parts,Diar Compone in jeweller in jeweller different M Software Know hor Developer Within A Zirconia C Metal Ba Chain's Fi Weighing Compone assembly Protyping EnvisionTe Lamps,Tra Rubber a Making,Ai Accessori Developm	of Investment Powder used in Jewelle I types of Wax used in Jewelle on-Hazardous Chemicals used making,Precious Metal Analyses and nts and Spare Parts, Engraving Machine and its Components and Spa mond Marking Machines and nts and Spare Parts, Machineries us ry making, Precious metal findings us ry making, Various Alloys used for maki (aratage of Precious Metals, All types used in Jewellery Making, Technik w to Implementimprove new method ment of jewellery Designs through CA opproved Production Capacity, Cut 22 and American Diamond, Alloys with se Viz, Silver, Copper, Gold & Silv inished & Unfinished in spool form, Digi Scales used in jewellery making, nts and Spare Parts,Weighing Scal nts and Spare parts required and repairing, EnvisionTec Rap Machine and its Componen ec Consumables such as Resi ays,Filters etc.,All Types of Silicon and Other Rubber used for Jewelle I Types of Filing & Polishing Tools an es required for jewellery making test requ
Data at assessment of		12.07.2006
Date of commencement of		
Date of commencement of production	1.4004	
production Execution of BLUT	YES	
production Execution of BLUT Pending CRA Objection, if any	No	
production Execution of BLUT	No -	
production Execution of BLUT Pending CRA Objection, if any Pending Show Cause Notice/ Eviction Order/Recovery Notice/	No No 2022-23	
production Execution of BLUT Pending CRA Objection, if any Pending Show Cause Notice/ Eviction Order/Recovery Notice/	No -	7
production Execution of BLUT Pending CRA Objection, if any Pending Show Cause Notice/ Eviction Order/Recovery Notice/	No No 2022-23	7
production Execution of BLUT Pending CRA Objection, if any Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No No 2022-23 Male	

employee per sq. ft (area/no. of employ		175.23 sq. ft.			
Investment till date	Financial Year	2022-23			
	Building	Rs.0 lakh			
	Plant & Machinery	Rs.0 lakh			
	Total	Rs. 0 lakh			
Per Sq. ft. Export during the FY	2022-23	Rs.29850.65 laki	1 per sq. ft.		-
Quantity and value	of goods	2022-23			_
exported under Rule 34 (unutilized goods) Value Addition during the		NIL	-		
		2022-23			
monitoring period (a for Gems & Jewelle		NA			
Whether all the a considered now hav well within the tir otherwise.	ve been filed	25.12.2023			
If no, details of the with no of days de given.	Year along alayed to be	Request ID (242300039321)		(*)	
		1 1			

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs.in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Sottex/Trade Data	Difference If any	Reason for diffe submitted b	가장, 이번 이번 이번 이번 이렇게 있다.
2022-23	366.16	62.28	1020 C 2020 C 20 1	Inter- Sez unit transfer (SEZ to SEZ)	68.53
				Deemed Export(Inside SEEPZ- Sales of Goods & Services	207.09
				AMC Sales	28.27
				Total	303.89

b. IMPORT

c. (Capital Goods)

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(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	0.00	0.00	0.00	

(ii) Raw Materials

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the units
2022-23	179.65	179.65	0	-

(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

8 N

Sr.	Particulars	= 474	
No.		2022-23	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	1191.79	63
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1191.79	

(10)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	51.74
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	1140.00

(G)	Details of pending Foreign Remittance	2022-23		
	beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Nil as per APR		
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.		ê ke	
	(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.)	lane -		
(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.	NA	5	
(c)	Whether unit has filed any request for	NA	ā	
	Cancellation of SOFTEX/SERF			
(1)	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).	7. 14	е 	

L

(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?			
(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?	682		
(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.			
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	1 S		⁹⁴ es
(N)	Has the unit set up any caleteria / canteen / food court in unit premises?	NA		-
	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?	8 6	10 10	
(0)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?		25	

(B) Observations on Estate Division.

a - 24

Particulars	Status	

Outstanding Rent dues	Rs.90,156/- as on 09.11.2024
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2021 to 31.03.2026.

-

Findings

1.	2025-2		normance scruun	y 2022-23 01 01	ock period 2021-22 to
2.	01.11.2 issued Original	2023, has als to the unit o	to been complete n 28.03.2024. File	ed by this office is under proces	ittee meeting held on the .Show Cause Notice as for approval of Order in
3.	project 2022-2	ed export of 3.	Rs. 508.50/- Lakhs	s i.e. 72.00 %	6.16/- Lakhs as agains during the period for FY
4.	Net Fo	reign Exchan	ge Rs. 140.88/- lak	h is positive for	FY 2022-23.
5.	Pender	ncy Foreign C	urrency Realization	on is NIL.	
6.	There i	s no Labour d	lues/ cases, pend	ing against the	unit in estate section.
7	There by the u		ig dues amount o	of Rs.90,156/- a	s on 09.11.2024 to be paid
8	There i	s no CRA Ob	jection pending.		
9	Sub-Lea	ase Agreement	is registered for the	period 01.04.202	1 to 31.03.2026.
10.	There i	s no SCN is p	ending.		
11.	Other (Out Flow deta	ils		
	Year	Rs. In Lakh	Details		
	22-23	19.29	AMC Purchase		
			Invoice No	Date	Amount (Rs.)
			AR-DP2109198	09.06.2022	1,39,725
			IN2129122	04.10.2022	3,86,400
			AR-DP2109632	21.11.2022	1,39,725
			AR-DP2109685	21.11.2022	3,86,400
			IN2128774	20.02.2023	7,22,000
			AR-DP2109996	27.03.2023	1,55,160
				Total	19,29,410/-
					19.29/-
	2				
1					

e. Recommendation:

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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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UNE NAME Date of Commentment -LOA BLOCK PERSOD - 2 Nonsteelug Persod - 3

-	100	Expert volume as pair					THOORY .	the DORT while the mor-						100	
p H de	APR date Nation	TOB Equativales found damy JPR verification as par rule sa el sizz fisales.		Projected RM impart R00 Value of Auring the year Export the last 10 year (Interlating Montlanding Vand)	IT/NSDI-Gete	Ministed Milose per ARISA In Lable.	Amortheed where of (15 401k on per nute 58 of 162 Rober.	Induce of importors RIA Ganumericalia Saring the prov	Outrier PE Outrier	AP3-data (New seakers) conversed +semetised+Curit ess (with due as per with other leave waterood meaning monthed-outh or)	najected Parentes exchange Asenta NFG	Au per APS	After Verglootsen es er Rate Su of Stit Publis.	Nrt On Connrie Back
1	-		-		I	3		30	11	12	13	14	15	2	17
(9)F				() Mithelic()/A.A		19(4)		Alter	APRIST	ARD/+E+APB(5) = APS colorne (6)	4A(h)+0		[c] Hote	(41-14)	
3021-21 334.49	48 24.07	7 334.46	42.18	205,7140	194,45	000	000	267.38	A.05	Z7143	271.63	18 85 18	62.85	67.15	52.8
202-23 265.15	15 62.38	S 268.16	506.50	172,65+10,23	64,73	000	00/0	268,84	19.29	248.13	288.13	1019	78.01	78.03	140.
Total Achieved 700.64	64 BG.35	700.64	390056		258.19	900	B.08	2362	33.56	94765	559.76	115.32	240.88	140.05	1401

-

CG AMORTISATION - details as provided by the Unit.

12.07.2006(LOA No. SEEPZ-SEZ/NUS/APL/GJ/21/TRADING/05-06/2645 dated M/s Sarto Electro Equipment Pt. Ltd(Trading Unit) 2021-22 to 2025-26 2013-14 to 2022-23 Date of Commencement -1 **Amortisation Period** LOA BLOCK PERIOD UNIT NAME

		38			and the second second	AGING TH FOMIS	CIMID?					
VEAD	CC IMB	AMORT				8						
IFAN	COLUMN NO	ISED	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%0	10%	1001	10%	10%	10%
2013-14	00'0	0000	000	000	0.00	000	0.00	0.00	00'0	00'0	00'0	0.00
2014-15	00.0	000		0.00	0000	00'0	0.00	0.00	0.00	0.00	00.00	0.00
2015-16	000	00'0			000	0000	0.00	00'0	0.00	0.00	0.00	00.0
2016-17	00.0	0.00		5		0000	0.00	0000	000	0.00	0,00	0.00
2017-18	000	000					0.00	00.0	0.00	00'0	0.00	00'0
2018-19	000	000						00'0	00'0	0.00	0.00	0.00
2019-20	000	00'0							0000	0,00	0.00	00'0
2020-21	0000	0000								0070	00.00	0.00
2021-22	000	00.00									00.0	0.00
2022-23	00'0	0000										0.00
TOTAL	00'0	0.00	00.0	0.00	0.00	00.0	0.00	00'0	0.00	0.00	0.00	0.00

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2022-23 and 2023-24.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other information: -

FINAL SCRUTINY REPORT 53/2024-25

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

Unit Address: Unit No. GJ-02, SEEPZ++, SEEPZ-SEZ, Andheri(E), Mumbai-400096

Block period: - 2020-21 to 2024-25

Financial Year:-

FIN

- a. 2022-23 (3nd Year)
- b. 2023-24(4th year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2021-22 was placed in the 172nd Approval Committee meeting held on 27.02.2023 wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22.

(A): Observation on APR

I. APPROVED Projections

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2020-21	2021-22	2022-23	2023-24	2024-25	
OB value of export	13000	13500	14000	14500	14500	69500
E Outgo	10580	10930	11390	11740	11795	56435
VFE	2420	2570	2610	2760	2705	13065

(Rs. in Lakhs)

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

(Rs. In Lakhs)

Year	Exp	port	8		F.E. OUT	GO	8
UNERDINE 1	Projected	Actual	Raw M	laterial Services)	C.G. imp	ort/IUT	Other outflow
		2010.001.0000000	Projected	Actual	Projected	Actual	Actual
2020-21	13000	12428.97	10140	10202.23	100	1.45	0.00
2021-22	13500	20929.71	10530	19246.84	50	1.16	4.89
2022-23	14000	24233.93	10920	21003.10	100	57,25	236.81
2023-24	14500	18555.49	11310	16309.34	50	7.83	193.16

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	2420	1523.41	62.95%
2021-22	4990	4105.38	82.27%
2022-23	7600	7048.58	92.74%
2023-24	10360	9583.90	92.51%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	IA(I)/NUS/APL/GJ/317/03-04/465 Dated 09.05.2003
Validity of LOA	01.04.2020 to 31.03.2025
Item(s) of manufacture/ Services	Plain & Studded Gold & Platinu m Jewellery, Silver Jewellery Studded with DiamondsSemi-pre clous Stones., Plain & Studded Palladium Jewellery Studded with Diamonds, CZ, Precious & Semi- precious Stones., Plain & Studded Brass Jewellery Studded with Diamonds, CZ, Precious & Semi- precious Stones.
Date of commencement of production	06.11.2004
Execution of BLUT	YES
Pending CRA Objection, if any	No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No
<u>, a anda a</u> a	2022-23 2023-24
	Male 223 Male 225

Area allotted (in sq. ft.)		Female	51	Fen	nale	59	
		Total	274	I Total		284	
		10053.49	sq. ft.	-			1971
Area available for each employee per sq. ft. basis (area/no. of employees)		2022-23			2023-24		
		36.69 sq. ft.			35.40 sq. ft.		t.
Investment till date	Financial Year	2022-23		2023-24			
	Building	Rs.453.48 lakh Rs.599.03		99.03	lakh		
	Plant & Machinery	Rs.1142.77 lakh Rs.1232.77		1999 8778 666 			
	Total	Rs. 1596.25 lakh Rs. 1831.8		lakh			
Per Sq. ft. Export	2022-23	Rs. 241049.92 lakh per sq. ft.					
during the FY	2023-24	Rs.184567.65 lakh per sq. ft.			ft.		
Quantity and value of goods exported under Rule 34 (unutilized goods)		2022-23		2023-24			
		NIL		NIL			
Value Addition duri		2022-23	- 3	2023-24			
monitoring period (applicable for Gems & Jewellery Units)		18.03	- 18	19.95			
		NO	Î	YES			
Whether all the A considered now filed well within the or otherwise.	have been	12.10.2023		Subm 30.09.		3000	es H
If no, details of the Year along with no of days delayed to be given.		Request ID (24230003		Request ID (242400030950)			
		Delay of 11 days	r				

(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 submitted by the unit
------	--	------------------------------	----------------------	---

2022-23	24233.93	16228.99	8004.94	Add- Gold Value of customer supplied which they have taken for APR(They have given credit on invoice) Rs.8064.66 Less: value of Re-export of returnable sample imported from customer, consignment export which they have not taken for APR
2023-24	18555.49	18650.72	95.23	Add: They have included value of consignment export sold value invoice in APR Less: Value of Re-export of returnable sample imported from customer, consignment export which they have not taken for APR

b. IMPORT

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c. (Capital Goods)

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	57.25	57.17	0.08	Exchange rate
2023-24 7	7.83	0.00	7.83	Machinery Purchase Rs. 6.59 in lakhs(Invoice No.J-230265
	1		5 mi -	Spare Part Rs.1.24 In Lakhs (Invoice NoF23000173

(ii) Raw Materials

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	21003.10	14580.40	6422.7	Add: Value of RM & Consumable purchased from DTA, they have included in APR Add: Gold value purchased from MMTC Add: they included value o consumable material purchased from IUT
		14		Less: Returnable sample (FOC) which they have not taken for APR
2023-24	16309.34	11683.82	4625.52	Add: Value of RM & Consumable purchased from DTA, they have included in APR
---------	----------	----------	---------	---
				Add: they included value of consumable material purchased from IUT
				Less: Returnable sample (FOC) which they have not taken for APR

(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr.	Particulars		
No.		2022-23	2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	3866	3866
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1614.12	900.97
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0	0
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	713.15	856.55
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	900.97	44.42

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2022-23 Nil as per	2023-24 Nil as per	
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.		APR	
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.		1	
	(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.)		ble to Gem	s and Jewellery Units

(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.			
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF			
		e		
(1)	Whether any Services provided in	2022-23	2023-24	
w.	DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?	No	No	
	If yes, details thereof (year wise details to be provided).	-		ιŭ.
(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?		No	
	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?		3 8	
(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?	manpower to file the d forward the the require	they forgot etails. Going y will ensure d details be concerned	
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period?		Yes	38
	If no, details thereof.			
(M)	Details of the request IDs pending for	No	No	

(N)	Has the unit set up any cafeteria /No canteen / food court in unit premises?	No]
	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		E a
(O)	Vectored or yet to be recovered? Whether any violation of any of the No provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	No	

(B) Observations on Estate Division.

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Particulars	Status
Outstanding Rent dues	NIL as on 20.01.2025
Labour Dues or Labour Cases	ŃIL
Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 12.02.2003 for 95 years

Findings

1.	This is the 2 years performance scrutiny 2022-23 and 2023-24 of block period 2020-21 to 2024-25.	
2.	Action in respect of the 172nd Approval Committee meeting held on 27.02.2023 has completed by this office. The monitoring has been noted.	
3.	The unit has achieved export revenue of Rs. 24233.93/- Lakhs as against projected export of Rs. 14000/- Lakhs i.e. 173.09 % during the period for FY 2022-23.	
4.	The unit has achieved export revenue of Rs. 18555.49 /- Lakhs as against projected export of Rs. 14500/- Lakhs i.e. 127.97 % during the period for FY 2023-24.	
5.	Net Foreign Exchange Rs. 7048.58/- lakh is positive for FY 2022-23.	
6.	Net Foreign Exchange Rs. 9583.90 /- lakh is positive for FY 2023-24.	
7.	Pendency Foreign Currency Realization is NIL.	
8.	There is no Labour dues/ cases, outstanding dues, pending against the unit in estate section.	
9.	There is no CRA Objection pending.	
10.	Sub-lease agreement is registered w.e.f. 12.02.2003 for 95 years	

11.	There is no SCN is pendi	ng.				
12.	Other outflow					
		Rs. In Lakhs	Rs. In Lakhs			
	Expenditure in foreign currency	2022-23	2023-24			
	Marketing consultancy 32.16 151.61 charges					
	Membership fees	0.60	1.47			
	Repairs and maintenance	1.78	1.82			
	travelling	14.33	38.26			
	Dividend	187.97	-			
	Total	236.81	193.16			
13.	projection submitted by t	he unit for F.Y. 20	e than the value approved in the 22-23 and 2023-24. APR F.Y. 2022-23 and 2023-24			
	is 18.03 % and 19.95% re	espectively.	W			
15.	Ltd, wherein it is certified the 23 and 2023-24 are 18.03	hat the Value Additi % and 19.95% res				
16.	There is no delay in filing of The APR for the FY 2023 submitted on 12.10.2023	2-23 has not been	n filed within prescribed time &			

e. 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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ANNEXURE -A EMPORT & IMFORT & IMFORT NEE DATA FOR BLOCK PERIOD OF FIMANCIAL YEAR 2020-21 to 2024-25 - 2020-21 to 2024-28 - 2022-29 to 2020-28

URIT NAMER Date of Connorment -Loa BLOCK FERIOD - 2 KonKoding Period - 2

Г		Extra	Export while on per-			-	4	IMPORT value to por-	The particular					4	MFE	
Year (I.V.)	APR form	APR Sma	FOD Expert value found Outing AVII weithtation as per tule 35 of 582 failes.	Pajected Fogon beyon	Projected RM import furthy Tr/VSDL-date Amerikad value Amorth DS White and the year + CG DS White and the year + CG Insport for the Insport for the Insport for the District Yuan/ Profession Infort 20 year (add/acting year) SS of SS of SS of SS of SS of SS of SS of SS of SS of	R/MSDL-date	Amerikaal valaet Ameorik as per APR Fiz. In ed veloe Lalebu. 10N es per nule 58 ef 58 ef	Amorth ed verse of co 10X as per rule SS of SE f Se f	Veduce of International Automatica Silon dening the proor	Other RE Outflow	AOH dida (flow materite) censumed emerikad+Out(ow)	APR. data as pre verification (Row material constanted samortised+Out) sur)	Projectical As per AMR Foreign continuings carraing	5.5 S	hr Myttanfron per Nuke Lies	8 M M
	4	10	7		9	4			2	11	12	13	14	15	35	~
	à				44(6)+4101		48540		NIN	(Sher	APR column [6]	412(1)+0(5)+APR (5)/7 APR column (6)		12:344	(81-10)	
2020-21	12428.97	A011,04	12428.97	13000.00	10693.52	BC LIGBS	48.17	11.09	10656.35	000	10506,56	10966.56	2120.00	1533 61	1525.41	152
n	2021-22 20829-71	16119.74	20921.71	13500.00	19248.00	96,8366	47.56	10.24	18,255,31	68.4	183477.74	18347.74	2570:00	1581.97	2581.97	410
-	2023-33 24233.93	15228.90		14000.00	21003.10+57.25	14637.57	45,68	46.68	25007.23	235.81	21290,73	21290.73	2610/30	1943.20	2943.20	704
-	2023-24 13555.49	18650,72	13555.49	14500.00	16305.34+7.83	11683.82	42.25	42,377	15734,74	103.16	16030.16	16020.17	2760.00	2535.33	2586.32	953
Tatal	76148.10	59430.49	01.841aT	25000/09		11,95210	10046	185.67	65945.67	SA.M	0130410	06544.20	10360.00	15 8855	05-1355	350

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s Trio Jewels Pvt Ltd

Date of Commencement - 06.11.2004

(LOA No. SEEPZ-SEZ/IA(I)/NUS/APL/GJ/317/03-04/465 dated 09.05.2003)

LOA BLOCK PERIOD - 2020-21 to 2024-25

Amortisation Period - 2014-15 to 2023-24

Value in Lakhs

VEAD		CC TAUN AMORT										
IFAN	CO TME	ISED	14-15	J5-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%/a	10%	10%	10%	10%	10%	10%	10%	10%	10%
2014-15	131.15	131.15	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12
2015-16	62.53	56.28		6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25
2016-17	90.60	72.48			90.6	90.6	90.6	90'6	90'6	90'6	9.06	90.6
2017-18	22.01	15.41				2.20	2.20	2,20	2.20	2.20	2.20	2.20
2018-19	38.68	23.21					3.87	3.87	3.87	3.87	3.87	3.87
2019-20	10.00	5.00						1.00	1,00	1.00	1.00	1.00
2020-21	1.45	0.58							0.15	0.15	0.15	0.15
2021-22	1.16	0.35								0.12	0.12	0.12
2022-23	57.25	11.45									5,73	5.73
2023-24	7.83	3 0.78										0.78
TOTAL	422.66	316.68	13.12	19.37	28.43	30.63	34.50	35.50	35.64	35.76	41.48	42.27

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APR	

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2020-21,2021-22,2022-23 and 2023-24.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT /51/2024-25

Name of the Unit :- M/s. Navbharat Carbon Co. (Trading)

Address: Unit No.100 B, SDF-IV, SEEPZ-SEZ, Andheri (East), Mumbai-400096

Block period: - 2020-21 to 2024-25

Financial Year:-

- a. 2020-21 (1st year)
- b. 2021-22 (2nd year)
- c. 2022-23 (3rd year)
- d. 2023-24 (4th year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2019-20 was placed in the 153rd Approval Committee meeting held on 13.07.2021 wherein the Committee <u>noted</u> the monitoring performance of the Unit for the period 2019-20. The Committee also directed the unit to

Action taken report :

Directions of the Approval Committee	Action taken if any.
	Sub-lease agreement is registered for the period 01.40.2020 to 31.03.2025

(A): Observation on APR

(Rs. in Lakhs)

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	1 st Year	2 nd Year	3rd Year	4 th Year	5 th Year	Total
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	5500	5700	8500	9000	9500	38200
FE Outgo	4950	5130	7653	8104	8555	34392
NFE	550	570	847	896	945	3808

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

(Rs. In Lakhs)

Year	Exp	port	F.E. OUTGO							
	Projected	Actual	Raw M (Goods/S		C.G. in	nport	Other outflow			
			Projected	Actual	Projected	Actual	Actual			
2020-21	5500	5644.88	4950	4654.53	0	0	0			
2021-22	5700	8320.81	5130	7191.36	0	0	0			
2022-23	8500	9049.74	7650	7926.67	0	0	0			
2023-24	9000	11219.53	8100	8484.52	0	0	0			

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	550	741.13	134.75%
2021-22	1120	1822.00	162.68%
2022-23	1967	3035.47	154.32%
2023-24	2863	4248.87	148.41%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/13/03-04/7490 dated 13.09.2004
Validity of LOA	31.03.2025
Item(s) of manufacture/ Services	Jewellery Tools, Jewellery Consumables, Alloys Metals
Date of commencement of production	16.02.2005
Execution of BLUT	YES
Pending CRA Objection, if any	No

Pending Show Notice/ Eviction Order/Recover Recovery Orde any	n y Notice/	No								
1		2020-21		2021-22		2022-23	in a	2023-2	24	
		Male 7 M		Male	7	Male	7	Male	7	
No. of employe	es	Female	5	Female	5	Female	5	Female	95	
		Total	12	Total	12	Total	12	Total	12	
Area allotted (i	n sq. ft.)	2497.2	23 so	r. ft.	1258	al a second				
Area available		2020-21		2021-22		2022-23		2023-2	4	
employee per s (area/no. of em	sq. ft. basis	208.10 sq	. ft.	208.10 s	q. ft.	208.10 s	q. ft.	208.10	sq. ft.	
Investment till date	Financial Year	2020-21		2021-22		2022-23		2023-2	4	
	Building	Rs. 0 lakh		Rs. 0 lak	3e 0 laich F		Rs. 0 lakh		Rs. 0 lakh	
	Plant &	Rs.0 lakh				Rs.0 lakh		Rs.0 lakh		
	Machinery	113.0 10101		AND THE REAL PROPERTY OF						
	Totai	Rs. 0 lakh		Rs. 0 lak	th 🗌	Rs. 0 lak	th	Rs. 0 k	akh	
Per Sq. ft.	2020-21	Rs.2,26,045.66 lakh per sq. ft.								
Export during	2021-22	Rs. 3,33,201.59 lakh per sq. ft.								
the FY	2022-23	Rs. 3,62,391.13 lakh per sq. ft.								
	2023-24	Rs.4,49,279.00 lakh per sq. ft.								
Quantity and v	alue of goods	2		2021-2		2022-23	3	2023-24		
exported under		NO		NO		NO		NO		
(unutilized goo	and the second se									
Value Addition		2020-21		2021-2	22	2022-23 NA	2022-23		2023-24	
monitoring peri (applicable for Jewellery Units	Gems &	NA		NA	NA			NA		
		YES		NO		YES		NO		
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.			D	29.11. Reque		Submitt 11.09.2 Reques (242300	023	Submitted on 03.10.2024 Request ID (242400033584		
		3		Delay days	of 59			Delay of	f 2 days	

(E) Reconciliation of Export & Import data.

- EVRORT

(Rs. in Lakhs)

F.Y.	Figures reported in APR (FOB Value)	per Trade		Reason for difference/remark submitted by the unit
2020-21	5644.88	28.72	5616.16	Deemed export value Rs.5616.16/- lakhs and in this value includes SEZ to SEZ sale, Inter Sale and 100% EOU sale
2021-22	8320.81	46.35	8274.46	Deemed export value Rs. 8274.46/- lakhs and in this value includes SEZ to SEZ sale, Inter Sale and 100% EOU sale
2022-23	9049.74	63.24	8986.5	Deemed export value Rs. 8986.5/- lakhs and in this value includes SEZ to SEZ sale, Inter Sale and 100% EOU sale
2023-24	11219.53		11076.17	Deemed export value Rs. 11076.17/- lakhs and in this value includes SEZ to SEZ sale, Inter Sale and 100% EOU sale

b. IMPORT

c. (Capital Goods)

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	0	0	0	-
2021-22	0	0	0	-
2022-23	0	0	0	-
2023-24	0	0	0	-

(ii) Raw Materials :

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	4654.53	4662.55	8.02	Bill of Entry i.e.1001369 dated 21.01.2020 of value Rs.8.02 lakhs these bill of entry they have already taken in APR FY 19-20 as these goods arrived in company in 19-20 only but they have rewarehousing took time and Hence it is shown in 20-21 in data
2021-22	7191.36	7191.77	0.41	Bill of Entry i.e.1010404 dated 13.05.2019 of value Rs.0.41/- lakhs these bill of entry they have already taken in APR FY 19-20 as these goods arrived in company in 19-20 only but they have rewarehousing took time and Hence it is shown in 21-22 in data
2022-23	7926.67	7926.67	0.00	-

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	N	230	- D	- F C.1.0	
10 0000	0404 50	8484.52	0.00	1.1	
2020-24	0404.02	0404.02	0.00	-	
	2010 A 37 M 4 C	a contra contra a	11.11.11.11.11		

(F) Bond cum Legal Undertaking (BLUT)

(INR in Lakhs)

Sr.	Particulars		- 12 - 12 -		
No.		2020-21	2021-22	2022-23	2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	15030.20	15030.20	15030.20	15030.20
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	15030.20	13749.53	11741.13	9134.55
(111)	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 APR monitoring period	1280.67	2008.40	2606.58	2647.19
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	13749.53	11741.13	9134.55	6487.36
		<u> </u>	10 million 10		-

(G)	Details of pending Foreign Remittance	2020-21	2021-22	2022-23	2023-24
	beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NA	NA	NA	NA
(H) (a)	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.		NA	NA	NA
(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.	121.04	NĂ	NA	NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA	NA	NA	NA
(1)	Whether any Services provided in	2020-21	2021-22	2022-23	2023-24
170	DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?	NA	NA	NĂ	NA
	If yos, details thereof (year wise details				

(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?	NA	NA	NA	NA
	If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.				a
	If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?		10		
(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	NO	NO	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	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	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?	NA	NA	NA	NA
(0)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	NA	NA	NA	NA

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(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL/- as on 18.01.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2020 to 31.03.2025

Findings

1.	This is the 4 years performance scrutiny 2020-21, 2021-22,2022-23 and 2023-24 of the block period 2020-21 to 2024-25.
2.	Action in respect of the 153 rd Approval Committee meeting held on 13.07.2021, has also been completed by this office. Monitoring noted. Sub-lease agreement is registered for the period 01.40.2020 to 31.03.2025
3.	The unit has achieved export revenue of Rs. 5644.88/- Lakhs as against projected export of Rs. 5500/- Lakhs i.e. 102.63 % during the period for FY 2020-21.
4.	The unit has achieved export revenue of Rs. 8320.81/- Lakhs as against projected export of Rs. 5700/- Lakhs i.e. 145.98% during the period for FY 2021-22.
5.	The unit has achieved export revenue of Rs. 9049.74/- Lakhs as against projected export of Rs. 8500/-Lakhs i.e. 106.47% for the FY 2022-23.
6.	The unit has achieved export revenue of Rs. 11219.53/- Lakhs as against projected export of Rs. 9000/- Lakhs i.e. 124.66 % for the FY 2023-24.
7.	Net Foreign Exchange Rs. 741.13 /- lakh is positive for FY 2020-21.
8.	Net Foreign Exchange Rs. 1822.00/- lakh is positive for FY 2021-22.
9.	Net Foreign Exchange Rs. 3035.47/- Lakh is positive FY 2022-23.
10.	Net Foreign Exchange Rs. 4248.87/- Lakh is positive FY 2023-24.
11.	Pendency Foreign Currency Realisation is NIL
12.	There is no Labour dues, Labour cases pending against the unit in estate section.
13.	There is no outstanding dues pending against the unit
14.	Sub-Lease Agreement is Registered for the period 01.04.2020 to 31.03.2025
15.	There is no CRA Objection pending.
16.	There is no SCN is pending.
17.	There is no delay in filing of APR F.Y. 2020-21 and 2022-23. The APR for the FY 2021-22 and 2023-24 has not been filed within prescribed time & submitted on 29.11.2022, 03.10.2024 i.e. there is a delay of 59 days and 2 days respectively.
18.	The imported raw material is more than the value approved in the projection submitted by the unit for F.Y. 2021-22,2022-23 and 2023-24

e. Recommendation:

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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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MNEXURE - A MNEXURE - A MN = Terbinant Carbon Company Bombey 16.03.00600.00 No. 705/ANL/03/13/68-94/7690 dated 13.69.2004) - 2620.21 to 2023-24 - 2020-21 to 2023-24

USET NAME Dute of Commencement -LOA BLOCE PRENCE - 2 Menteeling Parioé - 2

		dell.	Export value as per					PAPORT va	PAPORT value as por-						NIK	
14. 14. 14. 14. 14. 14. 14. 14. 14. 14.	APR. clate	178.52	NSIX CRIA FOB Expert value Projected RM Inspect found fields APR FOB Value of during the year vanification as per Expert + CB inspect for nulo 53 of SE2 Rupert Tute last 10 yes Ruites. Ruites. Repet	Projected FOB Value of Expert		IT/NSCLOAGE	IT/NSCU-date Assertand value Assorte as per APR Rs. In eef volve Lakins. BOW as DOW as Per rate R3 of S62 R3 of	Acrossits of votice of votice 20% os per role R3 of 82 of 82 of 82 of 84 of 85 of 86	Value of Inportes Real Real Courses the darkey the year	Dution FE	Affi-dura (Ruw natertal consumed +amortbact+Outfi cer]	AP8-data as per verification (Raw material consurred +concritect+Outif ew j	Projected Foreign exchange earling	Projected Japar APR Foreign exchange earning	After Verfitzertise en per fisie 53 ef 582 Reits	On Currenter Restic
1	2	09	-	5	9	6	60	÷	đ	11	12	13	14	15	â	17
	3(4)			0	44(b)448()		[W]ab		14(0)	APICS	A401)HBHAP10517 AFR column (6)	44(1)+(5(+APR (5)) APR column (8)		Visi N	(K1-M	
2020-21	5644.88 28,72	28.72	564.48	5500.00	012340	460,55	000	0.00	4803.75	000	4913.75	0909.75	550.00	741.13	742.13	Z I
12-1202	_	46.35	18/02/18	5700.00	7191.3640	1170611		000	7239.34	000	7239.54	10,001	520,000	1060.87	1080.37	38
1022-23		63.24	9049.34	8500.00	7926.6740	79,86.67	000	000	735527	000	7536,27	73,622	847,00	1213.47	1213.47	38
2023-24	11219.55 143.36	143.36	31219.33	000005	\$4284.5243	D2.MBM3		000	10006.13	0.00	10006.13	20006.13	896.00	1213,400	1213.40	420
Total Achired	36200206	281.82	36,342,545	28700.10	6.00	0,00	6.00	800	20006.09	010	220006.00	23986/09	2063-00	4245.67	1245.57	4246.

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CG AMORTISATION - details as provided by the Unit.

16.02.2005(LOA No. NUS/APL/GJ/13/03-04/7490 dated 13.09.2004) M/s Navbharat Carbon Company Bombay Value in Lakhs 2020-21 to 2024-25 2014-15 to 2023-24 ì. Date of Commencement ł 1 Amortisation Period LOA BLOCK PERIOD **UNIT NAME**

1111	AMORT	AMORT										
TEAN	LUG INT.	ISED	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
00000000	0.00 million		10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2014-15	000	000	00'0	000	00'0	0.00	00.00	00'0	0.00	00.0	0.00	00'0
2015-16	00'0	000		0000	0.00	00'0	0.00	00:0	0.00	0.00	0:00	000
2016-17	00'0	0.00			00'0	0.00	0:00	000	0'00	0.00	0.00	0.00
2017-18	0.00	000				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	00.00	0.00			1010000		0.00	0000	0.00	0.00	0.00	0.00
2019-20	000	0.00						0000	0.00	00.0	0.00	0.00
2020-21	00'0	0.00							0.00	0.00	0.00	0.00
2021-22	0000	000								0.00	00.0	0.00
2022-23	0.00	0.00									00.0	0.00
2023-24	0.00	000						55				00.0
TOTAL	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0,00	0.00	00'0	0.00

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2022-23 and 2023-24.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT 592024-25

Name of the Unit: - M/s. Portescap India Pvt. Ltd (DC Motors)

Address: - Unit No. 2,13,16, SDF I & Unit No.101 to 104, Tower-II, SEEPZ-SEZ, Andheri (E)

Block period: - 2018-19 to 2022-23

Block period: - 2023-24 to 2027-28

Financial Year: -

- a. 2022-23 (5^h Year)
- b. 2023-24(1st Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2020-21 and 2021-22 was placed in the 183th Approval Committee meeting held on 07.02.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2020-21 and 2021-22, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The committee also directed:-
- · Action taken report :

Directions of the Approval Committee	Action taken if any.
	Presently outstanding dues of Rs.12,58,136.57/- as on 20.01.2025

(A): Observation on APR

APPROVED Projections for the block period 2018-19 to 2022-23

(Rs. in Lakhs)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB value of export	25853.98	26112.52	26373.64	26637.38	26903.76	131981.28
FE Outgo	20311.15	20530.78	20761.77	21009.19	21273.03	103985.89
NFE	5542.83	5581.76	5611.88	5628.20	5630.73	27995.39

APPROVED Projections for the block period 2023-24 to 2027-28

(Rs. in Lakhs)

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of export	38466	39620	40808	42033	43294	204221
FE Outgo	25326	25994	26692	27424	28188	133624
NFE	13140	13626	14116	14609	15106	70597

(II) Performance as compared to projections during the block period 2018-19 to 2022-23 and 2023-24 to 2027-28

(Rs. in Lakhs)

	Exp	port	0	F	E. OUTGO	- 	
	Projected	Actual	Raw M		C.G. Impo	ort/IUT	Other outflow
Year		10.000	Projected	Actual	Projected	Actual	Actual
2018-19	25853.98	31531.92	9824.51	8620.61	500.00	222.67	2293.56
2019-20	26112.52	31512.91	9922.76	9482.69	575.00	63.87	3230.53
2020-21	26373.64	41033.44	10021.99	12406.98	660.00	257.04	2398.11
2021-22	26637.38	37475.12	10122.2	9738.55	760.00	114.35	4357.66
2022-23	26903.76	32932.30	10223,42	9001.42	875.00	144.77	3798.00
Total	131881.28	174485.69	50114.88	49250.25	3370	802.7	16077.86

	Exp	port		F	E. OUTGO		
	Projected	Actual	Raw Ma (Goods/S	677967489	C.G. impo	orl//IUT	Other outflow
Year			Projected	Actual	Projected	Actual	Actual
0000 04	20466	20205 44	10100	0060 44	500	30 40	17821 8

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

(Rs. i	n L	akh	(S)
1.10.1		anu	.

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achleved
2018-19	5542.83	-2675.23	-48.26%
2019-20	11124.59	16054.12	144.31%
2020-21	16736.47	26418.53	157.85%
2021-22	22364.67	49358.15	220.70%
2022-23	27995.4	69268.56	247.43%

Cumulative NFE achieved during the block period 2023-24 to 2027-28.

Year	Cumulative	Cumulative NFE	Cumulative % NFE
	Projections NFE	Achieved	Achieved
2023-24	13140	11922.79	90.74%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

DA No. & Date	SEEPZ-SEZ/IA(I)/APL/GJ/590/03,04/178 dated
	12.06.2003
	20 + 0.0 W 30 # 20 -

Validity of LOA	2	31.03.20	28	12	the state of the s	
		subasse SPECIA ELECTR ASSEME DEVELC MANUR/ SUPPOR	Analysis, reconditioning and repairs of motors, subassemblies including out of warranty motors, SPECIAL PURPOSE MOTORS FOR ELECTRONIC INDUSTRIES AND SUB ASSEMBLIES, FACILITIES FOR DESIGN & DEVELOPMENT, ENGINEERING AND MANUFACTURE OF SUB ASSEMBLIES, IT SUPPORT SERVICES & IT ENABLE SERVICES THEREOF			
Date of commen	ncement of production	14.07.20	03			
Execution of BL	UT	YES				
Pending CRA O	bjection, if any	NO				
	Cause Notice/ Eviction Notice/ Recovery Orde					
		2022-23	2022-23 2023-24			
No. of employee			117	Male	137	
ne. er empleyet		Female	307	Female	325	
		Total	424	Total	462	
Area allotted (i	21/17/C-17/L-16/L	41247 S	1 FL	0.000.01		
	for each employee pe	and the second sec	0 F.	2023-24		
	a / no. of employees)	Rs.97.28		Rs.89.28		
Investment	tillBuilding	Rs. 1966		Rs.1966.	0.02.22.8	
date	Plant & Machinery	Rs.8544.	-0711/1712001	Rs.8880.22 lakh		
	TOTAL	Rs.1051	1.41 lakh	Rs. 10846.9 lakh		
		1968는 1968) -	Rs. 79841.69/- lakhs per Sq. Ft.		2.85/- fakhs t.	
Quantity and va under Rule 34 (unutilized good	lue of goods exported	NO	63 14	NO		
	turing the monitoring	NA		NA		

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	Yes	NO
	Submitted on	
Whether all the APRs being considered now has been filed well within the time	27.09.2023	Submitted on
limit, or otherwise.		20.01.2025
	Request ID	
If no, details of the Year along with no of days delayed to be given.	(242300028692)	Request ID
	85	(242400013726)
	3	Delay of 111 days

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in lakhs)

Year/Period	Figures reported In APR (FOB Value)	Figures as per Trade Data	Concerning a solution of the second	A. 2016 (1997) 11	ce/remark submitted e unit
2022-23	32932.30	32979.22	46.91	As per NSDL	32,979.22
1-30-4-03-5-5-5-5-5 1-		110000-0000000		Less: credit notes	(117.06)
		8		Add: Non Shippable and service revenue	121.25
				Less: Sample invoices	(51.11)
				As per APR	32932.30
2023-24	39305.54	39232.57	72.97	As per NSDL	39232.57
9920 B2543 04 - 1				Less: credit notes	(50.15)
				Add: Non Shippable and service revenue	164.25
				Less: Sample invoices and purchase returns	(41.12)
			1	As per APR	39305.54

b. IMPORT

c. (Capital)

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	144.77	76.41	68.36	Add: Wrongly selected other than capital goods
2023-24	39.49	39.49		-

(ii) Raw Materials:

(Rs. In Lakhs)

F.Y.				ifference/remark d by the unit	
2022-23	9001.42	9200.32	198.9	As per NSDL	9200.32
				Less: Capital Goods	(68.20)
	2			Less: Sales Return	(119.98)
				Less: Samples	(10.72)
				As per APR	9001.42
	9069.44	9394.00	324.56	As per NSDL	9394.00
			11	Less: Sales return	(324.58)
				As per APR	9069.44
2023-24					

Bond cum Legal Undertaking (BLUT)

(INR in Lakhs)

Sr.	Particulars	s senie	- S-
No.	0.000.00.0000000	2022-23	2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	51833.78	65606.51
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR	36314.48	65606.51

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(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	2	-
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	4305.57	4521.69
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	32008.90	61084.82

(G)	Details of pending Foreign Remittance	2022-23	2023-24
	beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NO	NO
H) (a)	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 condenation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.		NA
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.		NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA	NA
(1)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	NA	2023-24 NA
J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?		NA

(K)	Whether all DSPF for services procured They are in during the said monitoring period underprocess of consideration has been filed by the unit filing DSPF for and whether the same has been balance processed for approval by the SO transactions Office?	They are in process of filing DSPF for balance transactions
(L)	Whether unit has filed all DTA Yes 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 NO OOC in respect of DTA procurement on the date of submission of monitoring report	NO
(N)	Has the unit set up any cafeteria /NO 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 have small goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be food given including amount of duty / tax recovered or yet to be recovered?	eat food
(0)	Whether any violation of any of the No 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.12,58,136.57/- as on 20.01.2025.						
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 for Unit no.2,12,16.						
	Sub-Lease Agreement is registered w.e.f. 09.04.2009 for 85 years for unit No.101 to 104						

Findings

 This is the 1 year performance of scrutiny 2022-23 of the block period 2018-19 to 2022-23 and 1 year performance of scrutiny 2023-24 of the block period 2023-24

2.			3rd Approval Commit pleted by this office. Mo	and the second					
3.			nue of Rs. 32932.30/- La 22.41% for the FY 2022-23		t proje				
4.	The unit has achieved export revenue of Rs.39305.44/- Lakhs as against projecte export of Rs. 38466/- i.e. 102.18 % for the FY 2023-24.								
5.	Net Foreign Exchange	Rs. 69268.56	/- Lakh is positive FY 202	2-23.					
6.	Net Foreign Exchange	Rs. 11922.79	/- Lakh is positive FY 202	3-24.					
7.	There is no case pendi	ng of Foreign	Exchange.	2447					
8.	2022-23		2023-24		1				
	Particulars	Amount	Particulars	Amount					
8. C	Bank charges	27.39/-	Commission paid	3721.98/-					
	Consultancy	4.54/-	Acquisition cost	4.09/-	1				
	Legal & Pro fee	29.97/-	Bank Charges	30.09/-	1				
22	Other services	1.33/-	Communication expenses	4.67/-	1				
	Commission paid	3091.14/-	Consultancy	0.67/-	1				
3	R & D Project	5.55/-	Dividend	13336.32/-	1				
	Recruitment	5.21/-	Insurance	0.11/-	1				
	Repair & Maintenance	22.49/-	Legal & Pro fee	31.22/-	1				
	Sourcing/marketing expenses	585.92/-	Other services	3.05/-					
5	Sourcing/marketing expenses	0.35/-	R & D Project	9.41/-					
	Travel	24.12/-	Recruitment	6.59/-					
	Total	3798/-	Repair & Maintenance						
			Sourcing/marketing expenses	598.76/-					
			Trainings	0.42/-]				
			Travel	56.43/-					
			Total	17821.80/-	I				
9.	Presently outstanding	dues of Rs.	12,58,136.57/- as on 20.0	1.2025					
10.	no.2,12,16, SDF-I		for the period 01.04.202						
	Sub-Lease Agreement is registered w.e.f. 09.04.2009 for 85 years for unit No.101 to 104, Tower-II,SEEPZ-SEZ No Labour dues & Labour cases are pending against the unit in estate section.								
11.	No Labour dues & Labo	ur cases are	pending against the unit in	estate section.					
12.	There is no CRA Object	2 S							
13.									
14.	There is no SCN is pending. There is no delay in filing of APR F.Y. 2022-23. The APR for the FY 2023-24 has not been filed within prescribed time submitted on 20.01.2025 i.e. there is a Delay of 111 days								

a Decommendation:

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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MNIKURI-A EXPOSIT & INFORT & INFORT NEE DATA FOR BLOCK PENIOD OF INVANCIAL YGAR 2018-19 to 2023-23
19. 14. mr. 3008 (LOA No. IARL/GL/990/08.04/178 dated 12.06.2003)
2018-19 to 2023-23
2018-19 to 2023-23

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UNDY NAME Dete of Commencement -LOA SLOCK PERIOD - 20 Monitoring Puribel - 20

	1000	Even	Expertwhen aspect					MPORT va	IMPORT value: as par-		100 March 100 Ma	100 million 100			NFE	
A last	APR class	MSRL data	NSOL dota 10.5 Expect value Sound curing APR escribution on per- rule S1 of S2 Rules.	Projacied POB Value of Espart	RM linguest during the year s CG Import for the last 30 yrs (including Nenthoring Year)	-	T/VED-clare. Amonthesid while: Amonthe as per AMR Du, in ed anitur Labits. 1005 sa Labits. 2005 sa Amonthe Balins.	Amerika editarika editarika editarika editarika parterika SB of SEE Shim.	Malue of Other FE Insportes Dodgewe RM Garstering alow Arehog the peor	Codiave Codiave	APR-data (Raw acosterial consumad 4-anorbs-d40uth are)	APR-data as per woffication (Baw matural secured secured secured	Projected Porolge conchange conning (pert)	As par APR	After Vangkunden en per Rule St of SEZ Rulen,	Net On Demotection
1	2	5	*	- MI	9	5	8		ä	ц	11	13	14	5	16	G
	MR				1011+12045		43(14)		(0/17	(starv	4A(b) administration = 4A(b) =	(c) add+(d)+d(Des		APR (7)	\EI-H	
80-8102	\$1531.92	31646.29	51531.92	10,2855	8620.61+2293.5 6	59721726	96'622	129,34	6978 F09	15358.14 34207.17	24207.17	34207.15	10.043	25.8126-	155,223	EL STOR
02-9102	46/21545	31425.37	16/21/210	26112.52	5482-69+2225.8 9	169316	657222	222.56	53909665	520555	12.08.57	12783.56	9271955	MC-927281	18729.35	16054.32
12-1202	41033.44	100	61053.64	10375.64	12406.08+2508.0129.60+0.10	125,6993,10	13.612	239.80	12240353 18159.70 30639.04	18159.70	30669.04	30669/03	881188	10564.40	1036441	24413.5
2021-22	37475.12	21429-00 SMT6.12	21.876.12	26637,38	9738,35+2302,5. 1	101/0840.31	230.25	230.25	5547.55	4257,66	0/3034		008206	22935.62	29 62622	49358.15
5021-23	32922,50	32976/22	06,18625	56103128	9661,42+2303,2 8	5276.72	220.23	22025	10.00	10000	68 FEIGT		5630.73	1001661	1990.0.41	69268.54
Total	176435.69	EVISTELE	174485,69	200001.28	900	25052.34	1142.07	1142.34	41155.05	41139-105 54105-05	106217.16	105212301	27995.40	66268.59	65058.56	\$5035

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URIT EXAME ANY DEAL ANY PARTNERS IN THE DATA FOR BLOCK PENDO OF ENANCIAL VEAR 2023-24 to 2027-28 bats of Commenseered - 14.07.2005 (LOA No. 2023-34 to 2027-38 LOA RECOR PERIOD - 2023-24 to 2027-38 LOA RECOR PERIOD - 2023-24 to 2023-24 to 2027-28 Nontreating Period - 2023-24 to 2023-24 to 2027-28

		Expo	Expert willion as per		1000	1	M. Same	INPORT was	MIRCHT value aspen-						NFB	and the second se
Year ¢r.v.}	5 5 5 7 7	NEOL dura	FOB Expert who teens dering APK worlflaction as par mains.	Projected RM Import FO3 Values of district Register Expect + CG Import The Import Register Monthedite Newty	. 122	rt/MSDL-dates	(T)NSD(-dists) Amerikaci ratue Amerika bishua of na per APR Na. In eef watere Disponders Laddin 2000 on Consump per nute Disp S2 of 5522 Autora	Annorthe extraction of CG 26N on per crute 52 of 582 8466.	White of Construction Construct	Countrie Countrie	APT class (how material consumed tamoetised +Out1 taw)	APII-chris as per verification (kner antechi consense termorbori-chatti ow i	Frejaciat Foreign sociarige anning	Projected As per APR Foreign socharops samling	Affec Verification es per Auto 13 of SET Partes	Dr. Commercia
1	~	8	4		9	1	8	6	10	ų	11	8	h	51	16	a
	9(m)				4404+490	1000	(Mar-		4400	APROS -	Aughiyeamene(5) / APR column (6)	(b) were then (b)		(c) ware	(0.13)	
2021-24	10105-54	19132.67	P2.20166	33466,00	9063-A1+2083.5	05-5316	205.40	206.40	9652.55 17921.80 27382.44	C7821.80	17382.44	27382.75	12140.00	SC2581	64772621	PT-22611
Adienel	30306.51	19.5505	39305.54	BINK DO	0.0	0512316	206740	318.46	201.000 2012.05 27521.60	17621.60	27932.44	27382.75	13140.09	64728571	81.55811	

CG AMORTISATION - details as provided by the Unit.

14.07.2003 (LOA No. IA(I)/APL/GI/590/03.04/178) M/s Portescap India Pvt Ltd (DC Motors) 2023-24 to 2027-28 Date of Commencement -LOA BLOCK PERIOD UNIT NAME

LUA BLUCK PERIOD - 2023-24 to 2027-28 Amortisation Period - 2014-15 to 2023-24

Value in Lakhs

VEAD	CC DAD	AMORT		25.3				5 ((5)				
IEAN	CO IMI.	ISED	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%a	10%	10%	10%	10%	10%	10%	10%
2014-15	313.79	313.79	31.36	31,38	BCTE	31.38	31.38	31.38	31.38	31,38	31.36	31.36
2015-16	415.15	373.64		41.52	41.52	41.52	41.52	41.52	41,52	41.52	41.52	41.52
2016-17	291.85	233.48			29.19	29.19	29.19	29,19	29.19	29.19	29.19	29.19
2017-18	221.00	154.70				22.10	22.10	22.10	22.10	22.10	22.10	22.10
2018-19	222.67	133.60					22.27	22,27	22.27	22.27	22.27	22.27
2019-20	63.87	31.94						6.39	6:39	6.39	6:39	6.39
2020-21	257.04	102.82							25.70	25.70	25.70	25.70
2021-22	114.35	34.31								11.44	11.44	11.44
2022-23	144.77	28.95							-		14.48	14.48
2023-24	39.49	3.95										3.95
TOTAL	2083,96	1411.17	31.38	72.89	102.08	124.18	146.45	152.83	178.54	189.97	204.45	208.40

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2022-23.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT 52/2024-25

Name of the Unit :- M/s. Veera Luxury India Pvt. Ltd

Unit Address: Unit No. 149-, 149A & 149B, SDF-V, SEEPZ-SEZ

Block period: - 2022-23 to 2026-27

Financial Year:- 2022-23 (1st Year)

(A): Observation on APR

I. APPROVED Projections

(Rs. in lakhs)

1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
2022-23	2023-24	2024- 25	2025-26	2026-27	
9100	13500	21400	31100	43200	118300
4006.50	5728.50	8913	12945.50	18000	49593.50
5093.50	7771.50	12487	18154.50	25200	68706.50
	2022-23 9100 4006.50	2022-23 2023-24 9100 13500 4006.50 5728.50	2022-23 2023-24 2024- 25 9100 13500 21400 4006.50 5728.50 8913	Year 2022-23 2023-24 2024- 2025-26 20 13500 21400 31100 4006.50 5728.50 8913 12945.50	Year Year 2022-23 2023-24 2024- 2025-26 2026-27 25 9100 13500 21400 31100 43200

(II) Performance as compared to projections during the block period 2022-23 to 2026-27.

(Rs. In Lakhs)

	Exp	ort	6		F.E. OUTGO		
Year		1	Raw Mai (Goods/Se	2019-01	C.G. imp	ort/IUT	Other outflow
	Projected	Actual	Projected	Actual	Projected	Actual	Actual
		000 00	2.100	1000.07	050	01.00	

(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	5093.50	200.54	3.94%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

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LOA No. & Date	SEEPZ-SE	Z/IA-I/VM	K/14/2020-21 dated 19.08.2020
Validity of LOA	11.08.202	7	
Item(s) of manufacture/ Services	/Silver Gold/Silve with Dian Cubic Zir Brass/Ste Diamonds	er/Platinu nonds/ l conia, C el/Coppe s/Preciou	nation Jewellery made of Gold /Platinum /Palladium, um/Palladium, Jewellery Studded Precious/Semi Precious Stones, Colour Stones, CVD and Pearls, er Jewellery Studded with us/Semi Precious Stones, Cubic tones, CVD and Pearls
Date of commencement of production	12.08.202	2	
Execution of BLUT	YES		
Pending CRA Objection, if any	Commissi by CA w commodit	oner (Au lth corre ies will	ued on 10.01.2025 to Assist. dit) stating that APR duly certified at figure of weight of precious forwarded to them onward tA with a request to drop Audit
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No		
	2022-23		
	Male	23	
	1 1		
No. of employees	Female	7	

Area allotted (in sq.	ft.)	7868 sq.ft.	
Area available for e	ach	2022-23	
employee per sq. ft. (area/no. of employ		262.27 sq. ft.	1 ¹⁰ ar
Investment till date	Financial Year	2022-23	
	Building	Rs.0 lakh	
	Plant & Machinery	Rs.341.70 lakh	
	Total	Rs.341.70 lakh	
Per Sq. ft. Export during the FY	2022-23	Rs.4525.29/- lakt	n per sq. ft.
Quantity and value		2022-23	
exported under Rule (unutilized goods)	9 34	NIL	
Value Addition durin	g the	2022-23 ·	
monitoring period (a for Gems & Jewelle		22.31	
		YES	
Whether all the A considered now hav well within the tin otherwise. If no, details of the with no of days de given.	e been filed ne limit, or Year along	Submitted on 30.09.2023	6) 14 - 23

(E) Reconciliation of Export & Import data.

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a. **EXPORT**

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(Rs.in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference If any	Reason for difference/remark submitted by the unit
2022-23	356.05	4052.61		Less: Consignment of Re.1967.52/- lakhs (consignment sales which was not approved by the consignee till the year end, has consciously not been shown as sales in the annual financial statements instead the value of goods under consignment sales has been shown in the closing inventory at the year end date in the same financial statements.
-				Re-export Rs.1729/- Lakhs

b. IMPORT

c. (Capital Goods)

(Rs. in Lakhs)

53

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2022-23	17.83	0.00	17.83	They had purchase imported casting machine on dt 24.05.2021 from yasui & Co this was their first APR, so they are showing this capita goods entry in their books a the time of APR FY 2022-23

(ii) Raw Materials

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any		fference/remark I by the unit
2022-23	1236.07	2957.42	1721.35	Total import as per NSDL	2957.42
				Less: Repair	Rs.1755.77
				Add: Ex-rate difference	Rs.17.47
				Add: Gold purchase from Bank	Rs.51.89
				Total import as per APR	1236.07/-

(E) Bood ours Legal Undertaking (BLUT)

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(INR in Lakhs)

Sr.	Particulars		
No.		2022-23	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	40677.29	Đ.
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	40677.29	
(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	629.64	
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	40047.65	₿?

(G)	Details of pending Foreign Remittance	2022-23	
	beyond Permissible period, if any.	NÖ	
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.		
(H) (a)	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.)		
(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.		
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA	
(1)	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).		14
	S		

(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?	28 J.		
	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?			
(К)	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?			
(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			
(0)	duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered? Whether any violation of any of the	NO	10	
.0)	provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?			

B) Observations on Estate Division.

Particulars	Status	
Outstanding Rent dues	Rs.6,26,333.20/- as on 20.01.2025	

Labour Dues or Labour Cases	NIL			- 52	
Validity of Lease Agreement	Sub-Lease Agreement 28.08.2020 to 27.08.2025.	registered	for	the	period

Findings

1.	This is the 1 year performance scrutiny 2022-23 of block period 2022-23 to 2026-27.			
2.	The unit has achieved export revenue of Rs. 356.05 Lakhs as against projected export of Rs. 9100/- Lakhs i.e. 3.91 % during the period for FY 2022-23.			
3.	Net Foreign Exchange Rs. 200.54/- lakh is positive for FY 2022-23.			
4.	Pendency Foreign Currency Realization is NIL.			
5.	There is no Labour dues/ cases, pending against the unit in estate section.			
6.	There is outstanding dues amount of Rs.6,26,333.20/- as on 20.01.2025 to be paid by the unit.			
7.	There is one CRA Objection pending. (Letter issued on 10.01.2025 to Assist. Commissioner (Audit) stating that APR duly certified by CA with correct figure of weight of precious commodities will forwarded to them onward submission to CRA with a request to drop Audit para)			
8.	Sub-Lease Agreement is registered for the period period 28.08.2020 to 27.08.2025.			
9.	There is no SCN is pending.			
10.	There is no delay in filing of APR F.Y. 2022-23.			
11.	Value Addition submitted by the Unit in the APR F.Y. 2022-23 is 22.31%			
12.	The unit has submitted value addition statement from CAM/s. Veera Luxury India Pvt. Ltd, wherein it is certified that the Value Addition during the financial year 2022-23 is 22.31%.			
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e. 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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(Rs. In In

 W/s Veen Luxury India Pvt. LM
 2032-23 TO 2026-27
 2032-23 TO 2026-27
 2032-28 TO 2026-27
 2032-38 TO 2026-27
 2032-38 UBIT NAMIR Date of Constantment -LOA BLOCK PERIOD - 28 Munitering Period - 28

		EXE	EXCOLT VALUE AS POP					MPORT VAL	IMPORT value as por-						NH	
мем (**	APR clate	NSD1 date	NSDL data FOIR Expertivelan Found Burling APR worthcattomas per nule 53 of 582 Balles	Projected FOB Value of Espert	Projected Intil Import FOB Value of dering the year Expert + 05 Import for the leal 10 year (including Macilioning Vear)	fr/NSDL-date	IC/NSCL-date Amore used when af Amore af Outber PT as per APR its to eet when interchers Outber PT Lakins, cgl CS RM 2006 an Education 2006 an Education 200	Arouth of white of white of CS 10K or 10K or 20K or 20K 23 of 23 of 23 of 23 of 23 of 24 km	Value y Interna RNA Cannar Parten Barten Barten	Dather Fit	APR-data (Rew material constene ed herror theodisOuch herror theodisOuch	APR-deta as par vecification (Raw mstechal carsumed +amortised+Outif aw)	Projection Foreign contange contange contange	As per Are	uffer Verffcartfon es par Alste Banko, Annio,	8.9 1
-	2			2		2			2	11	12	13	14	15	16	17
	3(4)				44(6)+48(0)		48/M		NU V	ISING	Angli (13:409(5) /	400-00-400 (6) / APR column (6)		APR (7)	(61-8)	
2022-45	356.05	4052.51	355.05	9300,00	1236-07+17,83	EV/2562	513	2.43	153,00	00/0	155.51	155.51	5055.50	200-54	200.54	2002
Total	20102	4052.61	an kar	0010010		11/2008	2.13	2.13	153.00	070	153.51	195,61	3035.50	200.54	1C.002	2005

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CG AMORTISATION - details as provided by the Unit.

12.08.2022(LOA No. SEEPZ-SEZ/IA-I/VMK/14/2020-21 dated 19.08.2020) M/s Veera Luxury India Pvt. Ltd Date of Commencement -**UNIT NAME**

LOA BLOCK PERIOD - 2022-23 TO 2026-27 Amortisation Period - 2022-23

Value in Lakhs CG IMP. AMORT YEAR

		ISED	22-23						
			10%						
2022-23	21.32	2.13	2,13						
TOTAL	21.32	2.13	2.13						
				DI.	100100				

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2019-20, 2020-21 and 2021-22.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT ST 2024-25

Name of the Unit :- M/s. Star Brillian Pvt. Ltd- Unit-I

Unit Address: Unit No. 001, Tower-II, SEEPZ++, SEEPZ-SEZ, Andheri(E), Mumbal-400096

Block period: - 2019-20 to 2023-24

Financial Year:-

- a. 2019-20(1st year)
- b. 2020-21(2nd year)
- c. 2021-22(3rd 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 142nd Approval Committee meeting held on 05.02.2020 wherein the Committee <u>noted</u> 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	Action taken if any.
Committee	·

dues amounting to Rs.13,17,276/- as on date	Letter issued to the unit on 19.02.2020 with a request to pay outstanding rental dues, expedite execution of sub-lease agreement and justify on low performance.
 Unit to justify on low performance. 	

(A): Observation on APR

I. APPROVED Projections

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	Total
	2019-20	2020-21	2021-22	
FOB value of export	500	550	600	1650
FE Outgo	372.50	389.50	412.00	1174
NFE	127.50	160.50	188.00	476

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

(Rs. In Lakhs)

Year	Exp	ort			F.E. OUT	GO	1996 - Contra Co
	Projected	Actual	Raw Ma (Goods/S		C.G. imp	ort/IUT	Other outflow
0.0000000000000000000000000000000000000	a service a service a		Projected	Actual	Projected	Actual	Actual
2019-20	500	308.95	355	96.83	15.00	0.00	0.00
2020-21	550	786.79	387	0.08	0.00	0.00	0.00
2021-22	600	675.37	409	48.20	0.00	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
2019-20	127.50	148.32	116.32%
2020-21	288	536.21	186.18%
2021-22	476	892.96	187.60%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

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LOA No. & Date	Ð	SEEPZ-SEZ	/IA(I)/N	US/APL/GJ/28	0/02-	03/2066 d	lated 13	3.02.2008
Validity of LOA		31.03.2022		118 - 1188) 		Sir S	с. 	8 - 33 -
ltem(s) of manu Services	lfacture/	Studded Gold	Jowoller	¥			1.02	
Date of comme production	ncement of	01.09.2004						
Execution of BL	.UT	YES						
Execution of BL Pending CRA C any		YES 1. CRA achiev down 08.10. 15.01. 2. CRA allowa operat	ement in the p 2024 to 2025) Objection ince of p tions.	on AM No.1 of minimum va revailing FTP o submit thei on AM No.20 goods into SE2 (Letter issued reply. Reply o	due a . (Let ir rep , dai 2 unit i to t	addition by ter issued bly. Reply ted 07.12 s not relat he unit o	the und to the und to the und to the under submit 2022- ted to a n 08.10	hit as laid a unit on hitted on Irregular uthorized).2024 to
Pending Show Eviction Order/I Notice/ Recove issued, if any	Recovery	/No	t					
		2019-20		2020-21		2021-22		1
No. of employees		Male	, Ø	Male		Male		
		Female	9. T	Female		Female		1
		Total	19	Total	19	Total	19	
Area allotted (ir	n sq. ft.)	3561.56 sq.	ft.	ontra lister og		2	- 24	
Area available f	for each	2019-20		2020-21	- 10	2021-22		
employee per s (area/no. of em		187.45 sq. ft.		187.45 sq. ft		187.45 s		
Investment till date	Financial Year	2019-20		2020-21		2021-22		
	Durung Protocol		Rs.324.13		Rs.324.13 lakh			
	Plant &	Rs.118.86 lakh		lakh Rs.119.88 lakh		Rs.119.88 lakh		
	Machinery			Rs. 444.01 lakh		Rs. 444.01		
	Machinery Total	Rs. 442.991	akh	Rs. 444.01 la	ikh		01	
		Rs. 442.991 Rs. 8674.57	0.0-001-1	2019 410 258 1798 172	ikh	Rs. 444.	01	
	Total		lakh p	2019 410 258 1798 172	ikh	Rs. 444.	.01	
Per Sq. ft. Expo during the FY	Total	Rs. 8674.57	lakh p 6 lakh	per sq. ft. per sq. ft. per sq. ft.		Rs. 444. lakh	01	1
Per Sq. ft. Expo during the FY Quantity and va	Total 2019-20 2020-21 2021-22	Rs. 8674.57 Rs. 22091.1 Rs. 18962.7	f lakh p 6 lakh 6 lakh	per sq. ft. per sq. ft. per sq. ft. 20-21	1kh 2021- NO	Rs. 444. lakh	.01	

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Value Addition during the	2019-20	2020-21	2021-22
monitoring period (applicable for Gems & Jewellery Units)	35.80	34.53	53.88
	YES	YES	YES
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.	Submitted on 06.01.2021	Submitted on 17.12.2021	Submitted on 28.09.2022
If no, details of the Year along with no of days delayed to be given.	Request ID	Request ID (242100028870)	Request ID (242200022083)

(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 submitted by the unit
2019-20	308.95	303.66	5.29	 The Difference is on account of difference on account of i. 1.06 lakh Export No.EXP/05/2019-20 USD 1564.25 BOE less than services rendered. ii. 4.20 lakh Export No.EXP/06/2019-20 USD 6160.34 BOE less than services rendered. iii. 0.01 lakh Export No. EXP/17/2019-20 USD 15 (The freight was mentioned less in the invoice
2020-21	786.79	786.79	0	NA
2021-22	675.37	675.37	0	NA

b. IMPORT

c. Capital Goods

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2019-20	0	0	0	NA
2020-21	0	0	0	NA
2021-22	0	0	0	NA

(ii) Raw Materials:

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Sottex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2019-20	96.83	96.83	0	NA
2020-21	0.08	0.08	0	NA
2021-22	48.50	48.50	0	NA

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(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

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Sr. No.	Particulars		10000 D.	
NO.		2019-20	2020-21	2021-22
(1)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	1358.38	1443.73	1535.74
(11)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1358.39	1317.61	1348.67
(111)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	85.35	92.01
(IV)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	40.78	54.30	46.54
(V)	Remaining or closing value of BLUT at the end of the APR monitoring period	1317.61	1348.67	1394.14

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2019-20	2020- 21	2021-22	
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Nil	Nil	NI	
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.				in weite
	(S.O. to also check whether unit has obtained SOFTEX condonation from	Not Appli	cable to	Gems and .	lewellery Units

(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.				
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF				
(1)	Whether any Services provided in	2019-20	2020-21	2021-22	
	DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	-	NO	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?	DSPF for the monit start uplo course.	services pro oring perio	cured during d. They will	
(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	NA			

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(N)	Has the unit set up any cafeteria / canteen / food court in unit premises?	NA
95 (C)	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?	
(0)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	NA

(B) Observations on Estate Division.

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Particulars	Status
Outstanding Rent dues	Presently outstanding dues pending against unit of Rs.15,52,421.07 /-as on 01.01.2025. After the waiver on lease rent as per 69 th Authority meeting, subject to ministry's approval.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease agreement is executed w.e.f. 18.05.2004 for 95 years

Findings

1.	2019-20 is the 1 st year, 2020-21 is the 2 nd year and 2021-22 is the 3 rd year of the block period 2019-20 to 2023-24.
2.	Action in respect of the 142 nd Approval Committee meeting held on 05.02.2020, has also been completed by this office. Letter issued to the unit on 19.02.2020 with request to pay outstanding rental dues, expedite execution of sub- lease agreement and justify on low performance.
	Presently outstanding dues pending against unit of 15,52,421.07 /-as on 01.01.2025. After the waiver on lease rent as per 69 th Authority meeting, subject to ministry's approval.
	Sub-Lease agreement is executed w.e.f. 18.05.2004 for 95 years
З.	The unit has achieved export revenue of Rs. 308.95/- Lakhs as against projected export of Rs. 500/- Lakhs i.e. 61.79 % during the period for FY 2019- 20.

4.	The unit has achieved export revenue of Rs. 786.79/- Lakhs as against projected export of Rs. 550/- Lakhs i.e. 143.05 % during the period for FY 2020-21.
5.	The unit has achieved export revenue of Rs. 675.37/- Lakhs as against projected export of Rs. 600/- Lakhs i.e. 112.56 % during the period for FY 2021-22.
6.	Net Foreign Exchange Rs. 148.32/- lakh is positive for FY 2019-20.
7.	Net Foreign Exchange Rs. 536.21/- lakh is positive for FY 2020-21.
8.	Net Foreign Exchange Rs. 892.96 /- lakh is positive for FY 2021-22.
9.	Pendency Foreign Currency Realization is Nil
10.	There is no Labour dues/ cases pending against the unit in estate section.
11.	There is a outstanding dues of Rs.15,52,421.07 /- as on 01.01.2025. After the waiver on lease rent as per 69 th Authority meeting, subject to ministry's approval
11. 12.	
	waiver on lease rent as per 69th Authority meeting, subject to ministry's approval
12.	 waiver on lease rent as per 69th Authority meeting, subject to ministry's approval Sub-Lease Agreement is executed w.e.f. 18.05.2004 for 95 years 1. CRA Objection AM No.16, dated 18.11.2022- Non- achievement of minimum value addition by the unit as laid down in the prevailing FTP. (Letter issued to the unit on 08.10.2024 to submit their reply.(Reply submitted on 15.01.2025) 2. CRA Objection AM No.20, dated 07.12.2022- Irregular allowance of goods into SEZ units not related to authorized operations. (Letter issued to the unit on
12. 13. 14.	 waiver on lease rent as per 69th Authority meeting, subject to ministry's approval Sub-Lease Agreement is executed w.e.f. 18.05.2004 for 95 years 1. CRA Objection AM No.16, dated 18.11.2022- Non- achievement of minimum value addition by the unit as laid down in the prevailing FTP . (Letter issued to the unit on 08.10.2024 to submit their reply.) (Reply submitted on 15.01.2025) 2. CRA Objection AM No.20, dated 07.12.2022- Irregular allowance of goods into SEZ units not related to authorized operations (Letter issued to the unit on 08.10.2024 to submit their same is still awaited.)
12.	 waiver on lease rent as per 69th Authority meeting, subject to ministry's approval Sub-Lease Agreement is executed w.e.f. 18.05.2004 for 95 years 1. CRA Objection AM No.16, dated 18.11.2022- Non- achievement of minimum value addition by the unit as laid down in the prevailing FTP . (Letter issued to the unit on 08.10.2024 to submit their reply.) (Reply submitted on 15.01.2025) 2. CRA Objection AM No.20, dated 07.12.2022- Irregular allowance of goods into SEZ units not related to authorized operations (Letter issued to the unit on 08.10.2024 to submit their reply.) There is no SCN is pending. Value Addition for the APR F.Y. 2019-20 , 2020-21 and 2021-22 is 35.80%,

e. Recommendation:

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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.

MARTHE PHILM WHILL LOA NO.STEPZ-SIZ/MONTHE - A DIP ORT & MILPORT NEL DAMO.STEPZ-SIZ/MONTHIS/APU/SIZ/2012/2012/02/2013-24

1	Section of	lisport	liquet value as per	Second Concession	Les Contra Links	1200000		IMP	IMPORT selue as per			11,100 miles		1000	Met	
(AB) reak	APPR Gates	ett Di data	FOR Expert value found during any verification as per rule 38 of SEZ fulles.	Projectise FDS Value of Export	Mitimport during the year + CD heport for the lost to yes (Indiadhg Monthoring Year)	1980) 19	Amorbised value as per Amira, u Labla,	Amorthed value of CG 10Xar pre rule SS of SEZ Taulon	Volue of Inpucries AM Consumption Consumption Conserved for Prese	Other FE	APR-data (law instants consumed +emericod+Out	APR-data as per secilitación (how restorial concounted menuciónal-Outif orr)	Projected Foreign Control Control Control Control	Also per APR	After Verafficacion en per Ante SS of SET Finice.	Q. Camiline Parks
-	2			\$	•	1	8	*	10	н	12	1	14	2	31	15
	3				4/461+46018		4 BINI		Wat	APRIS	AA(hi)+8+AMB(5)/ APR column (5)	4A0N=60]-ANR (5)		APR (7)	14-121	
2019-20	354.95	309.46	308.95	50000	96,8340	56.83	0.04	120	100.35	0.00	108,603	100.63	127.50	148.52	348.32	148.82
2020-21	206.75	たまた	267,264	550.00	113+2,41	608	0.24	0.24	366.66	0.00	208.300	101.00	140.50	387,89	387.89	535.21
2021-22	615.37	675.37	675.37	630.00	48.50+2.41	48.90	0.24	10.04	314.36	0.00	318.62	51262	388.00	356.75	336.75	842.95
Total	ILIVE	28'9845	11111	100,000	000	145.41	0.72	6.72	SV/LS	908	517840	278,155	00'965	367.96	192.96	201.95

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CG AMORTISATION - details as provided by the Unit. UNIT NAME - M/s Star Bri

M/s Star Brillian Pvt Ltd Unit-I

M/s Star Brillian Pvt Ltd Unit-1 LOA NO.SEEPZ-SEZ/IA(I)/NUS/APL/GJ/280/02-03/2066 Dated 13.02.2008 Date of commencement of production 01.09.2004

LOA BLOCK PERIOD - 2019-20 to 2023-24

Amortisation Period - 2021-22

TANK I	TATES & TIANBORT TAND			44-TANA	4	Malua ta	1.01000					
	A Distance of Concession	AMORT				Value In Lakins	Lakus			2		
YEAR	CG IMP.	ISED	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
	11 1200		10% I	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	2.41	2.41	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
2013-14	000	00.0		0000	0,00	0.00	0000	0.00	0.00	0000	0.00	000
2014-15	000	00'0 0			0.00	0.00	000	000	0.00	0.00	00'0	0.00
2015-16	00'0	00.0 0				0.00	0.00	00'0	0.00	0.00	0,00	0.00
2016-17	00'0	00.0					0,00	0.00	0.00	00.0	000	0.00
2017-18	00.00	00'0						0000	00'0	00.0	0.00	0:00
2018-19	00:0	00'0 0		10.000					0.00	00.0	0.00	0.00
2019-20	00'0	00'0 0								0.00	0.00	0.00
2020-21	00.00	00.0						0			0.00	0.00
2021-22	0.00	00.0										0.00
TOTAL	2.41	1 2.41	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
								and				

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2020-21,2021-22.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT 58/2024-25

Name of the Unit :- M/s. Star Brillian Pvt. Ltd- Unit-II

Unit Address: Unit No. 006, Tower-II, SEEPZ++, SEEPZ-SEZ, Andheri (E), Mumbai-400096

Block period: - 2016-17 to 2020-21

Block period: - 2021-22 to 2025-26

Financial Year:-

- a. 2020-21(5th year)
- b. 2021-22(1st year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 & 2019-20 was placed in the 155th Approval Committee meeting held on 01.10.2021 wherein the Committee <u>noted</u> the monitoring performance of the Unit for the period 2018-19 & 2019-20. The Committee also directed the unit to

Action taken report :

Directions of the Approval	Action taken if any.
Committee	20

dues amounting to	Letter issued to the unit on 28.10.2021 with a request to pay outstanding rental dues and expedite execution of sub-lease agreement.
in the sector of	Presently outstanding dues pending against unit of Rs.53,365.32 /-as on 01.01.2025. After the waiver on lease rent as per 69 th Authority meeting, subject to ministry's approval.
1	Sub-Lease agreement is executed w.e.f. 27.05.2003 to 31.05.2072.

(A): Observation on APR

I. APPROVED Projections for the block period 2016-17 to 2020-21

(Rs. in Lakhs)

	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
	2016-17	2017-18	2018-19	2019-20	2020-21	
FOB value of export	25.00	29.00	35.00	40.00	46.00	175.00
FE Outgo	12.00	13.00	15.00	16.00	18.00	74.00
NFE	13.00	16.00	20.00	24.00	28.00	101.00

APPROVED Projections for the block period 2021-22 to 2025-26

(Rs. in Lakhs)

	1 st Year	Total
	2021-22	
FOB value of export	30.00	30.00
FE Outgo	16.00	16.00
NFE	14.00	14.00

Performance as compared to projections during the block period 2016-17 to 2020-(II) 21

Year	Exp	ort	10 - 1830 -		F.E. OUT	GO	-25
ž	Projected	Actual	Raw Ma (Goods/S		C.G. imp	ort/IUT	Other outflow
	2		Projected	Actual	Projected	Actual	Actual
2016-17	25.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	29.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	35.00	72.73	0.00	55.36	0.00	105.04	0.00
2019-20	40.00	52.50	0.00	0.00	0.00	18.16	0.00
0000 04	46.00	40 70	0.00	0.00	0.00	0.00	0.00

(Rs. In Lakhs)

Performance as compared to projections during the block period 2021-22 to 2025-26 (Rs. In Lakhs)

Year	Exp	ort			F.E. OUT	GO	
	Projected	Actual	Raw Ma	- NOV - 14	C.G. Imp	ort/IUT	Other outflow
N	100		Projected	Actual	Projected	Actual	Actual
2021-22	30.00	3.67	16.00	0.00	0.00	4.73	0.00

(III) Cumulative NFE achieved during the block period 2016-17 to 2020-21

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2016-17	13.00	0.00	0%
2017-18	29.00	0.00	0%
2018-19	49.00	6.87	14.02%
2019-20	73.00	47.05	64.45%
2020-21	101.00	83.46	82.63%

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

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	14	3.12	22.29%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/38/04-05/6379 dated 15.09.2011				
Validity of LOA	31.03.2022			20. er-s av	
Item(s) of manufacture/ Services	Certification of Diamonds & Jewellery, Quali Control of Jewellery, Hallmarking				
Date of commencement of production	f23.09.2012				
Execution of BLUT	Yes				
Pending CRA Objection, if any	NO				
Pending Show Cause Notice/ Eviction Order/Recovery Notice Recovery Order issued, if any	10				
	2020-21		2021-22		
	Male	•	Male		
No. of employees	Female	-	Female	-	
	Total	9	Total	9	
Area allotted (in sq. ft.)	2108.96 sq. ft.				
Area available for each employee	2020-21		2021-22		
per sq. ft. basis (area/no. of					

Investment til	Building	68.54 lakhs	68.54 lakhs
date	Plant & Machinery	0.00 lakhs	0.00 lakhs
	TOTAL	68.54 lakhs	68.54 lakhs
Per Sq. ft. Expo	rt during the FY	2310.62 lakh/sq. ft.	174.02 lakh/sq. ft.
and a second	ue of goods exported in-utilized goods)	No	No
Value Addition of period	luring the monitoring	NA	NA
	R being considered ed well within the erwise.	Yes,	Yes,
lf no, details of th no of days delay	ne Year along with ed to be given.		APR filed online on 28.09.2022
		Vide Request Id No. 242100023174.	Vide Request Id No. 242200022094.

(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 submitted by the unit	
2020-21	48.73	92.17	43.44	Export Cancelled. The same export in the year 2021-22 252003584044 Cancelled vide Free Form ID 422100107671 New Id 252101318416	
2021-22	3.67	94.25	90.58	The difference is on account of imports of Machinery on loan basis and they had returned the same. Request ID 25101318416.	

b. IMPORT (Capital Goods)

(Rs. In Lakhs)

F.Y.	Figures as	Figures as per	Difference if	Reason for difference/remark
	per APR	Trade Data	any	submitted by the unit
2020-21	0	0	0	NA

2021-22	5,51	4.73	0.78	The difference is on account of they have IUT purchase of capital goods of Rs. 0.78 Lakh. They have reflected ten years details of opening balance of CG.

(ii) Raw Materials

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	0	0	0	NA
2021-22	0	0	0	NA

(F) Bond cum Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars	2020-21	2021-22
(ī)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years 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	-	38.65
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	-	0.85
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	-	37.80

(G)	Details of pending Foreign Remittance beyond	2020-21	2021-22
Second.	Permissible period, if any	No	No
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.		

(H) (a)	Whether all SOFTEX has been filed for the said period? If no, details thereof. (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)		
(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.	No	No
(C)	Whether unit has filed any request for Cancellation of SOFTEX?		5
	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided)		No
	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
	19	not uploaded DSPF for services procured	have not uploaded DSPF for services procured during the monitoring period. The
	Whether the unit has filed in NSDL system all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.		Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report.	NA	NA

(N)	Has the unit set up any cafeteria / canteen / food NO court in unit premises?	NO
	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.	
(0)	Whether any violation of any of the provisions of NO law has been noticed/observed by the Specified Officer during the period under monitoring?	NO

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(B) Observations on Estate Division.

15

Particulars	Status
Outstanding Rent dues	Rs.53,365.32 /-as on 01.01.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is executed w.e.f. 27.05.2003 to 31.05.2072

<u>Findings</u>

1.	This is the 1 year performance of scrutiny 2020-21 of the block period 2016-17 to 2020-21 and 1 year performance of scrutiny 2021-22 of the block period 2021-22 to 2025-26.
2.	Action in respect of the 155 th Approval Committee meeting held on 01.10.2021, has also been completed by this office. Letter issued to the unit on 28.10.2021 with request to pay outstanding rental dues and expedite execution of sub-lease agreement.
	Presently outstanding dues pending against unit of Rs.53,365.32 /-as on 01.01.2025. After the waiver on lease rent as per 69 th Authority meeting, subject to ministry's approval.
	Sub-Lease Agreement is executed w.e.f. 27.05.2003 to 31.05.2072.
з.	The unit has achieved export revenue of Rs.48.73/- Lakhs as against projected export of Rs. 46.00/- Lakhs i.e. 105.93 % during the period for FY 2020-21.

4.	The unit has achieved export revenue of Rs.3.67/- Lakhs as against projected export of Rs. 30.00/- Lakhs i.e. 12.23 % during the period for FY 2021-22.
5.	Net Foreign Exchange Rs. 83.46 lakh is positive for FY 2020-21
6.	Net Foreign Exchange Rs. 3.12 lakh is positive for FY 2021-22
7.	Pendency Foreign Currency Realisation is NIL.
8.	There is no rental dues / Labour dues/cases, pending against the unit in estate section.
9.	There is a outstanding dues Rs.53,365.32 /-as on 01.01.2025. After the waiver on lease rent as per 69 th Authority meeting, subject to ministry's approval.
10.	Sub-Lease Agreement is executed w.e.f. 27.05.2003 to 31.05.2072.
11.	There is no CRA Objection is pending .
12.	There is no SCN is pending.
13.	There is no delay in filing of APR.

e. 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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AMIROUSE - A N/4 Sam Brillian Pre Lid Undrel LOA NO: SECPESEZ/ML5/Am/40/733/06-05/5379 Dened 15,09,2014 EXPORT & IMPORT NEE DATA FOR PY YEAR 2016 17 to 2020 21

		Equarty	Equerivation as per	10000	0.00			WP	IMPORT within as part			1000000	Sector Contraction	the Actual	NHE	1000
604 (F.1.)	Year (F.1.) APR data	NEO1 dive	FOB Expert value found during AFB verification as per rule 35 of 922 Balou	Projected FOB Value of Depart	Millinguer during the year + CS Inquert for the institution yes (Deducting Wardfording	deta	Armonitoed wellue on per APR ISC In Lathis,	Amorthauf extra of CD 10K as per rule 53 of 192 Auto.	Value of Japonens Mid Gammerpeten Janing Die yenv	Other /E Daglicer	APR-cala (Raw muturi d consumed e-amorfaced-chull car)	APR-data as per vectification (how vectorial consumed -some (best-duch ow)	Projected Auskyn saminy (1993)	As per APN	After Verfination an por Maie Si af 522 Autos	0
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	(c)e				1011+12045	0	(La juoj		(4)55	(c)adv	4.446/www.sefec()st / APK column (6)	(S) 3494(R)+(4)vo		[1] BdV	(e-tz)	
11-110	0.00	000	0000	0.00	6.00	000	000	000	000	000	4.00	000	000	0.09	0000	070
2017-18	0.00	0/00	000	000	0'00	0:00	000	000	000	0.00	9/00	000	000	000	000	000
2018-19	E4.24	25.65	72.78	55.00	160.40	163.40	10.50	14.50	55.36	0.00	(6.85	55 8 5	30,00	6.82	6.87	583
2019-20	52.50	459	5250	40,00	17,38	17,58	12.32	13.32	0000	9070	12,32	12,32	24,00	40.18	10,18	47.05
2020-21	48.73	21.52	98,73	66,00	05/22/40	900	12,92	52.52	0000	000	12.32	12.31	2LCD	10.02	10,41	83.66
Total Achieved	373.96	122,62	171.94	121.00	177.74	86.451	1614	ML.32	16.16	eru	00.00	10.69	72.00	81.16	EL.E	10.23

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	-	Export	Esport volue as per-	and and a second se	a second s	100 TO 200		CIMI I	M/PDRT rahie as per	5					NET	
Veer (P.V.)	APRelation	KSOL deta	FOR Export while found during AFR werfficultion as per rule so of SIX hules.	Projected Policitud	MM Emport during the year + 00 lesport for the last 10 yes (Indusity Monitoring Monitoring	-1090/11	Amortisad value as per APR Re, In Latha,	Amerika soften of soften p soften s soften s	Velse of Importantiat Consumption darking the year	COURT FE	APP-data (Taw noticital constanted semantised+Outh ow.)	APR-dota as per eerilisation (baw restortal onnoursed samortised+Carth ew]	Projection Foreign exchange arcaling	As per APA	Allhee wordfictation carpuer Rude SS of SE2 Findee.	to malabe
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	101				(008++(4)/V)F		48(4)		(HW)	APRIS)	AKDHELAPICS[/ APR.column (6)	(2) 34 VH(6)H(4)4V		(L) 90V	(117-12)	
2021-22	3/57	\$4.25	3.67	30.00	0+127.53	4.75	50	6.35	000	000	0.55	0.55	14.00	3.17	3.12	SLE
Folial Adhieved	8-82	8(25	3.67	to.co	8.6	473	50	5	000	000	819	8.9	14.00	112	1.1	

AMENURE -A MAAN Star Bellan PALAN UND-IL LOA NOL SEEK-SEKUNG/APU/GWENGA-MAAN PALAN IN AND IS 09-2013 SKORT & INDORET NEE DATA FOR EN AND AND AND AND AN AND AND AN

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OO AMORTISATION - details as provided by the Unit.

10/s Star Brillian Pvt Ltd Unit-II UNIT NAME

M/s Star Brillian Pet Ltd Umit-II LOA NO.SEEP2_SE2/NUS/APL/GJ/38/04-05/6379 Dated 15.09.2011

0.00 0.00 0.00 0.00 1.82 1.82 0.00 00'0 12-02 10% 0.00 0. 0.00 93 19-20 NGOT 000 000 000 18-19 100 17-18 10% 0,00 0.00 16-17 10% 0.00 0. 13-16 10% 0.00 14-15 ŝ 0.00 13-14 107% 000 12-13 10% 88888 80 42.02 5.45 0.00 0.47 0.00 During the year AMORTISHD VALUE 2012-13 to 2021-22 Date of commencement of production 23.09.2012 LOA BLOCK PERIOD - 2021-22 to 2025-26 CC+IUT 105.04 9.00 000 0.00 0.00 000 00.0 000 \$2 Transfer CC -122.42 101 0.78 ï 1 ٠ . ŝ ÷ Amortisation Period 105.06 0.00 0. 000 00'0 000 \$23 CGIMP. 2018-19 2013-16 2015-17 2012-13 2013-14 2014-15 2019-20 2020-21 2021-22 2027-13 YEAR

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TOTAL

	isfer value)	
Total 1.77.93	127.93-422.42 (Tran	Total 5.51
9 year CG+ During the year 123-20 +4.73		

0.55

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2023-24.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT 94/2024-25

Name of the Unit :- M/s. Ornamentations (India) Pvt. Ltd

Unit Address: Unit No. G-31, G & J Complex-III, SEEPZ-SEZ

Block period: - 2019-20 to 2023-24

Financial Year: 2023-24 (5th Year)

Details of Previous Monitoring:-

The proposal of performance of the APR for the period 2021-22 and 2022-23 was placed in the 181st Approval Committee meeting held on 06.12.2023, wherein the Committee <u>noted</u> the monitoring performance of the Unit for the period 2021-22 and 2022-23, 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 st Year	2 nd Year	3rd Year	4 th Year	5 th Year	Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	1000	1000	1000	1000	1000	5000
FE Outgo	823	823	823	823	823	4115
NFE	177	177	177	177	177	885

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

(Rs. In Lakhs)

Exmant	F.E. OUTGO
Export	F.E. OUIGO

Year	Declasted	Astrol	Raw Mat (Goods/Se	1000	C.G. imp	ort/IUT	Other outflow
	Projected	Actual	Projected	Actual	Projected	Actual	Actual
2019-20	1000	706.51	808	65.41	15	2.60	3.64
2020-21	1000	1152.50	808	124.36	15	9.68	0.00
2021-22	1000	1626.71	808	433.53	15	3.43	2.21
2022-23	1000	1904.14	808	658.44	15	3.46	16.26
2023-24	1000	1544.14	808	538.81	15	0.00	20.10

(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	177	476.96	269.47%
2020-21	354	1036.46	292.79%
2021-22	531	2060.78	388.09%
2022-23	708	3169.72	447.70%
2023-24	885	4139.11	467.70%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

OA No. 8 Date

SEEP7.SE7/NUS/API /GJ/93/12239 dated 09.03.1993

Validity of LOA		31.03.2024				
Services		CUT & PLATINUN JEWELLE	/ JI	SHED DIAMONDS, STUDDED EWELLERY, PLAIN GOLD TUDDED GOLD JEWELLERY		
Date of commencen	nent of	01.07.1994				
		YES				
Pending CRA Object	No	_				
Pending Show Caus Eviction Order/Reco Recovery Order issu	se Notice/ very Notice/	No				
		2023-24				
		Male	26			
No. of employees		Female	12			
		Total	38	-		
Area allotted (in sq.	ft.)	7147 sq.ft.				
Area available for e		2023-24				
employee per sq. ft. (area/no. of employ	basis	188.09 sq. ft.				
Investment till date	Financial Year	2023-24				
	Building	Rs.0 lakh Rs.206.79 lakh				
	Plant &					
	Machinery					
	Total	Rs. 206.79) lakh			
Per Sq. ft. Export during the FY	2023-24	Rs.21605.	4/- laki	n per sq. ft.		
Quantity and value	of goods	2023-24				
exported under Rule		NIL				
(unutilized goods)						
Value Addition durin		2022-23		8		
monitoring period (a for Gems & Jewelle		46				
		YES				
Whether all the considered now ha well within the til otherwise.	d					
If no, details of the with no of days de						
given.		Request II				

(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		Reason for difference/remark submitted by the unit
2023-24	1544.14	1544.14	0	Ť

b. IMPORT

c. (Capital Goods)

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference If any	Reason for difference/remark submitted by the unit
2023-24	0.00	0.00	0.00	

(ii) Raw Materials

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2023-24	538.81	172.28	366.53	Gold Purchase from nominated Agency.

(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr.	Particulars	
No.		2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	1450.70
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1035.55
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0

(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	157.07
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	878.48

(G)	Details of pending Foreign Remittance	2023-24	
	beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.		
H) (a)	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.)	20.5N	
(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.	NA	
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA	
(1)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	No	
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ?		
	If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?		

(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?	it n
(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.	
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	n
(N)	Has the unit set up any cateteria / 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?	e h h
(0)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	n d

(B) Observations on Estate Division.

Particulars	Status			
Outstanding Rent dues	NIL as on 31.12.2024			
Labour Dues or Labour Cases	NIL			
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2024 to 31.03.2029.			

Findings

1.	This is the 2023-24.	1 year pe	erfo	rman	ce scru	itiny 2023-2	24 of block p	eriod 2019	9-20 to	1
2.	Action in	respect	of	the	181 st	Approval	Committee	meeting	held	on

3.	The unit has achieved export revenue of Rs. 1544.14 /- Lakhs as against projected export of Rs. 1000/- Lakhs i.e. 154.41.00 % during the period for FY 2023-24.								
4.	Net Forei	gn Exchan	ge Rs. 4139.11/- lakh is positive for FY 2023-24.						
5.	Pendency	Foreign C	Currency Realization is NIL.						
6.	There is no Labour dues/ cases, pending against the unit in estate section.								
7.	There is no outstanding dues pending against the unit as on 31.12.2024.								
8.	There is no CRA Objection pending.								
9.	Sub-Lease Agreement is registered for the period 01.04.2024 to 31.03.2029.								
10.	There is r	no SCN is j	pending.						
11.	Other Out Flow details								
1.5	Year	Rs. In La	kh Details						
	2023-24	20.10	Purchase of foreign currency for business promotion tour						
12.	The APR 21.09.202		2023-24 has filed within prescribed time & submitted on						
13.	Value Ad	dition subn	nitted by the Unit in the APR F.Y. 2023-24 is 46%						
14.	The unit has submitted value addition statement from CAM/s. Ornamentations (India) Pvt. Ltd, wherein it is certified that the Value Addition during the financial year 2023-24 is 46 %.								

e. 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.

CG AMORTISATION - details as provided by the Unit.

01.07.1994 (LOA No. NUS/APL/GJ/93/12239 Dated 09.3.1993) M/sOrnamentations (India) Pvt. Ltd. 2019-20 to 2023-24 2014-15 to 2023-24 Date of Commencement -٠ Amortisation Period LOA BLOCK PERIOD UNIT NAME

0.26 1.92 0.00 0.00 0.00 0.00 0.00 0.97 0.34 0.35 0.00 23-24 10% 0.00 0.00 1.92 0.00 0.00 0.00 0.26 0.35 0.34 0.97 22-23 10% 0.00 0.00 0.00 0.00 0.00 0.26 0.34 1.57 0.97 21-22 10% 1.23 0.00 0.00 0.00 0.26 0.00 0.00 0.97 20-21 10% 0.26 0.00 0.00 00.00 00'0 0.00 0.26 19-20 10% 0.00 0.00 0.00 0.00 0.00 0.00 18-19 10% Value in Lakhs 0.00 0.00 00.00 0.00 0.00 17-18 10% 0.00 0.00 0.00 0.00 16-17 10%/0 0.00 0.00 00.00 15-16 100K 0.00 0.00 14-15 10% 0.00 0.00 0.00 1.30 1.03 0.69 0.00 6.89 0.00 0.00 3.87 AMORT ISED 2.60 9,68 3.43 3.46 0.00 71.01 00'0 0.00 0.00 0.00 0.00 CG IMP. 2015-16 2016-17 2017-18 2022-23 2023-24 TOTAL 2018-19 2019-20 2020-21 2021-22 2014-15 YEAR

2023-24 as per APR NSDL 0 0

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2020-21,2021-22,2022-23 and 2023-24.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT 102024-25

Name of the Unit :- M/s. Spark Jewelry Pvt. Ltd.

Unit Address: Unit No. 202, Tower-I, SEEPZ++, SEEPZ-SEZ, Andheri (E), Mumbai-400096.

Block period: - 2019-20 to 2023-24

Financial Year:-

- a. 2020-21(2nd year)
- b. 2021-22(3rd year)
- c. 2022-23(4th year)
- d. 2023-24(5th year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 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 2019-20. The Committee also directed the Specified Officer to process the file for adjudication of pending SCN issued for delayed filling of APR

Action taken report : The SCN was adjudicated vide Order –In-Original dated 03.11.2021

. (A): Observation on APR

I. APPROVED Projections (2019-20 to 2023-24)

5th Year Total 2nd Year 3rd Year 4th Year 1st Year 2022-23 2023-24 2020-21 2021-22 2019-20 1400 1500 1700 7100 1300 1200 FOB value of export

(Rs. in Lakhs)

FE Outgo	942	1015	1087	1160	1160	5511
NFE	258	285	313	340	393	1589

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

(Rs. In Lakhs)

Year	Exp	port	F.E. OUTGO					
	Projected	Actual	Raw Material C.G. import/IUT (Goods/Services)				Other outflow	
	STRUGSC STOCL	1 00000990014	Projected	Actual	Projected	Actual	Actual	
2019-20	1200	1994.58	905	805.40	25	0.00	0.00	
2020-21	1300	2359.09	980	831.49	20	0.00	0.00	
2021-22	1400	4640.27	1055	1677.58	15	6.14	0.00	
2022-23	1500	351.87	1130	60.87	10	18.07	0.00	
2023-24	1700	536.89	1280	347.83	05	0.00	0.00	
Total	7100	9882.7	5350	3723.17	75	20.61	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	258	332.37	128.83%
2020-21	543	1434.32	264.15%
2021-22	856	3705.87	432.93%
2022-23	1196	3910.26	326.94%
2023-24	1589	4026.80	253.42%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/APL/GJ/285/02-03/2104 dated 27.02.2003
Validity of LOA	31.03.2024
Item(s) of manufacture/ Services	CVD Labgrown Diamond Studded Jewellery, Gold/Silver/Platinum Jewelleries Plain and Studded with diamonds precious semi- precious stones pearls
Date of commencement of production	13.02.2004
Execution of BLUT	YES
Pending CRA Objection, if any	No

Pending St Notice/ Evi Order/Reco Notice/ Rec Order issue	overy covery	No							
No. of emp	lovees	2020-21	12	2021-22	_	202-23		2023-24	_
NO. OF GRAP	loyous	Male	39	Male	38	Contract of the local diversion of the local	28	Male	40
							03	Canala	04
		Female	06	Female	04	Female	03	Female	04
		Total	45	Total	42	Total	31	Total	44
Area allotte ft.)	d (in sq.	6251.56 s	sq. ft.						
Area availa		2020-21		2021-22		202-23	1.300	23-24	
		138.92 so			201.67 sq. ft.		142.08 sq. ft.		
Investment till date	Financial Year	2020-21		2021-22	3	202-23	20	23-24	
	Building	Rs.226.85	i lakh	Rs.226.8 lakh	5	Rs.226.85 lak	ch Re	s.226.85 la	kh
	Plant & Machinery	Rs.98.08	lakh	Rs.98.08	lakh	Rs.203.34 la	kh R	s.205.54 la	kh
	Total	Rs. 324.9	3 lakh	Rs. 324.9 lakh	3	Rs. 430.19 la	kh R	s. 432.39 la	kh
	2020-21	Rs.37736.02 lakh per sq. ft.							
		Rs. 74225.79 lakh per sq. ft.							
Per Sq. ft.	2022-23	Rs.5628.52 lakh per sq. ft.							
Export during the FY	2023-24								
100	nd value of	2020-21		2021-22		202-23		2023-24	
goods exported under Rule 34				NO		NO		NO	
(unutilized	goods)								
		2020-21		2021-22		202-23		2023-24	
		28.32		20.50		9.73		10.04	
the monito	ition during ring period for Gems y Units)	4							

	YES	YES	YES	YES
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.	Submitted on 30.12.2021	Submitted on 30.09.2022	Submitted on 30.09.2023	Submitted on 30.09.2023
If no, details of the Year along with no of days delayed to be given.		Request ID (242200033132)	Request ID (242300033150)	Request ID (242400026875)

(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 submitted by the unit
2020-21	2359.09	2359.88	0.79	Less: Re-Export Rs. 5.84/- Lakhs Add: Freight Rs.5.05
2021-22	4640.27	4671.62	31.35	Less: Re Export Rs.49.77/- lakhs Less : Cancel bill(Request ID- 252104038410 dt.27.11.2021. Rs.0.77/- lakhs Add: Freight Rs.18.95/- lakhs Add: Rate Difference Rs. 0.23/- lakhs
2022-23	351.87	370.58	18.71	Less: Re Export Rs.18.70/-
2023-24	536.89	549.25	12.36	Less: Bill Cancel Request ID 252400683964 Dt.20.02.2024 Rs.12.35/- lakhs

b. IMPORT

c. Capital Goods

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	0.00	0.00	•	
2021-22	6.14	6.14	-	-
2022-23	14.47	14.47	-	•
---------	-------	-------	---	---
2023-24	0.00	0.00	-	-

(ii) Raw Materials:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	831.49	1355.98	524.49	Less: Loan basis Rs.561.66/- lakhs Returnable samples Rs.9.42/- lakhs Re-import for repair Rs.3.43/- lakhs Rate difference Rs. 0.34/- lakhs Add: Bill Appeared in next year Rs.50.38
2021-22	1677.58	2648.24	970.66	Less: Loan basis Rs.760.94/- Lakhs Returnable samples Rs.18.03/- Re-import for repair Rs.141.29/- lakhs Bill appeared in previous year 21- 22(march ending) Rs.50.39/- lakhs
2022-23	60.87	93.40	32.53	Less: Loan basis capital goods Rs.32.53/- lakhs
2023-24	347.83	361.15	13.32	Less: Re-import for repair Rs.12.64/- lakhs Other packaging item Rs.0.68/-lakhs

(F) Bond cum Legal Undertaking (BLUT)

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr.	Particulars				
No.		2020-21	2021-22	2022-23	2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	3270.64	3270.64	3270.64	3270.64
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	2984.14	2651.98	2129.46	1973.25
(111)	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	332.16	522.52	156.20	251.58
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	2651.98	2129.46	1973.25	1721.67

(G)	Details of pending Foreign Remittance	2020-21	2021-22	2022-23	2023-24
	beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	Nil as per APR	Nil as per APR	26 cases pending amounting to Rs. 147.73/- (The unit has not submitted extension letter from AD Bank)	26 cases pending amounting to Rs. 147.9/- (The unit has not submitted extension letter from AD Bank)
(H) (a)	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.)		NA	NA	NA
(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.		NA	NA	NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA	NA	NA	NA
(I)	Whether any Services provided in	2020-21	2021-22	2022-23	2023-24
225	DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).		NO	NO	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?		NO	NO	NO
	If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.				
(K)	procured during the said monitoring period under consideration has been filed by the unit and whether the same	No. They procured start uplo	during the	monitoring	SPF for services period, they wi course
	has been processed for approval by the SO Office?				
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period?	60365	Yes	Yes	Yes
(M)	If no, details thereof. Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report		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		NA	NA	NA
	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?				
(0)	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

(B) Observations on Estate Division.

Particulars	Status	

Outstanding Rent dues	Rs.0.27/- as on 31.12.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered w.e.f. 05.05.2003 for 95 years.

Findings

1.	This is the 4 years performance scrutiny 2020-21 to 2023-24 of block period 2019-20 to 2023-24.
2.	Action in respect of the 156 th Approval Committee meeting held on 28.10.2021, has also been completed by this office. The SCN was adjudicated vide Order -In-Original dated 03.11.2021
3.	The unit has achieved export revenue of Rs. 2359.09/- Lakhs as against projected export of Rs. 1300/- i.e. 181.47 % during the period for FY 2020-21.
4.	The unit has achieved export revenue of Rs. 4640.27/- Lakhs as against projected export of Rs. 1400/- i.e. 331.45 % during the period for FY 2021-22.
5.	The unit has achieved export revenue of Rs. 351.87/- Lakhs as against projected export of Rs. 1500/- i.e. 23.46 % during the period for FY 2022-23.
6.	The unit has achieved export revenue of Rs. 536.89/- Lakhs as against projected export of Rs. 1700/- i.e. 31.58 % during the period for FY 2023-24.
7.	Net Foreign Exchange Rs. 1434.32/- lakh is positive for FY 2020-21.
8.	Net Foreign Exchange Rs. 3705.87/- lakh is positive for FY 2021-22.
9.	Net Foreign Exchange Rs. 3910.26/- lakh is positive for FY 2022-23.
10.	Net Foreign Exchange Rs. 4026.80/- lakh is positive for FY 2023-24.
11.	Pendency Foreign Currency Realization in FY 2022-23 is 26 cases amounting to Rs. 147.73/- lakhs Pendency Foreign Currency Realization in FY 2023-24 is 26 cases amounting to Rs. 147.9/- lakhs (The unit has not submitted extension letter from AD Bank)
12.	There is no Labour dues/ cases pending against the unit in estate section.
13.	There is no CRA Objection pending.
14	There is outstanding dues amount of Rs.0.27/- as on 31.12.2025 to be paid by the unit.
15.	Sub-Lease Agreement is registered w.e.f. 05.05.2003 for 95 years.
16.	There is no SCN is pending.
17.	There is no delay in filing of APR F.Y. 2020-21, 2021-22,2022-23 and 2023-24.
18.	Export performance is very low in the FY. 2022-23 and 2023-24, as compare to projected
19.	Value Addition submitted by the Unit in the APR F.Y. 2020-21,2021-22, 2022-23 and 2023-24 is 28.32 %,20.50%, 13.43% and 3.36 % respectively.

 The unit has submitted value addition statement from CAM/s. Spark Jewelry Pvt. Ltd, wherein it is certified that the Value Addition during the financial year 2020-21,2021-22, 2022-23 and 2023-24 is 28.32 %,20.50%, 13.53 % and 3.36 % respectively.

e. 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.

M/s Sauk Jewellery Pvt. 14 10A NO: SEEP2 SEZ /MAU/NULS/AP//SU/285/92-93/2184 DATED 22.09.2003 EXPORT & IMPORT NFE DATA FOR FY YEAR 2019-20 to 2023-24

	On Cumulative Back	11		332.37	1434.32	3705.87	3910.26	4026.80	08.809
NRT	kontian v Ande 1962	36	107-91	332.37	1101.95	3271.55	20435	11654	4026.80
	As per APIL Aplan Very SS o Main	15	(d) 36W	332.37	1101.95	3277.55	204.39	115.54	4006.80
	Projected Foreign exchange eseming (NFL)	14		258.00	285.00	311.00	380.00	333.00	1589.00
	APB-Gata as yer vecification (Raw asatecal consumed tamortisade-OutB ew J	n	44[h+{0/+408 [5]	1663.21	1257,14	2368.72	147.48	420.35	5855.30
	APF-data (Raw material consumed signicationed-Oxfi ow)	12	APR column [5]	1662.21	1257.14	1368.72	147.48	SE021	065585
	Outflow Dufflow	Ħ	APR(5)	000	000	000	000	000	000
IMPORT value as per	Votue of importes that Consumption during the pear	00	adhi	1661.90	1256.83	2367,79	144.75	417.62	5848.89
-INI	Amortised volue of CC 10% or per rule 53 of SEZ Roles.	a		TE'0	0.31	65'0	2.73	R	7.04
	Amonthed while as per AMR. In LaMh.	80	4B[W]	0.31	0.31	0.93	2.73	2.73	107.2
	data data	7		1469.62	1355.97	2654.38	307.68	361.16	1015365
	RM import during the year + Ci import for the last 33 year (mehuding Monthoring Year)	9	1000+4004	0109-508	112+69128	1577.58+8.25	50.67423.72	347, 83+2732	000
	Projected FOB Value of Export	5		1200.00	1300.00	1400.00	1500.00	1700.00	7100.00
Expert willue as per	FOB Export value found during APB verification as per rule 53 of 962 Rules.	-		1994.58	2359,09	12.0949	351.87	536.89	5682.70
Taport	NSOL Gara	m		2013.55	2359.88	6671.62	170.58	549.25	9964.88
	APR data	2	10/el	1934.58	2359.09	4640.27	351.87	536.89	9682.70
	Year (F.Y.) APR data	1		2019-20	12-0202	2021-22	2022-23	2023-24	Total Achieved

ANNEXURE - B

M/s Spark Jewellery Pvt. Ltd LOA NO: SEEPZ-SEZ/IA(I)/NUS/APL/GJ/285/02-03/2104 DATED 27.03.2003

Date of commencemen by production : 13.02.2004

Block Period 2019-20 to 2023-24

Amortisation Period - 2014-15 to 2023-24

		and the second se										
	00000	AMORT					8	100	110			
YEAK	CG IMF.	ISED	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%/0	10%01	10%/0	10%	10°%	10%	10%0	10%	10%	10%
2014-15	0.00	000	00.00	00.00	00.00	0.00	00.0	0070	00'0	00'0	000	00.00
2015-16	3.11	2.80		0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31
2016-17	0.00	0.00			00.00	00.00	00'0	00'0	0.00	00'0	00'0	00'0
2017-18	0.00	0.00				00.00	00'0	00'0	00.00	0.00	00.00	00.00
2018-19	0.00	0.00					0000	00'0	0.00	0.00	0.00	0.00
2019-20	0.00	0.00						00'0	00'0	0.00	0.00	00'0
2020-21	0.00								00'0	0.00	00.00	0.00
2021-22	6.14	1.84								0.61	0.61	0.61
2022-23	18.07	3.61									1.81	1.81
2023-24	0.00	00.00										0.00
TOTAL	27.32	8.26	00.0	0.31	0.31	0.31	0.31	0.31	0.31	0.93	2.73	2.73

As per As per APR NSDL D 0		
APR NSDL D 0	As per	As per
0 0	APR	NSDL
		0

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2023-24.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/61/2024-25

Name of the Unit: - M/s. Elysian Designs

Address: - 45 C-D 46A SDF II SEEPZ-SEZ, Andheri East Mumbai 400096.

Block period: - 2019-20 to 2023-24

Financial Year: - 2023-24 (5th Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2021-22 & 2022-23 was placed in the 184th Approval Committee meeting held on 27.03.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22 & 2022-23, as the export and import data for the period 2021-22 to 2022-23 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- Decision: After deliberation, the committee noted the performance of the unit for the period 2021-22 & 2022-23, as the unit has achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(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	15000.00	21000.00	25000.00	28000.00	31000.00	120000.00
FE Outgo	9220.00	12655.00	15022.00	16817.00	18617.00	72331.00
NFE	5780.00	8345.00	9978.00	11183.00	12383.00	47669.00

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

(Rs. In Lakhs)

Exp	nort	F.E. OUTGO						
Brojected Actual		Raw Material (Goods/Services)		C.G. import/IUT			Other outflow	
Fiolected		Projected	Actual	Projected	Actual	IUT	Actual	
15000.00	2.25	9220.00	0.00	200.00	0.00	0.00	0.00	
21000.00	201.05	12655.00	466.81	50.00	65.71	0.00	0.00	
25000.00	24449.39	15022.00	19428.90	20.00	3.61	8.21	0.00	
28000.00	27321.37	16817.00	14017.65	15.00	6.45	0.00	0.00	
31000.00	35008.41	18617.00	15375.16	15.00	0.00	0.00	0.00	
120000.00	86982.47	72331.00	49288.52	300.00	83.98	8.21	0.00	
	Projected 15000.00 21000.00 25000.00 29000.00 31000.00	15000.00 2.25 21000.00 201.05 25000.00 24449.39 28000.00 27321.37 31000.00 35008.41	Projected Actual (Goods/S) 15000.00 2.25 9220.00 21000.00 201.05 12655.00 25000.00 24449.39 15022.00 28000.00 27321.37 16817.00 31000.00 35008.41 18617.00	Projected Actual (Goods/Services) 15000.00 2.25 9220.00 0.00 21000.00 201.05 12655.00 466.81 25000.00 24449.39 15022.00 19428.90 28000.00 27321.37 16817.00 14017.65 31000.00 35008.41 18617.00 15375.16	Raw Material C.G. Projected Actual (Goods/Services) 15000.00 2.25 9220.00 0.00 200.00 21000.00 201.05 12655.00 466.81 50.00 25000.00 24449.39 15022.00 19428.90 20.00 28000.00 27321.37 16817.00 14017.65 15.00 31000.00 35008.41 18617.00 15375.16 15.00	Actual Goods/Services) C.G. import/IUT Projected Actual Goods/Services) Projected Actual 15000.00 2.25 9220.00 0.00 200.00 0.00 21000.00 201.05 12655.00 466.81 50.00 85.71 25000.00 24449.39 15022.00 19428.90 20.00 3.61 28000.00 27321.37 16817.00 14017.65 15.00 6.45 31000.00 35008.41 18617.00 15375.16 15.00 0.00	Raw Material C.G. import/IUT Projected Actual (Goods/Services) IUT 15000.00 2.25 9220.00 0.00 200.00 0.00 0.00 21000.00 201.05 12655.00 466.81 50.00 65.71 0.00 25000.00 24449.39 15022.00 19428.90 20.00 3.61 8.21 28000.00 27321.37 16817.00 14017.65 15.00 6.45 0.00 31000.00 35008.41 18617.00 15375.16 15.00 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
2019-20	5780.00	1.63	0.03%
2020-21	14125.00	40.12	0.29%
2021-22	24103.00	7198.43	29.87%
2022-23	35286.00	20689.76	58.63%
2023-24	47669.00	38794.11	81.38%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/ED/10/2019-20 Dated 12.02.2020
Validity of LOA	19.03.2025

Item(s) of manufacture/ Services		1kt & 3kt and 5kt gold finding, diamond, cs & cz studded gold, silver, platinum & brass Jewellery Tached with Nylon Cord, Braided Cord & Synthetic Leather Cord., Plain & studded gold Jewellery studded with Diamon Precious Stones, Lab Gron Diaond and Mother of Pearls, Plain/Studded Copper Jewellery, Plain Studded Mounting Combination Jewellery of Gold with Silver & Gold with Platinum with Diamonds Colour Stone & CZ, Plain/Studded Gold Mounting Tungsten Titanium Brass Bronze Jewellery with Diamonds Colour Stone & CZ, Plain/Studded Silver Mounting Jewellery, Plain/Studded Silver Jewellery Studded with Diamond, Precious Stones, LabGrwon		
		Diamond and Mother of Pearls		
Date of commenceme	ent of production	20.03.2020		
Execution of BLUT		Yes		
Pending CRA Objecti	ion, if any	No		
No. of employees as	on 31.03.2024	No. of employess : Male : 348 Female : 98		
		Total : 446		
Area allotted (in sq. f		11323.63 Sg Ft.		
	ch employee per sq.ft. basis			
		2023-24		
Investment till date	Building	2023-24 0.00		
Investment till date	Building Plant & Machinery			
Investment till date		0.00		
	Plant & Machinery TOTAL	0.00 299.48		
Per Sq. ft. Export du	Plant & Machinery TOTAL	0.00 299.48 299.48 309162.43Sq. Ft NIL		
Per Sq. ft. Export dur Quantity and value o Rule 34 (unutilized goods)	Plant & Machinery TOTAL ring the FY	0.00 299.48 299.48 309162.43Sq. Ft		

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference	Reasons for difference/remark submitted by the unit
2023-24	35008.41	35454.18	445.77	"As per the unit's submission, the reasons for the difference are the Less Re-Export, Rate Difference, Re Export, Labour value & Rounding off and add March ending bill Next FY 24-25."

b. IMPORT (RM & Capital Goods)

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference/remark submitted by the unit
2023-24	Raw Material	15375.16	16405.81	1030.65	"As per the unit's submission, the reasons for the Less Repair Re- Import, Exchange Rate, Local Purachase in USD, Packing material, and Rounding off.

Vear/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference/remark submitted by the unit
2023-24	Capital Goods	0.00	0.00	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

		2023-24
	Total Bond-Cum Legal Undertaking	43,183.09
1	Remaining Value of BLUT given by entity at the start of the Financial Year.	37,203.91
111	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)	3,896.93
V	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	33,306.98
	32 - 1	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	pending Cases amounting to Rs.3809.33. Lakhs It is to mention here that the unit vide letter dated 14.01.2025, has submitted list of payment received against the pending foreign exchange realization i.e. Rs. 3809.33 Lakhs
(ł	 Whether all softex has been filed for the (a) 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. 	
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	
(c)	Whether unit has filed any request for Cancellation of Softex	NO
(1)	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)	t

(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.	NO
	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	
(К)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	Yes
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.	Yes
(M)	If no, details thereof Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	
(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	Yes but unit has not availed any duty free goods/ services for setting such facility
	Whether unit has availed any duty free goods / services for setting up such facility?	
	If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Outstanding Dues is Rs. 866420.21 as on 21.01.2025.

Labour Dues or Labour Cases	NIL	
Validity of Lease Agreement	Registered 19.02.2020 to 18.02.2025.	

Findings

1.	This is the 1 years performance scrutiny 2023-24 of block period 2019-20 to 2023-24.
2.	Action in respect of the 184rd Approval Committee meeting held on 27.03.2024, has also been initiated by this office. The Monitoring has been Noted.
3.	The unit has achieved export revenue of Rs.35008.41 Lakhs as against projected export of Rs. 31000. Lakhs i.e.112.93% for the FY 2023-24
6.	Net Foreign Exchange Rs. 18104.35 Lakh is positive for the FY 2023-24
7.	As Per APR there are 69 pending Cases amounting to Rs.3809.33 Lakhs
	It is to mention here that the unit vide letter dated 14.01.2025, has submitted list of payment received against the pending foreign exchange realization i.e. Rs. 3809.33 Lakhs
8.	Outstanding Rent dues is Rs.866420.21 as on dt. 21.01.2025.
9.	Value Addition submitted by the Unit in the APR F.Y. 2023-24 is 17.83%.
10.	The unit has mentioned the value addition in the APR as 17.83%. The unit has also submitted Annexure – A duly certified by the Chartered Accountant,
_	wherein the value addition is mentioned as 15.23%.
11.	No Labour dues & Labour cases are pending against the unit in estate section.
12.	Validity of Lease Agreement Registered 19.02.2020 to 18.02.2025
13.	There is no CRA Objection pending.
14.	There is no SCN is pending.
15.	The APR for the FY 2023-24 has been filed within prescribed time & submitted on 27.09.2024

e. 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.

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. Elysian Design

Date of Commencement - 20.03.2020 (LOA No.SEEPZ-SEZ/IA-I/ED/10/2019-20 dated 12.02.2020)

LOA BLOCK PERIOD - 2019-20 to 2023-24

Amortisation Period - 2023-24

Value in Lakhs

			CG+IUT	CG+IUT AMORTI										
YEAR	CG IMP.	101	During	SED	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
					10%	10%	10%/	10%n	9/60E	10%	10%0	10%	10%	10%0
2014-15	000		00'0	00'0	00'0	000	00.00	00.00	000	00/0	0.00	0.00	0.00	0.00
2015-16	00'0		0.00	00'0		000	0.00	00'0	0000	00'0	00.00	0.00	0.00	0.00
2016-17	0.00	•	0:00	00'0			0.00	0.00	0.00	0.00	00.00	00'0	0.00	0.00
2017-18	0.00	•	00'0	0:00				00.00	0.00	0.00	0000	0.00	0.00	0.00
2018-19	0.00	4	0:00	00'0					00'0	0.00	0000	0.00	0.00	00.00
2019-20	0.00	•	000	0000						0.00	00'0	0'00	00'0	0:00
2020-21	65.71	•	65.71	26.28							6.57	6.57	6.37	6.57
2021-22	3.61	8.21	11.82	3.55								1.18	1.15	1,18
2022-23	6.45	i	6.45	1.29									0.65	0.65
2023-24	00'0	•	0.00	000										0.00
TOTAL	75.77	8.21	83.98	31.12	0.00	000	0.00	0.00	0.00	0.00	6.57	7.75	8.40	8.40

 AMMERINE - AI

 EXPORT & IMPORT N/E DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 to 2023-24

 UNIT NAME

 N/a. Elynian Designs

 Date of Commencement
 - 30.01.2020 (IOA NO SEEP2-SE2/IA-I/ED/10/2019-20 doted 12.02.2020)

 LOA BLOCK PERIOD OF FINANCIAL YEAR 2019-20 to 2023-24

 LOA BLOCK PERIOD OF FINANCIAL YEAR 2019-20 to 2023-24

 Multioning Period

 - 30.01.2020 (IOA NO SEEP2-SE2/IA-I/ED/10/2019-20 doted 12.02.2020)

 Multioning Period

 - 30.33-24

		Export vi	Export value as per				NI I	IMPORT value as per-	- tek bet-					NFE		
Y63F (F.Y.]	APR data	NSD: data	FOR Export value found during AFR verification as par rule \$3 of \$12 Rules.	Projected FOB Value of Export	RM import during the year + CG Import for the last 18 yrs (including Monitoring Year)	-10/WSDL-	Amortise d value as per APR Rs. In Lakks.	Amortise Amortise Juaiue as d'velue per APR of CG Rs. In 105 ou Lakhs, per role S1 of S12 Rutes,	Value of importes RM Consumpt on during the year	Outflow Outflow	Other FE APR data (Raw Decifiew naterial consumed temortised=Ou thow)	APR-data as per verificatio n (Bow n (Bow naterial consumed vamotios d-Outhow	Prejected Foreign exchange earning (NFE)	As per APR. After NEE Very Eave of SE Bude	Page 10 No	MFE On Cumulat we Basis
-	~	~	4	5	9		8	6	10	11	12	13	34	15	16	17
	(a)E				((407+(4))VF		48(M)		AUN	APR(S)	APRICS	4A04+[9]+ APR [5]		APR.(7)	(4-13)	
2009-20	225	225	225	15000.00	0:00+0:00	0.00+0.00	0.00	0.00	0.62	000	0.62	0.62	5780.00	1.63	1.63	1,63
12-0012	201.05	201.05	201.05	21000.00	17.23+18.339	1	6.57	5.57	165.051	000	162.55	162.56	8345,00	38,49	38.49	40.12
201-22	24449,39	24611.227	24449.39	25000.00	19428.90+72.50	19728.60	2.75	1.75	17296.30	0.00	17304.05	17309.05	60/8/66	7145.34	7345.34	7185.46
202-23	27321.37	-		28000.00	14138.72+83.98	14717,63	8.40	8.40	13092.71	0.00	13851.11	13851.11	11183.00	13470.76	13470.26	20655.72
2003-24	35008.41	35454,18	35008.41	31000.00	15/75.16+83.98	16405.81+0	_	8,40	16895,65	0.00	16904.06	16904.05	00788271	18104.35	18104.35	38760.07
Total Achieved	10.03636	06.00113	86982.47	120000.00			31.12	31.12	48191.28	0.00	45222.40	48222.43	47669.00	38760.07	38760.07 38760.07 38760.07	38760.0

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y.2023-24.

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

Monitoring Performance of the respective units as specified in FSR's

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/6 2/2024-25

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

Address: - Unit No. 604, Tower-II, SEEPZ ++, SEEPZ-SEZ, Andheri East

Block Period: - 2020-21 to 2024-25

Financial Year: - 2023-24 (4th Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2021-22 & 2022-23 was placed in the 189th Approval Committee meeting held on 07.08.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22 & 2022-23, as the export and import data for the period 2021-22 & 2022-23 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- Decision: After deliberation, the committee noted the performance of the unit for the period 2021-22 & 2022-23 as the unit had no transaction in the period.

I. Approved Projections

(Rs. in Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB Value of export	0.00	0.00	6000.00	8000.00	10000.00	24000.00
FE Outgo	0.00	0.00	2750.00	3710.00	4710.00	11170.00
NFE	0.00	0.00	3250.00	4290.00	5290.00	12830.00

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

Year	Projected	Actual	Raw Ma (Goods/S		C.G. Im	port	Other outflow
	Frojected	Hotaai	Projected	Actual	Projected	Actual	Actual
2020-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022-23	6000.00	0.00	2700.00	0.00	50.00	0.00	0.00
2023-24	8000.00	221.55	3680.00	328.78	30.00	150.50	0.00
Total	14000.00	221.55	6380.00	328.78	80.00	150.50	0.00

(III) Cumulative NFE achieved during the period 2022-23 to 2024-25.

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	0.00	0.00	NA
2021-22	0.00	0.00	NA
2022-23	3250.00	0.00	NA
2023-24	7540.00	42.97	0.56%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		NUS/APL/GJ/326/03-04/6437
		Dated 23.08.2004
Validity of LOA		31.03.2025
Item(s) of manufact	ure/ Services	Plain Gold/ Platinum/ Silver Jewellery, Diamond and Gem stones, Studded Gold/ Platinum and Silver Jewellery
Date of commencer	ment of production	01.12.2004
Execution of BLUT		Yes
Pending CRA Object	ction, if any	NO
	ause Notice/ Eviction otice/ Recovery Order	
 a. Projected employment for the block period b. No. of employees as on 31.03.2025 		150
		2
Area allotted (in sq	. ft.)	6638.92 Sq. Ft
Area available for sq.ft. basis (area / r		3319.46
Investment till	Building	209.78
date	Plant & Machinery	210.39

TOTAL	420.17
Per Sq. ft. Export during the FY	3337.14 sq ft
Quantity and value of goods exported under Rule 34 (unutilized goods)	NO
Value Addition during the monitoring period	21.66%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes, APR 2023-24 filed on 26.09.2024.
If no, details of the Year along with no of days delayed to be given.	

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. In Lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2023-24	221.55	221.55	0.00	NA

b. IMPORT (RM & Capital Goods)

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2023-24	Raw Material	328.78	329.40	0.62	Difference due to exchange rate difference

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2023-24	Capital Goods	150.50	150.50	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in Lakhs)

	FY	2023-24
	Total Bond-Cum Legal Undertaking	2495.04
1	Remaining Value of BLUT given by entity at the start of the Financial Year.	2495.04
	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)	
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	2326.64
(G)	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	There are no foreign currency pending
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof.	NA NA
	SO to also check whether unit has obtained Softex condonation from DO office / RBI and if approved, whether they have filed such pending Softex.	
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	1
(c)	Whether unit has filed any request for Cancellation of Softex	r NO

(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment	NO
	in INR in r/o IT/ITES Unit during the period.	
	If yes, details thereof (year wise details to be provided)	
(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.	NO
	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	
(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.	Yes
(M)	If no, details thereof Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring	NO
(N)	report Has the unit set up any cafeteria / canteen / food court in unit premises.	NO
	0.	
	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	

observed by the Specified Officer during the period under monitoring	(0)		NO
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(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 05.02.2004 for 95 Yrs

Findings

1.	This is the 4th year of the block period 2020-21 to 2024-25. APR prior to this FY 2021-22 & 2022-23 has been monitored by 189 th Approval Committee meeting held on
2.	07.08.2024. Action in respect of the 189 th Approval Committee meeting held on 07.08.2024, has also
4.	been initiated by this office. Monitoring Noted.
3.	The unit has achieved export revenue of Rs. 221.55 Lakhs as against projected export of Rs. 8000.00 i.e. 2.77% for the FY 2023-24.
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. 42.97 Lakh is positive.
7.	There are No cases pending of Foreign Exchange
8.	The unit has mentioned value addition in the APR incorrectly as 8.66%. However, the unit has submitted CA certified copy indicating value addition as 21.66%.
9.	Outstanding Rent dues is NIL as on 21.01.2025.
10	No Labour dues & Labour cases are pending against the unit in estate section.
11	Validity of Lease Agreement Registered w.e.f.05.02.2004 for 95 Yrs
12.	There is no CRA Objection pending.
13.	There is no SCN is pending.
14.	The APR for the FY 2023-24 has been filed within prescribed time & submitted on 26.09.2024.

e. 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.

M/s Jinui Jewels private limted EXPORT & IMPORT NFE DATA FOR FY YEAR 2020-21 to 2024-25

	MFE On anti Comula Per the Basis	17	le.	0 0.06	0 0:00	-	97 42.97	97 42.97
	After Verykont or as per Ruk 53 of 382 Ruks.	35	(61-4) (0.00	0000	0.0	42.97	78.55
NFE	As per API. NFT	11	APR (7)	000	000	000	42.97	10.55
	Prejected Foreign exchange earning (NEI)	14		000	000	3250/00	4250.00	7540.00
	APR-data as per verification (Raw material consumed +outhow)	13	4M(h)=(9)+ APR(5)	000	00.0	0,00	178.58	178.58
	APR-data (Raw matonal cansumed +amorised- Ductiaw)	12	AA(h)+8+APR (5) = APR column (5)	0.00	000	0.00	17858	178.58
	Outflow Outflow	11	APR(S)	0000	000	000	0.00	000
-aed se	Vatue of Importes RM Consumption during the year	10	4A(h)	0.00	0.00	0.00	163.55	163.53
IMPORT value as per-	Amertised velue of CG 10% as prr rule 53 of SEZ Rules.	•		0,00	0.00	0.00	35.05	13.05
	Amortised rolue as per APR PS. In Likhs.	-	48(M)	0:00	000	0.00	35.05	13.05
	T/NS0L-data	2		0/0010/00	0010+000	0004000	329.40+150.50	
The second secon	FOB Export Projected RM Import value found FOB Value of during the year during APM Export - 4 CG import for verification the lar 10 yrs of SE2 Rules 3 of SE2 Rules (Including of SE2 Rules 10 yrs (Including Montoring Year)	0	4A(b)+485)	0.06+0.00	00.0400.00	00.00+00.00	8	
	Projected FOB Value of Export	5		0.00	0.00	6000.00	8000.00	14000.00
Export value as per	FOE Export value found during APH verification as per rule 53 of SE2 Rules.	4		0.00	0.00	0.00	221.55	221.55
Export	APR data NSDL data FOB Export value found during APR verification as per rule 5 of SE2 Rules	-		0.00	0.00	0.00	221.55	221.55
	APR data	~	3(a)	0.00	0/00	0.00	221.55	221.55
	Year F.K.]	-		2010-23	2021-22	2022-23	8023-24	Total

CG AMORTISATION - details as provided by the Unit.

UNIT NAME · M/s. Jinai Jewels Private Limited

Date of Commencement - 01.12.2004 (LOA No.NUS/APL/GJ/326/03-04/6437 dated 23.08.2004)

LOA BLOCK PERIOD - 2020-21 To 2024-25

Amortisation Period - 2023-24

Value in Lakhs

10.00	20.000	AMORTISED										
YEAK	CG IMF.	VALUE	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2014-15	0.00	000	000	00'0	0:00	00.00	00.00	0.00	00.00	0.00	0.00	00.00
2015-16	0.00	000		00.00	00.00	00.00	00.00	00'0	00.00	0.00	00'0	00/0
2016-17	0.00	0000			00.0	00.00	00.0	0000	00.0	00'0	0.00	00.00
2017-18	0'00	0070				00.00	00.00	00'0	0000	0.00		00.00
2018-19	00.00	00.00					00'0	00.00	0070	0.00	00.00	00'0
2019-20	0.00	000						0070	00/0	0.00	0.00	00.00
2020-21	00.00	00'0							0.00	0.00	0.00	0.00
2021-22	00.00	00'0								00.00	0.00	0.00
2022-23	00.00	000									0:00	0.00
2023-24	150.50	15.05										15.05
TOTAL	150.50	15.05	0.00	00'0	0.00	00'0	0.00	00'0	00.00	00.00	00.00	15.05

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring Performance of the Unit for the F.Y. 2020-21(2nd Year), 2021-22(3rd Year), 2022-23 (4th Year) & 2023-24 (5th Year)

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

Monitoring Performance of the respective units as specified in FSR's.

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

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

d. Other Information: -

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FINAL SCRUTINY REPORT/2024-25

Name of the Unit: - M/s. Enchanted Exports LLP.

Address: - Unit No. 304, Block No. 1, SEEPZ-SEZ, Andheri (E), Mumbai- 400096.

Block period: - 2019-20 to 2023-24

Financial Year: -

- a. 2020-21(2nd Year)
- b. 2021-22(3rd Year)
- c. 2022-23 (4th Year)
- d. 2023-24 (5th Year)

Details of Previous Monitoring:-

 The proposal of performance of the APR for the period 2019-20 was placed in the 168th Approval Committee meeting held on 27.10.2022, 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 for the FY 2019-20 to 2023-24.

2021-22 2022-23 2023-24 Total 2019-20 2020-21 1080.00 1550.00 5580.00 900.00 1300.00 750.00 FOB value of export 967.00 1141.00 1141.00 4949.00 681.00 798.00 FE Outgo 113.00 159.00 188.00 631.00 69.00 102.00 NFE

(Rs. in Lakhs)

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

_	Exp	port		F	.E. OUTGO		
	Projected	Actual	Raw M (Goods/S		C.G. impo	ort/IUT	Other outflow
Year	riojected	- Club	Projected	Actual	Projected	Actual	Actual
2019-20	750.00	538.77	570.00	148.70	25.00	0.00	76.74
2020-21	900.00	6496,44	675.00	3926.30	25.00	0.00	0.00
2021-22	1080.00	12572.65	820.00	9152.06	25.00	19.62	190.01
2022-23	1300.00	8136.51	980.00	5921.92	15.00	0.00	169.16
2023-24	1550.00	7457.39	1180.00	6135.53	10.00	0.00	146.75
Total	5580.00	35201.76	6035.00	25284.51	100.00	19.62	582.66

(Rs. in Lakhs)

(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	69.00	325.13	471.20%
2020-21	171.00	3256.83	1904.58%
2021-22	284.00	6161.25	2169.45%
2022-23	443.00	7175.41	1619.73%
2023-24	631.00	7900.49	1252.06%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		SEEPZ/IA(I)/NUS/APL/GJ/271/2002-03/1241 DATED 4.10.2002					
Validity of LOA		31.03.202	4				
Item(s) of manufa	cture/ Services	JEWELLE JEWELLE STUDDEI COBINAT	RY, PLAIN RY AND P D GOLD, SI	GOLD, PLA STUDDED EARLS & P ILVER & NI LLERY, CO	SILVER LAIN & TINOL		
Date of commenc	ement of production	01.01.200	4				
Execution of BLU	т	Yes					
Pending CRA Obj	ection, if any	Yes					
	Cause Notice/ Eviction Notice/ Recovery Order		35 CL 456-44				
		2020-21	2021-22	2022-23	2023-24		
block period	nployment for the 1 byees as on 31.03.2024	Male- 13 Female- 2	Male- 12 Female- 2	Male- 13 Female- 2	Male- 13 Female- 2		
Area allotted (in sq. ft.)		6641.3	3Sq Ft.				
Area available for each employee per sq.ft. basis (area / no. of employees)		442.76 Sq	.474.38 Sq		.442.76 Sq.		
		10-11-11-11-11-11-11-11-11-11-11-11-11-1	rFt. pe employee	STOLES	rFt. per employee		
Investment ti	277.88	277.88	277.88	277.88			
date	Plant & Machinery	192.56	238.39	247.06	261.82		
	470.44	516.27	524.94	539.70			
Per Sq. ft. Export	during the FY	97818 per Sq. Ft.	189309per Sq. Ft.	122513 per Sq. Ft.	112287 per Sq. Ft.		
under Rule 34	e of goods exported	NIL	NIL	NIL	NIL		
(unutilized goods Value Addition du period) Iring the monitoring	10.00%	13.00%	13.00%	13.00%		
Whether all the A now has been file limit, or otherwise	APR 2020-21:- No, APR 2020-21 filed on 28.09.2022 as per the direction given by the U/S to the GOI dt. 29.06.2021 for extension in the last date of filling APR by SEZ unit. The unit has delayed in submission of APR by 271 days. APR 2021-22:- Yes, APR for the FY 2021-22 filed on 30.09.2022. APR 2022-23:- No, APR for the FY 2022-23 filed on 30.01.2024. The unit has delayed in submission of APR by 122 days. APR 2023-24:- Yes, APR for the FY 2023-24						

a. EXPORT

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2020-21	6496.44	6629.34	132.90	Difference is due to the Sample Export, Repair Export and RE- Export of Diamond considered by NSDL, wherein the unit has taken the actual export value.
2021-22	12572.65	13090.82	518.17	Difference is due to the Sample Export, Repair Export and RE- Export of Diamond considered by NSDL, wherein the unit has taken the actual export value.
2022-23	8136.51	8747.42	610.91	Difference is due to the Sample Export, Repair Export and RE- Export of Diamond considered by NSDL, wherein the unit has taken the actual export value.
2023-24	7457.39	19537.65	12080.26	Difference is due to the Sample Export, Repair Export and RE- Export of Diamond considered by NSDL, wherein the unit has taken the actual export value.

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2020-21		3926.30	9340.86	5414.56	Difference is due to Not consider by unit for Cut & Polished Diamonds are Supplied on Loan Basis, No Payment Involved, and Value Declared for Customs Purpose Only.
2021-22	Raw Material	9152.06	27269.16	18117.1	Difference is due to Not consider by unit for Cut & Polished Diamonds are Supplied on Loan Basis, No Payment Involved, and Value Declared for Customs Purpose Only.
2022-23		5921.92	19933.15	14011.23	Difference is due to Not consider by unit for Cut & Polished Diamonds are Supplied on Loan Basis, No Payment Involved, and Value Declared for Customs Purpose Only.
2023-24		6135.53	18425.92	12290.39	Difference is due to Not consider by unit for Cut & Polished Diamonds are Supplied on Loan Basis, No Payment Involved, and Value Declared for Customs Purpose Only.

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2020-21		0.00	0.00	0.00	NA
2021-22		19.62	19.62	0.00	NA
2022-23	Capital Goods	0.00	0.00	0.00	NA
2023-24		0.00	0.00	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

		2020-21	2021-22	2022-23	2023-24
i .	Total Bond-Cum Legal Undertaking	1982.00	1982.00	1982.00	1982.00
ii.	Remaining Value of BLUT given by entity at the start of the Financial Year.		3397.64	1994.39	795.06
10	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)		1403.26	1199.33	1100.94
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].		1994.39	795.06	-305.89

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

(1)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)		No	No	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.		No	No	No
	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				
(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.		In Process	In Process	In Process
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	1000	No	No	No
(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
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise		No	No	No
	Whether unit has availed any duty free goods / services for setting up such facility?		-		
	If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered				

- -

(0)	Whether any violation of any of the No	No	No	No
	provisions of law has been noticed / observed by the Specified Officer during			-
	the period under monitoring			

(B) Observations on Estate Division.

Particulars	Status	
Outstanding Rent dues	Rs. 501,871.57 outstanding dues till date.	
Labour Dues or Labour Cases	NIL	
Validity of Lease Agreement	Registered w.e.f 21.04.2003 for 95 years	

Findings

1.	2020-21 is the 2 nd year, 2021-22 is 3 rd year, 2022-23 is 4 th year & 2023-24 is 5 th year of the block period 2019-20 to 2023-24. APR prior to this FY 2019-20 has
	been monitored and noted in the 168 nd Approval Committee meeting held on 27.10.2022.
2.	i. The unit has achieved export revenue of Rs. 6496.44 Lakhs as against projected export of Rs. 900.00 Lakhs i.e. 721.83% for the FY 2020-21.
	ii. The unit has achieved export revenue of Rs. 12572.65 Lakhs as against projected export of Rs. 1080.00 Lakhs i.e. 1164.13% for the FY 2021-22.
	iii. The unit has achieved export revenue of Rs. 8136.51 Lakhs as against projected export of Rs. 1300.00 Lakhs i.e. 625.89% for the FY 2022-23.
	iv. The unit has achieved export revenue of Rs. 7457.39 Lakhs as against projected export of Rs. 1550.00 Lakhs i.e. 481.12% for the FY 2023-24.
3.	i. Net Foreign Exchange Rs. 3256.83 Lakh is positive for the FY 2020-21.
	ii. Net Foreign Exchange Rs. 6161.25 Lakh is positive for the FY 2021-22.
	iii. Net Foreign Exchange Rs. 7175.41 Lakh is positive for the FY 2022-23.
	iv. Net Foreign Exchange Rs. 7900.49 Lakh is positive for the FY 2023-24.
4.	The unit has submitted value addition statement from CA wherein it is certified that the Value Addition during the financial year 2020-21 is 10%, 2021-22 is 13%, 2022-23 is 13% & 2023-24 is 13%.
5.	No Labour dues & Labour cases are pending against the unit in estate section.
6.	There is no SCN is pending.

7.	i. APR 2020-21 filed on 28.09.2022 as per the direction given by the U/s to the
	GOI dt. 29.06.2021 for extension in the last date of filling APR by SEZ unit. The
	unit has delayed in submission of APR by 271 days.

ii. The APR for the FY 2021-22 has been filed within prescribed time & submitted on 30.09.2022.

iii. The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 30.01.2024. The unit has delayed in submission of APR by 122 days.

iv. The APR for the FY 2023-24 has been filed within prescribed time & submitted on 30.09.2024.

e. 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.

Darbated by the ULP (UDA NO) SEPT APPENDANCE CONSTRUCTION (0.54200) EXPOSET & IMPORT WILE DATA FOR FY YEAR 2015-20 TO 2023-24

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	Ar per AFR	2	AFRAM	315.13	161,191	250442	104.35	213.08	TNOLAR
	Projected Foreign orthogr curring	#		6600	001100	10101	155:20	arest .	00110
	APE-data as per surfication (Eary surfication conversed -amortical+Conflore)	13	140-00-AFE(5)	10.64	3546.74	12.854	7122.05	10.000	12,006.22
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	Other FIL Outflow	W.	NUM	une -	0.00	TNIS	SUM	16.62	94736
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	Americal and sylcic 20% as periods 2.54/512 Rules	a.		10.01	040	237	257	150	830
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Export sa	NSOLAA			8258	00,0200	1309061	542,42	19537465	11.85288
	webuly CAlies	~	ž	538,77	10,0956	1357.65	8136.51	560.39	NUM26
	Yar (133)	-		12.910	0000	四:12月	り、日間	825.21	Total

Enchanted Exports LLP (LOA NO. SEEPZ-SEZ/IA-I/APL/GJ/271/2002-03/1241 DTD. 04.10.2002) Date of commencement of production : 01.01.2004

YEAR	CG IMP.	AMORTISED		2020-21										
_		VALUE	11-12 10%	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	29-21		
				10%	10%	10%	10%	10%	10%	10%	10%	10%		
2011-12	0.00		0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2012-13	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2013-14	0.00	-			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014-15	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		
2016-17	6.10	3.05						0.63	0.61	0.61	0.61	0.61		
2017-18	0.00		1			1			0.00	0.00	0.00	0.00		
2018-19	0.00									0.00	0.00	0.00		
2019-20	0.00										0.00	0.00		
2020-21	0.00											0.00		
TOTAL	6.10	3.05	0.00	0.00	0.00	8.00	0.00	0.61	0.61	0.61	0.61	0.61		

YEAR	CG IMP.	AMORTISED		- 0.0			2021-22	18 N.				
		VALUE	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	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
2016-17	6.10	3.66					0.61	0.61	0.61	0.61	0.61	0.61
2017-18	0.00	-						0.00	0.00	0.00	0.00	0.00
2018-19	0.00								0.00	0.00	0.00	0.00
2019-20	0.00									0.00	0.00	0.00
2020-21	0.00										0.00	0.00
2021-22	19.62	1.95										1.96
TOTAL	25.72	5.62	0.00	0.00	0.00	0.00	0.61	0.61	0.61	0.61	0.61	2.57

YEAR	CG IMP.	AMORTISED	0				2022-23	P				
		VALUE	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
10000	1.00	1997-028-05-	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	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
2016-17	6.10	4.27				0.61	0.61	0.61	0.61	0.61	0.61	0.51
2017-18	0.00	-				1000	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00						0.0.000	0.00	0.00	0.00	0.00	0.00
2019-20	0.00	+	19 19				2		0.00	0.00	0.00	0.00
2020-21	0.00									0.00	0.00	0.00
2021-22	19.62	3.92					2				1.96	1.96
2022-23	0.00					- North		100				0.00
TOTAL	25.72		0.00	0.00	0.00	0.61	0.61	0.61	0.61	0.61	2.57	2.57

YEAR	CG IMP.	AMORTISED					2023-24	i				
1280°E	1949304000	VALUE	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
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	6.10	4.88			0.61	0.61	0.61	0.61	0.61	0.61	0.61	0,61
2017-18	0.00	-		_		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	19.62	and the second se								1.96	1.95	1.95
2022-23	0.00	a second s									0.00	0.00
2023-24	0.00				-							0.00
TOTAL	25.72		0.00	0.00	0.61	0.61	0.61	0.61	0.61	2.37	2.57	2.57