

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

अंधेरी (पूर्व), मुंबई
ANDHERI (EAST), MUMBAI.

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सीपज़ -सेज़ के अनुमोदन समिति बैठक की कार्यसूची

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

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

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

दिनांक : 17 अप्रैल 2025

DATE: 17th April 2025

समय: 11.30 A.M. बाद

TIME: 11.30 A.M. onwards

17 अप्रैल 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 17th April 2025.**

अनुक्रमणिका (INDEX)

एजेंडा आइटम नंबर Agenda Item No	विषय Subject
Agenda Item No. 01	Confirmation of Minutes of the last meeting held on 24.03.2025.
Agenda Item No.02	Application received from M/s. Navbharat Carbon Company (Bombay), for Capacity Enhancement in existing items along with Renewal of LOA for further period of 5 years i.e. 20245-26 to 2029-30 w.e.f. 01.04.2025 to 31.03.2030.
Agenda Item No.03	Application received from M/s. Creations Gems and Jewellery Private Limited (Unit-II), for Capacity Enhancement of Existing Item i.e. Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery from 95000.00 to 350000.00.
Agenda Item No.04	Application received from M/s. Portescap India Pvt. Ltd for broad banding of Items.
Agenda Item No.05	Application received from M/s. Euroshine Jewellery Works Pvt. Ltd for broad banding Items.
Agenda Item No.06	Application received from M/s. H. K. Designs (India) LLP permission for Third Party Repair and Broad Banding of Items.
Agenda Item No.07	Application received from M/s. H. K. Designs (India) LLP (Unit-II) permission for Third Party Repair and Broad Banding of Items.
Agenda Item No.08	Application received from M/s. Aakash Jewels permission for Third Party Repair.
Agenda Item No.09	Application received from of M/s. Course5 Intelligence Limited for Change in shareholding and List of Directors of the Company.
Agenda Item No.10	Application received from of M/s. Jewel NXT for Addition in Partners and Shareholding Pattern of the Company.
Agenda Item No.11	Proposal for change of name of the Company of M/s. Jinai Jewels Private Limited to M/s. Jinai Jewels LLP.
Agenda Item No.12	Application received from M/s. Global Jewellery Pvt. Ltd for permission to Import/DTA purchase and re-export of 100 Nos of "Loupe" export will be done after adorning with Metal and Studded with diamonds/Color Stone/CVD.
Agenda Item No.13	Monitoring performance of the unit holders as per the FSR [15 no] attached.

24 मार्च, 2025 को विकास आयुक्त की अध्यक्षता में आयोजित सीपज़-सेज़ के लिए अनुमोदन समिति की 197 वीं बैठक का कार्यवृत्त।

MINUTES OF 197th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF THE DEVELOPMENT COMMISSIONER ON 24-03-2025

एसईजेड का नाम Name of the SEZ	सीपज़-सेज़ SEEPZ-SEZ
बैठक संख्या Meeting No	197 वीं
दिनांक Date	24.03.2025

उपस्थित सदस्य:

Members Present:

क्र. S.N.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्रीमती मितल एस. हिरेमठ Smt. Mital S. hiremath	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीपज़-सेज़ / SEEPZ-SEZ
2	श्री राजेश परदेशी Shri. Rajesh Pardeshi	संयुक्त आयुक्त आयकर Joint Commissioner Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामित / Nominee of Commissioner of Income Tax office, Mumbai
3	श्री हिमांशु धर पांडे Shri. Himanshu Dhar Pandey	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित / Nominee of the Additional DGFT, Mumbai
4	श्रीमती मीरा रामकृष्ण Smt. Meera Ramkrishan	सहायक आयुक्त, सीमा शुल्क / Asstt. Commissioner of Customs	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामित / Nominee of Commissioner of Customs, General, Air Cargo, Sahar
5	श्रीमती पूनम दराडे Smt. Poonam Darade	उप निदेशक उद्योग Deputy Director Industries	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामित। Nominee of DC Industries, Government of Maharashtra.
6	श्री जय मनोज शाह Shri Jay Manoj Shah	उप विकास आयुक्त, Dy. Development Commissioner, SEEPZ- SEZ तथा विनिर्दिष्ट अधिकारी / Specified Officer	सीपज़-सेज़/ SEEPZ-SEZ
7	श्री बालासाहेब बोराडे Shri Balasaheb Borade	विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज़/ SEEPZ-SEZ

श्री जय दीप, एडीसी, श्री विवेक जरवाल, एडीसी और श्री हनीश राठी, एडीसी बैठक के सुचारु संचालन और सहायता के लिए उपस्थित थे।
Shri Jai Deep, ADC, Shri Vivek Zarwal, ADC and Shri Hanish Rathi, ADC attended for assistance and smooth functioning of the meeting.

कार्यसूची मद सं 01: 03.03.2025 को आयोजित 196 वीं बैठक के कार्यवृत्त की पुष्टि। समिति ने सभी स्थगित प्रस्तावों को अगली बैठक में रखने का निर्देश दिया।
Agenda Item No. 01: Confirmation of the Minutes of the 196th Meeting held on 03.03.2025. The committee directed to place all the deferred proposals in the next meeting.

कार्यसूची मद सं 02 : मेसर्स प्रायोरिटी ज्वेल्स प्राइवेट लिमिटेड की कंपनी का नाम बदलकर मेसर्स प्रायोरिटी ज्वेल्स लिमिटेड करने का प्रस्ताव।	Agenda Item No. 02: Proposal of change of name of the company of M/s. Priority Jewels Pvt. Ltd to M/s Priority Jewels Ltd
एमओसीएंडआई निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार इकाई का नाम मेसर्स प्रायोरिटी ज्वेल्स प्राइवेट लिमिटेड से मेसर्स प्रायोरिटी ज्वेल्स लिमिटेड में बदलने का अनुरोध।	Request for Change of the name of the unit from M/s. Priority Jewels Pvt. Ltd to M/s. Priority Jewels Limited in terms of MOC&I Instruction No. 109 dated 18.10.2021.

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 (Priority Jewels Pvt Ltd)	Sr. No.	Name of Directors after change of name (M/s. Priority Jewels Ltd)
1.	Shailesh H Sangani (Managing Director)	1.	Shailesh H Sangani (Managing Director)
2.	Tushar A Mehta (Director)	2.	Tushar A Mehta (Director)
3.	Aditi Motla (Additional Director)	3.	Aditi Motla (Additional Director)

- There is no change in List of Directors before & After

List of Shareholding Pattern before and after change of name:

Before :

Sr. No.	Name of Shareholder	No. of shares held	Percentage	Amount per share	Total Amount (in Rs.)
1	Mr. Shailesh Sangani	13,50,000	42.86	10	1,35,00,000
2	Mrs. Manisha Sangani	8,00,000	25.40	10	80,00,000
3	Mrs. Aditi Motla	5,00,000	15.87	10	50,00,000
4	Priority Retail Ventures Private Limited	4,99,970	15.87	10	49,99,700
5	Isha Tushar Mehta	10	0.00	10	100
6	Tushar Anantrai Mehta	10	0.00	10	100
7	Aashna Sangani Parikh	10	0.00	10	100
	Total	31,50,000	100	10	3,15,00,000

After:

Sr. No.	Name of Shareholder	No. of shares held	Percentage	Amount per share	Total Amount (in Rs.)
1	Mr. Shailesh Sangani	13,50,000	42.86	10	1,35,00,000
2	Mrs. Manisha Sangani	8,00,000	25.40	10	80,00,000
3	Mrs. Aditi Motla	5,00,000	15.87	10	50,00,000
4	Priority Retail Ventures Private Limited	4,99,970	15.87	10	49,99,700
5	Isha Tushar Mehta	10	0.00	10	100
6	Tushar Anantrai Mehta	10	0.00	10	100
7	Aashna Sangani Parikh	10	0.00	10	100
	Total	31,50,000	100	10	3,15,00,000

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

निर्णय: विचार-विमर्श के बाद, समिति ने मंत्रालय के दिनांक 18.10.2021 के निर्देश संख्या 109 के अनुसार कंपनी के नाम में परिवर्तन के लिए इकाई के प्रस्ताव को मंजूरी दे दी। इसके अलावा, समिति ने इकाई को दिनांक 18.10.2021 के निर्देश संख्या 109 के अनुसार शर्तों का पालन करने का भी निर्देश दिया।

Decision: After deliberation, the Committee **approved** the proposal of the unit for Change in Name of the Company in terms of MOC&I Instruction no. 109 dated 18.10.2021. Further, the Committee also directed the unit to comply with the conditions as per Instruction no. 109, dated 18.10.2021.

कार्यसूची मद सं 03: सेवाओं की अतिरिक्त सूची के लिए मेसर्स वेबफाई सर्विसेज (इंडिया) प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ।

Agenda Item No. 03: Application received from M/s. Webify Services (India) Pvt. Ltd for Additional List of Services.

The unit vide letter dated 04.02.2025 has requested for Additional List of services for their Authorized Operations are as under:

Sr. No.	List of Approved Services	Justification
1.	Club Association Services	The services we availed for Export Promotion Council Membership from EPCES for EOUs and SEZs and this is mandatory requirement as per Rule 2 (1-zg) of SEZ Rules 2006.
2	Business Auxiliary Services	These are essentially back office services, which we outsourced to contractors. These services are availed primarily to support our main business activities and to facilitate smooth functioning of the Company. Even, though these are routine services, these are vital for performing the authorized operations of the company. We take this service for payroll related services.

निर्णय: विचार-विमर्श के बाद समिति ने केवल एक सेवा अर्थात् [क्लब एसोसिएशन सेवाएं] को मंजूरी दी जो केवल व्यापारिक मामलों तक ही सीमित है अर्थात् ईपीसीईएस।

Decision: After deliberation, the Committee **approved** only one of the services i.e. [Club association services] restricted to trade matters only i.e. EPCES. Regarding Business auxiliary services the unit failed to justify outside SEZ how can Specified officer give tax benefits ?

कार्यसूची मद सं 04: सीपज़ विशेष आर्थिक क्षेत्र अंधेरी पूर्व, मुंबई- 400096 में बिजली के लिए टैरिफ शुल्क में कमी के कार्यान्वयन के लिए आवश्यक सामग्री की सूची के लिए मेसर्स एईएमएल सीपज़ लिमिटेड से आवेदन प्राप्त हुआ।

Agenda Item No. 04 : Application received from M/s. AEML SEEPZ Limited for List of Material required for implementation of reduction of tariff charges for electricity at SEEPZ Special Economic Zone, Andheri East, Mumbai- 400096.

<p>सह-डेवलपर ने सीपज़ विशेष आर्थिक क्षेत्र में बिजली के लिए टैरिफ़ शुल्क में कमी के कार्यान्वयन के लिए 11408.44 करोड़ रुपये की सामग्री की सूची के अनुमोदन के लिए अनुरोध किया। चार्टर्ड इंजीनियर श्री विजय डी. खामकर द्वारा प्रमाणित दिनांक 31.12.2024 के पत्र के अनुसार।</p>	<p>The Co-Developer requested for the approval for list of material worth Rs. 11408.44/- Lakh for implementation of reduction of tariff charges for electricity at SEEPZ Special Economic Zone. Vide letter dated 31.12.2024 certified by the Chartered Engineer Mr. Vijay. D. Khamkar dated 26.12.2024.</p>
<p>निर्दिष्ट अधिकारी, एसईईपीजेड-एसईजेड ने दिनांक 20.03.2025 के पत्र द्वारा सामग्रियों की सूची का सत्यापन किया था।</p>	<p>The Specified Officer, SEEPZ-SEZ vide letter dated 20.03.2025 had verified the list of materials.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने सीपज़ विशेष आर्थिक क्षेत्र, अंधेरी ईस्ट, मुंबई- 400096 में बिजली के लिए टैरिफ़ शुल्क में कमी के कार्यान्वयन के लिए आवश्यक सामग्री की सूची के प्रस्ताव को स्थगित कर दिया और मेसर्स एईएमएल सीपज़ लिमिटेड को निर्देश दिया कि प्रस्ताव प्रस्तुत करने से पहले एमईआरसी से अनुमोदन प्राप्त करें। नेस्ट-II के लिए 7 करोड़ और नेस्ट-I के लिए 2 करोड़ की अनुमति दी गई।</p>	<p>Decision : After deliberation, the Committee Partially approved the proposal of the Co-Developer i.e. allowed material for electricity infrastructure Rs.7 Crore for NEST – II & 2 Crore for NEST –I and for remaining list of material the Committee directed M/s. AEML SEEPZ Limited to first take approval from MERC before submission of proposal required for implementation of reduction of tariff charges for electricity at SEEPZ Special Economic Zone, Andheri East, Mumbai-400096.</p>
<p>कार्यसूची मद सं 05: मेसर्स ग्लोबल ज्वेलरी प्राइवेट लिमिटेड से सभी स्वीकार्य वस्तुओं (10,000 पीसीएस) को हीरे/रंग से सजाने के बाद या बिना कीमती धातु के निर्यात के लिए आयात करने की अनुमति के लिए आवेदन प्राप्त हुआ।</p>	<p>Agenda Item No. 05 : Application received from M/s. Global Jewellery Pvt. Ltd for permission to Import All Allowable Items (10,000 PCS) for exporting the same after adorning with diamond/color with or without precious metal.</p>
<p>इकाई ने सभी स्वीकार्य वस्तुओं (10,000 पीसीएस) के आयात की अनुमति के लिए आवेदन प्रस्तुत किया है, ताकि उन्हें बहुमूल्य धातु के साथ या उसके बिना हीरे/रंग से अलंकृत करके निर्यात किया जा सके।</p>	<p>The unit has submitted the application for permission to Import All Allowable Items (10,000 PCS) for exporting the same after adorning with diamond/color with or without precious metal.</p>
<p>निर्णय: विचार-विमर्श के बाद समिति ने प्रस्ताव को स्थगित कर दिया तथा निर्देश दिया कि यदि वे माल का विस्तृत विवरण प्रस्तुत करें तो विकास आयुक्त कार्यालय अनुमति दे देगा।</p>	<p>Decision: After deliberation, the Committee deferred the proposal, stating that a detailed description of the goods is required to consider the proposal. Furthermore, at the request of the Unit to expedite the approval, the Committee has suggested that the DC office may consider the possibility of granting in-principle approval to facilitate the trade, subject to post-ratification by the Approval Committee.</p>
<p>कार्यसूची मद सं 06: एलओए मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड (यूनिट-II) एलओए संख्या सीपज़-एसईजेड/आईए-आई/एनयूएस/जीएंडजे/04/2015-16/02407, दिनांक 17.02.2022 को मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड एलओए संख्या सीपज़ एसईजेड/एनयूएस/एपीएल/जीजे/243/99-00/वी-III/07728, दिनांक 09.07.2020 में विलय के लिए आवेदन।</p>	<p>Agenda Item No. 06 : Application for Merger of LOA M/s. Gold Star Jewellery Pvt. Ltd (Unit-II) LOA No. SEEPZ-SEZ/IA-I/NUS/G&J/04/2015-16/02407, Dated 17.02.2022 into M/s. Gold Star Jewellery Pvt. Ltd LOA No. SEEPZ SEZ/NUS/APL/GJ/243/99-00/V-III/07728, Dated 09.07.2020.</p>

इकाई ने एलओए मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड (यूनिट-II) एलओए संख्या सीपज़-एसईजेड/आईए-आई/एनयूएस/जीएंडजे/04/2015-16/ 0 2 4 0 7, दिनांक 17.02.2022 को मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड एलओए संख्या सीपज़ एसईजेड/एनयूएस/एपीएल/जीजे/243/99-00/वी-III/07728, दिनांक 09.07.2020 में विलय के लिए आवेदन प्रस्तुत किया है और निम्नलिखित विवरण के साथ सभी प्रासंगिक दस्तावेज प्रस्तुत किए हैं:-	The unit has submitted application for Merger of LOA M/s. Gold Star Jewellery Pvt. Ltd (Unit-II) LOA No. SEEPZ-SEZ/IA-I/NUS/G&J/04/2015-16/02407, Dated 17.02.2022 into M/s. Gold Star Jewellery Pvt. Ltd LOA No. SEEPZ SEZ/NUS/APL/GJ/243/99-00/V-III/07728, Dated 09.07.2020 and submitted all relevant documents with following details:-
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LIST OF DIRECTOR PRE-MERGER AND POST-MERGER ARE SAME.

Sr. No.	Name of the Director	Designation
1.	Ashish Shah	Managing Director
2.	Alkesh Shah	Director
3.	Vikaram Advani	Director

SHAREHOLDING PRE-MERGER AND POST-MERGER ARE SAME.

Sr. No.	Name of Equity Shareholder	No. of Equity Shares	Amount	% of total Capital
1	Alkesh Shah/Smita Shah	651,807	6,518,070	8.32
2	Smita A Shah	1,230,093	12,300,930	15.71
3	Hansa Shah as Trustee of Alkesh Shah Family Trust	3,296,390	32,963,900	42.10
4	Alkesh S Shah	1,105,000	11,050,000	14.11
5	Hansa Shah as Trustee of Sanjay Shah Family Trust	1,546,706	15,467,060	19.75
	Total Equity Shares	7,829,996	78,299,960	100

It is seen from the above that there is no change in the Directors and shareholding pattern of the company.

<p>निर्णय:- विचार-विमर्श के बाद, समिति ने एलओए मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड (यूनिट-II) एलओए संख्या सीपज़-एसईजेड/आईए-आई/एनयूएस/जीएंडजे/04/2015-16/02407, दिनांक 17.02.2022 को मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड एलओए संख्या सीपज़ एसईजेड/एनयूएस/एपीएल/जीजे/243/99-00/वी-III/07728, दिनांक 09.07.2020 में विलय के प्रस्ताव को मंजूरी दे दी। इसके अलावा, समिति ने इकाई को निर्देश संख्या 109, दिनांक 18.10.2021 के अनुसार निम्नलिखित सुरक्षा उपायों का पालन करने का भी निर्देश दिया।</p>	<p>Decision:- After deliberation, the Committee approved the proposal for Merger of LOA M/s. Gold Star Jewellery Pvt. Ltd (Unit-II) LOA No. SEEPZ-SEZ/IA-I/NUS/G&J/04/2015-16/02407, Dated 17.02.2022 into M/s. Gold Star Jewellery Pvt. Ltd LOA No. SEEPZ SEZ/NUS/APL/GJ/243/99-00/V-III/07728, Dated 09.07.2020. Further, the Committee also directed the unit to comply with the following safeguards in terms of Instruction no. 109, dated 18.10.2021.</p>
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कार्यसूची मद सं 07: मेसर्स ई-एम्फैसिस सिस्टम्स प्राइवेट लिमिटेड से, 18.03.2025 से 17.03.2030 तक, 2025-26 से 2029-30 तक की 5 वर्ष की अवधि के लिए एलओए के नवीकरण के साथ-साथ मौजूदा वस्तुओं में क्षमता वृद्धि के लिए आवेदन प्राप्त हुआ।

Agenda Item No. 07: Application received from M/s. E-emphasys Systems Pvt. Ltd, for Capacity Enhancement in existing items alongwith Renewal of LOA for further period of 5 years i.e. 2025-26 to 2029-30 w.e.f. 18.03.2025 to 17.03.2030.

मेसर्स ई-एम्फैसिस सिस्टम्स प्राइवेट लिमिटेड ने 18.03.2025 से 17.03.2030 तक 5 साल यानी 2025-26 से 2029-30 तक के लिए एलओए के नवीनीकरण के साथ मौजूदा मदों में क्षमता वृद्धि के लिए आवेदन प्रस्तुत किया था। इसका विवरण इस प्रकार है:

M/s. E-emphasys Systems Pvt. Ltd had submitted the application for Capacity Enhancement in existing items alongwith Renewal of LOA for further period of 5 years i.e. 2025-26 to 2029-30 w.e.f. 18.03.2025 to 17.03.2030. The details of the same are as under:

A. Capacity Enhancement of Item:-

Sr. No.	Items of Manufacture	Approved Capacity (INR) in Cr.	Proposed Capacity (Indian Rupees) (INR) in Cr.
a)	Software Development Support Services	49.20	94.10

It is

seen from above mentioned table the unit has capacity enhancement of their existing approved item i.e. Software Development Support Services from Rs. 49.20 Cr. to Rs. 94.10 Cr.

निर्णय: विचार-विमर्श के बाद समिति ने सॉफ्टवेयर विकास सहायता सेवाओं के मदों में क्षमता वृद्धि के लिए इकाई के प्रस्ताव को 492000000.00 से 94100000.00 तक अनुमोदित किया।

Decision : After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement in items of Software Development Support Services from Rs 49.20 Crores to Rs. 94.10 Crores.

कार्यसूची मद सं 08: मेसर्स यूरोशाइन ज्वेलरी वर्क्स प्राइवेट लिमिटेड से, 01.04.2025 से 17.03.2030 तक 5 वर्ष की अतिरिक्त अवधि अर्थात् 2025-26 से 2029-30 तक के लिए एलओए के नवीकरण सहित विद्यमान मद की क्षमता वृद्धि के लिए आवेदन प्राप्त हुआ।

Agenda Item No. 08: Application received from M/s. Euroshine Jewellery Works Pvt. Ltd, for Capacity Enhancement of Existing Item alongwith Renewal of LOA for further period of 5 years i.e. 2025-26 to 2029-30 w.e.f. 01.04.2025 to 17.03.2030.

यूरोशाइन ज्वेलरी वर्क्स प्राइवेट लिमिटेड ने 01.04.2025 से 17.03.2030 तक 5 साल यानी 2025-26 से 2029-30 तक के लिए LOA के नवीनीकरण के साथ-साथ मौजूदा वस्तुओं में क्षमता वृद्धि के लिए आवेदन प्रस्तुत किया था। इसका विवरण इस प्रकार है:

Euroshine Jewellery Works Pvt. Ltd had submitted the application for Capacity Enhancement in existing items alongwith Renewal of LOA for further period of 5 years i.e. 2025-26 to 2029-30 w.e.f. 01.04.2025 to 17.03.2030. The details of the same are as under:

A. Capacity Enhancement of Item:-

Sr. No.	Items of Manufacture/ Trading	Approved Capacity (Metric)	Proposed Capacity ((Metric)
a)	Plain Brass Jewellery & Studded	1000.00	2500.00

It is seen from above mentioned table the unit has capacity enhancement of their existing approved item i.e. Plain Brass Jewellery & Studded from 1000.00 to 2500.00.

निर्णय: विचार-विमर्श के बाद समिति ने सादे पीतल के आभूषणों और जड़ित वस्तुओं की क्षमता को 1000.00 से बढ़ाकर 2500.00 करने के लिए इकाई के प्रस्ताव को मंजूरी दे दी।	Decision: After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement in items of Plain Brass Jewellery & Studded from 1000.00 to 2500.00.
कार्यसूची मद सं 09: संलग्न एफएसआर [26 संख्या] के अनुसार इकाईयों के प्रदर्शन की निगरानी।	Agenda Item No. 09: Monitoring performance of the Units as per the FSRs [26 nos] attached.
एफएसआर 91. मेसर्स एडवांस पावर डिस्प्ले सिस्टम्स लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।	FSR 91. Monitoring Performance of M/s. Advance Power Display Systems Ltd for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.
इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात 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।	The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।	Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.
समिति ने भी निर्देश दिया की 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।	The Committee also directed to initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22, 2022-23 and 2023-24.
एफएसआर 92. मेसर्स अरिवा ज्वेलरी के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।	FSR 92. Monitoring Performance of M/s. Arriva Jewellery for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.
इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात 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।	The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।	Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.
समिति ने यह भी निर्देश दिया कि i. इकाई को रुपये 7,20,845.12/- का बकाया चुकाना होगा। ii. 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए एपीआर प्रस्तुत करने में देरी के साथ-साथ सकारात्मक एनएफई प्राप्त न करने के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।	The Committee also directed that i. The unit to clear the outstanding dues of Rs.7,20,845.12/-. ii. Initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 as well as non- achieving positive NFE.

<p>एफएसआर 93. मेसर्स बिरलासॉफ्ट लिमिटेड के 1 वर्ष अर्थात 2023-24 की अवधि के लिए कार्यनिष्पादन की निगरानी।</p> <p>इकाई ने 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 93. Monitoring Performance of M/s. Birlasoft Ltd. for the period of 1 year i.e. 2023-24.</p> <p>The unit has submitted the APR for the period 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>एफएसआर 94. मेसर्स सी.जे.ज्वेलरी प्राइवेट लिमिटेड के 1 वर्ष अर्थात 2023-24 की अवधि के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 94. Monitoring Performance of M/s. C.J.Jewelleries Pvt. Ltd for the period of 1 year i.e. 2023-24.</p> <p>The unit has submitted the APR for the period 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने इकाई को रुपये 7232.77/- का बकाया भुगतान करने का भी निर्देश दिया।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the unit to clear the outstanding dues of Rs.7232.77/-.</p>
<p>एफएसआर 95. मेसर्स क्राफ्ट्समैन ज्वेलरी प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात 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।</p>	<p>FSR 95. Monitoring Performance of M/s. Craftsmen Jewellery Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>

<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया।</p> <p>i. इकाई को रुपये 9,10,239.53 रुपये का बकाया चुकाना होगा।</p> <p>ii. निर्यात निष्पादन प्राप्त न करने पर इकाई को चेतावनी पत्र।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed.</p> <p>i. The unit to clear the outstanding dues of Rs.9,10,239.53/-.</p> <p>ii. Cautionary letter to unit for non-achievement of export performance.</p>
<p>एफएसआर 96. मेसर्स क्रिएशन्स जेम्स एंड ज्वेलरी प्राइवेट लिमिटेड - यूनिट I के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 96. Monitoring Performance of M/s. Creations Gems and Jewellery Pvt. Ltd -Unit I for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया कि</p> <p>i. 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करना।</p> <p>ii. समिति ने वित्तीय वर्ष 2023-24 के लिए वार्षिक रिपोर्ट दाखिल करने में 1 दिन की देरी को माफ करने पर सहमति व्यक्त की।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed that</p> <p>i. Initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2022-23.</p> <p>ii. The Committee agreed to condone the delay of 1 day in filing APR for F.Y. 2023-24.</p>
<p>एफएसआर 97. मेसर्स क्रिएशन जेम्स एंड ज्वेलरी प्राइवेट लिमिटेड - यूनिट II के 4 वर्ष की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 97. Monitoring Performance of M/s. Creations Gems and Jewellery Pvt. Ltd -Unit II for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>

<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देशित किया</p> <p>i. 2022-23 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करना।</p> <p>ii. समिति ने वित्तीय वर्ष 2023-24 के लिए वार्षिक रिपोर्ट दाखिल करने में 1 दिन की देरी को माफ करने पर सहमति व्यक्त की।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <p>i. Initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2022-23.</p> <p>ii. The Committee agreed to condone the delay of 1 day in filing APR for F.Y. 2023-24.</p>
<p>एफएसआर 98. मेसर्स डायगोल्ड क्रिएशन प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात 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।</p>	<p>FSR 98. Monitoring Performance of M/s. Diagold Creation Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देशित किया</p> <p>i. इकाई को 2,56,656.58 रुपये का बकाया चुकाना होगा।</p> <p>ii. 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए एपीआर जमा करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <p>i. The unit to clear the outstanding dues of Rs.2,56,656.58/-</p> <p>ii. Initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22, 2022-23 and 2023-24.</p>
<p>एफएसआर 99. मेसर्स यूरोशाइन ज्वेलरी वर्क्स प्राइवेट लिमिटेड के 4 वर्ष की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 99. Monitoring Performance of M/s. Euroshine Jewellery Works Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>

<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देशित किया</p> <p>i. इकाई को रु 29,080.48/- रुपये का बकाया चुकाना होगा।</p> <p>ii. 2021-22, 2022-23 और 2023-24 की अवधि के लिए वार्षिक वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करना।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <p>i. The unit to clear the outstanding dues of Rs.29,080.48/-</p> <p>ii. Initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2021-22, 2022-23 and 2023-24.</p>
<p>एफएसआर 100. मेसर्स फ़ॉलेस ज्वेल्स के 3 वर्ष की अवधि अर्थात् 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 100. Monitoring Performance of M/s. Flawless Jewels. for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.</p> <p>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.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देशित किया</p> <p>i. इकाई को रुपये 2,66,870.12 रुपये का बकाया चुकाना होगा।</p> <p>ii. रोजगार बढ़ाने के साथ-साथ लक्ष्य प्राप्त न करने पर इकाई को चेतावनी पत्र।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <p>i. The unit to clear the outstanding dues of Rs.2,66,870.12/-.</p> <p>ii. Warning letter to unit to increase the employment as well as non achieving the projection.</p>
<p>एफएसआर 101. मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 101. Monitoring Performance of M/s. Gold Star Jewellery Pvt. Ltd for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24. duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>

<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>समिति ने 2021-22 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करने का भी निर्देश दिया।</p>	<p>The Committee also directed to initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2021-22.</p>
<p>एफएसआर 102. मेसर्स इंटर गोल्ड (इंडिया) प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p>	<p>FSR 102. Monitoring Performance of M/s. Inter Gold (India) Pvt. Ltd for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>
<p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात 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।</p>	<p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>एफएसआर 103. मेसर्स ज्वेलक्स इंडिया प्राइवेट लिमिटेड यूनिट II के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p>	<p>FSR 103. Monitoring Performance of M/s. Jewelix India Pvt. Ltd Unit II for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>
<p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात 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।</p>	<p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>एफएसआर 104. मेसर्स जसानी ज्वेलरी (यूनिट-II) के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p>	<p>FSR 104. Monitoring Performance of M/s. Jasani Jewellery (Unit-II) for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>
<p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा को एपीआर में उनके द्वारा प्रस्तुत किए गए डेटा के साथ क्रॉस सत्यापन के लिए एनएसडीएल</p>	<p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>

<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देशित किया</p> <p>i. 2020-21 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।</p> <p>ii. स्पष्ट करें कि वित्त वर्ष 2020-21 के लिए घोषित कच्चे माल की ओपनिंग पिछले वर्ष के समापन से मेल नहीं खा रही है।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <p>i. Initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21.</p> <p>ii. Justification for opening of Raw material declared for FY 2020-21 is not matching with previous year closing balance variation.</p>
<p>एफएसआर 105. मेसर्स मोहित डायमंड्स प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 105. Monitoring Performance of M/s. Mohit Diamonds Pvt. Ltd for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>(i) समिति ने इकाई को रुपये 1,50,67,962.14 का बकाया भुगतान करने का भी निर्देश दिया।</p> <p>(ii) अनुमानित निर्यात और रोजगार को संशोधित करने के लिए इकाई को पत्र।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <p>i. The unit to clear the outstanding dues of Rs.1,50,67,962.14/-.</p> <p>ii. To issue Letter to unit to revise the projection and employment.</p>
<p>एफएसआर 106. मेसर्स एमएसजेपीएल ज्वेलरी के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 106. Monitoring Performance of M/s. MSJPL Jewellery for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>

<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देशित किया</p> <ol style="list-style-type: none"> इकाई को 9999.64/- रुपये का बकाया चुकाना है। विदेशी मुद्रा प्राप्ति को मंजूरी देने के लिए पत्र जारी करना। 2021-22, 2022-23 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करना। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <ol style="list-style-type: none"> The unit to clear the outstanding dues of Rs.9999.64 /-. To issue the letter to clear the foreign exchange realization. Initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2021-22, 2022-23 and 2023-24.
<p>एफएसआर 107. मेसर्स नुअंस ज्वेल प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात 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।</p>	<p>FSR 107. Monitoring Performance of M/s. Nuance Jewel Pvt. Ltd for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया कि</p> <ol style="list-style-type: none"> इकाई को 7,500/- रुपये का बकाया चुकाना होगा। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करना। 	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The committee also directed</p> <ol style="list-style-type: none"> The unit has to pay the outstanding amount of Rs.7,500/-. To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22, 2022-23 and 2023-24.

<p>एफएसआर 108. मेसर्स रेनेसां ग्लोबल लिमिटेड के 4 वर्ष की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p> <p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया</p> <p>(i) एपीआर जमा करने की छूट के लिए कोविड अवधि के दौरान एमओसी एंड आई द्वारा जारी अधिसूचना के अनुसार एपीआर जमा करने में हुई देरी को माफ किया जाता है।</p> <p>(ii) समिति ने इकाई को रुपए 34,933.30 का बकाया भुगतान करने का भी निर्देश दिया।</p>	<p>FSR 108. Monitoring Performance of M/s. Renaissance Global Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p> <p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The committee also directed</p> <ol style="list-style-type: none"> to Condone the delay in submission of APR as per notification issue by MOC & I during covid period for exemption to submit the APR. The unit to clear the outstanding dues of Rs.34,933.30/-.
<p>एफएसआर 109. मेसर्स रोजी ब्लू प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात 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।</p> <p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देशित किया</p> <p>i. 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए एपीआर प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।</p> <p>ii. कम निर्यात प्रदर्शन के लिए चेतावनी पत्र जारी करना।</p>	<p>FSR 109. Monitoring Performance of M/s. Rosy Blue Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p> <p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed to</p> <ol style="list-style-type: none"> Initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21, 2021-22, 2022-23 and 2023-24. Issue warning letter for low export performance.

<p>एफएसआर 110. मेसर्स शांगोल्ड इंडिया लिमिटेड के 2 वर्ष की अवधि अर्थात् 2020-21 और 2021-22 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21 और 2021-22 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21 और 2021-22 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p> <p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21 और 2021-22 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देशित किया</p> <ol style="list-style-type: none"> इकाई को रु 10,82,405.33 का बकाया चुकाना होगा। 2020-21 और 2021-22 की अवधि के लिए एपीआर जमा करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें। 	<p>FSR 110. Monitoring Performance of M/s. Shangold India Ltd for the period of 2 years i.e. 2020-21 and 2021-22.</p> <p>The unit has submitted the APR for the period 2020-21 and 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2020-21 and 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p> <p>Decision: After deliberation, the Committee noted the 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.</p> <p>The Committee also directed</p> <ol style="list-style-type: none"> The unit to clear the outstanding dues of Rs.10,82,405.33/-, to initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21 and 2021-22.
<p>एफएसआर 111. मेसर्स शंकर ज्वेल्स लिमिटेड के 1 वर्ष अर्थात् 2022-23 की अवधि के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2022-23 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2022-23 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p> <p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया कि</p> <ol style="list-style-type: none"> इकाई को 76,73,778.35/- रुपये का बकाया चुकाना है। 2022-23 की अवधि के लिए एपीआर जमा करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें। विदेशी मुद्रा प्राप्ति की पुष्टि करने के लिए एसओ को पत्र लिखें। 	<p>FSR 111. Monitoring Performance of M/s. Shankar Jewels Ltd for the period of 1 year i.e. 2022-23.</p> <p>The unit has submitted the APR for the period 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p> <p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <ol style="list-style-type: none"> The unit to clear the outstanding dues of Rs.76,73,778.35/- to initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2022-23. to write letter to SO to verify the foreign exchange realization.

<p>एफएसआर 112. मेसर्स सितारा ज्वेलरी प्राइवेट लिमिटेड के 2 वर्ष की अवधि अर्थात 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p> <p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया कि</p> <p>i. 2022-23 और 2023-24 की अवधि के लिए एपीआर जमा करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करें।</p> <p>ii. निर्यात बढ़ाने के लिए इकाई को पत्र।</p>	<p>FSR 112. Monitoring Performance of M/s. Sitara Jewellery Pvt. Ltd for the period of 2 years i.e. 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 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.</p> <p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed to</p> <p>i. Initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2022-23 and 2023-24.</p> <p>ii. Issue Letter to unit to increase export.</p>
<p>एफएसआर 113. मेसर्स सुपरजेम्स ज्वेलरी मैन्युफैक्चरिंग प्राइवेट लिमिटेड के 2 वर्ष की अवधि अर्थात 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p> <p>निर्णय: विचार-विमर्श के बाद, समिति ने 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>FSR 113. Monitoring Performance of M/s. Supergems Jewellery Mfg Pvt.Ltd for the period of 2 years i.e. 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 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.</p> <p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>
<p>एफएसआर 114. मेसर्स ट्रेजा ज्वेल्स एलएलपी के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 114. Monitoring Performance of M/s. Trezza Jewels LLP for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>

<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने 2020-21 और 2021-22 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करने का भी निर्देश दिया।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2020-21 and 2021-22.</p>
<p>एफएसआर 115. मेसर्स वैभव ग्लोबल लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। इकाई ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा प्रमाणित एपीआर प्रस्तुत किया है। 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात 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।</p>	<p>FSR 115. Monitoring Performance of M/s. Vaibhav Global Limited for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p> <p>The unit has submitted the APR for the period 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p>	<p>Decision: After deliberation, the Committee deferred the performance of the unit for the period 2020-21, 2021-22, 2022-23 and 2023-24 as the unit representative did not attend the meeting.</p>
<p>एफएसआर 116. मेसर्स विशय सेमीकंडक्टर इंडिया प्राइवेट लिमिटेड के 3 वर्ष की अवधि अर्थात् 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 वार्षिक रिपोर्ट प्रस्तुत की है। वार्षिक रिपोर्ट में उनके द्वारा प्रस्तुत आंकड़ों के साथ क्रॉस सत्यापन के लिए एनएसडीएल से 2023-24 की अवधि के लिए निर्यात और आयात डेटा प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>FSR 116. Monitoring Performance of M/s. Vishay Semiconductor India Pvt. Ltd for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.</p> <p>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 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p>निर्णय: विचार-विमर्श के बाद, समिति ने 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने 2023-24 की अवधि के लिए वार्षिक रिपोर्ट प्रस्तुत करने में देरी के लिए इकाई को कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करने का भी निर्देश दिया।</p>	<p>Decision: After deliberation, the Committee noted the performance of the unit for the period. 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed to initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2023-24.</p>
<p>बैठक अध्यक्ष को धन्यवाद ज्ञापन के साथ समाप्त हुई। The Meeting concluded with a vote of thanks to the chair.</p>	

Digitally signed by Dnyaneshwar Bhalechandra
Patil
Date: 2025.03.28 15:07:24 IST

अनुमोदन समिति के लिए की गई कार्रवाई 24.03.2025 को आयोजित
Action Taken for Approval Committee held on 24.03.2025

कार्यसूची मद सं. Agenda Item No.	विषय Subject	टिप्पणियां Remarks
Agenda Item No.01	Confirmation of Minutes of the last meeting held on 03.03.2025	
Agenda Item No.02	Proposal of change of name of the company of M/s. Priority Jewels Pvt. Ltd to M/s Priority Jewels Ltd	Letter issued to the unit on 03.04.2025
Agenda Item No.03	Application received from M/s. Webify Services (India) Pvt.Ltd for Additional List of Services.	Letter issued to the unit on 02.04.2025
Agenda Item No.04	Application received from M/s. AEML SEEPZ Limited for List of Material required for implementation of reduction of tariff charges for electricity at SEEPZ Special Economic Zone, Andheri East, Mumbai- 400096.	Corrigendum Letter issued to the unit on 15.04.2025
Agenda Item No.05	Application received from M/s. Global Jewellery Pvt. Ltd for permission to Import All Allowable Items (10,000 PCS) for exporting the same after adorning with diamond/color with or without precious metal.	Letter issued to the unit on 09.04.2025
Agenda Item No.06	Application for Merger of LOA M/s. Gold Star Jewellery Pvt. Ltd (Unit-II) LOA No. SEEPZ-SEZ/1A-I/NUS/G&J/04/2015-16/02407, Dated 17.02.2022 into M/s. Gold Star Jewellery Pvt. Ltd LOA No. SEEPZ SEZ/NUS/APL/GJ/243/99-00/V-III/07728, Dated 09.07.2020.	Letter issued to the unit on 16.04.2025
Agenda Item No.7	Application received from M/s. E-emphasys Systems Pvt. Ltd, for Capacity Enhancement in existing items alongwith Renewal of LOA for further period of 5 years i.e. 2024-25 to 2029-30 w.e.f. 18.03.2025 to 17.03.2030	Letter issued to the unit on 01.04.2025
Agenda Item No.8	Application received from M/s. Euroshine Jewellery Works Pvt. Ltd, for Capacity Enhancement of Existing Item alongwith Renewal of LOA for further period of 5 years i.e. 2025-26 to 2029-30 w.e.f. 01.04.2025 to 31.03.2030.	Letter is being issued (after approval of Broad Banding of Items the LOA will be issued)
Agenda Item No.9	एफएसआर 91. मेसर्स एडवांस पावर डिस्प्ले सिस्टम्स लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 91. Monitoring Performance of M/s. Advance Power Display Systems Ltd for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 15.04.2025. b. Show Cause Notice has been issued.
	एफएसआर 92. मेसर्स अरिवा ज्वेलरी के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 92. Monitoring Performance of M/s. Arriva Jewellery for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 15.04.2025. b. Show Cause Notice has been issued.

एफएसआर 93. मेसर्स बिरलासॉफ्ट लिमिटेड के 1 वर्ष अर्थात् 2023-24 की अवधि के लिए कार्यनिष्पादन की निगरानी। FSR 93. Monitoring Performance of M/s. Birlasoft Ltd. for the period of 1 year i.e. 2023-24.	Monitoring noted and letter issued to the unit on 15.04.2025.
एफएसआर 94. मेसर्स सी.जे.ज्वेलरी प्राइवेट लिमिटेड के 1 वर्ष अर्थात् 2023-24 की अवधि के लिए प्रदर्शन की निगरानी। FSR 94. Monitoring Performance of M/s. C.J.Jewelleries Pvt. Ltd for the period of 1 year i.e. 2023-24.	Monitoring noted and letter issued to the unit on 15.04.2025.
एफएसआर 95. मेसर्स क्राफ्ट्समैन ज्वेलरी प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 95. Monitoring Performance of M/s. Craftsmen Jewellery Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.	Monitoring noted and letter issued to the unit on 06.04.2025.
एफएसआर 96. मेसर्स क्रिएशन्स जेम्स एंड ज्वेलरी प्राइवेट लिमिटेड - यूनिट I के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 96. Monitoring Performance of M/s. Creations Gems and Jewellery Pvt. Ltd -Unit I for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 04.04.2025. b. Show Cause Notice has been issued.
एफएसआर 97. मेसर्स क्रिएशन्स जेम्स एंड ज्वेलरी प्राइवेट लिमिटेड - यूनिट II के 4 वर्ष की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 97. Monitoring Performance of M/s. Creations Gems and Jewellery Pvt. Ltd -Unit II for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 15.04.2025. b. Show Cause Notice has been issued.
एफएसआर 98. मेसर्स डायगोल्ड क्रिएशन्स प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 98. Monitoring Performance of M/s. Diagold Creation Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 15.04.2025. b. Show Cause Notice has been issued.
एफएसआर 99. मेसर्स यूरोशाइन ज्वेलरी वर्क्स प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 99. Monitoring Performance of M/s. Euroshine Jewellery Works Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 15.04.2025. b. Show Cause Notice has been issued.
एफएसआर 100. मेसर्स फ्लॉलेस ज्वेल्स के 3 वर्षों की अवधि अर्थात् 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन	Monitoring noted and letter issued to the unit on 04.04.2025.

	<p>की निगरानी।</p> <p>FSR 100. Monitoring Performance of M/s. Flawless Jewels. for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.</p>	
	<p>एफएसआर 101. मेसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 101. Monitoring Performance of M/s. Gold Star Jewellery Pvt. Ltd for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to the unit on 04.04.2025.</p> <p>b. Show Cause Notice has been issued.</p>
	<p>एफएसआर 102. मेसर्स इंटर गोल्ड (इंडिया) प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 102. Monitoring Performance of M/s. Inter Gold (India) Pvt. Ltd for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>Monitoring noted and letter issued to the unit on 02.04.2025.</p>
	<p>एफएसआर 103. मेसर्स ज्वेलक्स इंडिया प्राइवेट लिमिटेड यूनिट II के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 103. Monitoring Performance of M/s. Jewels India Pvt. Ltd Unit II for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>Monitoring noted and letter issued to the unit on 06.04.2025.</p>
	<p>एफएसआर 104. मेसर्स जसानी ज्वेलरी (यूनिट-II) के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 104. Monitoring Performance of M/s. Jasani Jewellery (Unit-II) for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to the unit on 15.04.2025.</p> <p>b. Show Cause Notice has been issued.</p>
	<p>एफएसआर 105. मेसर्स मोहित डायमंड्स प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 105. Monitoring Performance of M/s. Mohit Diamonds Pvt. Ltd for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>Monitoring noted and letter issued to the unit on 04.04.2025.</p>
	<p>एफएसआर 106. मेसर्स एमएसजेपीएल ज्वेलरी के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 106. Monitoring Performance of M/s. MSJPL Jewellery for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to the unit on 15.04.2025.</p> <p>b. Show Cause Notice has been issued.</p>
	<p>एफएसआर 107. मेसर्स नुअंस ज्वेल प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 107. Monitoring Performance of M/s.</p>	<p>a. Monitoring noted and letter issued to the unit on 15.04.2025.</p> <p>b. Show Cause Notice has been issued.</p>

	Nuance Jewel Pvt. Ltd for the period of 4 years i.e. 2020-21, 2021-22 , 2022-23 and 2023-24.	
	एफएसआर 108. मेसर्स रेनेसां ग्लोबल लिमिटेड के 4 वर्ष की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 108. Monitoring Performance of M/s. Renaissance Global Ltd. for the period of 4 years i.e.2020-21,2021-22,2022-23and 2023-24.	Monitoring noted and letter issued to the unit on 06.04.2025.
	एफएसआर 109. मेसर्स रोसी ब्लू प्राइवेट लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 109. Monitoring Performance of M/s. Rosy Blue Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 15.04.2025. b. Show Cause Notice has been issued.
	एफएसआर 110. मेसर्स शांगोल्ड इंडिया लिमिटेड के 2 वर्ष की अवधि अर्थात 2020-21 और 2021-22 के लिए प्रदर्शन की निगरानी। FSR 110. Monitoring Performance of M/s. Shangold India Ltd for the period of 2 years i.e. 2020-21 and 2021-22.	a. Monitoring noted and letter issued to the unit on 04.04.2025. b. Show Cause Notice has been issued.
	एफएसआर 111. मेसर्स शंकर ज्वेल्स लिमिटेड के 1 वर्ष अर्थात 2022-23 की अवधि के लिए प्रदर्शन की निगरानी। FSR 111. Monitoring Performance of M/s. Shankar Jewels Ltd for the period of 1 year i.e. 2022-23.	a. Monitoring noted and letter issued to the unit on 15.04.2025. b. Show Cause Notice has been issued.
	एफएसआर 112. मेसर्स सितारा ज्वेलरी प्राइवेट लिमिटेड के 2 वर्ष की अवधि अर्थात 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 112. Monitoring Performance of M/s. Sitara Jewellery Pvt. Ltd for the period of 2 years i.e. 2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 15.04.2025. b. Show Cause Notice has been issued.
	एफएसआर 113. मेसर्स सुपरजेम्स ज्वेलरी मैन्युफैक्चरिंग प्राइवेट लिमिटेड के 2 वर्ष की अवधि अर्थात 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 113. Monitoring Performance of M/s. Supergems Jewellery Mfg Pvt.Ltd for the period of 2 years i.e. 2022-23 and 2023-24.	Monitoring noted and letter issued to the unit on 02.04.2025.
	एफएसआर 114. मेसर्स ट्रेझा ज्वेल्स एलएलपी के 4 वर्षों की अवधि अर्थात 2020-21,2021-22,2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 114. Monitoring Performance of M/s. Trezza Jewels LLP for the period of 4 years i.e. 2020-21,2021-22,2022-23 and 2023-24.	a. Monitoring noted and letter issued to the unit on 15.04.2025. b. Show Cause Notice has been issued.
	एफएसआर 115. मेसर्स वैभव ग्लोबल लिमिटेड के 4 वर्षों की अवधि अर्थात 2020-21, 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी। FSR 115. Monitoring Performance of M/s. Vaibhav Global Limited for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and	Monitoring deferred and letter issued to unit on 04.04.2025.

	2023-24.	
	<p>एफएसआर 116. मेसर्स विषय सेमीकंडक्टर इंडिया प्राइवेट लिमिटेड के 3 वर्ष की अवधि अर्थात 2021-22, 2022-23 और 2023-24 के लिए प्रदर्शन की निगरानी।</p> <p>FSR 116. Monitoring Performance of M/s. Vishay Semiconductor India Pvt. Ltd for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.</p>	<p>a. Monitoring noted and letter issued to the unit on 15.04.2025.</p> <p>b. Show Cause Notice has been issued.</p>

भारत सरकार
वाणिज्य और उद्योग मंत्रालय
विकास आयुक्त का कार्यालय
सीपज़ विशेष आर्थिक क्षेत्र
अंधेरी (पूर्व), मुंबई - 400096



Government of India
Ministry of Commerce & Industry
Office of the Development Commissioner
SEEPZ Special Economic Zone
Andheri (E), Mumbai - 400096

वेबसाइट: www.seepz.gov.in | ई-मेल: dcseepz-mah@nic.in | टेलीफोन: 022-28290856/28294700

F.No. SEEPZ-SEZ/IA-I/AMEL/12.2024-25

Date : 15-04-2025

Corrigendum

To,
M/s. AEML SEEPZ Limited
Adani Corporate House, Shantigram,
Near Vaishno Devi Circle, Near SG Highway
Ahmedabad, 382421

Gentlemen,

Subject: Minutes of the UAC meeting conducted on 24.03.2025 - reg.

Please refer to the 197th Minutes of the Unit Approval Committee meeting for SEEPZ-SEZ held on 24.03.2025 under the chairmanship of the Development Commissioner, SEEPZ-SEZ Mumbai.

2. In this regard, decision of the Unit Approval Committee regarding the Agenda Item No. 4 of the aforesaid meeting for SEEPZ-SEZ, may be read as follows for future reference:

"After deliberation, the Committee partially approved the proposal of the Co-developer i.e. allowed material for electricity infrastructure Rs. 7 Crore for NEST-II, 1 Crore for NEST-I & 1 Crore for NDPR scheme and for remaining list of material the Committee directed M/s AEML SEEPZ Limited to first take approval from MERC before submission of proposal required for implementation of reduction of tariff charges for electricity at SEEPZ-SEZ, Andheri East, Mumbai, 400096."

3. A letter of even file number dated 08.04.2025 issued on above subject matter stands cancelled with immediate effect, and shall be treated as withdrawn from the date of its issuance.

4. यह विकास आयुक्त, सीपज़-सेज़, मुंबई की स्वीकृति से जारी किया गया है।

This issues with the approval of Development Commissioner, SEEPZ-SEZ, Mumbai.

Yours Sincerely,

Digitally signed by
(Joint Development Commissioner)
Maha C Sudhisatish Math
SEEPZ-SEZ
06:54:41

**GOVERNMENT OF INDIA,
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. Navbharat Carbon Company (Bombay), for Capacity Enhancement in existing items along with Renewal of LOA for further period of 5 years i.e. 20245-26 to 2029-30 w.e.f. 01.04.2025 to 31.03.2030.

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

Approval for Capacity Enhancement in existing items along with Renewal of LOA for further period of 5 years i.e. 2025-26 to 2029-30 w.e.f. 01.04.2025 to 31.03.2030.

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

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

In terms of Rule 19 (6) of SEZ Rules, 2006 The Letter of Approval shall be valid for five years from the date of commencement of production or service activity and it shall be construed as a license for all purposes related to authorized operations, and, after the completion of five years from the date of commencement of production, the Development Commissioner may, at the request of the Unit, extend validity of the Letter of Approval for a further period of five years, at a time.

d. Other Information: -

M/s. Navbharat Carbon Company (Bombay) was granted Letter of Approval No. NUS/APL/GJ/13/03-04/7490 dated 19.09.2004 for manufacture of Jewellery Tools, Jewellery Consumables, Alloys Metals. The unit has commenced production w.e.f. 17.04.2009. The validity of LOA is upto 31.03.2025.

Sr. No.	Heading	Details
1	Name of the Unit-	M/s. Navbharat Carbon Company (Bombay)
2	Location	Unit No. # 88, SDF-III,
4	LOA No. & Date-	NUS/APL/GJ/13/03-04/7490 dated 19.09.2004
5	Authorized Operation-	Manufacture of Jewellery Tools, Jewellery Consumables, Alloys Metals
6	Date of Commencement-	17.04.2009
7	Existing Block Period	2020-21 to 2024-25
9	Validity of LOA	31.03.2025
10	Outstanding Rent dues	NIL
11	Labour Dues	NIL
12	Validity of Lease Agreement	01.04.2020 to 31.03.2025.

13	Pending CRA Objection, if any	No
14	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No

The unit vide their letter 03.02.2025 submitted the application for Capacity Enhancement of existing items along with renewal of LOA for further period of 5 years i.e. 2025-26 to 2029-30 w.e.f. 01.04.2025 to 31.03.2030. The details of the same are as follows:-

A. Capacity Enhancement of Item:-

Sr. No.	Items of Manufacture/ Trading	Approved Capacity (INR)	Proposed Capacity (INR)
i	JEWELLERY TOOLS, JEWELLERY CONSUMABLES, ALLOYS METALS AS PER FOLLOWING DETAILS	60000000.00	1676400000.00
ii	Wax,Beads,Flakes, Ring Tube,Blocks,Cake		12,050,000.00
iii	Polishing Compounds		10,700,000.00
iv	Graphite Crucible & other Graphite Products		100,000.00
V	Investment Casting Powders		77,500,000.00
Vi	Unvulcanised Liquid Silicon Rubber		55,000,000.00
Vii	Unvulcanised Solid Silicon Rubber & Unvulcanised Solid Natural Rubber		40,500,000.00
Viii	Treated Cotton Buffs For Polishing		800,000.00
Ix	Emry Paper,Abrasive cloths		2,535,000.00
X	Titanium Anode		750,000.00
Xi	Cutter,Pliers,Files,Tweezers,Needles files,Grevers		5,500,000.00
Xii	Hand Tools,Engraving tools,Hammer, Graver, Beading Tools		1,300,000.00
Xiii	Interchangable Tools for Hand Tools ,Steel burs,Saw Blades,Needle Files, Setting Burs		202,535,000.00
Xiv	Polishing and Buffing Machines ,Honing or Lapping machines		9,425,000.00
Xv	Pneumatic Tools		9,500,000.00
Xvi	Micro Motor spare parts		1,000,000.00
xvii	Electric Micro Motor For polishing,drill,buffing, welding,lapping.engreving		5,000,000.00
Xviii	Wax Soldering Irons and Guns		100,000.00
Xix	Optivisors & Optivisor Lens		2,000,000.00
xx	Polishing Wheels,Buff		300,000.00
Xxi	Polishing Hair Brush		6,500,000.00
Xxii	Gold Plating Compounds of		801,245,000.00
Xxii	Plating Solution, Plating Consumables, Palladium,Platinum,Rodium		36,900,000.00

Xxiii	Electroplating Brightners	1,822,000.00
Xxiv	Electro Lytic Enamels & Colours	100,000.00
Xxv	Enamels and lacquers	100,000.00
Xxvi	Cleaning or Degreasing Salts,Electropolishing Liquid	2,055,000.00
xxvii	Micro Motor Carbon Brush spare part	500,000.00
Xxviii	Cutting Blades machines for metal working	200,000.00
Xxix	Epoxy Resin	615,000.00
xxx	Silver base Alloy	231,341,000.00
Xxxi	Ceramic Cupples and Ceramic crucible	1,200,000.00
Xxxii	Copper Base Alloy	17,200,000.00
Xxxii	Platinum, Palladium, Base Alloy	21,400,000.00
Xxxiii	Polishing Machine spare Parts, accessories, tools	3,500,000.00
Xxxiv	Microscope and Microscope Parts	3,500,000.00
Xxxv	Digital Caliper, Ring Sticks for measurement	2,200,000.00
Xxxvi	Electro polishing Machines,Plating machine, metal recovery machine	1,300,000.00
xxxvii	Polishing Machine, Engraving Machine	250,000.00
Xxxviii	Injection wax and rubber Molding Machine	77,507,000.00
Xxxix	Spare parts of Injection wax and rubber Molding Machine	400,000.00
xxxx	Microscope with LED lights	100,000.00
Xxxxxi	Industrial Gloves,vulcanised rubber other than hard Rubber	620,000.00
Xxxxii	Polishing motor Grease tube, Addictives for lubricating oils	100,000.00
Xxxxii	Investment Powder with Binder	100,000.00
Xxxxiii	Polishing Machine spare parts Flexible Tube,Pipes, Ring Tube	100,000.00
Xxxxiv	Polishing machine spare parts Plates,Sheets,Film, Foil,strip	2,720,000.00
Xxxxv	Jewellery Moulding Rubber Synthetic (Plates,Sheets or Strips)	100,000.00
Xxxxvi	Ring Sizer with Wooden,tool handles	100,000.00
xxxvii	Hand tools sharpning or Polishing wheel Stones, Millstones,grindstones wheel,Emry Paper	220,000.00
Xxxxviii	Ruthenium powder	200,000.00
Xxxxix	Zinc dust powders	100,000.00
xxxxx	Cobalt	100,000.00
Xxxxxxi	Bismuth Alloy for Mould Making	100,000.00
Xxxxix	Wax mould machine spare parts and Accessories	100,000.00

Xxxxxxii	Jewellery Casting Machines and spare parts		500,000.00
Xxxxxxiii	Machines for Soldering,brazing,welding		1,000,000.00
Xxxxxxiv	Micro Moter spare part Ball bearings		100,000.00
Xxxxxv	Machine spare parts Rectifiers,Electrical Transformers		100,000.00
Xxxxxvi	Magnetic pins jewellery Polishing		100,000.00
xxxxxvii	Soldering Irons and Guns		2,700,000.00
Xxxxxviii	Microscope, parts and other accessories		215,000.00
Xxxxxix	Rubber mould cutting Blades,scissors,knives, Wheels,Tools		370,000.00
xxxxxx	Polishing Machines spare parts benches		100,000.00
Xxxxxxi	Metal stand and table		100,000.00
Xxxxxxii	Filter paper		100,000.00
Xxxxxxiii	Silver Findings, chain, Earrings articles of jewellery (711311)		5,000,000.00
Xxxxxxiv	Lapping machine, Weighting Balance Machine		100,000.00
Xxxxxv	Sand Blaster Machine		100,000.00
Xxxxxvi	Polishing machine ,Magnetic, lapping machine		10,425,000.00
xxxxxvii	Chain making Machine		1,000,000.00
Xxxxxviii	Polishing and Grinding Machine tools		1,000,000.00
Xxxxxix	Metal Detector		100,000.00
xxxxxxx	Objective lenses		2,000,000.00
Xxxxxxxi	Precious metal analyzer		100,000.00

It is seen from above mentioned table the unit has enhanced capacity of their existing approved item i.e. Jewellery tools, jewellery consumables, alloys metals from 6,00,00,000.00 to 1,67,64,00,000.00.

B. Details of Existing and proposed projections:

Sr. No.		Existing of 5 years (Approved projections) 2020-21 to 2024-25 (1US\$=Rs.82)		Proposed for 5 years 2025-26 to 2029-30 (1US\$ = Rs. 84)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	38200	46585.36	69940.00	83261.9
2.	Foreign Exchange Outgo On	-	-	-	-
3.	Import of Capital Goods	-	-	-	-
4.	Import of Raw Material and components	34380	41926.83	56203.00	66908.33

5.	Import of spares Parts & Consumables	-	-	-	-
6.	Repatriation of Dividends Foreign Collaborators	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of training of Indian Technicians abroad	-	-	-	-
11.	Commission on export etc.	-	-	-	-
12.	Foreign Travel Expenses	12.00	14.63	25.00	29.76
13.	Amount of interest to be paid on external Commercial Borrowing/deferred payment credit (Specify details)	-	-	-	-
15.	Any other Payments (Specify details)	-	-	-	-
16.	Total (2 to 15)	34392.00	41941.46	56228.00	66938.09
17.	Net Foreign Exchange Earning in Five Years (1-16)	3808.00	4643.9	13712.00	16323.81

C. The approved and actual export import performance for the last block of five years:
(Rs. In Lakhs)

Year	Export		Import of RM + Spares		Import of CG	
	Projected	Actual	Projected	Actual	Projected	Actual
2020-21	5500	5644.88	4950	4654.53	0	0
2021-22	5700	8320.81	5130	7191.36	0	0
2022-23	8500	9049.74	7650	7926.67	0	0
2023-24	9000	11219.53	8100	8484.52	0	0

NFE status:-

On the basis of C.A., certified APR submitted by the unit the status of NFE for last 4 years as follows:-

Year	NFE (Rs. In lakhs) on cumulative basis
2020-21	741.13
2021-22	1822.00
2022-23	3035.47
2023-24	4248.87

The proposal of the unit for monitoring of performance was placed before the Unit Approval Committee in its meeting held on 30.01.2025. After deliberation, the Committee **noted** the performance of the unit for the period **2020-21, 2021-22, 2022-23 and 2023-24** as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006..

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

In terms of Rule 19 (6) of SEZ Rules, 2006 The Letter of Approval shall be valid for five years from the date of commencement of production or service activity and it shall be construed as a license for all purposes related to authorized operations, and, after the completion of five years from the date of commencement of production, the Development Commissioner may, at the request of the Unit, extend validity of the Letter of Approval for a further period of five years, at a time.

e. Recommendation:

The request of the unit for Capacity Enhancement in existing items along with renewal of LOA for further period of 5 years i.e. 2025-26 to 2029-30 w.e.f. 01.04.2025 to 31.03.2030 is placed before Approval Committee for consideration.

**GOVERNMENT OF INDIA,
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. Creations Gems and Jewellery Private Limited (Unit-II), for Capacity Enhancement of Existing Item i.e. Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery from 95000.00 to 350000.00.

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

Approval for Capacity Enhancement of Existing Item i.e. Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery from 95000.00 to 350000.00

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

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

d. Other Information: -

M/s. Creations Gems and Jewellery Private Limited (Unit-II) was granted Letter of Approval No. IA I/NUS/APL/GJ/07/2013-14/9765, dated 04.08.2014 as amended for Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery. The unit has commenced production w.e.f. 04.05.2015. The validity of LOA is upto 03.05.2025.

Sr. No.	Heading	Details
1	Name of the Unit-	M/s. Creations Gems and Jewellery Private Limited (Unit-II)
2	Location	G-27 & G-28, Gems and Jewellery, Complex-III, SEEPZ-SEZ, Andheri East, Mumbai- 400096.
3	Area	645 sq. mtr
4	LOA No. & Date-	IAI/NUS/APL/GJ/07/2013-14/9765, Dated 04.08.2014 as amended
5	Authorized Operation-	Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery.
6	Date of Commencement-	04.05.2015
7	Existing Block Period	2020-21 to 2024-25
9	Validity of LOA	03.05.2025
10	Outstanding Rent dues	Rs. (0.29)/- as on 04.03.2025.

11	Labour Dues	NIL
12	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 04.05.2020 to 03.05.2025.
13	Pending CRA Objection, if any	Yes
14	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No

The unit has submitted the application for Capacity Enhancement of existing items. The details of the same are as follows:-

Capacity Enhancement of Item:-

Sr. No.	Items of Manufacture/ Trading	Approved Capacity (Pieces)	Proposed Capacity (Pieces)
1	Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery.	95000.00	350000.00

It is seen from above mentioned table the unit has enhanced capacity of their existing approved item i.e. Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery from 95000.00 to 350000.00

Details of Existing and proposed projections :

Sr. No.		Existing of 5 years (Approved projections) 2020-21 to 2024-25 (1US\$=Rs.70/-)		Proposed for 5 years 2025-26 to 2029-30 (1US\$ = Rs. 86)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	21000.00	30000.00	67500.00	78488.37
	Foreign Exchange Outgo On				
2.	Import of Capital Goods	525.00	750.00	65.00	75.58
3.	Import of Raw Material and components	10500.00	15000.00	27000.00	31395.35
4.	Unused Jewellery for repair/remaking return	1050.00	1500.00	-	-
5.	Import of spares and consumables	315.00	450.00	3375.00	3924.42
6.	Repatriation of dividends and profit to foreign collaborators				
7.	Royalty				
8.	Lump sum know-how fee				
9.	Design and drawing fee				
10.	Payment of foreign Technicians payment of training of Indian				
11.	Payment on				
12.	Commission on export etc.				
13.	Foreign Travels	210.00	300.00		

14.	Amount of interest to be paid on external commercial borrowings/deferred payment credit (specify details)				
15.	Any other payments (specify details)			250.00	290.70
16.	Total (2 to 15)	12600.00	18000.00	30690.00	35686.05
17.	Net Foreign Exchange Earning in Five Years (1-16)	8400.00	12000.00	36810.00	42802.33

Approved and Actual export-import performance for the last block of four years

Year	Export		Import of RM + Spares		Import of CG	
	Projected	Actual	Projected	Actual	Projected	Actual
2020-21	4000.00	4631.85	2260.00	1397.33	100.00	12.65
2021-22	4100.00	10192.90	2316.5	4225.96	102.50	106.84
2022-23	4200.00	10665.02	2373.00	3680.57	105.00	16.36
2023-24	4300.00	14431.02	2429.5	4297.69	107.50	58.74
2024-25	4400.00	Yet to be monitored	2486.00	Yet to be monitored	110.00	Yet to be monitored
Total	21000.00	39920.79	11865.00	13601.55	525.00	194.59

NFE status:-

On the basis of C.A., certified APR submitted by the unit the status of NFE for last 4 years as follows:-

Year	NFE (Rs. In lakhs) on cumulative basis
2020-21	3325.96
2021-22	9191.55
2022-23	15228.00
2023-24	24047.60

The proposal of the unit for monitoring of performance was placed before the Unit Approval Committee in its meeting held on 24.03.2025. After deliberation, the Committee has noted the performance of the unit for the period 2020-21 to 2023-24, that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

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

e. Recommendation:

The request of the unit for Capacity Enhancement of existing items i.e. Diamonds and Precious and Semi-Precious Stone Studded Gold, Silver, Platinum Jewellery and Gold Plated Silver Jewellery from 95000.00 to 350000.00 is placed before Approval Committee for consideration.

**GOVERNMENT OF INDIA,
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. Portescap India Pvt Ltd for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Analysis, re-conditioning and repairs of motors, su-assemblies including out of warranty motors	25000.00	85011019
2.	Analysis, re-conditioning and repairs of motors, su-assemblies including out of warranty motors	25000.00	85013119

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

Permission for Broad Banding items.

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

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

d. Other Information: -

M/s. Portescap India Pvt Ltd was granted LOA No. SEEPZ-SEZ/NUS/APL/ 489 /94/4968 dated 27.04.1994 as amended for Analysis, re-conditioning and repairs of motors, su-assemblies including out of warranty motors.

The unit started its commercial production w.e.f. 01.09.1995. The validity of LOA is upto 31.03.2025.

Name of the Company	M/s. Portescap India Pvt Ltd.,
Location	Unit No. 04, SDF-I, Seepz-Sez, Andheri - (East)- 400096
LOA No. & Date	SEEPZ-SEZ/NUS/APL /489/94 /4968 dated 27.04.1994 as amended

Items of Manufacture/Trading	Analysis, re-conditioning and repairs of motors, su-assemblies
Date of Commencement of Production	01.09.1995
Validity of LOA	31.03.2025
Outstanding Dues	NIL
Sublease Agreement Status	01.04.2020 to 31.03.2025
Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The Monitoring performance of the unit for the period 2022-23 and 2023-24 has been noted on 03.03.2025 in UAC Meeting .

• EXISTING APPROVED ITEMS OF MANUFACTURE

Sr. No.	Description of the Items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Special purpose motors for electronic industry and sub-assemblies thereof and design and engineering service	4513435.00	85011019
2.	Special purpose motors for electronic industry and sub-assemblies thereof and design and engineering service	4513435.00	85013119
3.	Export of spares and components not exceeding 2 percent of exports for the year	0.00	85030090

• PROPOSED BROAD BANDING ITEM

Sr. No.	Description of the items to be newly added Service Activity	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Analysis,re-conditioning and repairs of motors, su-assemblies including out of warranty motors	25000.00	85011019
2.	Analysis,re-conditioning and repairs of motors, su-assemblies including out of warranty motors	25000.00	85013119

Specified Officer, SEEPZ-SEZ vide letter dated 15.04.2025 has stated that the unit intend to export

spares and components of electric motors which are classified under chapter 85. The Permission granted to the unit under LOA is for manufacturing activity of electronic goods . The present activity permission for which has been sought is covered under chapter 85.

For Analysis, re-conditioning and repairs of motors, su-assemblies including out of warranty motors, the matter has been examined in terms of Rule 29(7) read with Rule 19(2) of SEZ Rules 2006. In the aspect of repairs, re- conditioning and repairs of motors, su-assemblies including out of warranty motors, it is submitted that the said activity is purely independent commercial service. The unit will charge for providing such services to their clients. It is also pointed out that on earlier two occasions , permission for beyond warranty has been granted by DC office to the unit.

Further, eligibility in terms of Rule 18 and other provisions of the SEZ Act, 2005 and rules made thereunder may be looked into your end.

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

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

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

e. Recommendation:

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

**GOVERNMENT OF INDIA,
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. Euroshine Jewellery Works Pvt. Ltd for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Plain & Studded Palladium Jewellery	1000.00	71131929
2	Plain & Studded Titanium Jewellery	500.00	71179090

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

Permission for Broad Banding of items.

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

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

d. Other Information: -

M/s. Euroshine Jewellery Works Pvt. Ltd, was granted LOA No. NUS/APL/GJ/311/03-04/524, Dated 24.03.2003 as amended for Plain Gold Platinum Silver Jewellery & Studded Gold Platinum Silver Jewellery, Plain Brass & Steel Jewellery & Studded. etc. at Unit No.501-502, Block No. 1, SEEPZ++,. The unit started its commercial production w.e.f. 15.04.2005. The validity of LOA is upto 31.03.2025.

Name of the Company	M/s. Euroshine Jewellery Works Pvt. Ltd
Location	Unit No.501-502, Block No. 1, SEEPZ++, Andheri (East), Mumbai- 400096.
LOA No. & Date	NUS/APL/GJ/311/03-04/524, Dated 24.03.2003 as amended
Items of Manufacture/Trading	Plain Gold Platinum Silver Jewellery & Studded Gold Platinum Silver Jewellery, Plain Brass & Steel Jewellery & Studded.
Date of Commencement of Production	15.04.2005
Validity of LOA	31.03.2025
Outstanding Dues	Rs. 29,080.48 /- as on 11.03.2025
Sublease Agreement Status	Sub-lease agreement is registered w.e.f. 25.09.2003 for 95 years.

Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The Monitoring of performance was placed before the Approval Committee Meeting held on 24.03.2025. After deliberation, the Committee noted the performance of the unit for the period 2020-21 to 2023-24. The unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

• **EXISTING APPROVED ITEMS OF MANUFACTURE**

Sr. No.	Description of the items to be manufactured	Approved Capacity (Pieces)	ITC (HS) Classification
1	Plain Gold Platinum Silver Jewellery & Studded Gold Platinum Silver Jewellery	149000.00	71131930
2	Plain Brass & Steel Jewellery & Studded	2500.00	71179010

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items to be newly added Service Activity	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Plain & Studded Palladium Jewellery	1000.00	71131929
2	Plain & Studded Titanium Jewellery	500.00	71179090

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

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

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

e. Recommendation:

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

**GOVERNMENT OF INDIA,
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. H. K. Designs (India) LLP permission for Third Party Repair and Broad Banding of Items.

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

Permission for Third Party Repair and Broad Banding of Items.

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.

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

d. Other Information: -

M/s. H. K. Designs (India) LLP was granted Letter of Approval No. SEEPZ-SEZ/IA-I/APL/GJ-21/04-05/7577, Dated 16.09.2004 as amended for manufacturing for Studded gold Jewellery, Plain Gold Jewellery Plain & Studded platinum Jewellery and Plain & Platinum Jewellery etc. The unit has commenced production w.e.f. 27.03.2006. The validity of LOA is upto 31.03.2026.

The unit has submitted the Form F-3 & projections for remaining period of 2 year i.e.2024-25 to 2025-26 in terms of MOC&I Instruction No. 51 dated 25.03.2010 for third party repair under:

Name of the Company	M/s. H. K. Designs (India) LLP
Location	Unit No. 113, SDF-IV, SEEPZ-SEZ, Andheri (East), Mumbai- 400096.
LOA No. & Date	SEEPZ-SEZ/IA-I/APL/GJ-21/04-05/7577, Dated 16.09.2004 as amended
Items of Manufacture/Trading	STUDDED GOLD JEWELLERY, PLAIN GOLD JEWELLERY, PLAIN/STUDDED SILVER JEWELLERY, PLAIN/STUDDED PALLADIUM JEWELLERY, PLAIN/STUDDED PLATINUM JEWELLERY, PLAIN/STUDDED COMBINATION JEWELLERY, PLAIN/STUDDED JEWELLERY WITH COPPER ZINC BASED ALLOYS (BRASS) (5 percent of FOB value of export of previous year) etc..
Date of Commencement of Production	27.03.2006

Validity of LOA	31.03.2026
Sublease Agreement Status	Sub Lease agreement is registered w.e.f. 01.04.2021 to 31.03.2026
Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The monitoring performance of the unit was placed before the Unit Approval Committee in its meeting held on 13.07.2021, After deliberation, the Committee has noted the performance of the unit for the period 2019-20, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

A. The unit has submitted the application for Broad banding of items and the details of existing/proposed items to be manufactured are as follows:

- EXISTING APPROVED ITEMS OF MANUFACTURE

	Description of the items to be manufactured	Approved Capacity (PCS/Indian Rupees/Nos)	ITC (HS) Classification
1	STUDDED GOLD JEWELLERY	200000	71131930
2	PLAIN GOLD JEWELLERY	5000	71131910
3	PLAIN/STUDDED SILVER JEWELLERY	8000	71131120
4	PLAIN/STUDDED PALLADIUM JEWELLERY	2000	71131130
5	PLAIN/STUDDED PLATINUM JEWELLERY	5000	71131950
6	PLAIN/STUDDED COMBINATION JEWELLERY	10000	71131120/71131
7	PLAIN/STUDDED JEWELLERY WITH COPPER ZINC BASED ALLOYS (BRASS) (5 percent of FOB value of export of previous year)	0.00	71179090
8	Studded Gold Jewelry with Glass Lense	75000	71131930
9	Studded Silver Jewelry with Glass Lense	5000	71131120
10	Studded Palladium Jewelry with Glass Lense	500	71131130
11	Studded Platinum Jewelry with Glass Lense	500	71131950
12	Studded Brass Jewelry with Glass Lense	500	71131990

13	Plain and Studded Brass jewelry and combination	1500	71131990
14	Plain and studded Gold Jewelry with Leather and Rubber Cord	5000	71131930
15	Plain and studded Silver Jewelry with Leather and Rubber Cord	2000	71131120
16	Plain and studded Platinum Jewelry with Leather and Rubber Cord	2000	71131950
17	Plain and studded Palladium Jewelry with Leather and Rubber Cord	500	71131130
18	Plain and studded Titanium Jewelry with Leather and Rubber Cord	2500	71131130
19	Plain and studded Brass Jewelry with Leather and Rubber Cord	2500	71179090
20	Plain and Studded jewelry of Steel Dial Scraps Components etc and Combination thereof	2500	71179090
21	Studded Diamond Precious and Semi Precious Stones Studded Jewelry with Ceramic Components	1500	71131990
22	Studded Diamond Precious and Semi Precious Stones Studded Jewelry with Wood Components	1500	71131990
23	Jewellery Containing Gold Findings of 3,4,5,6,7,8kt and above	2500	71131910
24	Jewellery Containing Gold Chain of 3,4,5,6,7,8kt and above	2500	71131910
25	Gold Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	10000	71131930
26	Silver Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	10000	71131120
27	Platinum Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	4000	71131950
28	Palladium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	2000	71131130
29	Titanium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	2000	71131130
30	Brass Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	3500	71131990

• **PROPOSED BROAD BANDING ITEM**

	Description of the items to be newly added Service Activity	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Plain and Studded Gold, Silver, Platinum, Palladium & brass Jewelry, Unstudded or studded with Diamond, Lab Grown diamond, PS & SP Stones, Pearls, Color Stone, CZ and Synthetic Stone.	50000	71131990

Further, the unit has also stated as under:

1. Some of customer are insisting them to repair their own jewelry, which they had procured from their other endors. They are also ready to pay for such repair and willing to give them new orders if they accept their proposal. Considering long terms association and business they feel it is an good opportunity.
2. They do not require any additional capital goods to manufacture the proposal items. Also the propose operations are not restricted/prohibited/banned for export and imports.
3. The unit has revise the projections.

b. The following details of third party repair

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

Description of Items to be Repaired	PCS to be Repaired	Approx Labour Charges
Plain and Studded Gold, Silver, Platinum, Palladium & brass Jewelry, Unstudded or studded with Diamond, Lab Grown diamond, PS & SP Stones, Pearls, Color Stone, CZ and Synthetic Stone.	50000.00	\$ 500,000.00

Further the unit has submitted the revision of projections for further period of 2 year i.e. 2024-25 to 2025-26. The detailed projections are as under:-

Projections:-

Sr. No.	Particulars	Approved Projection For 5 years i.e. 2021-22 to 2025-26	Approved Projections for 2 years i.e. 2024-25 to 2025-26	Proposed for Broad Banding items and third Party Repair for 2 years i.e. 2024-25 to 2025-26	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	96698.55	41529.8	125000.00	144508.67
2.	Foreign Exchange outgo				
3.	Import of Machinery	115.00	35.00	35.00	40.67
4.	Import of Raw Materials and components including deemed imports, nominated agency etc	60920.08	26163.78	78750.00	91516.56

5.	Import of Spares & Consumables	580.19	249.18	750.00	871.58
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lump sum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of foreign technicians	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export	-	-	-	-
13	Foreign Travel	130.00	35.00	35.00	40.67
14.	Amount of interest to be paid on External Commercial	-	-	-	-
15.	Borrowing/deferred payment credit (specify details)	-	-	-	-
16.	Any other payment (specify details)	-	-	-	-
17.	Total (2 to 16)	61745.28	26482.95	79570.00	92469.49
18.	NFE (1-17)	34953.27	14668.14	45430.00	52794.88

*It is seen from the above, there is increase in the projection for broad banding of items and third party repair.

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

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

Also Attention is invited proviso of In terms of Para Rule 19 (2) of SEZ Rules, 2006 which stipulates that provided that the Approval Committee may also approve proposal for broad banding, diversification,

enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirement of Rule 18].

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

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

e. Recommendation:

The request of the unit for Permission for Third Party Repair and Broad Banding of Items is placed before Approval Committee for consideration

**GOVERNMENT OF INDIA,
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. H. K. Designs (India) LLP permission for Third Party Repair and Broad Banding of Items.

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

Permission for Third Party Repair and Broad Banding of Items.

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.

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

d. Other Information: -

M/s. Hari Krishna Exports Pvt Ltd was granted Letter of Approval No. SEEPZ-SEZ/IA-I/NUS/APL/03/2015-16/9343 dated 15.06.2015 as amended for manufacturing for Plain & Studded Jewellery made of Gold, Silver, Platinum & Palladium Studded with Diamond, Rough diamond PS & SP Stones, CZ and Combination thereof . The unit has commenced production w.e.f. 25.04.2016. The validity of LOA is upto 24.04.2026.

The unit has submitted the Form F-3 & projections for remaining period of 2 year i.e.2024-25 to 2025-26 in terms of MOC&I Instruction No. 51 dated 25.03.2010 for third party repair under:

1	Name of the Company	M/s. Hari Krishna Exports Pvt Ltd
2	Location	Unit No. 133, SDF IV SEEPZ-SEZ Andheri (East), Mumbai-400096.
3	LOP No. & Date	SEEPZ-SEZ/IA-I SECTION/AJ/03/2023-24/08978, Dated 26.06.2023 as amended

4	Items of Manufactures	STUDED GOLD JEWELLERY, PLAIN GOLD JEWELLERY, PLAIN/STUDED SILVER JEWELLERY, PLAIN/STUDED PALLADIUM JEWELLERY, PLAIN/STUDED PLATINUM JEWELLERY, PLAIN/STUDED COMBINATION JEWELLERY, PLAIN/STUDED JEWELLERY WITH COPPER ZINC BASED ALLOYS (BRASS) (5 percent of FOB value of export of previous year) etc..
5	Date of Commencement of Production	25.04.2016
6	Validity of LOA	24.04.2026
7	Sublease Agreement Status	Sub Lease agreement is registered for the period of 19.02.2020 to 18.02.2025.
8	Whether Addl. CG Export, if any, envisaged for the new product	No.
9	Whether newly included items restricted/banned	No.
10	Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
11	Monitoring of Performance	The monitoring performance of the unit was placed before the Unit Approval Committee in its meeting held on 13.07.2021. After deliberation, the Committee has noted the performance of the unit for the period 2019-20, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

• EXISTING APPROVED ITEMS OF MANUFACTURE

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	PLAIN & STUDED JEWELLERY MADE OF GOLD, SILVER, PLATINUM, & PALLADIUM.	450000	71131940
2	Plain Studded Brass Jewelry and Combination	5000	71179090
3	Plain Studded Gold Jewelry With Leather Rubber Cord	5000	71131930
4	Plain Studded Silver Jewelry With Leather Rubber Cord	5000	71131120
5	Plain Studded Platinum Jewelry With Leather Rubber Cord	5000	71131950

6	Plain Studded Palladium Jewelry with Leather Rubber Cord	5000	71131130
7	Plain Studded Titanium Jewelry with Leather Rubber Cord	2500	71131130
8	Plain Studded Brass Jewelry with Leather Rubber Cord	2500	71131990
9	Plain Studded Jewelry of Steel Dial Straps Components etc. and Combination thereof	2500	71131990
10	Diamond Precious and Semi-Precious Stones Studded Jewelry with Ceramic Components	1500	71131990
11	Diamond Precious and Semi-Precious Stones Studded Jewelry with Wood Components	1500	71131990
12	Gold Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	15000	71131930
13	Silver Jewellery Studded with Diamond, Rough Diamond, PS & S P Stones, CZ and combination thereof	10000	71131120
14	Platinum Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	5000	71131950
15	Palladium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	2500	71131130
16	Titanium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	2500	71131130
17	Brass Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof	5000	71131990

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items to be manufactured	Approved Capacity (PCS)	ITC (HS) Classification
1	Plain and Studded Gold, Silver, Platinum, Palladium & Brass Jewellery. Unstudded or Studded with Diamond, Lab Grown Diamond, PS & SP Stones, Pearls, Colour Stone, CZ and Synthetic Stones for Repair & Return (Third Party Repair)	50000	71131990

Further, the unit vide letter dated 24.02.2025 has also stated as under:

1. Some of customers are insisting them to repair their own jewellery which they had procured from their other vendors. They are also ready to pay for such repair and willing to give them new orders if they accept their proposal. Considering long term association and business they feel it's a good opportunity.
2. They do not require any additional capital goods to manufacture the proposed item. Also the proposed operations are not retracted/prohibited/banned for export and import
3. The unit has revise the projections

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

Description of items to be Repaired	PCS to be Repaired	Approx Labour Charges
Plain and Studded Gold, Silver, Platinum, Palladium & brass Jewelry, Unstudded or studded with Diamond, Lab Grown diamond, PS & SP Stones, Pearls, Color Stone, CZ and Synthetic Stone.	50000.00	\$ 500,000.00

The details of the projections for remaining period of 2 year i.e.2024-25 and 2025-26:-

Sr. No.	Particulars	Approved Projection For 5 years i.e. 2021-22 to 2025-26	Approved Projections for 2 years i.e. 2024-25 to 2025-26	Proposed for Broad Banding items and third Party Repair for 2 years i.e. 2024-25 to 2025-26
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
1.	FOB value of exports	110512.63	47462.63	235000
2.	Import of Machinery	190	55	55
3	Import of Raw Materials and Components in RM Form	84542.16	103139.41	179775
4.	Import of Spares & Consumables	663.08	808.94	1620
5.	Repatriation of dividends and profits to foreign collaborates			
6.	Royalty			
7.	Lumpsum Know how fee			
8.	Design & Drawing fees			
9.	Payment of foreign technicians			
10.	Payment on training of Indian tech. abroad			
11.	Commission on export etc.			
12.	Foreign Travel	175	60	60
13.	Amount of interest to be paid on ECB			
14.	Any other payment			
15.	Total (2 to 14)	85570.23	36708.69	181510.00

16.	NFE (1-15)	24942.39	10753.94	53490.00
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*It is seen from the above, there is increase in the projection for broad banding of items and third party repair.

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

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

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

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

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

e. Recommendation:

The request of the unit for Permission for Third Party Repair and Broad Banding of Items is placed before Approval Committee for consideration.

**GOVERNMENT OF INDIA,
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. Aakash Jewels 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. Aakash Jewels was granted Letter of Approval No. SEEPZ-SEZ/IA-I SECTION/AJ/03/2023-24/08978, Dated 26.06.2023 as amended for manufacturing for Cubic Zircon Stone Studded on Precious Metals, Plain/Studded Platinum Jewellery, Plain/Studded Silver Jewellery, Steel Jewellery Studded with Precious/Semi Precious Stones, Studded/Plain Gold Jewellery. The unit has commenced production w.e.f. 23.01.2024. The validity of LOA is upto 22.01.2029.

The unit has submitted the Form F & projections for remaining period of 4 year i.e.2025-26 to 2028-29 in terms of MOC&I Instruction No. 51 dated 25.03.2010 for third party repair as under:

1	Name of the Company	M/s. Aakash Jewels	
2	Location	Unit No. 18, SDF-I, SEEPZ-SEZ Andheri (East), Mumbai-400096.	
3	Area	376 Sq.mtrs	
4	LOP No. & Date	SEEPZ-SEZ/IA-I SECTION/AJ/03/2023-24/08978, Dated 26.06.2023 as amended	
5	Items of Manufactures	Approved Capacity (PCS)	Proposed Capacity (PCS)
a)	Cubic Zircon Stones Studded on Precious Metals, Plain/Studded Platinum Jewellery, Plain/Studded Silver Jewellery, Steel Jewellery Studded with Precious/Semi Precious Stones, Studded/Plain Gold Jewellery	169000.00	No Change
6	Date of Commencement of Production	23.01.2024	

7	Validity of LOA	22.01.2029
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Further, the unit vide letter dated 05.03.2025 has also stated as under:

1. The said repairs will not change any imports of Raw Materials as it will be in the same letter of allotment. They will return as exports the said repairs, pieces imported from customers and labour charges (approx) annually amounting to \$ 105,000.

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

Description of items to be Repaired	PCS to be Repaired	Approx Labour Charges
Cubic Zircon Stones Studded on Precious Metals, Plain/Studded Platinum Jewellery, Plain/Studded Silver Jewellery, Steel Jewellery Studded with Precious/Semi Precious Stones, Studded/Plain Gold Jewellery.	111500	\$ 105000.00

The details of the projections for remaining period of 4 year i.e.2024-25:-

Sr. No.	Particulars	Existing of 5 years (approved) 2024-25 to 2028-29 (1US\$ = Rs. 85)	Existing of 4 years (approved) 2025-26 to 2028-29	Proposed for 4 year for third party repair i.e. 2025-26 to 2028-29 (1US\$ = Rs.85)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	102000.00	90000.00	90000.00	105882.35
2.	Import of Machinery	325.00	260.00	260.00	305.88
3.	Import of Raw Materials and Components in RM Form	40800.00	36000.00	36000.00	42352.94
4.	Import of Spares & Consumables	6120.00	5400.00	5400.00	6352.94
5.	Repatriation of dividends and profits to foreign collaborates	-	-	-	
6.	Royalty	-	-	-	
7.	Lumpsum Know how fee	-	-	-	
8.	Design & Drawing fees	-	-	-	
9.	Payment of foreign technicians	-	-	-	
10.	Payment on training of Indian tech. abroad	-	-	-	
11.	Commission on export etc.	-	-	-	
12.	Foreign Travel	43.00	38.00	38.00	44.70

13.	Amount of interest to be paid on ECB	-	-	-	
14.	Any other payment	-	-	-	
15.	Total (2 to 14)	47288.00	41698.00	41698.00	49056.47
16.	NFE (1-15)	54712.00	48302.00	48302.00	56825.88

- *It is seen from above, there is no change in the projections on third party repair.*

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

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

e. Recommendation:

The request of the unit for Permission for Third Party Repair for Repair for Cubic Zircon Stones Studded on Precious Metals, Plain/Studded Platinum Jewellery, Plain/Studded Silver Jewellery, Steel Jewellery Studded with Precious/Semi Precious Stones, Studded/Plain Gold Jewellery 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.

**GOVERNMENT OF INDIA,
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. Course5 Intelligence Limited for Change in shareholding and List of Directors of the Company.

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

Change in shareholding and List of Directors of the Company.

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

MOC&I Instruction No.109 dated 18.10.2021.

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.

d. Other Information: -

Name of the Unit	M/s. Course5 Intelligence Limited
Location of the Unit	Unit No. 404, Tower-II, SEEPZ-SEZ
LOA No. & Date	SEEPZ-SEZ/IA-I/SW-22/08-09/8329 dated 07.08.2009 as amended
Item of Manufacture/Service	IT Enabled Services
Date of Commencement	11.10.2010
Validity of LOA	10.10.2025
Outstanding Rent Dues	Rs. 17,320/- as on 31.03.2025
Labour Dues	NIL
Validity of Lease Agreement	Sub-lease agreement is registered w.e.f.15.02.2010 for 95 years
Pending CRA Objection, if any	Nil
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	Nil

LIST OF DIRECTORS

Sr. No.	List of Directors Pre		List of Directors Post	
	Name of Director	Designation	Name of Director	Designation
1	Ashwin Mittal	Director	Ashwin Mittal	Director
2	Ramesh Mittal	Director	Ramesh Mittal	Director
3	Sheila Mittal	Director	Sheila Mittal	Director
4	Vinati Saraf	Director	Simon Chadwick	Director
5	Simon Chadwick	Director	Kumar Mehta	Director
6	Kumar Mehta	Director	Chetan naik	Director
7	Chetan naik	Director	Pranav Parikh	Director
8	Pranav Parikh	Director	Karthik Badiyani	Director
9	Karthik Badiyani	Director	Bijal Ajinkya	Director
10	Bijal Ajinkya	Director		

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

LIST OF SHAREHOLDING PATTERN

No.	List of Shareholding Pattern of the company			Proposed List of Shareholding Pattern of the company		
	Name	No of Shares	% Share Capital	Name	No of Shares	% Share Capital
1	Riddhymic Technologies Pvt Ltd.,	1,87,01,552	18.99	Riddhymic Technologies Pvt Ltd.,	1,87,01,552	15.33
2	Ashwin Mittal	15,264,174	15.50	Ashwin Mittal	15,264,174	12.51
3	RiddhymicTechnoserve LLP	24,835,899	25.23	RiddhymicTechnoserve LLP	24,835,899	20.36
4	AM Family Private Trust	11,849,094	12.03	AM Family Private Trust	11,849,094	9.71
5	Ria Mittal	2,000,000	2.03	Ria Mittal	2,000,000	1.64
6	Sheila Mittal	8	0.00	Sheila Mittal	8	0.00
7	Ramesh Mittal	8	0.00	Ramesh Mittal	8	0.00
8	Kumar Mehta	19,024,732	19.32	Kumar Mehta	19,024,732	15.60
9	Anees Merchant	278,356	0.28	Anees Merchant	278,356	0.23
10	Ajith Sankaran	3,49,157	0.35	AjithSankaran	3,49,157	0.29
11	Prashant Bhatt	87,286	0.09	Prashant Bhatt	87,286	0.07
12	Suchitra Eswaran	174,578	0.18	SuchitraEswaran	174,578	0.14
13	Farid Kazani	190,000	0.19	FaridKazani	3,80,000	0.31

14	360 ONE Special Opportunities Fund – Series 8	1,416,029	1.44	360 ONE Special Opportunities Fund – Series 8	8174525	6.70
15	360 ONE Monopolistic Market Intermediaries Fund	849,618	0.86	360 ONE Monopolistic Market Intermediaries Fund	4904715	4.02
16.	Nuvama Crossover Opportunities fund – series III	777,909	0.79	Nuvama Crossover Opportunities fund – series III	4490757	3.68
17.	Nuvama Crossover Opportunities fund – series III A	586,802	0.60	Nuvama Crossover Opportunities fund – series III A	3387523	2.78
18	Nuvama Crossover Opportunities fund – series III B	504,447	0.51	Nuvama Crossover Opportunities fund – series III B	2912094	2.39
19	360 ONE Large Value Fund – series 2	56,641	0.06	360 ONE Large Value Fund – series 2	326981	0.27
20	360 ONE Large Value Fund – series 4	33,984	0.03	360 ONE Large Value Fund – series 4	196188	0.16
21	360 ONE Large Value Fund – series 10	135,939	0.14	360 ONE Large Value Fund – series 10	784755	0.64
22	360 ONE Large Value Fund – series 11	56,641	0.06	360 ONE Large Value Fund – series 11	326981	0.27
23	360 ONE Large Value Fund – series 12	56,641	0.06	360 ONE Large Value Fund – series 12	326981	0.27
24	Carneline Assets Management LLP	471,979	0.48	Carneline Assets Management LLP	911603	0.75
25	Carneline Structural shift Management LLP	325,106	0.33	Carneline Structural shift fund	834375	0.68
26	Elpro International Limited	153,285	0.16	Elpro International Limited	335864	0.28
27	Alufit India Pvt. Limited	153,285	0.16	Alufit India Pvt. Limited	335764	0.28
28	Aziza Malik Family Trust	61,314	0.06	Aziza Malik Family Trust	134305	0.11
29	Monika Garware	61,314	0.06	Monika Garware	134305	0.11
30				Nitesh Kumar jain	75000	0.06
31				Vijay Ramaswamy	215000	0.18
32				Santosh Nair	215000	0.18
	Total	98,455,778	100%	Total	121967460	100%

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

The Unit vide its letter dated 07.04.2025 submitted the following documents :

1. Updated Shareholding Pattern
2. Copies of all the SEZ letters, LOA
3. Copies of ROC forms & resolution relating to shares allotted to Mr. Nitesh Jain.
4. Copies of ROC forms & resolution relating to shares allotted to Mr. Farid Kazani

5. Copies of ROC forms, resolution, valuation report relating to shares allotted to Mr. Santosh Nair and Vijay Ramaswamy
6. Copy of ROC forms filed for resignation of Ms. Vinati Saraf
7. Copy of board resolution of cessation of Ms. Vinati Saraf
8. Undertaking in terms of Instruction no. 89 read with 109 dt. 18.10.2021
9. Form DIR-12

e. **Recommendation:**

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

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Proposal of M/s. Jewel NXT for Addition in Partners and Shareholding Pattern of the Company.

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

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

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

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

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

d. Other Information: -

1.	Name of the Unit	M/s. Jewel NXT
2.	Location of the Unit	Unit No. 401 & 402, NEST-I, SEEPZ-SEZ, Andheri (East), Mumbai-400096.
4.	LOA No. & Date	SEEPZ-SEZ/IA-I/GJ-09/2016-17/25523, Dated 27.08.2016 as amended
5.	Item of Manufacture/Service	Manufacture and export of Plain & amp; combination Jewellery made of Gold/Silver/Platinum/Palladium/Gold/Platinum/Palladium/Silver/Jewellery Studded with diamonds/precious Metal/Semi precious Stone, Cubic Ziconia, Color Stone & amp ; Pearls. Brass/Steel/Copper Jewellery Studded with Daimonds, Precious & amp; Semi Precious Stones.
6.	Date of Commencement	29.12.2017
8.	Validity of LOA	28.12.2027
9.	Outstanding Rent dues	Rs. 663,646.54/- as on 03.03.2025
10.	Labour Dues	NIL
11.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 29.12.2022 to 28.12.2027.
12.	Pending CRA Objection, if any	-
13.	Pending Show Cause Notice/Eviction Order/Recovery Notice/Recovery Order issued, if any	NIL

The unit vide letter dated 02.04.2025 requested for Addition in Partners and Shareholding Pattern of the Company. The details are as follows:

LIST OF PARTNERS

Sr. No.	Name of Previous Partners	Sr. No.	Name of the Current Partners
1	Shri. Vaghjibhai T. Desai	1	Shri. Vaghjibhai T. Desai
2	Shri. Vijay G. Doshi	2	Shri. Vijay G. Doshi
3	Mrs. Ishita Raj Desai	3	Mrs. Ishita Raj Desai
-	-	4	Shri. Pushpak Vaghjibhai Desai
-	-	5	Shri. Raj Vinod Desai

- It is seen from the above that there is addition in the Partners of the company.

PRE AND POST LIST OF SHAREHOLDING PATTERN

Sr. No.	Name of Previous Partners	Previous Profit Sharing Ratio	Sr. No.	Name of the Current Partners	Current Profit Sharing Ratio
1	Shri. Vaghjibhai T. Desai	40%	1	Shri. Vaghjibhai T. Desai	10%
2	Mrs. Ishita Raj Desai	40%	2	Mrs. Ishita Raj Desai	20%
3	Shri. Vijay G. Doshi	20%	3	Shri. Vijay G. Doshi	20%
			4	Shri. Pushpak Vaghjibhai Desai	30%
			5	Shri. Raj Vinod Desai	20%
	Total	100			100

- There is change in Shareholding Pattern of the company.

The unit furnished the following documents:

- List of Partners before & after change.
- CA Certified Shareholding Pattern before & after change.
- Undertaking in terms of Instruction No. 109.
- Undertaking regarding no liability/cases pending against the partners.
- Copy of Partnership Deed.

e. Recommendation:

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

**GOVERNMENT OF INDIA,
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. Jinai Jewels Private Limited to M/s. Jinai Jewels LLP

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

Request for Change of the name of the unit from M/s. Jinai Jewels Private Limited to M/s. Jinai Jewels LLP 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

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

d. Other Information: -

1.	Name of the Unit	M/s. Jinai Jewels Private Limited
2.	LOP No. & Date	SEEPZ-SEZ/IA-I/NUS/APL/GJ/326/03-04/6437, Dated 23.08.2004 as amended.
3.	Location	604, Tower-II, SEEPZ++, SEEPZ-SEZ, Andheri (E), Mumbai-400096.
2.	Item(s) of manufacture/Trading	Plain, Gold Platinum Silver Jewellery, Diamond & Gem Stone, Studded Gold Platinum Silver Jewellery
3.	Date of commencement of production	01.12.2004
4.	LOA Valid upto	31.03.2027
5.	Outstanding Rent Dues	Rs. NIL/- as on 20.02.2025
6.	Labour Dues	NIL
7.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 05.02.2004 for 95 years.
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 Proposed	M/s. Jinai Jewels LLP

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

List of Directors/Partners before and after change of name:

Sr. No.	Name of Directors before change of name (M/s. Jinai Jewels Private Limited)	Sr. No.	Name of Partners after change of name (M/s. Jinai Jewels LLP)
1.	Priyal Parag Shah	1.	Naresh Manghanmal Sadhwani
2.	Naresh Manghanmal Sadhwani	2.	Ishaan Naresh Sadhwani
3.	Ishaan Naresh Sadhwani	3.	Priyal Parag Shah

- There is no change in List of Directors/Partners before & After

List of Shareholding Pattern before and after change of name:

Before :

Sr. No.	Name of the Partner	No. of Shares	% of Shareholding	Value
1	Mr. Naresh Manghanmal Sadhwani	1319900	87.99%	13199000
2	Mr. Ishaan Naresh Sadhwani	180099	12.00%	1800990
3	Mrs. Priyal Parag Shah	1	0.01%	10
	Total	1500000		1,50,00,000

After:

Sr. No.	Name of the Partner	No. of Shares	% of Shareholding	Value
1	Mr. Naresh Manghanmal Sadhwani	1319900	87.99%	13199000
2	Mr. Ishaan Naresh Sadhwani	180099	12.00%	1800990
3	Mrs. Priyal Parag Shah	1	0.01%	10
	Total	1500000		1,50,00,000

- There is no change in Shareholding Pattern of Directors/Partners before & after.

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

1. Copy of Certificate of Incorporation i.r.o. M/s. Jinai Jewels LLP.

2. CA Certified List of Directors/Partners before & after
3. CA Certified List of Shareholding Pattern before & after.
4. Copy of PAN Card i.r.o. M/s. Jinai Jewels LLP.
5. Copy of Board Resolution for change of name i.r.o. M/s. Jinai Jewels LLP.
6. Copy of Undertaking in terms of 109.
7. Copy of Form No. 18 for change of name.

e. **Recommendation:**

Proposal of the unit for change in name of the company from M/s. Jinai Jewels private Limited to M/s. Jinai Jewels LLP before Approval Committee Meeting for consideration in terms of MOC&I instruction No. 109, Dated 18.10.2021.

**GOVERNMENT OF INDIA,
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. Global Jewellery Pvt. Ltd for permission to Import/DTA purchase and re-export of 100 Nos of "Loupe" export will be done after adorning with Metal and Studded with diamonds/Color Stone/CVD.

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

Permission to Import/DTA purchase and re-export of 100 Nos of "Loupe" export will be done after adorning with Metal and Studded with diamonds/Color Stone/CVD.

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

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

In terms of Rule 27 (2) of SEZ Rules, 2006 "In case of any doubt as to whether any goods or services are required by a Unit or Developer for authorized operations or not, it shall be decided by the Development Commissioner."

d. Other Information: -

The Details Checklist is as under :

1	Name of the Company	M/s. Global Jewellery Pvt. Ltd
2	Location	G-49, Gems and Jewellery, Complex-I, SEEPZ-SEZ, Andheri (East), Mumbai-400096.
3	LOA No.	NUS/APL/GJ/45/92/10547, Dated 15.01.1993 as amended
4	Items of Manufacturing	Studded Gold Jewellery, Plain Gold Jewellery, Cut & Polished Diamonds, Plain & Studded Silver and alloy CZ Gold Plated jewellery annual capacity as per Items no .1, Studded Platinum Jewellery etc.
5	Date of Commencement of Production	20.07.1994
6	Validity of LOA	31.03.2029.

The unit vide letter dated 26.03.2025 has stated that :

- a. They are located in SEEPZ-SEZ, engaged in the manufacturing and exporting of Gold/Platinum/Silver Jewelry Studded with Diamonds and Colored Stones. They have requested

permission to import/DTA Purchase of "Loupe" (100 Nos) for the purpose of exporting the same after adorning them with Metal Studded with Diamonds/color Stones/CVD.

- b. The import and subsequent re-export of the above mentioned will be strictly adhere to all applicable Customs regulations and SEEPZ-SEZ guidelines. They understand the importance of compliance and will ensure that all necessary procedure will be followed meticulously.

e. Recommendation:

This office vide letter dated 09.04.2025 has issued letter to unit for permission to import/DTA purchase of 100 nos "Loupe" for the purchase of re-export subject to 100% examination to determine classification, valuation and items description of goods at the time of import and export and the same is placed before Approval Committee for post-facto approval.

**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
1.	M/s. Vaibhav Global Limited	F.Y. 2020-21, 2021-22, 2022-23, 2023-24
2.	M/s. Anlage Infotech (India) Pvt. Ltd.	F.Y. 2020-21, 2021-22, 2022-23, 2023-24
3.	M/s. Core Jewellery Pvt. Ltd.	F.Y. 2019-20, 2020-21, 2021-22, 2022-23, 2023-24
4.	M/s. Datamatics Information Solutions Ltd.	F.Y. 2020-21, 2021-22, 2022-23, 2023-24
5.	M/s. Fine Jewellery Mfg. Ltd.	F.Y. 2020-21, 2021-22, 2022-23, 2023-24
6.	M/s. Lorey Jewel	F.Y. 2021-22, 2022-23, 2023-24
7.	M/s. Lotus Ornaments Pvt. Ltd.	F.Y. 2020-21, 2021-22, 2022-23, 2023-24
8.	M/s. Octaware Information Technologies Pvt. Ltd.	F.Y. 2019-20, 2020-21, 2021-22, 2022-23
9.	M/s. Omega Jewellery	F.Y. 2021-22, 2022-23, 2023-24
10.	M/s. Omnia Jewels LLP	F.Y. 2023-24
11.	M/s. Star Brilliant Pvt. Ltd- Unit-I	F.Y. 2022-23, 2023-24
12.	M/s. Stellar Jewellery	F.Y. 2023-24
13.	M/s. Suashish Diamonds Ltd.	F.Y. 2022-23, 2023-24
14.	M/s. Uni-Design Elite Jewellery Pvt. Ltd.-Service Unit	F.Y. 2020-21, 2021-22, 2022-23, 2023-24
15.	M/s. Uni-Design Jewellery Pvt. Ltd.-Service Unit	F.Y. 2020-21, 2021-22, 2022-23, 2023-24

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.

GOVERNMENT OF INDIA,
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 115/2025-26

Name of the Unit :- M/s. Vaibhav Global Ltd.

Address: Unit No.186-A, SDF-VI, SEEPZ-SEZ, Andheri (E), 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 155th Approval Committee meeting held on 01.10.2021 wherein the Committee noted 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.
Expedite the execution of the sub-lease agreement	Letter issued to the unit on 27.10.2021 with a request to expedite the execution of sub-Lease agreement, as per the direction of Approval Committee. Sub-Lease Agreement is registered for the period 01.04.2020 to 31.03.2025

(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
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	841.23	925.35	1017.89	1119.68	1231.65	5135.80
FE Outgo	294.43	323.87	356.26	391.89	431.08	1797.53
NFE	546.80	601.48	661.63	727.79	800.57	3338.27

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2020-21	841.23	3229.37	294.43	72.73	0.00	6.11	0.00
2021-22	925.35	3722.09	323.87	230.39	0.00	0.00	0.00
2022-23	1017.89	2467.69	356.26	435.90	0.00	0.00	0.00
2023-24	1119.68	2663.14	391.89	437.12	0.00	9.40	0.00

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

(Rs. in Lakhs)

(unutilized goods)	NIL	NIL	NIL	NIL
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2020-21 26.67	2021-22 30.15	2022-23 32.89	2023-24 28.61
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.	NO Submitted on 28.02.2022 Request ID (242100038460) Delay of 58 days	No Submitted on 05.01.2023 Request ID (242200037026) Delay of 96 days	No Submitted on 21.02.2024 Request ID (242300010805) Delay of 143 days	Yes Submitted on 28.09.2024 Request ID (242400007172)

(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	3229.37	3174.06	55.31	Export consider on 2020-21 NSDL showing on 2021-22
2021-22	3722.09	3709.72	12.37	Export consider on 2021-22 NSDL showing on 2022-23
2022-23	2467.69	2523.34	55.65	Export consider on 2022-23 NSDL showing on 2023-24
2023-24	2663.14	2613.45	49.69	Export consider on 2023-24 NSDL showing on 2024-25

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	6.11	0.00	6.11	Import Bill of Entry No.1008722

2021-22	0.00	0.00	-	-
2022-23	0.00	0.00	-	-
2023-24	9.40	9.40	-	-

(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	72.23	69.57	2.66	Exchange rate Diff.
2021-22	230.29	230.29	0.00	-
2022-23	435.90	435.90	0.00	-
2023-24	437.12	437.12	0.00	-

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

(INR in

Lakhs)

Sr. No.	Particulars				
		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	1010	1010	1010	1010
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1010	996.61	971.15	885.01
(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	13.39	25.46	86.14	82.30
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	996.61	971.15	885.01	802.71

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2020-21	2021-22	2022-23	2023-24
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	NIL	NIL	NIL	NIL

(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	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	NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA	NA	NA	NA
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2020-21	2021-22	2022-23	2023-24
		NO	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? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	NA	NA	NA	NA
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	Yes	Yes	Yes	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)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises?</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise?</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?</p>	NO	NO	NO	NO
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	NO	NO	NO	NO

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL/- as on 03.03.2025
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.	<p>Action in respect of the 155th Approval Committee meeting held on 01.10.2021, has also been completed by this office. Letter issued to the unit on 27.10.2021 with a request to expedite the execution of sub-Lease agreement, as per the direction of Approval Committee.</p> <p>Sub-Lease Agreement is registered for the period 01.04.2020 to 31.03.2025.</p>
3.	The unit has achieved export revenue of Rs. 3229.37/- Lakhs as against projected export of Rs. 841.23/- Lakhs i.e. 383.89 % during the period for FY 2020-21.
4.	The unit has achieved export revenue of Rs. 3722.09/- Lakhs as against projected export of Rs. 925.35/- Lakhs i.e. 402.24 % during the period for FY 2021-22.
5.	The unit has achieved export revenue of Rs. 2467.69/- Lakhs as against projected export of Rs. 1017.89/-Lakhs i.e. 242.43% for the FY 2022-23.
6.	The unit has achieved export revenue of Rs. 2663.14/- Lakhs as against projected export of Rs. 1119.68/- i.e. 237.85 % for the FY 2023-24.

7.	Cumulative Net Foreign Exchange Rs. 2252.62 /- lakh is positive for FY 2020-21.
8.	Cumulative Net Foreign Exchange Rs. 4874.56/- lakh is positive for FY 2021-22.
9.	Cumulative Net Foreign Exchange Rs. 6584.05/- Lakh is positive FY 2022-23.
10.	Cumulative Net Foreign Exchange Rs. 8609.98/- 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.	2 CRA Objection pending 1. AM No.7 dated 27.10.2022- Imported goods (precious) not available in the stock of the unit though shown in the APR.(Letter issued to the unit on 20.11.2024 with a request to submit their justification/ explanation. reply of the same still awaited.) 2. AM No.13 dated 18.11.2022-Non utilization of goods (precious commodities) for the authorized operations.(Letter issued to the unit on 27.11.2024 with a request to submit their justification/ explanation. Reply of the same still awaited.)
16.	There is no SCN is pending.
17.	Value Addition submitted by the Unit in the APR F.Y. 2020-21 , 2021-22,2022-23 and 2023-24 is 26.67%, 30.15%, 32.89 % and 28.61% respectively
18.	The unit has submitted value addition statement from CA M/s. Gaurav Hirawat and associate., wherein it is certified that the Value Addition during the financial year 2020-21,2021-22, 2022-23 and 2023-24 is 26.67%, 30.15%, 32.89 % and 28.61% respectively.
19.	There is no delay in filing of APR F.Y. 2023-24. The APR for the FY 2020-21,2021-22 and 2022-23 has not been filed within prescribed time & submitted on 28.02.2022, 05.01.2023 and 21.02.2024 i.e. there is a delay of 58 days, 96 days and 143 days respectively.
20.	The unit has more export against the approved projection.

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.

ANNEXURE - A

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

UNIT NAME - M/s Vaibhav Global Ltd
Date of Commencement - 25.09.2005 (LOA No. SEEP2-SEZ/NUS/APL/GJ/02/05-06/5935 dated 22.06.2005)
LOA BLOCK PERIOD - 2020-21 to 2024-25
Monitoring Period - 2020-21 to 2023-24

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export.	IRM Import during the year + CG Import for the last 10 yrs (Including Monitoring Year)	IT/NSDL data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(b)+8+APR(5) / APR column (6)	4A(b)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2020-21	3229.37	3174.06	3229.37	841.23	72.23+18.56	69.57	1.86	1.86	976.75	976.75	546.80	2252.62	2252.62	2252.62
2021-22	3722.09	3709.72	3722.09	925.35	230.29+18.56	230.29	1.86	1.86	1100.15	1100.15	601.48	2621.94	2621.94	4874.56
2022-23	2467.69	2523.34	2467.69	1017.89	435.90+15.74	435.90	1.57	1.57	758.20	758.20	661.63	1709.49	1709.49	6584.05
2023-24	2663.14	2613.45	2663.14	1119.68	437.12+25.14	446.52	2.51	2.51	637.21	637.21	727.79	2025.93	2025.93	8609.98
Total Achieved	12082.29	12020.57	12082.29	3904.15		1182.28	7.80	7.80	3472.31	3472.31	2537.70	8609.98	8609.98	

Annexure-B														
M/s Vaibhav Global Ltd														
LOA No. SEEPZ-SEZ/NUS/APL/GJ/02/05-06/5935 dated 22.06.2005														
Date of Commencement of production : 25.09.2005														
Amortisation Period: 2014-15 to 2023-24														
Year	Capital Goods			Amortised value	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
	Import during the year	LUT Purchase	DTA sale/ Re Export											
	A	B	C	A+B+C	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2014-15	0.00	0.00	0	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	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00	0	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00	0	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00	0	0.00					0.00	0.00	0.00	0.00	0.00	0.00
2019-20	9.63	0.00	0	9.63						0.96	0.96	0.96	0.96	0.96
2020-21	0.00	0.00	0	0.00							0.00	0.00	0.00	0.00
2021-22	6.11	0.00	0	6.11								0.61	0.61	0.61
2022-23	0.00	0.00	0	0.00									0.00	0.00
2023-24	9.40	0.00	0	9.40										0.94
Total	25.14	0.00	0	25.14	0.00	0.00	0.00	0.00	0.00	0.96	0.96	1.57	1.57	2.51

GOVERNMENT OF INDIA,
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 & 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/1175
2025-26

Name of the Unit: M/s. Anlage Infotech (India) Pvt. Ltd.

Address: Unit 175-B, SDF-VI, Seepz-SEZ, Andheri (E), Mumbai - 400096.

Block period: 2020-21 to 2024-25

Financial Year: 2020-21(1st Year), 2021-22(2nd Year), 2022-23(3rd Year) and 2023-24(4th 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
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	75.00	77.00	80.00	82.00	85.00	399.00
FE Outgo	13.00	15.00	18.00	22.00	26.00	94.00
NFE	62.00	62.00	62.00	60.00	59.00	305.00

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material Import (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	75.00	372.62	0.00	0.00	7.00	0.00	0.00
2021-22	77.00	1159.90	0.00	0.00	9.00	0.00	0.00
2022-23	80.00	1477.48	0.00	0.00	12.00	0.00	0.00
2023-24	82.00	1088.59	0.00	0.00	14.00	0.00	0.00
Total	314.00	4098.59	0.00	0.00	42.00	0.00	0.00

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	62.00	372.62	601.00%
2021-22	124.00	1532.52	1235.90%
2022-23	186.00	3010.00	1618.28%
2023-24	246.00	4098.59	1666.09%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	NUS/APL/537/98/110 DT. 30.12.1998			
Validity of LOA	31.03.2025			
Item(s) of manufacture/ Services	Software Products and Services			
Date of commencement of production	26.03.1999			
Execution of BLUT	Yes			
Pending CRA Objection, if any	No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No			
No. of employees	2020-21		2021-22	2022-23
	Male	12	12	18
	Female	55	55	48
				2023-24
				8
				45

		Total	67	67	66	53
Area allotted (in sq. ft.)		3122 sq.ft.				
Area available for each employee per sq. ft. basis (area/no. of employees)		2020-21	2021-22	2022-23	2023-24	
		45.59 sq. ft. per employee	46.59 sq. ft. per employee	47.30 sq. ft. per employee	58.91 sq. ft. per employee	
Investment till date	Financial Year	2020-21	2021-22	2022-23	2023-24	
	Building	0.00	0.00	0.00	0.00	
	Plant & Machinery	0.00	0.00	0.00	0.00	
	Total	0.00	0.00	0.00	0.00	
Per Sq. ft. Export during the FY	2020-21	Rs. 11935.29 per sq. ft.				
	2021-22	Rs. 37152.47 per sq. ft.				
	2022-23	Rs. 47324.79 per sq. ft.				
	2023-24	Rs. 34868.35 per sq. ft.				
Quantity and value of goods exported under Rule 34 (unutilized goods)		2020-21	2021-22	2022-23	2023-24	
		NA	NA	NA	NA	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		2020-21	2021-22	2022-23	2023-24	
		NA	NA	NA	NA	
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.		2020-21- Yes, (The APR for the FY 2020-21 has been filed within stipulated time as it filed on 31.12.2021)	2021-22- No, (The APR for the FY 2021-22 has not been filed within stipulated time as it filed on 29.12.2022) & delay is of 90 days.	2022-23- No, (The APR for the FY 2022-23 has not been filed within stipulated time as it filed on 30.12.2023) & delay is of 91 days.	2023-24- No, (The APR for the FY 2023-24 has not been filed within stipulated time as it filed on 24.12.2024) & delay is of 84 days.	

Specified Officer Verification Report

(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
------	-------------------------------------	---------------------------	-------------------	------------------------------

2020-21	372.62	383.74	11.12	The reason for the difference is credit not note added on SEFR report due to negative values not added in SERF report
2021-22	1159.90	1059.75	100.15	The reason for the difference is credit not note added on SEFR report due to negative values not added in SERF report
2022-23	1477.48	1470.36	7.12	The reason for the difference is credit not note added on SEFR report due to negative values not added in SERF report
2023-24	1088.59	1331.43	242.84	The reason for the difference is credit not note added on SEFR report due to negative values not added in SERF report, added in SERF as not accounted in Mumbai seepz entity & exchange rate difference

b. IMPORT-

i. Capital Goods

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any
2020-21	0.00	0.00	0.00
2021-22	0.00	0.00	0.00
2022-23	0.00	0.00	0.00
2023-24	0.00	0.00	0.00

(ii) Raw Materials:

(Rs. In Lakhs)

F.Y.	Figures as per APR (Import RM)	Figures as per Softex/Trade Data	Difference if any
2020-21	0.00	0.00	0.00
2021-22	0.00	0.00	0.00
2022-23	0.00	0.00	0.00
2023-24	0.00	0.00	0.00

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

		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	35.496	35.496	35.496	35.496
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	35.496	35.496	35.496	35.496
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	-	-	-

		2020-21	2021-22	2022-23	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.	NIL	NIL	NIL	NIL

(H) (a)	<p>Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.</p> <p>(S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)</p>	YES
(b)	<p>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.</p>	YES
(c)	<p>Whether unit has filed any request for Cancellation of SOFTEX/SERF</p>	No
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?</p> <p>If yes, details thereof (year wise details to be provided)</p>	NO
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ?</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?</p>	NO
(K)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?</p>	YES
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period?</p> <p>If no, details thereof.</p>	YES

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Pending for adjudication for 01.04.2020 to 31.03.2025

Findings

1.	APR 2020-21 is 1 st , APR 2021-22 is 2 nd , APR 2022-23 is the 3 rd & APR 2023-24 is the 4 th of the block period 2020-21 to 2024-25.
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2.	<p>i. The unit has achieved export revenue of Rs. 372.62/- Lakhs as against projected export of Rs. 75.00 Lakhs i.e. 496.83% during the period for F.Y. 2020-21.</p> <p>ii. The unit has achieved export revenue of Rs. 1159.90/- Lakhs as against projected export of Rs. 77.00 Lakhs i.e. 1506.36% during the period for F.Y. 2021-22.</p> <p>iii. The unit has achieved export revenue of Rs. 1477.48/- Lakhs as against projected export of Rs. 80.00 Lakhs i.e. 1846.85% during the period for F.Y. 2022-23.</p> <p>iv. The unit has achieved export revenue of Rs. 1088.59 /- Lakhs as against projected export of Rs. 82.00 Lakhs i.e. 1327.55% during the period for F.Y. 2023-24.</p>
3.	<p>i. Cumulative net Foreign Exchange Rs. 372.62 Lakh is positive for F.Y. 2020-21.</p> <p>ii. Cumulative net Exchange Rs. 1532.52 Lakh is positive for F.Y. 2021-22.</p> <p>iii. Cumulative net Exchange Rs. 3010.00 Lakh is positive for F.Y. 2022-23.</p> <p>iv. Cumulative net Exchange Rs. 4098.59 Lakh is positive for F.Y. 2023-24.</p>
4.	Pending Foreign Exchange Realization is NIL.
5.	There is no CRA Objection pending.
6.	There is no SCN is pending.
7.	<p>i. The APR for the FY 2020-21 has been filed within stipulated time as it filed on 31.12.2021.</p> <p>ii. The APR for the FY 2021-22 has not been filed within stipulated time as it filed on 29.12.2022. The delay is of 89 days.</p> <p>iii. The APR for the FY 2022-23 has not been filed within stipulated time as it filed on 30.12.2023. The delay is of 90 days.</p> <p>iv. The APR for the FY 2023-24 has not been filed within stipulated time as it filed on 24.12.2024. The delay is of 83 days.</p>

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.

ANNEXURE - A

Anlage Infotech (India) Pvt. Ltd. -LOA NO: NUS/API/537/98/110 DT. 30.12.1998

EXPORT & IMPORT NFE DATA FOR F.Y. YEAR 2020-21 TO 2024-25

Date of Commencement of production : 26.03.1999

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (FOB)	Import during the year -APR (Raw + CG)	IT/NSDL- data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Prejected Foreign exchange earning (NFE)	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(i)+4B(i)		4B(v)		4A(h)+8+APR(5) = APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2020-21	372.62	383.74	372.62	75.00	0.00+0.00	0.00	0.00	0.00	0.00	0.00	62.00	372.62	372.62	372.62
2021-22	1159.90	1059.75	1159.90	77.00	0.00+0.00	0.00	0.00	0.00	0.00	0.00	62.00	1159.90	1159.90	1532.52
2022-23	1477.48	1470.36	1477.48	80.00	0.00+0.00	0.00	0.00	0.00	0.00	0.00	62.00	1477.48	1477.48	3010.00
2023-24	1088.59	1331.43	1088.59	82.00	0.00+0.00	0.00	0.00	0.00	0.00	0.00	60.00	1088.59	1088.59	4098.59
Total Achieved	4098.59	4245.28	4098.59	314.00	0.00	0.00	0.00	0.00	0.00	0.00	246.00	4098.59	4098.59	4098.59



Anlage Infotech (India) Pvt. Ltd. -LOA NO: NUS/APL/537/98/110 DT. 30.12.1998

Value in Lakhs

[illegible]

**GOVERNMENT OF INDIA,
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 , 2021-22, 2022-23 & 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/2025-26 / 118

Name of the Unit: - M/s. CORE JEWELLERY PVT LTD

Address: - Unit No. GJ-4 & IT-12, SDF-VII, SEEPZ-SEZ, Andheri (E), Mumbai- 400096

Block period: - 2015-16 to 2019-20 & 2020-21 to 2024-25

Financial Year: - 2019-20 (5th Year), 2020-21 (1st), 2021-22 (2nd), 2022-23 (3rd) & 2023-24 (4th Year)

(A): Observation on APR

I. APPROVED Projections for the FY 2015-16 to 2019-20 & 2020-21 to 2024-25

(Rs. in Lakhs)

	2015-16	2016-17	2017-18	2018-19	2019-20	Total
FOB value of export	9500.00	10500.00	11000.00	11500.00	12000.00	54500.00
FE Outgo	5424.00	5996.80	6292.46	6590.21	6890.33	31193.79
NFE	4076.00	4503.20	4707.55	4909.79	5109.67	23306.21

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	15000.00	16200.00	17500.00	18900.00	20400.00	88000.00
FE Outgo	10182.00	11080.00	11930.00	12975.00	13985.00	60152.00
NFE	4818.00	5120.00	5570.00	5925.00	6415.00	27848.00

I. Performance as compared to projections during the block period 2015-16 to 2019-20 & 2020-21 to 2024-25.

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2015-16	9500.00	10971.51	5301.00	3446.92	55.00	0.00	40.14
2016-17	10500.00	11553.63	5859.00	4228.11	60.50	0.00	51.92
2017-18	11000.00	9856.88	6138.00	4970.06	66.55	47.18	71.11
2018-19	11500.00	11647.78	6417.00	5820.22	73.21	24.12	42.50
2019-20	12000.00	12347.94	6696.00	4933.79	80.53	6.68	55.27
Total	54500.00	56377.74	30411.00	23399.10	335.78	77.98	260.94

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	15000.00	13626.90	9850.00	11291.00	100.00	18.65	18.58
2021-22	16200.00	20224.85	10650.00	14433.32	150.00	8.53	78.71
2022-23	17500.00	14907.88	11495.00	7428.17	150.00	0.00	216.42
2023-24	18900.00	14779.35	12405.00	8550.05	200.00	16.12	137.01
Total	67600.00	63538.98	44400.00	41702.57	600.00	43.30	450.72

II. Cumulative NFE achieved during the block period 2015-16 to 2019-20 & 2020-21 to 2024-25.

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2015-16	4076.00	6836.23	167.72%
2016-17	8579.20	14912.46	173.82%
2017-18	13286.75	19231.24	144.74%
2018-19	18196.54	24842.48	136.52%
2019-20	23306.21	32051.36	137.52%

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	4818.00	4343.48	90.15%
2021-22	9938.00	6215.55	62.54%

2022-23	15508.00	12752.73	82.23%
2023-24	21433.00	20688.84	96.53%

III. Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		NUS/APL/GJ-83/91/8180 dated 28.06.1999				
Validity of LOA		31.03.2025				
Item(s) of manufacture/Services		3KT GOLD FINDINGS, BRASS JEWELLERY STUDDED WITH DIAMONDS, PRECIOUS, SEMI PRECIOUS STONES & CZ (5 PERCENT OF ANNUAL FOB VALUE OF EXPORTS), STEEL JEWELLERY SYUDDED WITH DIAMONDS, PRECIOUS, SEMI PRECIOUS STONES & CZ (5 PERCENT OF ANNUAL FOB VALUE OF EXPORTS), STUDDED GOLD JEWELLERY, PLATINUM STUDDED PLAIN JEWELLERY, TITANIUM JEWELLERY STUDDED WITH DIAMONDS, PRECIOUS, SEMI PRECIOUS STONES & CZ & PLAIN JEWELLERY.				
Date of commencement of production		27.03.2000				
Execution of BLUT		Yes				
Pending CRA Objection, if any		No				
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No				
		FY	FY	FY	FY	FY
		2019-20	2020-21	2021-22	2022-23	2023-24
a. Projected employment for the block period b. No. of employees as on 31.03.2024		Male- 74	Male- 72	Male-80	Male-89	Male-98
		Female- 13	Female-10	Female-10	Female-14	Female-19
			Total- 82	Total- 90	Total- 103	Total- 117
		Total- 87				
Area allotted (in sq. ft.)		13200 Sq. Ft.				
Area available for each employee per sq.ft. basis (area / no. of employees)		151.72 Sq. Ft per employee	160.98 Sq. Ft per employee	146.67 Sq. Ft per employee	128.16 Sq. Ft per employee	112.82 Sq. Ft per employee
Investment till date	Building	385.51	443.68	443.68	443.68	450.35
	Plant & Machinery	531.10	573.85	600.04	614.29	419.53
	TOTAL	916.61	1017.53	1043.72	1057.97	869.88
Per Sq. ft. Export during the FY		Rs. 93545 per Sq. Ft.	Rs. 103234.09 per Sq. Ft.	Rs.153218.56 per Sq. Ft.	Rs.112938.48 per Sq. Ft.	Rs.111964.77 per Sq. Ft.

Quantity and value of goods exported under Rule 34	NIL	NIL	NIL	NIL	NIL
(unutilized goods)					
Value Addition during the monitoring period	18.00%	23.15%	18.49%	20.56%	19.23%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	2019-20- Yes, current year APR i.e. 2019-20 filed on 23.02.2021 as per the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filing APR by Sez unit.				
	2020-21- Yes, (The APR for the FY 2020-21 has been filed within stipulated time as it filed on 28.12.2021)				
	2021-22- NO, (The APR for the FY 2021-22 has not been filed within time. Submitted on 1.03.2023 & the delay is of 152 days)				
	2022-23- NO, (The APR for the FY 2022-23 has not been filed within time. Submitted on 06.02.2024 & the delay is of 129 days)				
	2023-24- NO, (The APR for the FY 2023-24 has not been filed within time. Submitted on 30.12.2024 & the delay is of 91 days)				

Specified Officer Verification Report

(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	Reason for difference/remark submitted by the unit.
2019-20	12347.94	12538.79	190.85	Difference is due to foreign exchange, returns, consignment & exhibition
2020-21	13626.90	13599.98	26.92	Difference is due to foreign exchange, returns, consignment & exhibition
2021-22	20224.85	20587.62	362.77	Difference is due to foreign exchange, returns, consignment, exhibition and accounting standard impact
2022-23	14907.88	14790.33	117.55	Difference is due to foreign exchange, returns, consignment & exhibition
2023-24	14779.35	14786.19	6.84	Difference is due to foreign exchange, returns, consignment & exhibition

b. IMPORT**i. Capital Goods****(Rs. In Lakhs)**

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2019-20	28.29	28.29	0.00	NA
2020-21	33.37	33.69	0.32	Difference due to foreign exchange and date of purchase as per accounting standard
2021-22	8.49	8.49	0.00	NA
2022-23	0.00	15.89	15.89	Difference due to foreign exchange and date of purchase as per accounting standard
2023-24	26.67	14.17	12.50	Difference due to foreign exchange and date of purchase as per accounting standard

ii. IMPORT (RAW MATERIAL)**(Rs. In Lakhs)**

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2019-20	4933.79	5030.53	96.74	Difference due to foreign exchange and date of purchase as per accounting standard
2020-21	11291.00	11463.28	172.28	Difference due to foreign exchange, returns and goods on loan basis
2021-22	14433.32	13489.48	943.84	Difference due to foreign exchange, returns and goods on loan basis
2022-23	7428.17	8904.91	1476.74	Difference due to foreign exchange, returns and goods on loan basis
2023-24	8550.05	9451.15	901.10	Difference due to foreign exchange, returns and goods on loan basis

(F) Bond cum Legal Undertaking (BLUT)

		2019-20
i	Total Bond-Cum Legal Undertaking	7,49,00000

ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-15,21,22,500
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-

		2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum-Legal Undertaking	41,91,00,000	41,91,00,000	41,91,00,000	41,91,00,000
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	41,91,00,000	16,01,98,000	-56,45,68,000	-77,25,57,000
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-	-	-

		2019-20	2020-21	2021-22	2022-23	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.	No	No	No	No	No
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA	NA	NA	NA	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA	NA	NA	NA	NA

(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA	NA	NA	NA
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No	No	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. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No	No	No	No	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No	No	No	No	No
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes	Yes	Yes	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No	No	No	No	No

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

(B) Observations on Estate Division

Particulars	Status
Outstanding Rent dues	Rs. 5,500.00 outstanding dues till date.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 1.12.2003 to 30.11.2033

Findings

1.	APR 2019-20 is the 5 th of the block period 2015-16 to 2019-20.
2.	2020-21 is 1 st year, 2021-22 is the 2 nd year, 2022-23 is 3 rd the year & 2023-24 is the 4 th year of the block period 2020-21 to 2024-25.

3.	The unit has achieved export revenue of Rs. 12347.94 Lakhs as against projected export of Rs. 12000.00 i.e. 102.89% for the FY 2019-20.
4.	<p>i. The unit has achieved export revenue of Rs. 13626.90 Lakhs as against projected export of Rs. 15000.00 i.e. 90.85% for the FY 2020-21.</p> <p>ii. The unit has achieved export revenue of Rs. 20224.85 Lakhs as against projected export of Rs. 16200.00 i.e. 124.84% for the FY 2021-22.</p> <p>iii. The unit has achieved export revenue of Rs. 14907.85 Lakhs as against projected export of Rs. 17500.00 i.e. 85.19 % for the FY 2022-23.</p> <p>iv. The unit has achieved export revenue of Rs. 14779.35 Lakhs as against projected export of Rs. 18900.00 i.e. 78.19% for the FY 2023-24.</p>
5.	Cumulative Net Foreign Exchange for the 2019-20 is Rs. 32051.36 Lakh is positive.
6.	<p>i. Cumulative Net Foreign Exchange for the 2020-21 is Rs. 4343.48 Lakh is positive.</p> <p>ii. Cumulative Net Foreign Exchange for the 2021-22 is Rs. 6215.55 Lakh is positive.</p> <p>iii. Cumulative Net Foreign Exchange for the 2022-23 is Rs. 12752.73 Lakh is positive.</p> <p>iv. Cumulative Net Foreign Exchange for the 2023-24 is Rs. 20688.84 Lakh is positive.</p>
7.	No Labour dues & Labour cases are pending against the unit in estate section.
8.	There is no SCN is pending.
9.	The unit has submitted value addition statement from CA M/s A K Rai & Co., wherein it is certified that the Value Addition during the financial year 2019-20 is 18.00%, 2020-21 is 23.15%, 2021-22 is 18.49%, 2022-23 is 20.56% & 2023-24 is 19.23%.
10.	The APR for the FY 2019-20 has been filed within prescribed time & submitted on 23.02.2021 as per the direction given by the U/s to the GOI dt. 29.06.2021 for extension in the last date of filing APR by Sez unit.

11.	<p>i. The APR for the FY 2020-21 has been filed within prescribed time & submitted on 28.12.2021.</p> <p>ii. The APR for the FY 2021-22 has not been filed within prescribed time & submitted on 1.03.2023. The unit has delayed in submission of APR by 151 days.</p> <p>iii. The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 06.02.2024. The unit has delayed in submission of APR by 128 days.</p> <p>iv. The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 30.12.2024. The unit has delayed in submission of APR by 90 days.</p>
12.	<p>The figures in Column No. 8 of APR for the FY 2020-21 is incorrect as the entity has uploaded the figures as per the Cumulative NFE in the previous APR i.e. of FY 2019-20, wherein it had to be 0.00 as FY 2020-21 is the first year of their existing block.</p>

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.

ANNEXURE - A
CORE JEWELLERY PVT. LTD.

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 (LOA BLOCK PERIOD 2015-16 to 2019-20)

VALUE IN LAKHS

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (Based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rr. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+4B+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2015-16 TO 2018-19														25012.65
2019-20	12348.63	14174.77	12348.63	12000.00	4933.79+28.29	7126.58	39.51	21.82	5139.75	5122.06	5109.67	7208.88	7226.57	32239.22
Total Achieved	12348.63	14174.77	12348.63	12000.00		7126.58	39.51	21.82	5139.75	5122.06	5109.67	7208.88	7226.57	32239.22

ANNEXURE - A
CORE JEWELLERY PVT. LTD.

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 (LOA BLOCK PERIOD 2020-21 to 2024-25)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(ii)		4A(i)+(8+APR(5) / APR column (6)	4A(i)+(9)+APR (5)		APR (7)	(4-11)	
2020-21	13626.9	13934.33	13626.9	15000.00	11291.00+42.71	4858.19	28.26	23.02	9283.42	9278.18	4818.00	4343.48	4348.72	4348.72
2021-22	20224.85	21521.29	20224.85	16200.00	14433.32+8.49	10819.67	29.11	23.88	18352.78	18347.55	5120.00	1872.07	1877.30	6226.02
2022-23	14907.88	16862.91	14907.88	17500.00	7438.17+291.06	6545.49	29.11	12.81	8970.70	8964.40	5570.00	6537.18	6543.48	12768.50
2023-24	14779.35	16738.18	14779.35	18900.00	8550.05+188.08	6200.79	18.61	23.27	6843.25	6847.91	5925.00	7956.10	7951.44	10700.94
Total Achieved	63538.98	69056.73	63538.98	67600.00		28424.24	105.09	92.98	42890.15	42838.04	21433.00	20688.83	20700.94	20700.94

CORE JEWELLERY PVT. LTD.

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	2019-20									
			10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2010-11	6.65	6.65	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67
2011-12	0.00	-	-	-	-	-	-	-	-	-	-	-
2012-13	10.63	8.50			1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06
2013-14	11.54	8.08				1.15	1.15	1.15	1.15	1.15	1.15	1.15
2014-15	18.10	10.96					1.81	1.81	1.81	1.81	1.81	1.81
2015-16	29.46	14.73						2.95	2.95	2.95	2.95	2.95
2016-17	38.00	15.20							3.80	3.80	3.80	3.80
2017-18	47.25	14.18								4.73	4.73	4.73
2018-19	49.93	9.99									4.99	4.99
2019-20	6.68	0.67										0.67
TOTAL	218.26	88.83	0.67	0.67	1.73	2.88	4.69	7.64	11.44	16.16	21.34	21.82

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	2020-21									
			11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2011-12	0.00	-	-	-	-	-	-	-	-	-	-	-
2012-13	10.63	9.57		1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06
2013-14	11.54	9.23			1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15
2014-15	18.10	12.67				1.81	1.81	1.81	1.81	1.81	1.81	1.81
2015-16	29.46	17.68					2.95	2.95	2.95	2.95	2.95	2.95
2016-17	38.00	19.00						3.80	3.80	3.80	3.80	3.80
2017-18	47.25	18.90							4.73	4.73	4.73	4.73
2018-19	49.93	14.96								4.99	4.99	4.99
2019-20	6.68	1.34									0.67	0.67
2020-21	18.65	1.87										1.87
TOTAL	230.24	105.23	0.06	1.06	2.22	4.03	6.97	10.77	15.50	20.49	21.16	23.02

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	2021-22									
			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	10.63	10.63	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06
2013-14	11.54	10.39		1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15
2014-15	18.10	14.48			1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81
2015-16	29.46	20.63				2.95	2.95	2.95	2.95	2.95	2.95	2.95
2016-17	38.00	22.80					3.80	3.80	3.80	3.80	3.80	3.80
2017-18	47.25	23.63						4.73	4.73	4.73	4.73	4.73
2018-19	49.93	19.97							4.99	4.99	4.99	4.99
2019-20	6.68	2.00								0.67	0.67	0.67
2020-21	18.65	3.73									1.87	1.87
2021-22	8.53	0.85										0.85
TOTAL	236.77	129.10	1.06	2.22	4.03	6.97	10.77	15.50	20.49	21.16	21.02	23.88

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	2022-23									
			13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	11.54	11.54	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15
2014-15	18.10	16.29		1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81
2015-16	29.46	23.87			2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95
2016-17	38.00	26.60				3.80	3.80	3.80	3.80	3.80	3.80	3.80
2017-18	47.25	28.35					4.73	4.73	4.73	4.73	4.73	4.73
2018-19	49.93	24.97						4.99	4.99	4.99	4.99	4.99
2019-20	6.68	2.67							0.67	0.67	0.67	0.67
2020-21	18.65	5.60								1.87	1.87	1.87
2021-22	8.53	1.71									0.85	0.85
2022-23	0.00	-										-
TOTAL	208.14	141.29	1.15	2.96	5.91	9.71	14.44	19.43	20.30	21.96	22.81	22.81

Value in Lakhs

YEAR	CG IMP.	AMORT ISED	2023-24									
			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	18.10	18.30	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81
2015-16	29.46	26.51		2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95
2016-17	38.00	30.43			3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
2017-18	47.25	33.08				4.73	4.73	4.73	4.73	4.73	4.73	4.73
2018-19	49.93	29.96					4.99	4.99	4.99	4.99	4.99	4.99
2019-20	6.68	3.34						0.67	0.67	0.67	0.67	0.67
2020-21	18.65	7.46							1.87	1.87	1.87	1.87
2021-22	8.53	2.56								0.85	0.85	0.85
2022-23	0.00	-									-	-
2023-24	16.12	1.61										1.61
TOTAL	282.72	183.62	1.81	4.76	8.56	13.28	18.27	18.94	20.81	21.66	21.66	23.27

**GOVERNMENT OF INDIA,
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 & 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/2025-26 / 119

Name of the Unit: - M/s. Datamatics Informantion Solutions Ltd.

Address: Unit No. 105, Multistories Building , SEEPZ-SEZ, Andheri East, Mumbai- 400096.

Block period: - 2020-21 to 2024-25

Financial Year: -

2020-21 (1st Year)

2021-22 (2nd Year)

2022-23 (3rd Year)

2023-24 (4th Year)

Details of Previous Monitoring :-

- The proposal of performance of the APR for the period 2019-20 was placed in the 166th Approval Committee meeting held on 26.08.2022, 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. Committee also directed to unit :

Sr. No.	Directions of the Approval Committee	Action taken if any.

1.	Unit to expedite the execution of sub-lease agreement within 1 week	Letter sent to Unit vide letter dtd. 09.09.2022 and reply received from the unit dtd. 04.10.2022 and also sent discrepancy letter to unit dtd.31.10.222 against the letter. Outstanding Rent dues is 499.56 as on 14.02.2025
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(A): Observation on APR

(I) APPROVED Projections :

(Rs. in Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	1100.00	1200.00	1250.00	1300.00	1400.00	6250.00
FE Outgo	120.00	138.00	167.00	170.00	199.00	794.00
NFE	980.00	1062.00	1083.00	1130.0	1201.00	5456.00

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

Year	Export		Import		F.E. OUTGO		
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	Actual
2020-21	1100.00	392.32	-	0.00	70.00	0.00	1.99
2021-22	1200.00	0.00	-	0.00	85.00	0.00	0.00
2022-23	1250.00	0.00	-	0.00	110.00	0.00	0.00
2023-24	1300.00	0.00	-	0.00	110.00	0.00	0.00
Total	4850.00	392.32	-	0.00	375.00	0.00	1.99

(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	980.00	390.16	39.81%
2021-22	2042.00	389.99	19.10%
2022-23	3125.00	389.82	12.47%
2023-24	4255.00	389.65	9.15%

IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/APL/SW/32/08-09/6185 Dated : 12.06.2009			
Validity of LOA	14.04.2025			
Item(s) of manufacture/ Services	Software Development & IT Enabled Services			
Date of commencement of production	15/04/2010			
Execution of BLUT	Yes			
Pending CRA Objection, if any	No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No			
No. of employees	Nil	Nil	Nil	Nil
Area allotted (in sq. ft.)	7908.6 Sq. Ft.	7908.6 Sq. Ft.	7908.6 Sq. Ft.	7908.6 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)	NA	NA	NA	NA
Investment till date	Building	Rs.0.00	Rs. 0.00	
	Plant & Machinery	Rs.0.00	Rs. 162.59	
	TOTAL	Rs.0.00	Rs. 162.59	
Per Sq. ft. Export during the FY	Rs.4960.68 per Sq. Ft.	No		
Quantity and value of goods exported under Rule 34	NIL	NIL	NIL	Nil
(unutilized goods				
Value Addition during the monitoring period	-	-	-	-
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes , The APR for the FY 2020-21 has not been filed within time submitted on 31.12.2021	Yes, The APR for the FY 2021-22 has been filed within time submitted on 29.06.2022 Request id-242200011922	Yes, The APR for the FY 2022-23 has been filed within time submitted on 30.09.2023 Request id-242300033441	Yes, The APR for the FY 2023-24 has been filed within time submitted on 27.09.2024 Request id-242400033444
If no, details of the Year along with no of days delayed to be given.	Request id-242100030336			

Specified Officer Verification Report

(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 submitted by the unit
2020-21	392.32	407.41	15.09	Difference in NSDL & APR data for FY. 2020-21 of 3.47 Lakhs is due to exchange rate uses by NSDL & mentioned wrong invoice value in softex No. S20S01326856 due to some technical error invoice value
2021-22	0.00	0.00	0.00	There is no export
2022-23	0.00	0.00	0.00	There is no export
2023-24	0.00	0.00	0.00	There is no export

IMPORT – i) Raw Material

b.

(Rs. In Lakhs)

Year/ Period	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	-	No Difference
2021-22	0.00	0.00	-	No Difference
2022-23	0.00	0.00	-	No Difference
2023-24	0.00	0.00	-	No Difference

ii. Capital Goods.

(Rs. In Lakhs)

Year/ Period	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	-	No Difference
2021-22	0.00	0.00	-	No Difference
2022-23	0.00	0.00	-	No Difference
2023-24	0.00	0.00	-	No Difference

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

		2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	Rs. 278.06	Rs. 278.06	Rs. 278.06	Rs. 278.06
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 278.06	Rs. 270.86	Rs. 262.66	Rs. 255.10
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	Rs. -	-	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 7.20	8.20	Rs. 7.55	Rs. 9.14
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	Rs. 270.86	Rs. 262.66	Rs. 255.10	Rs. 245.97

		2020-21	2021-22	2022-23	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.	No	No	No	No
(H)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes	NA , as there is no export in FY. 2021-22	NA , as there is no export in FY. 2022-23	NA , as there is no export in FY. 2023-24
(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.	All Softex has been approved	NA	NA	NA

(c)	Whether unit has filed any request for Cancellation of Softex	Details of cancellation enclosed as annexure-4	NO	NO	NO
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No	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. 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	Not applicable	Not applicable	Not applicable	Not applicable
(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 application submitted for endorsement and it is under process with custom	DSPF application submitted for endorsement and it is under process with custom	DSPF application submits for endorsement and it is under process with custom	DSPF application submits for endorsement and it is under process with custom
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes	Yes	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No	No	No	No

(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	No	No	No	No
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No, We haven't received any notice.	No, We haven't received any notice	No, We haven't received any notice	No, We haven't received any notice

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. 499.56 outstanding dues as on 14.02.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Pending for execution w.e.f 01.04.2024 to 31.03.2029

FINDINGS

1.	These are the 1 st , 2 nd , 3 rd & 4 th year of the block period 2020-21 to 2024-25.
2.	<p>i) The unit has achieved export revenue of Rs. 392.32 Lakhs as against projected export of Rs. 1100.00 Lakhs i.e. 35.66% for the FY 2020-21.</p> <p>ii) The unit has achieved export revenue of Rs.0.00 Lakhs as against projected export of Rs. 1200.00 Lakhs i.e. 0% for the FY 2021-22.</p> <p>iii) The unit has achieved export revenue of Rs.0.00 Lakhs as against projected export of Rs. 1250.00 Lakhs i.e. 0% for the FY 2022-23.</p> <p>iv) The unit has achieved export revenue of Rs.0.00 Lakhs as against projected export of Rs.1300.00 Lakhs i.e. 0% for the FY 2023-24.</p>

3.	Cumulative Net Foreign Exchange Rs. 390.16 Lakh is positive Cumulative Net Foreign Exchange Rs. 389.99 Lakh is positive. Cumulative Net Foreign Exchange Rs. 389.82 Lakh is positive Cumulative Net Foreign Exchange Rs. 389.65 Lakh is positive
4.	Total outstanding Rent dues is Rs. 499.56 dtd. 14.02.2025 till date 14.02.2025
5.	No Labour dues & Labour cases are pending against the unit
6.	There is no CRA Objection pending.
7.	There is no SCN is pending.
8.	The APR for the FY 2020-21 has been filed within prescribed time & submitted on 31.12.2021 . The APR for the FY 2021-22 has been filed within prescribed time & submitted on 29.06.2022 . The APR for the FY 2022-23 has been filed within prescribed time & submitted on 30.09.2023 . 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.

ANNEXURE - A

M/S. DATAMATICS Information Solutions Limited

LOA NO: SEEPZ-SEZ/1A-1/APL/SW/-32/08-09/6185 Dated : 12/06/2009

EXPORT, IMPORT & NFE DATA FOR FY YEAR 2020-21 To 2023-24 (LOA BLOCK PERIOD 2020-21 to 2024-25)

Date of Commencement of production : 15/04/2010

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-								NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53	Projected Export	RM Import + CG Import for the last 10 yrs (Including Monitoring Year)	IT/NSDL data	Amortised value as per APR	Amortised value of CG 10% as per rule 53 of SEZ	Value of importes RM Consumption on during the year	Other FE Outflow	APR-data (Raw material consumed +amortised +Outflow)	APR-data as per verification (Raw material consumed + amortised +Outflow)	Projected Foreign exchange earning (NFE)	As per APR NFE	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)	APR(5)	4A(h)+B+A PR(5) / APR column (6)	4A(h)+(9)+ APR (5)		APR (7)	(4-13)	
2020-21	392.32	403.94	392.32	1100.00	0.00+0.00	0.00	0.17	0.17	0.00	1.99	2.16	2.16	980.00	390.16	390.16	390.16
2021-22	0	0	0	1200.00	0.00	0.00	0.17	0.17	0.00	0.00	0.17	0.17	1062.00	-0.17	-0.17	389.99
2022-23	0	0	0	1250.00	0.00	0.00	0.17	0.17	0.00	0.00	0.17	0.17	1083.00	-0.17	-0.17	389.82
2023-24	0	0	0	1300.00	0.00	0.00	0.17	0.17	0.00	0.00	0.17	0.17	1130.00	-0.17	-0.17	389.65
Total Achieved	392.32	403.94	392.32	4850.00		0.00	0.68	0.68	0.00	1.99	2.67	2.67	4255.00	389.65	389.65	389.65

UNIT NAME : Datamatics Information Solutions Ltd.

Date of Commencement : 15.04.2010 (LOA No. SEEPZ-SEZ/IA-I/APL/SW-32/2008-09/6185 dt 12.06.2009

Amortisation period :2014-15 to 2023-24

Year of Import	Value of CG (Rs.)	Amortised Value (10% of CG Value in Rs.)	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
2014-15	-	-	-	-	-	-	-	-	-	-	-	-
2015-16	1.66	1.33	-	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
2016-17	-	-	-	-	-	-	-	-	-	-	-	-
2017-18	-	-	-	-	-	-	-	-	-	-	-	-
2018-19	-	-	-	-	-	-	-	-	-	-	-	-
2019-20	-	-	-	-	-	-	-	-	-	-	-	-
2020-21	-	-	-	-	-	-	-	-	-	-	-	-
2021-22	-	-	-	-	-	-	-	-	-	-	-	-
2022-23	-	-	-	-	-	-	-	-	-	-	-	-
2023-24	-	-	-	-	-	-	-	-	-	-	-	-
Total	1.66	1.33	-	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17





**GOVERNMENT OF INDIA,
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 & 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/2025-26 /120

Name of the Unit: - M/s. Fine Jewellery Mfg. Ltd

Address: - Plot No. GJ 12, SEEPZ-SEZ, Andheri (E), Mumbai- 400096

Block period: - 2020-21 to 2024-25

Financial Year: - 2020-21 (1st), 2021-22 (2nd), 2022-23 (3rd) & 2023-24 (4th Year)

(A): Observation on APR

I. APPROVED Projections for the FY 2020-21 to 2024-25

(Rs. in Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	19000.00	20000.00	21000.00	50782.00	65393.00	176175.00
FE Outgo	9610.00	10110.00	10610.00	20285.00	24328.00	74943.00
NFE	9390.00	9890.00	10390.00	30497.00	41065.00	101232.00

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

(Rs. in Lakhs)

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

2020-21	19000.00	18219.40	9550.00	3789.84	50.00	4.72	95.86
2021-22	20000.00	30968.98	10050.00	8360.89	50.00	32.74	164.94
2022-23	21000.00	45836.36	10550.00	17572.99	50.00	72.20	221.81
2023-24	50782.00	40866.01	18246.00	15025.89	590.00	11.75	773.17
Total	110782.00	135890.75	48396.00	44749.61	740.00	121.41	1255.78

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	9390.00	14971.60	159.44%
2021-22	19280.00	37581.65	194.93%
2022-23	29670.00	67822.75	228.59%
2023-24	60167.00	52627.90	87.47%

IV. Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	IA-I/NUS/APL/GJ/260/2002/1843 dated 28.01.2002
Validity of LOA	31.03.2025

Item(s) of manufacture/ Services		Gold, platinum, silver studded with mother of pearls, 5 percent of FOB value of export of Previous year percent of FOB value of export of Previous year, plain and studded gold jewellery in 08 kt, 10 percent of FOB value of export of Previous year, Silver jewellery having components of 03 and 05 kt, 10 percent of FOB value of export of Previous year, Studded and Unstudded brass Jewellery, 5 percent of FOB value of export of Previous year, Studded and Unstudded Combination of gold with wood, platinum with wood and silver with wood, 10 percent of FOB value of export of Previous year, Studded and unstudded Gold, Platinum and silver with Elastic bands, 10 percent of FOB value of export of Previous year, Studded and Unstudded Rohidum Plated Nickel & Bronze Jewellery, Studded & Unstudded Gold Plated Bronze and Nickel Jewellery 5 percent of FOB value of export of Previous year, Studded Ceramic base Jewellery, combined with precious metal, studded with diamonds, precious stones and CZ, 5 percent of FOB value of export of Previous year, Studded Gold & Platinum Jewellery, Studded & Plain Silver Jewellery, Stainless steel Jewellery studded with Diamonds and Precious Stones Only, Studded & Unstudded Combination Jewellery of Gold with Platinum & Gold with Silver, Studded and Unstudded Rohidum Plated Gold, Platinum, Silver Jewellery			
Date of commencement of production		19.04.2005			
Execution of BLUT		Yes			
Pending CRA Objection, if any		No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No			
		FY	FY	FY	FY
			2021-22	2022-23	2023-24
		2020-21			
a. Projected employment for the block period		Male- 3147	Male-3410	Male-4300	Male-4493
b. No. of employees as on 31.03.2024		Female-1023	Female-1110	Female-1524	Female-1661
Area allotted (in sq. ft.)		38259.65 Sq. Ft.			
Area available for each employee per sq.ft. basis (area / no. of employees)		9.17 Sq. Ft per employee	8.46 Sq. Ft per employee	6.57 Sq. Ft per employee	6.22 Sq. Ft per employee
Investment date	till Building	776.89	790.00	790.00	945.14
	Plant & Machinery	345.64	427.04	177.48	295.24
	TOTAL	1122.53	1217.04	967.48	1240.38

Per Sq. ft. Export during the FY	Rs. 47620.40 per Sq. Ft.	Rs. 80944.23 per Sq. Ft.	Rs. 119803.39 per Sq. Ft.	Rs. 106812.29 per Sq. Ft.
Quantity and value of goods exported under Rule 34	NA	NA	NA	NA
(unutilized goods)				
Value Addition during the monitoring period	11.00%	32.59%	41.68%	46.72%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	2020-21- Yes, (The APR for the FY 2020-21 has been filed within stipulated time as it filed on 24.12.2021)			
If no, details of the Year along with no of days delayed to be given.	2021-22- NO, ((The APR for the FY 2021-22 has not been filed within time. Submitted on 20.12.2022 & the delay is of 81 days)			
	2022-23- NO, ((The APR for the FY 2022-23 has not been filed within time. Submitted on 27.11.2023 & the delay is of 58 days)			
	2023-24- Yes, (The APR for the FY 2023-24 has been filed within stipulated time as it filed on 30.09.2024)			

(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	Reason for difference/remark submitted by the unit.
2020-21	18219.40	18773.09	553.69	Difference due to value considered in APR of sales return, less exhibition, purchase return, trade discount etc.
2021-22	30968.98	32714.45	1745.47	Difference due to value considered in APR of sales return, less exhibition, purchase return, trade discount etc.
2022-23	45836.36	50370.81	4534.45	Difference due to value considered in APR of sales return, less exhibition, purchase return, trade discount etc.
2023-24	40866.00	49348.92	8482.92	Difference due to value considered in APR of sales return, less exhibition, purchase return, trade discount etc.

b. IMPORT

i.Capital Goods

(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2020-21	6.61	4.72	1.89	Difference due to service charge, E-commerce transaction
2021-22	30.25	32.74	2.49	Difference due to service charge, E-commerce transaction
2022-23	49.00	72.20	23.20	Difference due to service charge, E-commerce transaction
2023-24	13.57	9.31	4.26	Difference due to service charge, E-commerce transaction

ii. Raw Material

(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2020-21	3789.84	4901.29	1111.45	Difference due to value not considered in APR of sales return, exhibition, purchase return, discount on purchase etc
2021-22	8330.64	9515.84	1185.20	Difference due to value not considered in APR of sales return, exhibition, purchase return, discount on purchase etc
2022-23	17572.98	22640.14	5067.16	Difference due to value not considered in APR of sales return, exhibition, purchase return, discount on purchase etc
2023-24	15025.89	23638.28	8612.39	Difference due to value not considered in APR of sales return, exhibition, purchase return, discount on purchase etc

(F) Bond cum Legal Undertaking (BLUT)

		2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	39144.80	39144.80	39144.80	39144.80
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	39144.80	37649.25	35520.70	31405.13
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-	-	-

		2020-21	2021-22	2022-23	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.	No	No	No	No
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA	NA	NA	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA	NA	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA	NA	NA

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

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

(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 06.02.2003 for 95 Years

Findings

1.	APR 2020-21 is 1 st , APR 2021-22 is 2 nd , APR 2022-23 is the 3 rd & APR 2023-24 is the 4 th of the block period 2020-21 to 2024-25.
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2.	<p>i. The unit has achieved export revenue of Rs.18219.40 Lakhs as against projected export of Rs. 19000.00 Lakhs i.e. 95.89% during the period for FY 2020-21.</p> <p>ii. The unit has achieved export revenue of Rs.30968.98 Lakhs as against projected export of Rs. 20000.00 Lakhs i.e.154.84% during the period for FY 2021-22.</p> <p>iii. The unit has achieved export revenue of Rs.45836.36 Lakhs as against projected export of Rs. 21000.00 Lakhs i.e.218.27% during the period for FY 2022-23.</p> <p>iv. The unit has achieved export revenue of Rs.40866.01 Lakhs as against projected export of Rs. 50782.00 Lakhs i.e. 80.47% during the period for FY 2023-24.</p>
3.	<p>i. Cumulative Net Foreign Exchange for the F.Y 2020-21 i.e. Rs.14971.60 is positive.</p> <p>ii. Cumulative Net Foreign Exchange for the F.Y 2021-22 i.e. Rs.37581.65 is positive.</p> <p>iii. Cumulative Net Foreign Exchange for the F.Y 2022-23 i.e. Rs.67822.75 is positive.</p> <p>iv. Cumulative Net Foreign Exchange for the F.Y 2023-24 i.e. Rs.52627.90 is positive.</p>
4.	There is no CRA Objection pending for the F.Y 2020-21 to 2023-24.
5.	There is no SCN is pending for the F.Y 2020-21 to 2023-24.
6.	The unit has submitted value addition statement from CA M/s Vipul Mehta & Associates, wherein it is certified that the Value Addition during the financial year 2020-21 is 10.50%, 2021-22 is 32.59%, 2022-23 is 41.68% & 2023-24 is 46.72% .
7.	<p>i. The APR for the FY 2020-21 has been filed within stipulated time as it filed on 24.12.2021.</p> <p>ii. The APR for the FY 2021-22 has not been filed within stipulated time as it filed on 20.12.2022. The delay is of 80 days.</p> <p>iii. The APR for the FY 2022-23 has not been filed within stipulated time as it filed on 27.11.2023. The delay is of 57 days.</p> <p>iv. The APR for the FY 2023-24 has been filed within stipulated time as it filed on 30.09.2024.</p>

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.

ANNEXURE - A
Fine Jewellery Mfg. Ltd.

DATE OF COMMENCEMENT OF PRODUCTION 19.04.2005

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2020-21 to 2023-24 (LOA BLOCK PERIOD 2020-21 TO 2024-25)

VALUE IN LAKHS

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	(I)/NSDL data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed +amortised+Outflow)	APR data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+B+APR(5) / APR column (6)	4A(h)+B+APR (5)		APR (7)	(4-11)	
2020-21	18219.40	18773.08	18219.40	19000.00	3789.84+216.43	4910.74	21.64	23.45	3247.80	3247.61	9390.00	14971.60	14971.79	14971.79
2021-22	30968.98	31714.45	30968.98	20000.00	8360.89+227.29	9548.58	22.73	22.79	8358.93	8358.99	9890.00	22610.05	22609.99	37581.78
2022-23	45836.36	32714.45	45836.36	21000.00	17572.99+233.77	22712.34	23.38	25.97	15595.26	15597.85	10390.00	30241.00	30238.51	67820.29
2023-24	40866.01	49348.92	40866.01	22000.00	15025.89+244.16	23647.59	24.41	26.83	18479.21	18481.63	30497.00	22386.80	22384.38	90204.67
Total Achieved	135890.75	133550.91	135890.75	82000.00		60819.25	92.16	97.04	49681.20	49686.08	60167.00	90209.45	90204.67	90204.67

Annexure B
Fine Jewellery Mfg. Ltd.
DATE OF COMMENCEMENT OF PRODUCTION 19.04.2005

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	2020-21									
			11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2011-12	19.39	19.39	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94
2012-13	42.52	38.27		4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
2013-14	3.18	2.54			0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32
2014-15	3.80	2.66				0.38	0.38	0.38	0.38	0.38	0.38	0.38
2015-16	57.00	34.20					5.70	5.70	5.70	5.70	5.70	5.70
2016-17	10.21	5.11						1.02	1.02	1.02	1.02	1.02
2017-18	26.90	10.76							2.69	2.69	2.69	2.69
2018-19	23.30	6.99								2.33	2.33	2.33
2019-20	23.52	4.70									2.35	2.35
2020-21	4.72	0.47										0.47
TOTAL	214.54	125.09	1.94	6.19	6.51	6.89	12.59	13.61	16.30	18.63	20.98	21.45

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	2021-22									
			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	42.52	42.52	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
2013-14	3.18	2.86		0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32
2014-15	3.80	3.04			0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
2015-16	57.00	39.90				5.70	5.70	5.70	5.70	5.70	5.70	5.70
2016-17	10.21	6.13					1.02	1.02	1.02	1.02	1.02	1.02
2017-18	26.90	13.45						2.69	2.69	2.69	2.69	2.69
2018-19	23.30	9.32							2.33	2.33	2.33	2.33
2019-20	23.52	7.06								2.35	2.35	2.35
2020-21	4.72	0.94									0.47	0.47
2021-22	32.74	3.27										3.27
TOTAL	227.89	128.49	4.25	4.57	4.95	10.65	11.67	14.36	16.69	19.04	19.52	22.79

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	2022-23									
			13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	3.18	3.18	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32
2014-15	3.80	3.42		0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
2015-16	57.00	45.60			5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
2016-17	10.21	7.15				1.02	1.02	1.02	1.02	1.02	1.02	1.02
2017-18	26.90	16.14					2.69	2.69	2.69	2.69	2.69	2.69
2018-19	23.30	11.65						2.33	2.33	2.33	2.33	2.33
2019-20	23.52	9.41							2.35	2.35	2.35	2.35
2020-21	4.72	1.42								0.47	0.47	0.47
2021-22	34.87	6.97									3.49	3.49
2022-23	72.20	7.22										7.22
TOTAL	259.70	112.16	0.32	0.70	6.40	7.42	10.11	12.44	14.79	15.26	16.75	25.97

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	2023-24									
			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	3.80	3.80	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
2015-16	57.00	51.30		5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
2016-17	10.21	8.17			1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
2017-18	26.90	18.83				2.69	2.69	2.69	2.69	2.69	2.69	2.69
2018-19	23.30	13.98					2.33	2.33	2.33	2.33	2.33	2.33
2019-20	23.52	11.76						2.35	2.35	2.35	2.35	2.35
2020-21	4.72	1.89							0.47	0.47	0.47	0.47
2021-22	34.87	10.46								3.49	3.49	3.49
2022-23	72.20	14.44									7.22	7.22
2023-24	11.75	1.18										1.18
TOTAL	268.27	135.80	0.38	6.08	7.10	9.79	12.12	14.47	14.95	18.43	25.65	26.83

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

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a. Proposal :

Monitoring Performance of the Unit for the F.Y.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//2/ /2025-26

Name of the Unit: - M/s. Lorey Jewel

Address: - Unit No-186-B, SDF-VI, SEEPZ, Andheri (E) 400096

Block period: - 2021-22 To 2025-26

Financial Year: - 2021-22 (1st Year), 2022-23 (2nd Year) & 2023-24 (3rd Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2020-21 was placed in the 167th Approval Committee meeting held on 30.09.2022, wherein the Committee noted the monitoring performance of the Unit for the period 2020-21, as the export and import data for the period 2020-21 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 2020-21, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

Directions of the Approval Committee	Action Taken if any
<ul style="list-style-type: none">• Unit to execute the sub-lease agreement immediately	Registered 01.04.2021 to 27.09.2026

<ul style="list-style-type: none"> SO to initiate action for issuance of Show Cause notice for delay in submission of APR 	SCN issued dated 25.10.2022 O-in Original issued dated 06.12.2022
<ul style="list-style-type: none"> SO (Audit) to update on the closure of the CRA objection. 	Closed

(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	1115	1315	1610	1910	2005	7955
FE Outgo	560	721	947	1108	1224	4560
NFE	555	594	663	802	781	3395

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	1115	1552.50	510	1160.63	40	0.00	0.00
2022-23	1315	2705.08	681	1819.38	30	0.00	0.00
2023-24	1610	2981.38	917	2391.37	20	0.00	0.00
2024-25	1910	-	1088	-	10	-	-
2025-26	2005	-	1204	-	10	-	-
Total	7955	7238.96	4400	5371.38	110	0.00	0.00

(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	555	199.77	36.00%
2022-23	1149	576.33	50.16%

2023-24	1812	780.26	43.06%
2024-25	2614	-	-
2025-26	3395	-	-

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/IA-I/APL/GJ-19/2008-09/207 Dated 04.01.2010		
Validity of LOA		27.09.2026		
Item(s) of manufacture/ Services		Manufacturing of Studded Gold Jewellery, Manufatuering of Cut & Polished Diamonds		
Date of commencement of production		28.09.2011		
Execution of BLUT		Yes		
Pending CRA Objection, if any		Yes		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No		
a. Projected employment for the block period b. No. of employees as on 31.03.2025		FY Year	No. of Employees	
		2021-22	50	
		2022-23	50	
		2023-24	50	
Area allotted (in sq. ft.)		3509.03 Sq Ft.		
Area available for each employee per sq.ft. basis (area / no. of employees)		2021-22	70.18 Sq. Ft per employee	
		2022-23	70.18 Sq. Ft per employee	
		2023-24	70.18 Sq. Ft per employee	
		2021-22	2022-23	2023-24
Investment till date	Building	60.66	60.66	60.66
	Plant & Machinery	261.06	261.06	261.06
	TOTAL	321.72	321.72	321.72
Per Sq. ft. Export during the FY		Rs. 44242.99 per Sq. Ft.Laksh	Rs. 77089.11 per Sq. Ft.Lakhs	Rs. 84963.08 per Sq.Ft.Lakhs

Quantity and value of goods exported under Rule 34 (unutilized goods)	No		
Value Addition during the monitoring period	33.77%	48.68%	24.67%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	2021-22	No, APR for the FY 2021-22 filed on 27.12.2022 The unit has delayed in submission of APR by 87 days.	
	2022-23	No, APR for the FY 2022-23 filed on 07.02.2024. The unit has delayed in submission of APR by 129 days.	
	2023-24	No, APR for the FY 2023-24 filed on 24.12.2024 The unit has delayed in submission of APR by 84 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	Difference	Reason for Difference/Remark
2021-22	1552.50	1551.16	1.34	Freight value including in APR
2022-23	2705.08	2703.45	1.63	Freight value including in APR
2023-24	2981.38	2981.38	-	NA

b. IMPORT (RM & Capital Goods)

(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2021-22	Raw Material	1160.63	1160.63	-	NA
2022-23		1819.38	1824.49	5.10	Due to Gold TGM Calculation difference in assessment value

2023-24		2391.37	2506.03	114.66	Due to Gold TGM Calculation Difference in assessment value
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Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2021-22	Capital Goods	0.00	0.00	-	NA
2022-23		0.00	0.00	-	NA
2023-24		0.00	0.00	-	NA

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in Lakhs)

		2021-22	2022-23	2023-24
I	Total Bond-Cum Legal Undertaking	737.22	737.22	737.22
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	737.22	515.77	384.55
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00	0.00	0.00
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	221.46	131.21	259.44
V	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	515.77	384.55	125.12

		2021-22	2022-23	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.	No	No	No

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

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 31.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered 01.04.2021 to 27.09.2026.

Findings

1.	This is the 3 years performance scrutiny 2021-22, 2022-23 & 2023-24 block period 2021-22 To 2025-26.
2.	<ul style="list-style-type: none"> The unit has achieved export revenue of Rs.1552.50/- Lakhs as against projected export of Rs. 1115/- i.e. 139.24 % during the period for FY 2021-22 The unit has achieved export revenue of Rs.2705.08 Lakhs as against projected export of Rs. 1315/- i.e. 205.71 % during the period for FY 2022-23. The unit has achieved export revenue of Rs.2981.38 Lakhs as against projected export of Rs. 1610 i.e. 185.18 % during the period for FY 2023-24
3.	<ul style="list-style-type: none"> Net Foreign Exchange Rs. 199.77/- lakh is positive for FY 2021-22. Net Foreign Exchange Rs. 576.33/- lakh is positive for FY 2022-23. Net Foreign Exchange Rs. 780.26/- lakh is positive for FY 2023-24.
4.	Pendency Foreign Currency Realization is NIL for the FY 2021-22, 2022-23 & 2023-24.

5.	There are no Labour dues/ cases, outstanding dues, pending against the unit.
6.	There is no CRA Objection pending.
7.	Sub-lease agreement is Registered 01.04.2021 to 27.09.2026.
8.	There is no SCN is pending.
9.	The unit has imported raw material is more than the value approved in the projection submitted by the unit for F.Y. 2021-22, 2022-23 & 2023-24.
10.	The unit has submitted value addition statement from CA M/s. A.A.Attarwala and Associates, wherein it is certified that the Value Addition during the financial year 2021-22, 2022-23 and 2023-24 are 33.77 %, 48.68% and 24.67% respectively.
11.	<ul style="list-style-type: none"> • The APR for the FY 2021-22 has not been filed within prescribed time & submitted on 27.12.2022 i.e. there is a delay of 87 days. • The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 07.02.2024 i.e. there is a delay of 129 days. • The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 24.12.2024 i.e. there is a delay of 84 days.

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.

ANNEXURE - A3

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 to 2025-26

UNIT NAME - M/s. Lacey Jewels

Date of Commencement - 28.09.2011 (IGA No. SEEPZ-SEZ/A-/V/APU/G-13/2008-09/2017 dated 04.01.2010)

LOA BLOCK PERIOD - 2021-22 TO 2025-26

Monitoring Period - 2021-22 TO 2022-23

(Rs. In lakhs)

Year [F.Y.]	Export value as per				IMPORT value as per-							NFE				
	APR data	NSI data	FOR Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOR Value of Export	RM Import during the year + CG Import for the last 50 yrs (including Monitoring Year)	7/NSI data	Amortised value as per APR Rs. in lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	Value of Importer RM Consumption during the year	Other FT Outflow	APR data (Raw material consumed +amortised+Outflow)	APR data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning (NFE)	As per APR NFE	After Verification as per Rule 53 of SEZ Rules.	NFE On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4A(a)+4B(1)		4B(a)		4A(b)	APR(3)	4A(c)+B+A/R(3) = APR column (8)	4A(d)+(3)+APR (3)		APR (7)	5(a)-(3)	
2021-22	1552.5	1551.28	1552.5	1113.00	1180.63+0.00	1180.63+0.00	18.93	18.93	1335.78	0.00	1352.73	1352.73	2590.00	199.77	199.77	199.77
2022-23	2703.08	2703.43	2703.08	1313.00	1819.38+0.00	1824.48+0.00	15.25	15.25	2513.27	0.00	2528.52	2528.52	2763.00	376.36	376.36	376.36
2023-24	2981.98	2981.98	2981.98	1810.00	2391.17+0.00	2526.23+0.00	15.76	15.76	2783.69	0.00	2777.45	2777.45	2595.00	203.93	203.93	780.26
Total Achieved	7238.56	7235.99	7238.56	4040.00			45.96	45.96	6452.74	0.00	6458.70	6458.70	8288.00	780.26	780.26	780.26



CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. Lorey Jewel

Date of Commencement - 28.09.2011 (LOA No. SEEPZ-SEZ/IA-I/APL/GJ-19/2008-09/207 dated 04.01.2010)

LOA BLOCK PERIOD - 2021-22 to 2025-26

Amortisation Period - 2021-22 to 2022-23

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE												
			12-13	13-14	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%	10%	10%
2012-13	17.00	17.00	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70		
2013-14	14.85	14.85		1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	
2014-15	53.21	53.21			5.32	5.32	5.32	5.32	5.32	5.32	5.32	5.32	5.32	5.32
2015-16	46.44	41.80				4.64	4.64	4.64	4.64	4.64	4.64	4.64	4.64	4.64
2016-17	0.00	0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	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	0.00
2019-20	37.98	18.99								3.80	3.80	3.80	3.80	3.80
2020-21	0.00	0.00									0.00	0.00	0.00	0.00
2021-22	0.00	0.00										0.00	0.00	0.00
2022-23	0.00	0.00											0.00	0.00
2023-24	0.00	0.00												0.00
TOTAL	169.48	145.85	1.70	3.19	8.51	13.15	13.15	13.15	13.15	16.95	16.95	16.95	15.25	13.76

**GOVERNMENT OF INDIA,
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 & 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/2025-26/122

Name of the Unit: - M/s. Lotus Ornaments Pvt. Ltd.

Address: - Unit No. 78, SDF-III, SEEPZ-SEZ, Andheri East Mumbai 400096.

Block period: - 2020-21 to 2024-25

Financial Year: - 2020-21 (1st Year), 2021-22 (2nd Year), 2022-23 (3rd Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2019-20 was placed in the 156th Approval Committee meeting held on 28.10.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2019-20, as the export and import data for the period 2019-20 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 2019-20, as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

Directions of the Approval Committee	Action Taken if any
<ul style="list-style-type: none">• Pay the outstanding rental dues amounting to Rs. 10,18,371/- immediately	Letter issued to unit on 17.11.2021

(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	22100	22700	23400	24100	24700	117000
FE Outgo	19337	19688	20286	20894	21418	101623
NFE	2763	3012	3114	3206	3282	15377

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	22100	14932.51	19174	10042.42	163.00	0.00	0.00
2021-22	22700	42608.04	19688	23316.90	-	0.00	0.00
2022-23	23400	45142.04	20286	16133.12	-	0.00	0.00
2023-24	24100	62469.74	20894	26680.31	-	0.00	0.00
2024-25	24700		21418		-		
Total	117000	165152.33	101460	76172.75	163.00	0.00	0.00

(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	2763	1199.06	43.40%
2021-22	5775	4237.72	73.38%
2022-23	8889	26511.87	298.25%
2023-24	12095	52965.38	437.91%
2024-25	15377	-	-

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/32/04-05/1923 Dated 23.02.2005
Validity of LOA	31.03.2025
Item(s) of manufacture/ Services	925 Silver Chain, Diamond Precious & Semi-Precious Stone Studded Gold, Silver & Platinum Jewellery, Plain Gold Jewellery 10KT, 14KT, 18KT, 22KT & Gold Chain, Platinum 950 Chain
Date of commencement of production	01.09.2005

Execution of BLUT		Yes			
Pending CRA Objection, if any		No			
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No			
No. of employees		FY Year		No. of Employees	
		2020-21		200	
		2021-22		211	
		2022-23		217	
		2023-24		221	
Area allotted (in sq. ft.)		5500 Sq Ft.			
Area available for each employee per sq.ft. basis (area / no. of employees)		2020-21		27.5 Sq. Ft per employee	
		2021-22		26.06 Sq. Ft per employee	
		2022-23		25.35 Sq. Ft per employee	
		2023-24		24.89 Sq. Ft per employee	
		2020-21	2021-22	2022-23	2023-24
Investment till date	Building	0.00	0.00	0.00	0.00
	Plant & Machinery	369.62	493.25	553.73	582.73
	TOTAL	369.62	493.25	553.73	582.73
Per Sq. ft. Export during the FY		Rs. 271500.18 per Sq. Ft.Laksh	Rs. 774691.64 per Sq. Ft.Lakhs	Rs. 820764.36 per Sq. Ft. Lakhs	Rs. 1135813.45 per Sq. Ft. Lakhs
Quantity and value of goods exported under Rule 34 (unutilized goods)		No			
Value Addition during the monitoring period		8.04%	7.68%	8.09%	8.95%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.		2020-21	No, APR for the FY 2020-21 filed on 12.02.2022. The unit has delayed in submission of APR by 42 days.		
		2021-22	No, APR for the FY 2021-22 filed on 21.12.2023. The unit has delayed in submission of APR by 446 days.		
		2022-23	No, APR for the FY 2022-23 filed on 16.02.2024. The unit has delayed in submission of APR by 138 days.		
		2023-24	No, APR for the FY 2023-24 filed on 24.02.2025. The unit has delayed in submission of APR by 146 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	Difference	Reason for Difference/Remark
2020-21	14932.51	14939.65	7.14	Repair Export Rs. 9895/- & Export Cancel Rs.7,03,663/-
2021-22	42608.04	42578.02	30.02	Repair Export Rs. 29,89,200/-
2022-23	45478.94	45141.77	337.17	Repair Export Rs. 1,15,19,767/- & Export Cancel Rs. 1,98,16,957/-
2023-24	62469.71	62478.11	8.4	Repair Export Rs. 8,36,833/-

b. IMPORT (RM & Capital Goods)

(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2020-21	Raw Material	10042.42	10049.65	7.23	Repair Import Rs. 7.23
2021-22		23316.9	23353.03	36.13	Repair Import Rs. 36.13
2022-23		16133.12	16295.02	161.9	Repair Import Rs. 161.91
2023-24		26680.31	26703.6	23.29	Repair Import Rs. 22.19 & Remaking Import Rs. 1.13

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2020-21	Capital Goods	0.00	0.00	0.00	-
2021-22		0.00	0.00	0.00	-
2022-23		0.00	0.00	0.00	-
2023-24		0.00	0.00	0.00	-

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

		2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	57114.88			
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	57114.88	56212.88	54211.54	53094.58
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	863.56	2001.34	1117	2543.78
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	56212.58	54211.54	53094.58	50550.8

		2020-21	2021-22	2022-23	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.	NO	NO	NO	NO
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA	NA	NA	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA	NA	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex				
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NO	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. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NO	NO	NO	NO
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	NO	NO	NO	NO
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes	Yes	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NO	NO	NO	NO
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	NO	NO	NO	NO
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NO	NO	NO	NO

(B) Observations on Estate Division.

Particulars	Status
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Outstanding Rent dues	Rs. 10,43,321.83 Outstanding Dues as on 31.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered 01.04.2020 to 31.03.2025 The unit has submitted the draft of sub lease agreement for the period 01.04.2025 to 31.03.2030 in respect of Unit no. 78, for scrutiny to this office

Findings

1.	These are the 4th years performance scrutiny 2020-21, 2021-22, 2022-23 and 2023-24 of block period 2020-21 to 2024-25.
2.	<ul style="list-style-type: none"> The unit has achieved export revenue of Rs. 14932.51/- Lakhs as against projected export of Rs. 22100/-Lakhs i.e. 67.57 % during the period for FY 2020-21 The unit has achieved export revenue of Rs.42608.04/- Lakhs as against projected export of Rs. 22700/- Lakhs i.e. 187.70 % during the period for FY 2021-22 The unit has achieved export revenue of Rs. 45142.04/- Lakhs as against projected export of Rs. 23400/- Lakhs i.e. 192.91 % during the period for FY 2022-23 The unit has achieved export revenue of Rs. 62469.74/- Lakhs as against projected export of Rs. 24100/- Lakhs i.e. 259.21 % during the period for FY 2023-24
3.	<ul style="list-style-type: none"> Cumulative Net Foreign Exchange Rs. 1199.06/- lakhs is positive for FY 2020-21. Cumulative Net Foreign Exchange Rs. 4237.72/- lakhs is positive for FY 2021-22 Cumulative Net Foreign Exchange Rs. 26511.87/- lakhs is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 52965.38/- lakhs is positive for FY 2023-24.
4.	The raw material imported by the unit has exceeded the value approved in the projection submitted for the F.Y. 2021-22 & 2023-24.
5.	Pendency Foreign Currency Realization is NIL.
6.	There is no Labour dues/ cases, outstanding dues, pending against the unit in estate section.
7.	There is an outstanding rental dues Rs. 10, 43, 321.83 /- as on 31.03.2025 against the unit.
8.	There is no CRA Objection pending.
9.	Sub-lease agreement is Registered 01.04.2020 to 31.03.2025 The unit has submitted the draft of sub lease agreement for the period 01.04.2025 to 31.03.2030 in respect of Unit no. 78, for scrutiny to this office
10.	There is no SCN is pending.
11.	The unit has submitted value addition statement from CA M/s. Surana Jain & Co ., wherein it is certified that the Value Addition during the financial year 2020-21, 2021-22, 2022-23 & 2023-24 is 8.74%, 7.68%, 8.09% and 8.95% respectively.

12.	<ul style="list-style-type: none"> • The APR for the FY 2020-21 has not been filed within prescribed time & submitted on 12.02.2022 i.e. there is a delay of 42 days. • The APR for the FY 2021-22 has not been filed within prescribed time & submitted on 21.12.2023 i.e. there is a delay of 446 days. • The APR for the FY 2022-23 has not been filed within prescribed time & submitted on 16.02.2024 i.e. there is a delay of 138 days. • The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 24.02.2025 i.e. there is a delay of 146 days.
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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.

ANNEXURE - A)

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

UNIT NAME - M/s. Lotus Ornaments Private Limited
 Date of Commencement - 01.09.2005 (LOA No. SEI PZ-512/NUS/APR/GI/32/04-05/1923 dated 23.02.2005)
 LOA BLOCK PERIOD - 2020-21 TO 2024-25
 Monitoring Period - 2020-21 TO 2022-23

Year [F.Y.]	Export value as per				IMPORT value as per-							NFE				
	APR data	SSZ data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RW Import during the year + CG Import for the last 12 yrs (Including Wrecking Year)	T/VSSZ data	Amortised value as per APR data in LCU's.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	Value of Importes RW Consumption during the year	Other FE Outflow	APR data (Raw material consumed - amortised-Outflow)	APR data as per verification (Raw material consumed + amortised-Outflow)	Projected Foreign exchange earning (NFE)	As per APR NFE	After Verification on as per Rule 53 of SEZ Rules.	NFE On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4A(5)+4B(1)		4B(4)		4A(1)	APR(5)	4A(1)+4B(4)+APR(5)+APR column (6)	4A(1)+4B(4)+APR(5)		APR (7)	4(13)	
2020-21	14932.31	14939.65	14932.31	22100.00	10042.42+0.00	10049.65+0.00	0.78	0.78	11732.66	0.00	11733.44	11733.45	2763.00	1199.06	1199.06	1199.06
2021-22	42508.04	42579.02	42508.04	22700.00	28314.90+0.00	28353.03+0.00	0.79	0.79	39568.99	0.00	39569.38	39569.38	3012.00	3038.86	3038.86	4217.72
2022-23	65142.04	65141.78	65142.04	33400.00	16131.12+0.00	16295.02+0.00	0.79	0.79	22867.10	0.00	22867.89	22867.89	3114.00	22274.13	22274.13	26511.87
2023-24	62469.76	62478.11	62469.76	24100.00	26880.01+0.00	26703.60+0.00	0.79	0.79	36015.44	0.00	36016.23	36016.23	3206.00	26453.51	26453.51	52965.38
Total Achieves	185152.15	185137.56	185152.15	92300.00			3.15	3.16	112183.79	0.00	112186.94	112186.95	12095.00	52965.38	52965.38	52965.38

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. Lotus Ornaments Pvt. Ltd.

Date of Commencement - 01.09.2005 (LOA No.SEEPZ-SEZ/NUS/APL/GI/32/04-05/1923 dated 23.02.2005)

LOA BLOCK PERIOD - 2020-21 to 2024-25

Amortisation Period - 2020-21 TO 2022-23

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE													
			11-12	12-13	13-14	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%	10%	10%	10%
2011-12	0.00	0.00	0.00	0.00	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	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	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	0.00	0.00
2015-16	6.41	5.13					0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
2016-17	0.00	0.00						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	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	0.00
2019-20	0.00	0.00									0.00	0.00	0.00	0.00	0.00
2020-21	1.45	0.44										0.15	0.15	0.15	0.15
2021-22	0.00	0.00											0.00	0.00	0.00
2022-23	0.00	0.00												0.00	0.00
2023-24	0.00	0.00													0.00
TOTAL	7.86	5.56	0.00	0.00	0.00	0.00	0.64	0.64	0.64	0.64	0.64	0.79	0.79	0.79	0.79

**GOVERNMENT OF INDIA,
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. 2019-20,2020-21,2021-22 and2022-23.

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/23/2025-26

Name of the Unit :- M/s. Octaware Information Technologies Pvt. Ltd.

Unit Address: Unit No. 02 & 03,Tower-II,SEEPZ++, SEEPZ-SEZ, Andheri (E), Mumbai-400096

Block period: - 2015-16 to 2019-20 and 2020-21 to 2024-25

Financial Year:- 2019-20(5th Year) and 2020-21(1st Year) 2021-22 (2nd Year) , 2022-23(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 149th Approval Committee meeting held on 11.01.2021 wherein the Committee **noted** the monitoring performance of the Unit for the period 2018-19. The Committee also directed the unit to

• Action taken report :

Directions of the Approval Committee	Action taken if any.
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<p>i. Expedite the execution of sub-lease agreement immediately, failing which the projections will not be renewed.</p> <p>ii. Pay the outstanding dues amounting to Rs.16,857/- as on date immediately.</p> <p>iii. Clear the pending foreign exchange realization and submit the report to Specified Officer.</p>	<p>Letter issued to the unit on 27.01.2021 with a request to Expedite the execution of sub-lease agreement, pay the outstanding dues amounting to Rs.16,857/- and clear the pending foreign exchange realization and submit the report to Specified Officer.</p> <p>1. Sub-Lease Agreement is registered for unit no.02 for the period 01.12.2016 to 31.12.2096 and unit no.03 for the period 04.12.2014 to 31.12.2096</p> <p>2. Presently outstanding dues pending against the unit is Rs.8,12,838.97/- as on 31.03.2025.</p> <p>3. Letter issued to The Manager of Union Bank of India on 19.05.2021 with a request to confirm whether the "writ off" procedure of unrealized foreign exchange amounting to Rs.29.56 lakhs against 17 Exports invoices have been completed at your end.</p> <p>In response, Union Bank of India vide its letter dated 19.05.2021 informed that M/s Octaware Information Technologies Pvt. Ltd had submitted write off of 17 Export bills on 20.02.2021. They have written off all the export bills as per the customer request. They have closed the bills as per the RBI master Direction ref no RBI/FED/2015-16/11, Clause no. C23.</p>
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(A): Observation on APR

I. APPROVED Projections (2015-16 to 2019-20)

(Rs. in Lakhs)

	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
	2015-16	2016-17	2017-18	2018-19	2019-20	
FOB value of export	182	480	548	678	814	2702
FE Outgo	5	43	50	62	73	233
NFE	178	437	498	616	741	2470

APPROVED Projections (2020-21 to 2024-25)

(Rs. in Lakhs)

	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	500	525	550	575	600	2750
FE Outgo	15	27	30	32	35	139

NFE	485	498	520	543	565	2611
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I) Performance as compared to projections during the block period 2015-16 to 2019-20 and 2020-21 to 2024-25.

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2015-16	182	181.55	0	0	0	0	0
2016-17	480	335.78	0	0	36	0	0
2017-18	548	351.05	0	0	40	0	0
2018-19	678	341.60	0	0	50	0	0
2019-20	814	237.46	0	0	58	0	0

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	500	143.93	0	0	0	0	0
2021-22	525	130.62	0	0	0	0	0
2022-23	550	204.67	0	0	0	0	0

(III) Cumulative NFE achieved during the block period 2015-16 to 2019-20 and 2020-21 to 2024-25

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2015-16	178	181.55	101.99%
2016-17	615	517.33	84.12%
2017-18	1113	868.38	78.02%
2018-19	1729	1209.98	69.98%
2019-20	2470	1447.44	58.60%

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
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Export during the FY	2021-22	Rs.3161.30 per sq. ft.			
	2022-23	Rs.4953.48 per sq. ft.			
Quantity and value of goods exported under Rule 34 (unutilized goods)	2019-20	2020-21	2021-22	2022-23	
	NO	NO	NO	NO	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2019-20	2020-21	2021-22	2022-23	
	NA	NA	NA	NA	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	YES	NO	NO	NO	
	Submitted on 19.03.2021	Submitted on 01.02.2024	Submitted on 01.02.2024	Submitted on 01.02.2024	
	Request ID (242100005114)	Request ID (242300037291)	Request ID (242300037346)	Request ID (242300037350)	
		Delay of 761 days	Delay of 488 days	Delay of 123 days	

Specified Officer Verification Report

(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	237.46	237.32	0.14	Due to Exchange rate
2020-21	143.93	142.36	1.57	Due to Exchange rate
2021-22	130.62	130.17	0.45	Due to Exchange rate
2022-23	204.67	203.68	0.99	Due to Exchange rate

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
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2019-20	0	0	NA	NA
2020-21	0	0	NA	NA
2021-22	0	0	NA	NA
2022-23	0	0	NA	NA

(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
2019-20	0	0	NA	NA
2021-22	0	0	NA	NA
2022-23	0	0	NA	NA
2023-24	0	0	NA	NA

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

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars				
		2019-20	2020-21	2021-22	2022-23
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	59.43	56.00	56.00	56.00
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	59.43	56.00	56.00	56.00
(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	-	-	-	-
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	59.43	56.00	56.00	56.00

(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.	2019-20	2020-21	2021-22	2022-23
		NO	NO	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 condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	Yes	Yes	Yes	Yes
(b)	Whether all SOFTEX/SERF has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	NO	NO	NO	NO
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NO	NO	NO	NO
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2019-20	2020-21	2021-22	2022-23
		NO	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? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	NO	NO	NO	NO
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	NA	NA	NA	NA
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	Yes	Yes	Yes	Yes

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.8,12,838.97/- as on 31.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.12.2016 to 31.12.2096 in respect of Unit No.02. Sub-Lease Agreement is registered for the period 04.12.2014 to 31.12.2096 in respect of Unit No.03.

Findings

1.	<p>i. This is the 1 year performance scrutiny 2019-20 of block period 2015-16 to 2019-20.</p> <p>ii. This is the 3 years performance scrutiny 2020-21 to 2022-23 of block period 2020-21 to 2024-25.</p>
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2.	Action in respect of the 149 th Approval Committee meeting held on 11.11.2021, has also been completed by this office. Letter issued to the unit on 27.01.2021 with a request to Expedite the execution of sub-lease agreement, pay the outstanding dues amounting to Rs.16,857/- and clear the pending foreign exchange realization and submit the report to Specified Officer.
3.	The unit has achieved export revenue of Rs. 237.46/- Lakhs as against projected export of Rs. 814/- i.e. 29.18 % during the period for FY 2019-20.
4.	The unit has achieved export revenue of Rs. 143.93/- Lakhs as against projected export of Rs. 500/- i.e. 28.78 % during the period for FY 2020-21.
5.	The unit has achieved export revenue of Rs. 130.62 /- Lakhs as against projected export of Rs. 525 /- i.e. 24.88 % during the period for FY 2021-22.
6.	The unit has achieved export revenue of Rs. 204.67/- Lakhs as against projected export of Rs. 550/- i.e. 37.21 % during the period for FY 2022-23.
7.	Cumulative Net Foreign Exchange Rs. 1447.44/- lakh is positive for FY 2019-20.
8.	Cumulative Net Foreign Exchange Rs. 143.93/- lakh is positive for FY 2020-21.
9.	Cumulative Net Foreign Exchange Rs. 274.55/- lakh is positive for FY 2021-22.
10.	Cumulative Net Foreign Exchange Rs. 479.22/- lakh is positive for FY 2022-23.
11.	Pendency Foreign Currency Realization is NIL.
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.8,12,838.97/- as on 31.03.2025 to be paid by the unit.
15.	Sub-Lease Agreement is registered for the period 01.12.2016 to 31.12.2096 in respect of Unit No.02. Sub-Lease Agreement is registered for the period 04.12.2014 to 31.12.2096 in respect of Unit No.03.
16.	There is no SCN is pending.
17.	The APR for the F.Y. 2023-24 is not submitted.
18.	There is no delay in filing of APR F.Y. 2019-20. The APR for the FY 2020-21, 2021-22 and 2022-23 has not been filed within prescribed time & submitted on 01.02.2024, 01.02.2024, 01.02.2024 i.e. there is a delay of 761 days, 488 days and 123 days.

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.

ANNEXURE - A

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2015-16 to 2019-20

UNIT NAME - M/s Octaware Information Technologies Pvt Ltd
Date of Commencement - 20.05.2015(LOA No. IA-I/XUS/APL/04/2013-14/661 dated 03.06.2014)
LOA BLOCK PERIOD - 2015-16 to 2019-20
Monitoring Period - 2015-16 to 2019-20

(Rs. in lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange	As per APR	After Verification as per Rule 53 of	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(v)		4A(b)+B+APR(5) / APR column (6)	4A(b)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2015-16	181.55	181.55	181.55	182.00	0.00	0.00	0.00	0.00	0.00	0.00	178.00	181.55	181.55	181.55
2016-17	335.78	335.78	335.78	480.00	0.00	0.00	0.00	0.00	0.00	0.00	437.00	335.78	335.78	517.33
2017-18	351.05	538.80	351.05	548.00	0.00	0.00	0.00	0.00	0.00	0.00	498.00	351.05	351.05	868.38
2018-19	341.60	269.81	341.60	678.00	0.00	0.00	0.00	0.00	0.00	0.00	616.00	341.60	341.60	1209.98
2019-20	237.46	291.63	237.46	814.00	0.00	0.00	0.00	0.00	0.00	0.00	741.00	237.46	237.46	1447.44
Total Achieved	1447.44	1617.57	1447.44	1702.00	0.00	0.00	0.00	0.00	0.00	0.00	2470.00	1447.44	1447.44	

ANNEXURE - A

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

UNIT NAME - M/s Octaware Information Technologies Pvt Ltd
 Date of Commencement - 20.05.2015(LOA No. IA-1/SUS/APL/04/2013-14/661 dated 03.06.2014)
 LOA BLOCK PERIOD - 2020-21 to 2024-25
 Monitoring Period - 2020-21 to 2022-23

(Rs. In lakhs)

	Export value as per				IMPORT value as per-						NFE			
Year (F.Y.)	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. In Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outf low)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projecte d Foreign exchang e	As per APR	After Verifica tion as per Rule 53 of	On Cumulati ve Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2020-21	143.93	145.79	143.93	500.00	0.00	0.00	0.00	0.00	0.00	0.00	485.00	143.93	143.93	143.93
2021-22	130.62	83.27	130.62	525.00	0.00	0.00	0.00	0.00	0.00	0.00	498.00	130.62	130.62	274.55
2022-23	204.67	188.01	204.67	350.00	0.00	0.00	0.00	0.00	0.00	0.00	520.00	204.67	204.67	479.22
Total Achieved	479.22	417.07	479.22	1575.00	0.00	0.00	0.00	0.00	0.00	0.00	1503.00	479.22	479.22	

**GOVERNMENT OF INDIA,
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. 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/2025-26 / 124

Name of the Unit :- M/s. Omega Jewellery

Unit Address: Unit No. 105B & 105A, SDF-IV, , SEEPZ-SEZ, Andheri (E), Mumbai-400096.

Block period: - 2021-22 to 2025-26

Financial Year:- 2021-22(1st year), 2022-23 (2nd Year) and 2023-24(3rd year)

Details of Previous Monitoring:-

The proposal of performance of the APR for the period 2020-21 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 2020-21, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

- Action taken report :

Directions of the Approval Committee	Action taken if any.
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i. i. Unit to clear the outstanding dues of Rs.6,39,476/-	Letter issued to the unit on 10.11.2021 with a request to pay the outstanding dues amounting to Rs.6,39,476/- immediately. Presently outstanding dues pending against the unit is Rs. NIL as on 24.03.2025
---	---

(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	11000	21400	24185	28275.2	32849.07	117709.27
FE Outgo	10330	19857	22593.65	26618.73	30711.52	110110.9
NFE	670	1543	1591.35	1656.47	2137.55	7598.37

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

(Rs. In Lakhs)

	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	11000	12528.81	10250	8050.64	50	9.48	0.00
2022-23	21400	12832.66	19637	10751.70	150	0.00	0.00
2023-24	24185	12164.21	22393.65	10122.29	120	4.36	0.00

(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	670	2930.31	437.36%
2022-23	2213	3497.37	158.04%
2023-24	3804.35	4786.52	125.82%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/GJ-02/16-17 dated 01.07.2016					
Validity of LOA	21.08.2026					
Item(s) of manufacture/ Services	MANUFACTURE AND EXPORT OF PLAIN & COMBINATION JEWELLERY MADE OF GOLDSILVERPLATINUMPALLADIUM. GOLDPLATINUMPALLADIUMSILVER JEWELLERY STUDDED WITH DIAMONDSPRECIOUS METALSEMI PRECIOUS STONES,CUBIC ZIRCONIA,COLOR STONES & PEARLS. BRASSSTEELCOPPER JEWELLERY STUDDED WITH DIAMONDS,PRECIOUS & SEMI PRECIOUS STONES.					
Date of commencement of production	22.08.2016					
Execution of BLUT	YES					
Pending CRA Objection, if any	NO					
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NO					
No. of employees	2021-22		2022-23		2023-24	
	Male	143	Male	174	Male	181
	Female	12	Female	15	Female	14
	Total	155	Total	189	Total	195
Area allotted (in sq. ft.)	3605.91 Sq Ft.		7222.58 Sq Ft.			
Area available for each employee per sq.ft. basis (area / no. of employees)	2021-22		2022-23		2023-24	

		Rs.23.26 Sq. Ft	Rs.38.21 Sq. Ft	Rs.37.04 Sq. Ft
Investment date till	Building	Rs. 0.00 lakh	Rs.0.00 lakh	Rs.0 lakh
	Plant & Machinery	Rs.88.81 lakh	Rs.154.08 lakh	Rs.164.64 lakh
	TOTAL	Rs.88.81 lakh	Rs. 154.08 lakh	Rs.164.64 lakh
Per Sq. ft. Export during the FY		Rs. 347452.09 per Sq. Ft.	Rs. 177674.18 per Sq. Ft	Rs. 168419.18 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NO	NO	NO
Value Addition during the monitoring period		55.63	19.35	20.17
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.		NO	NO	YES
If no, details of the Year along with no of days delayed to be given.		Submitted on 23.12.2022 Request ID (242200039410) Delay of 83 days	Submitted on 11.11.2023 Request ID (242300037184) Delay of 41 days	Submitted on 25.07.2024 Request ID (242400012794)

Specified Officer Verification Report

(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
2021-22	12528.81	12671.39	142.58	Due to re-Export
2022-23	12832.66	12832.66	0	-
2023-24	12164.21	12164.21	0	-

b. IMPORT

c. (Capital)

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	9.48	9.48	0	NA
2022-23	0	0	0	NA
2023-24	4.36	4.36	0	NA

(ii) Raw Materials:

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	8050.64	8837.90	787.26	DTA Procurement in foreign currency (\$)
2022-23	10751.70	10426.87	324.83	DTA Procurement in foreign currency (\$)
2023-24	10122.29	9669.15	453.14	DTA Procurement in foreign currency (\$)

Bond cum Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars			
		2021-22	2022-23	2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	8659.92	8659.92	8659.92
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	8659.92	7044.9	17439
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	-	12827.84	-

(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	1614.02	2433.74	2087.33
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	7044.9	17439	15351.67

(G)	Details of pending Foreign Remittance beyond Permissible period, if any. To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	2021-22	2022-23	2023-24
		NIL	NIL	NIL
(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
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period? If yes, details thereof (year wise details to be provided).	2021-22	2022-23	2023-24
		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? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	NA	NA	NA

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs. NIL as on 24.03.2025.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Unit No.105-A Sub-Lease Agreement is registered for the period 11.10.2022 to 21.08.2026. Unit No.105-B Sub-Lease Agreement is executed for the period 22.08.2016 to 21.08.2021

Findings

1.	This is the 3 years performance scrutiny 2021-22 , 2022-23 and 2023-24 of the block period 2021-22 to 2025-26.
2.	Action in respect of the 156th Approval Committee meeting held on 28.10.2021, has also been completed by this office. Letter issued to the unit on 10.11.2021 with a request to pay the outstanding dues amounting to Rs.6,39,476/- immediately.
3.	The unit has achieved export revenue of Rs.12528.81/- Lakhs as against projected export of Rs. 11000/- i.e. 113.90 % for the FY 2021-22.
4.	The unit has achieved export revenue of Rs.12832.66/-Lakhs as against projected export of Rs. 21400/- i.e. 59.97 % for the FY 2022-23.
5.	The unit has achieved export revenue of Rs.12164.21 /- Lakhs as against projected export of Rs. 24185/- i.e. 50.30 % for the FY 2023-24.
6.	Cumulative Net Foreign Exchange Rs. 2930.31/- Lakh is positive FY 2021-22.
7.	Cumulative Net Foreign Exchange Rs. 3497.37/- Lakh is positive FY 2022-23.
8.	Cumulative Net Foreign Exchange Rs. 4786.52/- Lakh is positive FY 2023-24.
9.	There is no case pending of Foreign Exchange.
10.	Outstanding Rent dues is NIL as on 24.03.2025
11.	Unit No.105-A Sub-Lease Agreement is registered for the period 11.10.2022 to 21.08.2026. Unit No.105-B Sub-Lease Agreement is executed for the period 22.08.2016 to 21.08.2021
12.	No Labour dues & Labour cases are pending against the unit in estate section.
13.	There is no CRA Objection pending.
14.	There is no SCN is pending.
15.	Value Addition submitted by the Unit in the APR F.Y. 2021-22, 2022-23 and 2023-24 is 55.63%, , 19.35 % and 20.17% respectively
16.	The unit has submitted value addition statement from CA M/s. R.A. KUVADIA & Co., wherein it is certified that the Value Addition during the financial year 2021-22, 2022-23 and 2023-24 is 55.63%, , 19.35 % and 20.17% respectively.
17.	There is no delay in filing of APR F.Y. 2023-24. The APR for the FY 2021-22 and 2022-23 has not been filed within prescribed time & submitted on 23.12.2022, 11.11.2023 i.e. there is a delay of 83 days and 41 days 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.

ANNEXURE - A

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 TO 2025-26

UNIT NAME - M/s Omega Jewellery
 Date of Commencement - 022.08.2016(LOA No. SEEPZ-SEZ/1A-1/NUS/GJ-02/16-17 dated 01.07.2016)
 LOA BLOCK PERIOD - 2021-22 TO 2025-26
 Monitoring Period - 2021-22 to 2023-24

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-								NFE			
	APR data	MSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CG Import for the last 10 yrs (including Monitoring Year)	IT/MSDL data	Amortised value as per APR Rs. in lakhs	Amortised value of CG 10% as per rule 53 of SEZ Rules.	Value of Importes RM Consumption during the year	Other FE Outflow	APR data (Raw material consumed + amortised + Outflow)	APR data as per verification (Raw material consumed + amortised + Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)	APR(5)	4A(b)+4B+APR(5) / APR column (6)	4A(h)+4B+APR(5) / APR column (6)		APR (7)	(4-13)	
2021-22	12528.81	12671.39	12528.81	11000.00	8050.64+88.81	8847.38	8.88	8.88	9589.62	0.00	9598.50	9598.50	670.00	2930.31	2930.31	2930.31
2022-23	12832.66	12832.66	12832.66	21400.00	10751.70+88.81	10426.87	8.88	8.88	12256.72	0.00	12265.60	12265.60	1543.00	567.06	567.06	3497.37
2023-24	12164.21	12164.21	12164.21	14185.00	10122.29+93.17	9673.50	9.32	9.32	10865.74	0.00	10875.06	10875.06	925.75	1289.15	1289.15	4786.52
Total Achieved	37525.68	37668.26	37525.68	56585.00		28947.75	27.08	27.08	32712.08	0.00	32739.16	32739.16	3138.75	4786.52	4786.52	4786.52

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s Omega Jewellery

Date of Commencement - 22.08.2016(LOA No. SEEPZ-SEZ/IA-I/NUS/GJ-02/16-17 dated 01.07.2016)

LOA BLOCK PERIOD - 2021-22 TO 2025-26

Amortisation Period - 2016-17 to 2023-24

Value in Lakhs

YEAR	CG IMP.	AMORT ISED										
			16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24		
			10%	10%	10%	10%	10%	10%	10%	10%		
2016-17	35.02	28.02	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50		
2017-18	4.83	3.38		0.48	0.48	0.48	0.48	0.48	0.48	0.48		
2018-19	25.81	15.49			2.58	2.58	2.58	2.58	2.58	2.58		
2019-20	3.00	1.50				0.30	0.30	0.30	0.30	0.30		
2020-21	10.67	4.27					1.07	1.07	1.07	1.07		
2021-22	9.48	2.84						0.95	0.95	0.95		
2022-23	0.00	0.00							0.00	0.00		
2023-24	4.36	0.44								0.44		
TOTAL	93.17	55.93	3.50	3.99	6.57	6.87	7.93	8.88	8.88	9.32		



**GOVERNMENT OF INDIA,
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/25/2025-26

Name of the Unit :- M/s. Omnia Jewels LLP

Unit Address: Unit No. 184, SDF-VI, SEEPZ-SEZ, Andheri (E), Mumbai-400096.

Block period: - 2021-22 to 2025-26

Financial Year:- 2023-24 (3rd Year)

Details of Previous Monitoring:-

The proposal of performance of the APR for the period 2022-23 was placed in the 183rd Approval Committee meeting held on 07.02.2024, wherein the Committee **noted** the monitoring performance of the Unit for the period 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed

- Action taken report :

Directions of the Approval Committee	Action taken if any.
--------------------------------------	----------------------

i. i. The Specified officer to initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2022-23.	Letter issued on 04.03.2024 to Specified Officer to initiate action for Show Cause Notice for delay in submission of APR for the period 2022-23.
ii. ii. Unit to clear the outstanding dues of Rs.1,35,662.93/-	<p>A Show Cause Notice was issued to the unit on 13.01.2025, and the same has been adjudicated vide the Order-in-Original dated 05.03.2025, imposing a penalty of Rs. 13,000/-. The unit has paid the penalty of Rs.13,000/- vide DD No.801463 dated 27.03.2025</p> <p>Letter issued on 04.03.2024 to the unit with a request to clear the outstanding dues of Rs.1,35,662.93/- as on 18.01.2024.</p> <p>Presently outstanding dues pending against the unit is Rs. NIL. Only Creche charges is pending of Rs.5,000/- as on 24.03.2025</p>

(A): Observation on APR

I. APPROVED Projections

(Rs. in lakhs)

	1 st Year 2021-22	2 nd Year 2022-23	3 rd Year 2023-24	4 th Year 2024-25	5 th Year 2025-26	Total
FOB value of export	10800	14580	18954	25019	31274	100627
FE Outgo	5644	7536	9825	12600	16685	52290
NFE	5156	7044	9129	12419	14589	48337

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	10800	8622.06	5514	3870.88	100	8.42	2233.66
2022-23	14580	9246.11	7436	5474.24	50	0.00	2534.99
2023-24	18954	13690.28	9705	11382.58	70	0.00	0.00

(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	5156	1943.91	37.70%
2022-23	12200	3105.18	25.45%
2023-24	21329	4577.96	21.46%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/OJL/16/2020-21 dated 02.09.2020		
Validity of LOA	05.02.2026		
Item(s) of manufacture/ Services	GOLD/SILVER/PLATINUM/PALLADIUM SILVER/BRASS/STEEL/COPPER PLAIN AND STUDED WITH DIAMONDS PRECIOUS , SEMI PRECIOUS STONES ETC		
Date of commencement of production	06.02.2021		
Execution of BLUT	YES		
Pending CRA Objection, if any	No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No		
No. of employees	2023-24		
	Male	198	
	Female	32	
	Total	230	
Area allotted (in sq. ft.)	5769.46 sq.ft.		

Area available for each employee per sq. ft. basis (area/no. of employees)	2023-24	
	25.08 sq. ft.	
Investment till date	Financial Year	2023-24
	Building	Rs.0 lakh
	Plant & Machinery	Rs.191.08 lakh
	Total	Rs. 191.08 lakh
Per Sq. ft. Export during the FY	2023-24	Rs.2,37,288.76 per sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	2023-24	
	NIL	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2023-24	
	20.27	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	Yes	
	Submitted on 25.07.2024 Request ID (242400012746)	

Specified Officer Verification Report

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs.in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2023-24	13690.28	13690.28	0	NIL

- 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	NIL

(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	11382.58	7871.87	3510.71	Deemed Import: Raw Materials procured from various DTA suppliers against foreign exchange.

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

Bond-cum-Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars		
		2023-24	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	12505.25	
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	10724.7	
(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	1299.73	
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	9424.97	

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2023-24	
	To cross-check the same and verify whether necessary permission		

	from AD Bank / RBI has been obtained.	Nil as per APR
(H) (a)	<p>Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.</p> <p>(S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)</p>	NA
(b)	<p>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.</p>	NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?</p> <p>If yes, details thereof (year wise details to be provided).</p>	NO
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ?</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?</p>	NA

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.5,000/- (Creche) as on 24.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 07.09.2020 to 06.09.2025.

Findings

1.	This is the 1 year performance scrutiny 2023-24 of block period 2021-22 to 2025-26.
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2.	Action in respect of the 183 rd Approval Committee meeting held on 07.02.2024, has also been completed by this office. A Show Cause Notice was issued to the unit on 13.01.2025, and the same has been adjudicated vide the Order-in-Original dated 05.03.2025, imposing a penalty of Rs. 13,000/-. The unit has paid the penalty of Rs.13,000/- vide DD No.801463 dated 27.03.2025
3.	The unit has achieved export revenue of Rs.13690.28/- Lakhs as against projected export of Rs. 18954/- i.e. 72.23 % during the period for FY 2023-24.
4.	Cumulative Net Foreign Exchange Rs. 4577.89/- lakh is positive for FY 2023-24.
5.	Pendency Foreign Currency Realization is NIL.
6.	There is no Labour dues/ cases, pending against the unit in estate section.
7.	There is outstanding dues amount of Rs.5,000/-(Creche) as on 24.03.2025 to be paid by the unit.
8.	There is no CRA Objection pending.
9.	Sub-Lease Agreement is registered for the period 07.09.2020 to 06.09.2025.
10.	There is no SCN is pending.
11.	There is no delay in filing of APR F.Y. 2023-24.
12.	Value Addition submitted by the Unit in the APR F.Y. 2023-24 is 20.27%. ,
13.	The unit has submitted value addition statement from CA M/s. R.A. KUVADIA & Co., wherein it is certified that the Value Addition during the financial year 2023-24 is 20.27% 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.

ANNEXURE - A

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 TO 2025-26

UNIT NAME - M/s Omia Jewels LLP
 Date of Commencement - 06.02.2021 (LOA No. SEEP2-SR3/1A-1/OJL/16/2020-21)
 LOA BLOCK PERIOD - 2021-22 TO 2025-26
 Monitoring Period - 2021-22 to 2023-24

(Rs. in lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-								NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CG Import for the last 10 yrs (including Monitoring Year)	IT/NSDL-data	Amortised value as per APR Rs. in Lakhs	Amortised value of CG 10% as per rule 53 of SEZ Rules.	Value of Importes RM Consumption during the year	Other FE Outflow	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4A(h)+4B(i)		4B(v)		4A(h)	APR(S)	4A(h)+B+APR(S) / APR column (6)	4A(h)+(B)+APR(S) / APR column (R)		APR (7)	(4-13)	
2021-22	8622.06	8622.06	8622.06	10800.00	3870.88+8.42	3879.31	0.84	0.84	4443.65	2233.66	6678.15	6678.15	5156.00	1943.91	1943.91	1943.91
2022-23	9246.11	9246.11	9246.11	14580.00	5474.24+8.42	5474.74	0.84	0.84	5549.01	2534.99	8084.84	8084.84	7044.00	1161.27	1161.27	3105.18
2023-24	13690.28	13690.28	13690.28	18954.00	11382.58+8.42	7871.87	0.84	0.84	12216.66	0.00	12217.50	12217.50	9329.00	1472.73	1472.78	4577.96
Total Achieved	31558.45	31558.45	31558.45	44334.00		17225.42	2.52	2.52	22209.32	4768.65	26980.49	26980.49	21329.00	4577.89	4577.96	4577.96

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s Omia Jewels LLP**

Date of Commencement - **06.02.2021 (LOA No. SEEPZ-SEZ/IA-I/OJL/16/2020-21)**

LOA BLOCK PERIOD - **2021-22 TO 2025-26**

Amortisation Period - 2021-22 to 2023-24

Value in Lakhs

YEAR	CG IMP.	AMORT ISED										
			21-22	22-23	23-24							
			10%	10%	10%							
2021-22	8.42	2.53	0.84	0.84	0.84							
2022-23	0.00	0.00		0.00	0.00							
2023-24	0.00	0.00			0.00							
TOTAL	8.42	2.53	0.84	0.84	0.84							

GOVERNMENT OF INDIA,
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 & 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/2025-26 /126

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

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

Block period: - 2019-20 to 2023-24

Financial Year: - 2022-23(4th Year) & 2023-24 (5th 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
	2019-20	2020-21	2021-22	2022-23	2023-24	
FOB value of export	500.00	550.00	600.00	650.00	700.00	3000.00
FE Outgo	372.50	389.50	412.00	427.50	449.00	2050.50
NFE	127.50	160.50	188.00	222.50	251.00	949.50

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

(Rs. in Lakhs)

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

			Projected	Actual	Projected	Actual	Actual
2019-20	500.00	308.95	355.00	96.83	15.00	0.00	0.00
2020-21	550.00	786.79	387.00	0.08	0.00	0.00	0.00
2021-22	600.00	675.37	409.00	48.20	0.00	0.00	0.00
2022-23	650.00	428.97	419.00	91.84	5.00	0.00	0.00
2023-24	700.00	513.72	440.00	75.63	5.00	0.00	0.00
Total	3000.00	2713.80	2010.00	312.58	25.00	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	288.00	536.21	186.18%
2021-22	476.00	892.96	187.60%
2022-23	698.50	1051.83	150.58%
2023-24	949.50	1294.40	136.32%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/APL/GJ/280/02-03/2066 dated 13.02.2008	
Validity of LOA	31.03.2022	
Item(s) of manufacture/ Services	Studded Gold Jewellery	
Date of commencement of production	01.09.2004	
Execution of BLUT	YES	
Pending CRA Objection, if any	YES CRA Objection AM No.15, 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)	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No	
No. of employees	2022-23	2023-24
	19	19
Area allotted (in sq. ft.)	3561.56 sq. ft.	

Area available for each employee per sq. ft. basis (area/no. of employees)		187.45 sq. ft.	187.45 sq. ft.
Investment till date	Financial Year	2022-23	2023-24
	Building	Rs. 324.13	Rs. 324.13
	Plant & Machinery	Rs. 118.86	Rs. 118.86
	Total	Rs. 442.99	Rs. 442.99
Per Sq. ft. Export during the FY	2022-23	Rs. 12044.44 per sq. ft.	
	2023-24	Rs. 14424.02 per sq. ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL	NIL
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		61.07%	59.14%
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.		2022-23- Yes, (The APR for the FY 2022-23 has been filed within stipulated time as it filed on 28.09.2023)	2023-24- Yes, (The APR for the FY 2023-24 has been filed within stipulated time as it filed on 06.09.2024)

(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	Reason for difference/remark submitted by the unit
2022-23	428.97	428.97	0.00	NA
2023-24	513.72	513.72	0.00	NA

b. IMPORT

i. Capital Goods

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit
2022-23	0.00	0.00	0.00	NA
2023-24	0.00	0.00	0.00	NA

ii. **Raw Materials:**

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference	Reason for difference/remark submitted by the unit
2022-23	91.84	90.09	1.75	The difference is on amount of Rs. 1.75 Lakhs is reflecting in next year SEZ data: Request ID: 172300904381
2023-24	75.63	77.39	1.76	The difference is on amount of Rs. 1.76 Lakhs is reflecting in current year SEZ data: Request ID: 172300904381

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

(INR in Lakhs)

Sr. No.	Particulars		
		2022-23	2023-24
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	1627.75	1627.75
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	16.83	10.25
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00	0.00

(G)	<p>Details of pending Foreign Remittance beyond Permissible period, if any.</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	2022-23	2023-24
		NO	NO
(H) (a)	<p>Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.</p> <p>(S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)</p>	Not Applicable to Gems 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		
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?</p> <p>If yes, details thereof (year wise details to be provided).</p>	NO	NO
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ?</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?</p>	NO	NO

(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	No. They have not uploaded DSPF for services procured during the monitoring period. They will start uploading the same in due course.	No. They have not uploaded DSPF for services procured during the monitoring period. They will start uploading the same in due course.
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period? If no, details thereof.	YES	YES
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NA	NA
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise? Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered?	NA	NA
(O)	Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?	NA	NA

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Presently outstanding dues pending against unit of Rs.8,28,238.22/- as on 31.03.2025.
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.	2022-23 is 4 th year & 2023-24 is 5 th year of the block period 2019-20 to 2023-24.
2.	i. The unit has achieved export revenue of Rs. 428.97 Lakhs as against projected export of Rs. 650.00 Lakhs i.e. 65.99% during the period for FY 2022-23. ii. The unit has achieved export revenue of Rs. 513.72 Lakhs as against projected export of Rs. 700.00 Lakhs i.e. 73.39% during the period for FY 2023-24.
3.	i. Cumulative Net Foreign Exchange Rs. 1051.83 lakh is positive for FY 2022-23. ii. Cumulative Net Foreign Exchange Rs. 1294.40 lakh is positive for FY 2023-24.
4.	Pendency Foreign Currency Realization is Nil
5.	There is no Labour dues/ cases pending against the unit in estate section.
6.	There is no SCN is pending.
7.	The unit has submitted value addition statement from CAM/s. PULINDRA PATEL & CO., wherein it is certified that the Value Addition during the financial year 2022-23 & 2023-24 are 61.07% & 59.14% respectively.
8.	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.

ANNEXURE - A

M/s Star Brilliant Pvt Ltd Unit-11, OA NO. SEEPZ-SEZ/1A/II/NUS/APL/GI/280/02-03/2056 Dated 13.02.2008

EXPORT & IMPORT NFE DATA FOR FY YEAR 2019-20 to 2023-24

Year (F.Y.)	Export value as per				IMPORT value as per								NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CG Import for the last 10 yrs (Including Monitoring Year)	IT/NSDL data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	Value of imports RM Consumption during the year	Other FE Outflow	APR data (Raw material consumed +amortised+Outflow)	APR data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning (NFE)	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)	APR(5)	4A(h)+B+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-13)	
2019-20	308.95	303.66	308.95	500.00	96.83+0	96.83	0.24	0.24	160.39	0.00	160.63	160.63	127.50	148.32	148.32	148.32
2020-21	786.79	786.79	786.79	550.00	0.08+2.41	0.08	0.24	0.24	398.66	0.00	398.90	398.90	160.50	387.89	387.89	536.21
2021-22	675.37	675.37	675.37	600.00	48.50+7.41	48.50	0.24	0.24	118.38	0.00	118.62	118.62	188.00	356.75	356.75	892.96
2022-23	428.97	428.97	428.97	650.00	91.84+0.00	90.09	0.00	0.00	270.10	0.00	270.10	270.10	222.50	158.87	158.87	1051.83
2023-24	513.72	513.72	513.72	700.00	75.63+0.00	77.39	0.00	0.00	271.15	0.00	271.15	271.15	251.00	242.57	242.57	1294.40
Total Achieved	2713.80	2708.51	2713.80	3000.00		312.89	0.72	0.72	1418.68	0.00	1419.40	1419.40	949.50	1294.40	1294.40	1294.40



**GOVERNMENT OF INDIA,
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

**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//27/2025-26

Name of the Unit: - M/s. Stellar Jewelry

Address: - Unit No.401-Multistoried Bldg, Unit No.15, SDF-I, MIDC, SEEPZ-SEZ, Andheri East Mumbai 400096.

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 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.

Directions of the Approval Committee	Action Taken if any
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The Committee directed Specified Officer to examine and furnish the reason for negative import of Raw material in the year 2022-23	Letter issued to SO on 08.04.2024
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(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	10500	11000	11000	11500	12000	56000
FE Outgo	9005	9405	9405	9805	10205	47825
NFE	1495	1595	1595	1695	1795	8175

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material		C.G. import		Other outflow
			(Goods/Services)				
			Projected	Actual	Projected	Actual	
2020-21	10500	27993.29	9000	17685.66	5.00	6.26	0.00
2021-22	11000	26008.24	9400	16180.55	5.00	57.44	0.00
2022-23	11000	18586.67	9400	6337.10	5.00	4.00	0.00
2023-24	11500	16888.10	9800	8891.52	5.00	0.00	0.00
2024-25	12000	-	10200	-	5.00	-	-
Total	56000	89476.30	47800	49094.83	25.00	67.70	0.00

(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	1495.00	7938.23	530.98%
2021-22	3090.00	15750.00	509.71%
2022-23	4685.00	32414.99	691.89%

2023-24	6380.00	40738.05	638.53%
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(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ/IA(I)/APL/GJ-14/2006-07/7562 Dated 12.10.2007
Validity of LOA		31.08.2025
Item(s) of manufacture/ Services		3KT & 5KT Gold Finding, Plain & Studded & Mounting 8KT Gold Jewellery with Diamonds Colour Stone & CZ, Plain & Studded & Mounting Brass Jewellery with Diamonds Colour stone & CZ, Plain & Studded & Mounting Bronze Jewellery with Diamonds Colour stone & CZ, Plain & Studded & Mounting Combination Jewellery of Gold With silver & Gold with platinum with Diamonds Colour stone & CZ, Plain & Studded & Mounting other precious metal alloy jewellery with Diamonds Colour stone & CZ, Plain & Studded & Mounting Titanium Jewellery with Diamonds Colour stone & CZ Plain & Studded & Mounting Tungsten with silver & TI Tanium with silver Jewellery with Diamonds colour stone & CZ, Plain & Studded & Mounting Tungsten Jewellery With Diamonds Colour stone & CZ, Plain & Studded Gold, Silver platinum, palladium jewellery, and stainless steel jewellery studded with Diamonds AND Precious stones only
Date of commencement of production		01.09.2010
Execution of BLUT		Yes
Pending CRA Objection, if any		No
Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any		No
No. of employees		234
Area allotted (in sq. ft.)		13091.92 Sq Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		55.95 Sq. Ft per employee
		2023-24
Investment till date	Building	366.40
	Plant & Machinery	562.01
	TOTAL	928.41
Per Sq. ft. Export during the FY		128996.36. Ft

Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL
Value Addition during the monitoring period	17.57%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given.	2023-24 Yes, APR for the FY 2023-24 filed on 24.09.2024

(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	Reason for Difference/Remark
2023-24	16888.10	17699.47	811.37	Jewellery Re-export value of Rs. 492.19, Export value of Rs. 308.12 pertains to FY 2022-23 and reflected in 2023-24 (Last day export), value difference of Rs. 11.22, all included in trade data (NSDL). However, they are not included in APR data.

b. IMPORT (RM & Capital Goods)

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
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2023-24	Raw Material	8891.52	9534.82	643.30	Repair & Sample import value of Rs. 629.01, Forex Difference of Rs.0.07 and packing materials/ accessories value of Rs. 0.07, all included in trade import data (NSDL). However, these figures are not included in APR data.
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Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2023-24	Capital Goods	0.00	0.00	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in Lakhs)

		2023-24
i	Total Bond-Cum Legal Undertaking	
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	36383.88
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	2968.01
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	33415.87

		2023-24
(G)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</p>	<p>As Per APR there are 10 pending Cases amounting to Rs.31.17</p> <p>It is to mention here that the unit vide letter dated 17.02.2025, has submitted list of payment received against the pending foreign exchange realization i.e. Rs. 31.17</p>

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

	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	No
(O)	Whether any violation of any of 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	Outstanding Dues is Rs. 266,467.85 as on 31.03.2025.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f. 30.04.2008 for 95 years

Findings

1.	These are the 1 year performance scrutiny 2023-24 for the block period 2020-21 To 2024-25.
2.	The unit has achieved export revenue of Rs.16888.1 Lakhs as against projected export of Rs. 11500 Lakhs i.e.146.85% for the FY 2023-24
3.	Cumulative Net Foreign Exchange Rs. 40738.05/- lakhs is positive for FY 2023-24.
4.	Pending foreign Exchange realization was pending to the tune of Rs. 31.17 lakh beyond permissible limit as per APR. However, the same is nil as on today as confirmed by the unit vide letter dated 17.02.2025.
5.	Outstanding Rent dues are Rs. 266,467.85 as on dt. 31.03.2025.
6.	The unit has submitted value addition statement from CA Pulindra Patel & Co. ., wherein it is certified that the Value Addition during the financial year 2021-22, 2023-24 is 17.57%.
7.	No Labour dues & Labour cases are pending against the unit in estate section.
8.	Validity of Lease Agreement Registered w.e.f. 30.04.2008 for 95 years
9.	There is no CRA Objection is pending.
10.	There is no SCN is pending.
11.	The APR for the FY 2023-24 has been filed within prescribed time & submitted on 24.09.2024

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.

ANNEXURE - A1

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

UNIT NAME - M/s. Stellar Jewelry
 Date of Commencement - 01.09.2010 (LOA No. SEEPZ-SEZ/IA/1/APL/GJ-14/2006-07/7562 dated 12.10.2007)
 LOA BLOCK PERIOD - 2020-21 To 2024-25
 Monitoring Period - 2023-24

(Rs. In Lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-								NFE			
	APR data	NSDI data	FDB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FDB Value of Export	RM Import during the year + CG Import for the last 10 yrs (Including Monitoring Year)	IT/NSDI data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	Value of Importes RM Consumption during the year	Other FE Outflow	APR data (Raw material consumed + amortised + Outflow)	APR data as per verification (Raw material consumed + amortised + Outflow)	Projected Foreign exchange earning (NFE)	As per APR NFE	After Verification as per Rule 53 of SEZ Rules.	NFE On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4A(b)+4B(i)		4B(v)		4A(h)	APR(5)	4A(h)+B+APR(5) + APR column (6)	4A(h)+(9)+APR (5)		APR (7)	4-13	
2020-21	27993.29	28124.99	27993.29	10500.00	17691.92	18454.99	13.51	13.51	20041.55	0.00	20055.06	20055.06	1695.00	7938.23	7938.23	7938.23
2021-22	26008.24	26264.63	26008.24	11000.00	16180.55	16379.09	18.37	18.40	18178.07	0.00	18196.44	18196.47	1595.00	7811.77	7811.77	15750.00
2022-23	18585.67	18297.68	18585.67	11000.00	6337.10	6439.70	18.31	18.31	1903.37	0.00	1921.68	1921.68	1595.00	16664.99	16664.99	32414.99
2023-24	16888.1	17698.47	16888.1	11500.00	8891.52+0.00	9534.82+0.00	16.71	16.71	8548.33	0.00	8565.04	8565.04	1695.00	8323.06	8323.06	40738.05
Total Achieved	89476.30	90285.77	89476.30	44000.00			66.90	66.93	48671.32	0.00	48738.22	48738.23	6380.00	40738.05	40738.05	40738.05



CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. Stellar Jewelry

Date of Commencement - 01.09.2010 (LOA No.SEEPZ-SEZ/IA(I)/APL/GJ-14/2006-07/7562 dated 12.10.2007)

LOA BLOCK PERIOD - 2020-21 TO 2024-25

Amortisation Period - 2023-24

Value in Lakhs

YEAR	CG IMP.	AMORTISED 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	4.68	4.68	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47
2015-16	21.37	19.23		2.14	2.14	2.14	2.14	2.14	2.14	2.14	2.14	2.14
2016-17	4.77	3.82			0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48
2017-18	6.60	4.62				0.66	0.66	0.66	0.66	0.66	0.66	0.66
2018-19	8.66	5.20					0.87	0.87	0.87	0.87	0.87	0.87
2019-20	53.32	26.66						5.33	5.33	5.33	5.33	5.33
2020-21	6.26	2.50							0.63	0.63	0.63	0.63
2021-22	57.44	17.23								5.74	5.74	5.74
2022-23	4.00	0.80									0.40	0.40
2023-24	0.00	0.00										0.00
TOTAL	167.10	84.74	0.47	2.61	3.08	3.74	4.61	9.94	10.57	16.31	16.71	16.71



GOVERNMENT OF INDIA,
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//28/2025-26

Name of the Unit: - M/s. Suashish Diamonds Ltd

Address: - Unit No 108, 207 & 208, Multi storied Building, Andheri (E), Mumbai- 400096

Block period: - 2018-19 to 2022-23

Financial Year: - 2022-23 (5th Year)

Block period: - 2023-24 to 2027-28

Financial Year: - 2023-24 (1st Year)

Details of Previous Monitoring:-

- The proposal of performance of the APR for the period 2021-22 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 2021-22, as the export and import data for the period 2021-22 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 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)

	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB value of export	16000	16800	17640	18522	19448	88410
FE Outgo	8640.00	8988.00	9349.00	9678.00	10016.00	46671.00
NFE	7360.00	7812.00	8291.00	8844.00	9432.00	41739.00

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of export	21500	22700	24000	25200	26600	120000
FE Outgo	11151	11881	12913	13723	14800	64468
NFE	10349.00	10819.00	11087.00	11477.00	11800.00	55532

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2018-19	16000	18016.31	8238	6420.66	20.00	14.87	0.00
2019-20	16800	20115.44	8800	7398.80	22.00	45.11	0.00
2020-21	17640	20898.74	9197	4764.01	25.00	0.00	0.00
2021-22	18522	33925.66	9583	7099.24	28.00	0.00	0.00
2022-23	19448	24990.61	9936	4397.99	30.00	80.35	6.51
Total	88410	117946.78	45754	30080.7	125.00	140.33	6.51

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2023-24	21500	27599.87	10950	3427.47	20	26.49	18.16
2024-25	22700	-	11650	-	25.0	-	-

2025-26	24000	-	12630	-	30	-	-
2026-27	25200	-	13400	-	35.0	-	-
2027-28	26600	-	14450	-	40	-	-
Total	120000	27599.87	63080	3427.47	150	28.49	18.16

(III) Cumulative NFE achieved during the block period 2018-19 to 2022-23 and 2023-24 & 2027-28.

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	7360.00	8182.01	111.17%
2019-20	15172.00	18139.21	119.56%
2020-21	23463.00	28854.69	122.98%
2021-22	32307.00	46413.76	143.66%
2022-23	41739.00	61941.23	148.40%
Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2023-24	10349.00	17662.79	170.67%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/GJ-38/2007-08/2299 Dated 25.03.2008
Validity of LOA	31.08.2028
Item(s) of manufacture/ Services	Plain or Studded Gold Silver Platinum Jewellery studded with Diamonds, Precious Stones, Semi-precious Stones Lab grown Diamonds, CVD, Synthetic Stones, Cubic Zirconia, Pearls Plain, Studded Gold, Silver, Platinum jewellery studded with Diamonds, precious stones semi-precious stones, Lab Grwon Diamonds, CVD, Synthetic Stones Cubic Zirconia Pearls with or without combination with non-metallic items like leather cords, Silk Cords.
Date of commencement of production	02.09.2008
Execution of BLUT	Yes
Pending CRA Objection, if any	No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No

No. of employees		FY 2022-23	FY 2023-24
		359	387
Area allotted (in sq. ft.)		24403.68 Sq Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)		FY 2022-23	FY 2023-24
		67.97 Per sq.ft	63.06 Per sq.ft
		2022-23	2023-24
Investment till date	Building	1430.26	1430.26
	Plant & Machinery	657.78	680.15
	TOTAL	2088.04	2110.41
Per Sq. ft. Export during the FY		2022-23	102405.08 Lakhs Per. Sq. Ft
		2023-24	113097.16 Lakhs Per. Sq. ft
Quantity and value of goods exported under Rule 34		NIL	
(unutilized goods)			
Value Addition during the monitoring period		2022-23	2023-24
		77.64%	102.46%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.		2022-23	2023-24
		Yes, APR for the FY 2022-23 filed on 30.06.2023	Yes, APR for the FY 2022-23 filed on 30.09.2024
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	Reason for Difference/Remark
2022-23	24990.61	24990.61	0.00	NA
2023-24	27599.87	27769.73	169.86	Re-Export of Goods received for repairs/ as samples/ defective spare part not reflected in APR Third party Repair Charges

b. IMPORT (RM & Capital Goods)

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2022-23	Raw Material	4397.99	4546.17	148.18	Value Free Samples, Packing materials, Import of materials on loan basis are for Custom Purpose only hence these values are not reflected in APR Exchange Diff and DO, Insurance & Freight Charges & CG Spares
2023-24		3427.47	3460.63	33.16	CG actual consumables Freight Charges, Import, DO Charges, Airline Handling Charges, Insurance Diff Third Party Repair Imp Re-import of repairs Jewellery, returnable samples value for custom purpose only.

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2022-23	Capital Goods	80.35	79.72	0.63	Exchange Rate Difference
2023-24		28.49	5.29	-23.2	CG of APR figures as CG- others, Spares accessories/Cons in Trade Data

(F) Bond cum Legal Undertaking (BLUT) block period 2018-19 to 2022-23 and 2023-24 & 2027-28.

(Rs. in Lakhs)

		2022-23
i	Total Bond-Cum Legal Undertaking	14899.9
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	8932.91
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	1135.16
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	7797.75

		2023-24
i	Total Bond-Cum Legal Undertaking	16219.11
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	867.35
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	15351.76

		2022-23	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.	NA	NA
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	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	NA	NA
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	DSPF filing in process	DSPF filing 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	Yes	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NA	NA

(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p>	NA	NA
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NA	NA

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	NIL as on 31.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	<p>Unit 108 Registered 28.06.2016 to 31.05.2072</p> <p>Unit 207 Registered 02.04.2008 for 95 Years</p> <p>Unit 208 Registered 02.04.2008 for 95 Year.</p>

Findings

1.	These are the 2 years performance scrutiny 2022-23 and 2023-24 of block period 2018-19 to 2022-23 and 2023-24 & 2027-28.
2.	<p>i. The unit has achieved export revenue of Rs. 24990.61 Lakhs as against projected export of Rs. 19448.00 i.e. 128.50 %for the FY 2022-23</p> <p>ii. The unit has achieved export revenue of Rs. 27599.87 Lakhs as against projected export of Rs. 21500 i.e. 128.37%for the FY 2023-24</p>

3.	i. Cumulative Net Foreign Exchange Rs. 61941.03 Lakh is positive for the FY 2022-23 ii. Cumulative Net Foreign Exchange Rs. 17662.80 Lakh is positive for the FY 2023-24
4.	Pendency Foreign Currency Realization is NIL for the FY 2022-23 & 2023-24.
5.	No Labour dues & Labour cases are pending against the unit.
6.	There are outstanding rental dues NIL as on 31.03.2025 against the unit.
7.	There is no CRA Objection pending.
8.	Sub-lease agreement is registered Unit 108 Registered 28.06.2016 to 31.05.2072 ,Unit 207 Registered 02.04.2008 for 95 Years, Unit 208 Registered 02.04.2008 for 95 Years
9.	There is no SCN is pending.
10.	The unit has submitted value addition statement from CA M/s. SSRA & Associates LLP Chartered Accountants., wherein it is certified that the Value Addition during the financial year 2022-23 & 2023-24 is 77.64% and 102.46% respectively.
11.	There is no delay in filing of APR F.Y. 2022-23 & 2023-24.

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.

ANNEXURE - A1

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2018-19 to 2022-23

UNIT NAME - M/s. Swasthish Diamonds Ltd
 Date of Commencement - 02.09.2008 (LOA No. SEEPZ-SEZ/VI(I)/APL/GJ-38/2007-08/2299 dated 25.03.2008)
 LOA BLOCK PERIOD - 2018-19 to 2022-23
 Monitoring Period - 2022-23

(Rs. In lakhs)

	Export value as per				IMPORT value as per-								NFE			
Year [F.Y.]	APR date	NSDL date	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CG Import for the last 10 yrs (including Monitoring Year)	IT/NSDL date	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	Value of Importers RM Consumption during the year	Other FE Outflow	APR data (Raw material consumed +amortised+Du tflow)	APR data as per verification (Raw material consumed +amortised+D utflow)	Projected Foreign exchange earning (NFE)	As per APR NFE	After Verificati on as per Rule 53 of SEZ Rules.	NFE On Cumulativ e Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4A(h)+4B(i)		4B(v)		4A(h)	APR(S)	4A(h)+8+APR(S) + APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-13)	
2018-19				16900.00									7360.00			8182.01
2019-20				16900.00									7812.00			18139.21
2020-21				17640.00									8291.00			28850.60
2021-22				18522.00									8844.00			48419.76
2022-23	24990.61	24990.61	24990.61	19448.00	4387.99+80.35	4548.17+79.72	26.39	26.39	9430.44	6.51	9463.34	9463.34	9432.00	15527.27	15527.27	61941.03
Total Achieved	24990.61	24990.61	24990.61	88410.00			26.39	26.39	9430.44	6.51	9463.34	9463.34	41738.00	15527.27	15527.27	61941.03

ANNEXURE - A1

EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2023-24 to 2027-28

UNIT NAME - M/s. Swasthish Diamonds Ltd
 Date of Commencement - 02.09.2008 (LOA No. SEEPZ-SEZ/VI(I)/APL/GJ-38/2007-08/2299 dated 25.03.2008)
 LOA BLOCK PERIOD - 2023-24 to 2027-28
 Monitoring Period - 2023-24

(Rs. In lakhs)

Year { F.Y. }	Export value as per				IMPORT value as per-								NFE			
	APR date	NSDL date	FOB Export value found during APR verification as per rule 53. of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CG Import for the last 10 yrs (Including Monitoring Year)	IT/NSDL date	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	Value of Importer RM Consumption during the year	Other FE Outflow	APR data (Raw material consumed +amortised+Outflow)	APR data as per verification (Raw material consumed +amortised+O utflow)	Projected Foreign exchange earning (NFE)	As per APR NFE	After Verification on as per Rule 53 of SEZ Rules.	NFE On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	3(a)				4A(b)+4B(i)		4B(v)		4A(h)	APR(S)	4A(h)+8+APR(S) + APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-13)	
2023-24	27599.87	27769.73	27599.87	21500.00	3421.47+28.48	3460.63+5.79	29.10	29.10	9889.82	18.16	9937.08	9937.08	10949.00	17662.79	17662.79	17662.79
Total Achieved	27599.87	27769.73	27599.87	21500.00			29.10	29.10	9889.82	18.16	9937.08	9937.08	10949.00	17662.79	17662.79	17662.79



CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. Suashish Diamonds Ltd

Date of Commencement - 02.09.2008 (LOA No.SEEPZ-SEZ/(IA(I))/APL/GJ-38/2007-08/2299 dated 25.03.2008)

LOA BLOCK PERIOD - 2018-19 to 2022-23

Amortisation Period - 2022-23 & 2023-24

YEAR	CG IMP.	AMORTISED VALUE	Value in Lakhs										
			13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	1.37	1.37	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	
2014-15	2.42	2.42		0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
2015-16	12.97	11.67			1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
2016-17	100.43	80.34				10.04	10.04	10.04	10.04	10.04	10.04	10.04	10.04
2017-18	4.34	3.04					0.43	0.43	0.43	0.43	0.43	0.43	0.43
2018-19	14.86	8.92						1.49	1.49	1.49	1.49	1.49	1.49
2019-20	45.10	22.55							4.51	4.51	4.51	4.51	4.51
2020-21	0.00	0.00								0.00	0.00	0.00	0.00
2021-22	0.00	0.00									0.00	0.00	0.00
2022-23	82.37	16.47										8.24	8.24
2023-24	28.49	2.85											2.85
TOTAL	292.35	149.63	0.14	0.38	1.68	11.72	12.15	13.64	18.15	18.15	18.15	26.39	29.10

GOVERNMENT OF INDIA,
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 REPORT¹²⁹ /2025-26

Name of the Unit :- M/s. Uni-Design Elite Jewellery Pvt. Ltd- Service Unit

Address: Unit No.401 & 402, Tower-II, SEEPZ++,SEEPZ-SEZ, Andheri (E), 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)

(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
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	294	350	420	504	604.80	2172.80
FE Outgo	105	122.50	150.50	192.50	224	794.50
NFE	189	227.50	269.50	311.50	380.80	1378.30

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	294	0.91	0.00	0.00	0.00	0.00	0.00
2021-22	350	124.92	0.00	0.00	0.00	0.00	0.00
2022-23	420	193.57	0.00	0.00	0.00	0.00	0.00
2023-24	504	74.08	0.00	0.00	0.00	0.00	0.00

(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	189	0.91	0.48%
2021-22	416.5	125.83	30.21%
2022-23	686	319.4	46.56%
2023-24	997.5	393.48	39.45%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/UDEJ/20/2019-20 DATED 03.03.2020							
Validity of LOA	20.03.2025							
Item(s) of manufacture/ Services	Services for Jewellery Product Designing, Computer Aided Design(CAD) and other customer back office services.							
Date of commencement of production	21.03.2020							
Execution of BLUT	YES							
Pending CRA Objection, if any	No							
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No							
No. of employees	2020-21		2021-22		2022-23		2023-24	
	Male	0	Male	11	Male	9	Male	1
	Female	0	Female	3	Female	31	Female	0
	Total	0	Total	14	Total	40	Total	1
Area allotted (in sq. ft.)	358 sq. ft.							
Area available for each employee per sq. ft. basis (area/no. of employees)	2020-21		2021-22		2022-23		2023-24	
	0 sq. ft.		25.57 sq. ft.		8.95 sq. ft.		358 sq. ft.	

Investment till date	Financial Year	2020-21	2021-22	2022-23	2023-24
	Building	Rs. 0 lakh	Rs. 0 lakh	Rs. 0 lakh	Rs. 0 lakh
	Plant & Machinery	Rs.0 lakh	Rs.0 lakh	Rs.0 lakh	Rs.5.32 lakh
	Total	Rs. 0 lakh	Rs. 0 lakh	Rs. 0 lakh	Rs. 5.32 lakh
Per Sq. ft. Export during the FY	2020-21	Rs. 254.19 per sq. ft.			
	2021-22	Rs. 34893.85 per sq. ft.			
	2022-23	Rs.54069.83 per sq. ft.			
	2023-24	Rs. 20692.74 per sq. ft.			
Quantity and value of goods exported under Rule 34		2020-21	2021-22	2022-23	2023-24
(unutilized goods)		NO	NO	NO	NO
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		2020-21	2021-22	2022-23	2023-24
		NA	NA	NA	NA
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.		No	No	YES	No
If no, details of the Year along with no of days delayed to be given.		Submitted on 20.02.2025 Request ID (242500001822) Delay of 1146 days	Submitted on 05.11.2022 Request ID (242200036400) Delay of 35 days	Submitted on 30.09.2023 Request ID (242300030965)	Submitted on 20.02.2025 Request ID (242300035320) Delay of 142 days

Specified Officer Verification Report

(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	0.91	0.00	0.91	Foreign Exchange
2021-22	124.92	124.26	0.66	Foreign Exchange
2022-23	193.57	191.12	2.45	Foreign Exchange
2023-24	74.08	172.31	98.23	Credit note received on 25.12.2023

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	0.00	-
2021-22	0.00	0.00	0.00	-
2022-23	0.00	0.00	0.00	-
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
2020-21	0.00	0.00	0.00	-
2021-22	0.00	0.00	0.00	-
2022-23	0.00	0.00	0.00	-
2023-24	0.00	0.00	0.00	-

(F) Bond cum Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars	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	247.80	247.80	247.80	247.80
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	247.80	247.80	247.80	247.80

(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00	0.00	0.00	0.00
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(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2020-21	2021-22	2022-23	2023-24
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No	No	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 condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.	Yes	Yes	Yes	Yes
(b)	Whether all SOFTEX/SERF has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	No	No	No	No
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	No	No	No	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?	2020-21	2021-22	2022-23	2023-24
	If yes, details thereof (year wise details to be provided).	No	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? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No	No	No	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?	No	No	No	No

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	Rs.2,47,314.40/- as on 05.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered w.e.f. 01.09.2004 for 95 years

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.	The unit has achieved export revenue of Rs. 0.91/- Lakhs as against projected export of Rs. 294/- Lakhs i.e. 0.31 % during the period for FY 2020-21.
3.	The unit has achieved export revenue of Rs. 124.92/- Lakhs as against projected export of Rs. 350/- Lakhs i.e. 35.69% during the period for FY 2021-22.
4.	The unit has achieved export revenue of Rs. 193.57/- Lakhs as against projected export of Rs. 420/-Lakhs i.e. 46.09% for the FY 2022-23.

5.	The unit has achieved export revenue of Rs. 74.08/- Lakhs as against projected export of Rs. 504/- i.e. 14.70 % for the FY 2023-24.
6.	Cumulative Net Foreign Exchange Rs. 0.91/- lakh is positive for FY 2020-21.
7.	Cumulative Net Foreign Exchange Rs. 125.83/- lakh is positive for FY 2021-22.
8.	Cumulative Net Foreign Exchange Rs. 319.4/- Lakh is positive FY 2022-23.
9.	Cumulative Net Foreign Exchange Rs. 393.48/- Lakh is positive FY 2023-24.
10.	Pendency Foreign Currency Realisation is NIL
11.	There is no Labour dues, Labour cases pending against the unit in estate section.
12.	There is outstanding dues of Rs.2,47,314.40/- as on 05.03.2025 against the unit
13.	Sub-Lease Agreement is registered w.e.f. 01.09.2004 for 95 years
14.	There is no CRA Objection pending.
15.	There is no SCN is pending.
16.	CA Certified APR for the period 2020-21 not submitted.
17.	Export Performance is low as projected
18.	There is no delay in filing of APR F.Y. 2022-23 The APR for the FY 2020-21, 2021-22 and 2023-24 has not been filed within prescribed time & submitted on 20.02.2025, 05.11.2022 and 20.02.2025 i.e. there is a delay of 1146 days, 35 days and 142 day 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.

ANNEXURE - A

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

UNIT NAME - M/s Uni-Design Elite Jewellery Pvt. Ltd- Service Unit
 Date of Commencement - 21.03.2020 (LOA No. SEEP2-SEZ/1A-1/UDEJ/20/2019-20 Dated 03.03.2000)
 LOA BLOCK PERIOD - 2020-21 to 2024-25
 Monitoring Period - 2020-21 to 2023-24

(Rs. in lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CG Import for the last 10 yrs (including Monitoring Year)	IT/NSDL-data	Amortised value as per APR Rs. in Lakhs.	Amortise d value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2020-21	0.91	0.00	0.91	294.00	0+0	0.00	0.00	0.00	0.00	0.00	189.00	0.91	0.91	0.91
2021-22	124.92	0.00	124.92	350.00	0+0	0.00	0.00	0.00	0.00	0.00	227.50	124.92	124.92	125.83
2022-23	193.57	0.00	193.57	420.00	0+0	0.00	0.00	0.00	0.00	0.00	269.50	193.57	193.57	319.40
2023-24	74.08	0.00	74.08	504.00	0+0	0.00	0.00	0.00	0.00	0.00	311.50	74.08	74.08	393.48
Total Achieved	393.48	0.00	393.48	1568.00	0.00	0.00	0.00	0.00	0.00	0.00	997.50	393.48	393.48	

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s Uni-Design Elite Jewellery Pvt. Ltd- Service Unit**
Date of Commencement - **21.03.2020 (LOA No. SEEPZ-SEZ/IA-I/UDEJ/20/2019-20 Dated**
LOA BLOCK PERIOD - **2020-21 to 2024-25**
Amortisation Period - 2020-21 to 2023-24

Value in Lakhs

YEAR	CG IMP.	AMORT ISED										
			20-21	21-22	22-23	23-24						
			10%	10%	10%	10%						
2020-21	0.00	0.00	0.00	0.00	0.00	0.00						
2021-22	0.00	0.00		0.00	0.00	0.00						
2022-23	0.00	0.00			0.00	0.00						
2023-24	0.00	0.00				0.00						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00						



GOVERNMENT OF INDIA,
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SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,
ANDHERI (EAST), MUMBAI

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

Monitoring of 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 of 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 130/2025-26

Name of the Unit :- M/s. Uni-Design Jewellery Pvt. Ltd- Service Unit

Address: Plot No.4,5 & 6(Part), SEEPZ-SEZ, Andheri (E), 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)

(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
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	294	350	530	621	730	2525
FE Outgo	105	122.50	14.56	16.01	17.61	275.68
NFE	189	227.50	515.44	604.99	712.39	2249.32

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	294	0.00	0.00	0.00	0.00	0.00	0.00
2021-22	350	167.64	0.00	0.00	0.00	0.00	9.53
2022-23	530	234.96	0.00	0.00	0.00	0.00	29.38
2023-24	621	618.65	0.00	0.00	0.00	5.32	0.00

(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	189	0	0%
2021-22	416.5	158.11	37.96%
2022-23	931.94	363.69	39.02%
2023-24	1536.93	981.81	63.88%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/UDJTSD/17/2019-20 dated 03.03.2000							
Validity of LOA	20.03.2025							
Item(s) of manufacture/ Services	PHOTOGRAPHY SERVICE ONLY, Services for Jewellery Product Designing , Computer Aided Design(CAD) and other customer backoffice services, Diamond Grading & Photography Service							
Date of commencement of production	21.03.2020							
Execution of BLUT	YES							
Pending CRA Objection, if any	No							
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No							
No. of employees	2020-21		2021-22		2022-23		2023-24	
	Male	0	Male	12	Male	8	Male	2
	Female	0	Female	5	Female	39	Female	1
	Total	0	Total	17	Total	47	Total	3
Area allotted (in sq. ft.)	461 sq. ft.							
Area available for each employee per sq. ft. basis	2020-21		2021-22		2022-23		2023-24	

(area/no. of employees)		0 sq. ft.	27.11 sq. ft.	9.81 sq. ft.	153.67 sq. ft.
Investment till date	Financial Year	2020-21	2021-22	2022-23	2023-24
	Building	Rs. 0 lakh	Rs. 0 lakh	Rs. 0 lakh	Rs. 0 lakh
	Plant & Machinery	Rs.0 lakh	Rs.0 lakh	Rs.0 lakh	Rs.5.32 lakh
	Total	Rs. 0 lakh	Rs. 0 lakh	Rs. 0 lakh	Rs. 5.32 lakh
Per Sq. ft. Export during the FY	2020-21	Rs. 0.00 per sq. ft.			
	2021-22	Rs. 36364.43 per sq. ft.			
	2022-23	Rs.50759.22 per sq. ft.			
	2023-24	Rs. 134197.40 per sq. ft.			
Quantity and value of goods exported under Rule 34		2020-21	2021-22	2022-23	2023-24
(unutilized goods)		NO	NO	NO	NO
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		2020-21	2021-22	2022-23	2023-24
		NA	NA	NA	NA
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.		No	No	YES	No
If no, details of the Year along with no of days delayed to be given.		Submitted on 20.02.2025 Request ID (242500001796) Delay of 1146 days	Submitted on 05.11.2022 Request ID (242200036584) Delay of 35 days	Submitted on 30.09.2023 Request ID (242300031330)	Submitted on 20.02.2025 Request ID (242400036771) Delay of 142 days

Specified Officer Verification Report

(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	0.00	0.00	0	*
2021-22	167.64	165.66	1.98	Foreign Exchange difference
2022-23	234.96	231.83	3.13	Foreign Exchange difference
2023-24	618.65	574.98	43.67	Foreign Exchange difference

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	0	
2021-22	0.00	0.00	0	
2022-23	0.00	0.00	0	
2023-24	5.32	5.99	0.67	Foreign Exchange difference

(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	0.00	0.00	-	-
2021-22	0.00	0.00	-	-
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	0.00	-

(F) Bond cum Legal Undertaking (BLUT)

(INR in Lakhs)

Sr. No.	Particulars				
		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	247.80	247.80	247.80	247.80
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	247.80	247.80	247.80	246.14
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00	0.00	0.00	0.00

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	2020-21	2021-22	2022-23	2023-24
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No	No	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 condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.	Yes	Yes	Yes	Yes
(b)	Whether all SOFTEX/SERF has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	No	No	No	No
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	No	No	No	No
(I)	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?	2020-21	2021-22	2022-23	2023-24
	If yes, details thereof (year wise details to be provided).	No	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? If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms. If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?	No	No	No	No

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

(B) Observations on Estate Division.

Particulars	Status
Outstanding Rent dues	102649.61/- as on 05.03.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 05.07.2019 to 04.07.2049

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.
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2.	The unit has achieved export revenue of Rs. 0.00/- Lakhs as against projected export of Rs. 294/- Lakhs i.e. 0.00 % during the period for FY 2020-21.
3.	The unit has achieved export revenue of Rs. 167.64/- Lakhs as against projected export of Rs. 350/- Lakhs i.e. 47.90% during the period for FY 2021-22.
4.	The unit has achieved export revenue of Rs. 234.96/- Lakhs as against projected export of Rs. 530/-Lakhs i.e. 44.33% for the FY 2022-23.
5.	The unit has achieved export revenue of Rs. 618.65/- Lakhs as against projected export of Rs. 621/- Lakh i.e. 99.62 % for the FY 2023-24.
6.	Cumulative Net Foreign Exchange is NIL for FY 2020-21.
7.	Cumulative Net Foreign Exchange Rs. 158.11/- lakh is positive for FY 2021-22.
8.	Cumulative Net Foreign Exchange Rs. 363.69/- Lakh is positive FY 2022-23.
9.	Cumulative Net Foreign Exchange Rs. 981.81/- Lakh is positive FY 2023-24.
10.	Pendency Foreign Currency Realization is 2 Cases Rs. 2.25/- Lakhs for the FY 2023-24.
11.	There is no Labour dues, Labour cases pending against the unit in estate section.
12.	There is outstanding dues of Rs.1,02,649.61/- as on 05.03.2025 against the unit
13.	Sub-Lease Agreement is registered for the period 05.07.2019 to 04.07.2049
14.	There is no CRA Objection pending.
15.	There is no SCN is pending.
16.	CA certified APR for the period 2022-23 not submitted.
17.	There is no export during the F.Y. 2020-21.
18.	There is no delay in filing of APR F.Y. 2022-23 The APR for the FY 2020-21, 2021-22 and 2023-24 has not been filed within prescribed time & submitted on 20.02.2025, 05.11.2022 and 20.02.2025 i.e. there is a delay of 1146 days, 35 days and 142 day 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.

ANNEXURE - A

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

UNIT NAME

M/s Uni-Design Jewellery Pvt. Ltd- Service Unit

Date of Commencement -

21.03.2020(LOA No. EEP2-SEZ/1A-1/UDJTSD/17/2019-20 Dated 03.03.2000)

LOA BLOCK PERIOD

- 2020-21 to 2024-25

Monitoring Period

- 2020-21 to 2023-24

(Rs. In lakhs)

Year (F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected FOB Value of Export	RM Import during the year + CG Import for the last 10 yrs (Including Monitoring Year)	IT/NSDL data	Amortised value as per APR Rs. In Lakhs.	Amortise d value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed +amortised+Outflow)	APR data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2020-21	0.00	0.00	0.00	294.00	0+0	0.00	0.00	0.00	0.00	0.00	189.00	0.00	0.00	0.00
2021-22	167.64	0.00	167.64	350.00	0+0	0.00	0.00	0.00	9.53	9.53	227.50	158.11	158.11	158.11
2022-23	234.96	1603.84	234.96	530.00	0+0	1638.09	0.00	0.00	29.38	29.38	515.44	205.58	205.58	363.69
2023-24	618.65	4650.27	618.65	621.00	0+5.32	4754.81	0.53	0.53	0.53	0.53	604.99	618.12	618.12	981.81
Total Achieved	1021.25	6254.11	1021.25	1795.00	0.00	6392.90	0.53	0.53	39.44	39.44	1536.93	981.81	981.81	

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s Uni-Design Jewellery Pvt. Ltd- Service Unit**
Date of Commencement - **21.03.2020 (LOA No. SEEPZ-SEZ/IA-I/UDJTSD/17/2019-20 Dated**
LOA BLOCK PERIOD - **2020-21 to 2024-25**
Amortisation Period - 2020-21 to 2023-24

Value in Lakhs

YEAR	CG IMP.	AMORT ISED										
			20-21	21-22	22-23	23-24						
			10%	10%	10%	10%						
2020-21	0.00	0.00	0.00	0.00	0.00	0.00						
2021-22	0.00	0.00		0.00	0.00	0.00						
2022-23	0.00	0.00			0.00	0.00						
2023-24	5.32	0.53				0.53						
TOTAL	5.32	0.53	0.00	0.00	0.00	0.53						

