

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 : 24<sup>th</sup> मार्च 2026

DATE : 24<sup>th</sup> March 2026

समय : 2.00 PM बाद

TIME : 2.00 P.M. onwards

23 मार्च 2026 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 23<sup>rd</sup> March 2026.**

**अनुक्रमणिका (INDEX)**

<b>Agenda Item No</b>	<b>Subject</b>
Agenda Item No.01	Confirmation of Minutes of the last meeting held on 22.01.2026
Agenda Item No.02	Proposal for M/s. Vernive Jewels for setting up of a new manufacturing unit in SEEPZ-SEZ.
Agenda Item No.03	Proposal for M/s. Luxury Jewelry (India) Private Limited for Additional Location i.e. Unit No. 603 and 604, Tower-I, SEEPZ++, SEEPZ SEZ admeasuring area 1234 Sq Mtr with capacity enhancement and revision of projection for 4 years i.e. 2025-26 & 2028-29
Agenda Item No.04	Proposal for M/s. Navgrahaa Gems Private Limited for Additional Location i.e. Gala No. 5, Multistoried Building, SEEPZ SEZ admeasuring area 736 Sq Mtr with capacity enhancement and revision of projection for 1 year i.e. 2025-26
Agenda Item No.05	Proposal for M/s. Patdiam Jewellery Limited for Additional Location i.e. Gala No. GJ-01, SEEPZ++, SEEPZ SEZ admeasuring area 1950 Sq Mtr with broad banding, capacity enhancement and revision of projection for 4 years i.e. 2025-26 & 2028-29
Agenda Item No.06	Proposal for M/s. Shimayra Jewellery for Additional Location i.e. Unit No. IT-13,IT-14, SDF VII SEEPZ SEZ, admeasuring area 618 & 630 Sq Mtr respectively and capacity enhancement with revised projection for 2 years i.e. 2025-26 to 2026-27.
Agenda Item No.07	Proposal for M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd for : 1. Increase capacity of existing Items i.e. Plain Gold Platinum Silver Jewellery & Studded Gold Platinum Silver Jewellery . 2. deletion of existing items i.e. Studded/Plain Gold/Silver /Platinum Jewellery and Studded/Brass/Steel/Palladium Titanium Jewellery . 3. Additional Location i.e. Unit No. 504, SEEPZ++, Block I SEEPZ SEZ admeasuring area 617 Sq Mtr with capacity enhancement and revision of projection for 1 year i.e. 2025-26.
Agenda Item No.08	Proposal for M/s. D. Navinchandra Jewels for broad banding of items
Agenda Item No.09	Proposal for M/s. Gems & Jewellery Export Promotion Council (A service unit) for broad banding of items
Agenda Item No.10	Proposal for M/s. EOS Power India Pvt. Ltd for deletion of existing items in the LOP i.e. Microwave Monitor.
Agenda Item No.11	Proposal for change of name of the Company of M/s. Walking Tree India Pvt Ltd to M/s. Walking Tree Atelier Private Limited.
Agenda Item No.12	Proposal for M/s. E-Emphasis Systems Pvt Ltd-II, LOA No. SEEPZ-SEZ/IAI/NUS/APL/03/2013-14/12369 Dated 24.10.2013 into M/s. E-Emphasis Systems Pvt Ltd LOA No. SEEPZSEZ/IA-A/SW-12/2009-10/12958 Dated 09.12.2009.
Agenda Item No.13	Monitoring Performance of the unit holders as per FSR(09) attached.

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**MINUTES OF 204th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF THE DEVELOPMENT COMMISSIONER ON 22-01-2026 -**

Name of the SEZ	SEEPZ SEZ
Meeting No.	204th
Date	22-01-2026

**Members Present:**

Sr. No.	Name of the Members	Designation	Organization
1	Shri. Mayur Mankar	Joint Development Commissioner	SEEPZ-SEZ
2	Shri. Sunil Aghawane	Joint Commissioner, Income Tax	Nominee of Commissioner of Income Tax office, Mumbai
3	Shri. Backiyavelu Mutharasu	Deputy Director DGFT	Nominee of the Additional DGFT, Mumbai
4	Shri. Birender Singh	Deputy Commissioner of Customs	Nominee of Commissioner of Customs, General, Air Cargo, Sahar
5	Smt. Poonam Darade	Deputy Director of Industries	Nominee of DC Industries, Government of Maharashtra
6	Shri. Sandip D. Bhosale	Deputy Development Commissioner	SEEPZ -SEZ
6	Shri. Jay Manoj Shah	Specified Officer	SEEPZ SEZ

<p><b>एजेंडा मद संख्या 01:</b> 25-11-2025 को आयोजित 203rd बैठक के कार्यवृत्त की पुष्टि</p> <p>25-11-2025 को आयोजित 203rd बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।</p>	<p><b>Agenda Item No. 01:</b> Confirmation of the Minutes of the 203rd Meeting held on 25-11-2025</p> <p>The Minutes of the 203rd Meeting held on 25-11-2025 were confirmed with consensus</p>
<p><b>एजेंडा मद संख्या 2:</b> मेसर्स कियारा इंटरनेशनल प्राइवेट लिमिटेड द्वारा एसईईपीजेड-एसईजेड में एक नई विनिर्माण इकाई स्थापित करने का प्रस्ताव।</p>	<p><b>Agenda Item No. 2:</b> Proposal of M/s. Kiara International Private Limited for setting up of a new manufacturing unit in SEEPZ-SEZ.</p>

<p>मेसर्स कियारा इंटरनेशनल प्राइवेट लिमिटेड ने यूनिट नंबर 187, एसडीएफ-VI, एसईईपीजेड-एसईजेड में सादे चांदी के आभूषण, पत्थरों से जड़े चांदी के आभूषण, सादे सोने के आभूषण, पत्थरों से जड़े सोने के आभूषण, सादे प्लैटिनम के आभूषण, प्लैटिनम के आभूषण, मॉडलिंग पेस्ट और हार्ड रबर के अलावा वल्केनाइज्ड रबर के उत्पादों के नए निर्माण और निर्यात के लिए आवेदन प्रस्तुत किया था, जिसका क्षेत्रफल 532 वर्ग मीटर है।</p>	<p>M/s. Kiara International Private Limited had submitted the application for setting up of a new manufacture and export for Plain Silver Jewellery, Studded Silver Jewellery with Stones, Plain Gold Jewellery, Studded Gold Jewellery with Stones, Plain Platinum Jewellery, Studded Platinum Jewellery, Modeling pastes and Articles of vulcanised rubber other than hard rubber at Unit No.187,SDF-VI, SEEPZ-SEZ, Admeasuring 532 sq. mtrs.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने मेसर्स कियारा इंटरनेशनल प्राइवेट लिमिटेड के प्रस्ताव को मंजूरी दी, जिसमें एसईईपीजेड-एसईजेड में यूनिट संख्या 187, एसडीएफ-VI, एसईईपीजेड-एसईजेड में 532 वर्ग मीटर क्षेत्रफल में सादे चांदी के आभूषण, पत्थरों से जड़े चांदी के आभूषण, सादे सोने के आभूषण, पत्थरों से जड़े सोने के आभूषण, सादे प्लैटिनम के आभूषण, प्लैटिनम से जड़े आभूषण, मॉडलिंग पेस्ट और कठोर रबर के अलावा वल्केनाइज्ड रबर के उत्पादों के निर्माण और निर्यात के लिए एक विनिर्माण इकाई स्थापित करने का प्रस्ताव था।</p> <p>समिति ने यूनिट द्वारा सबमिट किए गए एप्लीकेशन में पाई गई कमियों को पूरा करने का भी निर्देश दिया।</p>	<p><b>Decision:</b> After deliberation, the Committee approved the proposal of M/s. Kiara International Private Limited for setting up of a manufacturing unit in SEEPZ-SEZ for manufacture &amp; export for Plain Silver Jewellery, Studded Silver Jewellery with Stones, Plain Gold Jewellery, Studded Gold Jewellery with Stones, Plain Platinum Jewellery, Studded Platinum Jewellery, Modeling pastes and Articles of vulcanised rubber other than hard rubber at Unit No.187,SDF-VI, SEEPZ-SEZ, Admeasuring 532 sq. mtrs.</p> <p>The committee also directed to comply with the deficiencies observed in the application submitted by the unit.</p>
<p><b>एजेंडा मद संख्या 3:</b> एसईईपीजेड-एसईजेड में एक नई विनिर्माण इकाई स्थापित करने के लिए मेसर्स रिद्धिस का प्रस्ताव।</p>	<p><b>Agenda Item No. 3:</b> Proposal of M/s. Riddhis for setting up of a new manufacturing unit in SEEPZ-SEZ.</p>
<p>मेसर्स रिद्धिस ने गाला नंबर आईटी-15, एसडीएफ-VII, एसईईपीजेड-एसईजेड में 630 वर्ग मीटर क्षेत्रफल में फैले सोने, चांदी और प्लैटिनम के आभूषणों के निर्माण और निर्यात के लिए आवेदन प्रस्तुत किया था, जिनमें खान से निकाले गए हीरे और प्रयोगशाला में उगाए गए हीरे जड़े हुए सोने, चांदी और प्लैटिनम के आभूषण शामिल थे।</p>	<p>M/s. Riddhis had submitted the application for setting up of a new manufacture and export for Gold, Silver &amp; Platinum Jewellery Studded with Mined Diamonds and Gold, Silver &amp; Platinum Jewellery Studded with Lab Grown Diamonds at Gala No. IT-15, SDF-VII, SEEPZ-SEZ, Admeasuring 630 sq. mtrs.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने एसईईपीजेड-एसईजेड में गाला संख्या आईटी-15, एसडीएफ-VII, एसईईपीजेड-एसईजेड में 630 वर्ग मीटर क्षेत्रफल में सोने, चांदी और प्लैटिनम के आभूषणों (खनन किए गए हीरों से जड़े) और प्रयोगशाला में उत्पादित हीरों से जड़े सोने, चांदी और प्लैटिनम के आभूषणों के निर्माण और निर्यात के लिए मेसर्स रिद्धिस के विनिर्माण इकाई की स्थापना के प्रस्ताव को मंजूरी दे दी।</p> <p>कमेटी ने यूनिट को अपने एप्लीकेशन में पाई गई कमियों को ठीक करने और उनका पालन करने का निर्देश दिया। अगर पालन करने में कोई दिक्कत आती है, तो इस मामले को डेवलपमेंट कमिश्नर, SEEPZ-SEZ के ऑफिस के ध्यान में लाया जा सकता है।</p>	<p><b>Decision:</b> After deliberation, the Committee approved the proposal of M/s. Riddhis for setting up of a manufacturing unit in SEEPZ-SEZ for manufacture &amp; export for Gold, Silver &amp; Platinum Jewellery Studded with Mined Diamonds and Gold, Silver &amp; Platinum Jewellery Studded with Lab Grown Diamonds at Gala No. IT-15, SDF-VII, SEEPZ-SEZ, Admeasuring 630 sq. mtrs.</p> <p>The Committee further directed the unit to rectify and comply with the deficiencies observed in its application. In case of any difficulty in compliance, the matter may be brought to the notice of the Office of the Development Commissioner, SEEPZ-SEZ.</p>
<p><b>एजेंडा मद संख्या 04:</b> एसईईपीजेड-एसईजेड में विनिर्माण इकाई स्थापित करने के लिए मेसर्स फिजा क्रिएशन्स एलएलपी का प्रस्ताव।</p>	<p><b>Agenda Item No. 04 :</b> Proposal of M/s. Fiza Creations LLP for setting up of a Manufacturing unit in SEEPZ-SEZ.</p>

मेसर्स फिजा क्रिएशन्स एलएलपी ने हीरे, अर्ध-कीमती पत्थर, कीमती पत्थर और क्यूबिक जिरकोनिया जड़े सोने के आभूषण, सादे सोने के आभूषण, हीरे, कीमती और अर्ध-कीमती पत्थर और कृत्रिम पत्थर से जड़े प्लैटिनम आभूषण, प्रयोगशाला में उत्पादित हीरों से जड़े सोने के आभूषण, और कृत्रिम पत्थर से जड़े 925 चांदी के आभूषणों के निर्माण के लिए 640.00 वर्ग मीटर क्षेत्र में एक विनिर्माण इकाई स्थापित करने के लिए आवेदन प्रस्तुत किया था।

M/s. Fiza Creations LLP had submitted the application for setting up of Manufacturing unit for Gold Jewellery Studded with Diamonds, Semi Precious Stone, Precious Stone and Cubic Zirconia and Plain Gold Jewellery, Studded Platinum Jewellery with Diamond, Precious and Semi Precious Stone and Synthetic Stone, Gold Studded with Lab Grown Diamonds, 925 Silver Studded Jewellery with Synthetic Stone at Gala No.89, Building SDF-III, SEEPZ-SEZ, admeasuring area 640.00 sq.mtr.

**निर्णय:** विचार-विमर्श के बाद, समिति ने मेसर्स फिजा क्रिएशन्स एलएलपी के प्रस्ताव को मंजूरी दे दी, जिसने हीरे, अर्ध-कीमती पत्थर, कीमती पत्थर और क्यूबिक जिरकोनिया जड़े सोने के आभूषण, सादे सोने के आभूषण, हीरे, कीमती और अर्ध-कीमती पत्थर और कृत्रिम पत्थर जड़े प्लैटिनम आभूषण, प्रयोगशाला में उत्पादित हीरों से जड़े सोने के आभूषण, और कृत्रिम पत्थर से जड़े 925 चांदी के आभूषणों के निर्माण के लिए आवेदन प्रस्तुत किया था। यह इकाई गाला नंबर 89, बिल्डिंग एसडीएफ-III, एसईईपीजेड-एसईजेड में स्थित है, जिसका क्षेत्रफल 640.00 वर्ग मीटर है।

कमेटी ने यह भी पाया कि विदेशी पार्टनर ने FDI रूट के जरिए कैपिटल कंट्रीब्यूशन किया है। इस संबंध में, यूनिट के प्रतिनिधि ने बताया कि यह कैपिटल कंट्रीब्यूशन रिज़र्व बैंक ऑफ इंडिया द्वारा अप्रूव किया गया है।

**Decision :** After deliberation, the Committee approved the proposal of M/s. Fiza Creations LLP had submitted the application for setting up of Manufacturing unit for Gold Jewellery Studded with Diamonds, Semi Precious Stone, Precious Stone and Cubic Zirconia and Plain Gold Jewellery, Studded Platinum Jewellery with Diamond, Precious and Semi Precious Stone and Synthetic Stone, Gold Studded with Lab Grown Diamonds, 925 Silver Studded Jewellery with Synthetic Stone at Gala No.89, Building SDF-III, SEEPZ-SEZ, admeasuring area 640.00 sq.mtr. -

The Committee also observed that the foreign partner has made a capital contribution through the FDI route. In this regard, the unit's representative submitted that the said capital contribution has been approved by the Reserve Bank of India.

**एजेंडा मद संख्या 05:** मेसर्स आशिर मैनुफैक्चरिंग एलएलपी से अतिरिक्त स्थान यानी यूनिट संख्या 601 और 602, एनईएसटी-2 (क्षेत्रफल 710+710 वर्ग मीटर) के लिए आवेदन प्राप्त हुआ है, जिसमें 5 वर्षों के लिए अनुमान का संशोधन किया गया है, यानी 2025-26 से 2029-30 तक।

**Agenda Item No. 05 :** Application received from M/s. Ashir Manufacturing LLP for Additional Location i.e. Unit No. 601 & 602, NEST-2 (area 710+710 sq. mtrs) with revision of projection for 5 years i.e. 2025-26 to 2029-30.

इस इकाई ने अतिरिक्त स्थान, अर्थात् इकाई संख्या 601 और 602, एनईएसटी-2, एसईईपीजेड-एसईजेड, जिसका क्षेत्रफल 710+710 वर्ग मीटर है, के कारण एसईजेड नियम 2006 के नियम 19(2) के तहत 5 वर्षों की अवधि, अर्थात् 2025-26 से 2029-30 तक के लिए अनुमान के संशोधन हेतु आवेदन प्रस्तुत किया था, जिसका विवरण नीचे दिया गया है:

The unit had submitted the application for revision of projection for the period of 5 years i.e. 2025-26 to 2029-30 due to additional location i.e. Unit No. 601 & 602, NEST-2, SEEPZ-SEZ, admeasuring (area 710+710 sq. mtrs) in terms of Rule 19(2) of SEZ Rules 2006 with details as indicated below:

**• DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Sr. No.	Items of Manufacture	Existing Capacity	Proposed Capacity for Additional space	Total Capacity
1	Plain Gold Jewellery	10.00		10.00
2	Gold Mounting	10.00		10.00
3	Gold Finding	20.00		20.00
4	Studded Gold Jewellery	10.00		10.00

5	Plain Silver Jewellery	700.00	No Change	700.00
6	Silver Finding	3000.00		3000.00
7	Silver Mounting	300.00		300.00
8	Studded Silver Jewellery	1000.00		1000.00
9	Plain Platinum Jewellery	300.00		300.00
10	Studded Platinum Jewellery	400.00		400.00
11	Platinum Finding	1000.00		1000.00
12	Platinum Mounting	300.00		300.00
13	Plain & Studded Brass, Steel Base Metal Jewellery	900.00		900.00
14	CNC Products	100.00		100.00
15	Premix Silver & Alloy	1000.00		1000.00

- It is seen from the above table there is no capacity enhancement in items.

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

• **Projections:-**

Sr. No.		Existing of 5 years (Approved projections) 2025-26 to 2029-30	Proposed Projection of 5 years for Additional Location 2025-26 to 2029-30	Total Proposed Projections of 5 years on (Additional Location) 2025-26 & 2029-30 (US \$= Rs. 85/-)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	105469.71	77662.40	183132.11	215449.54
	Foreign Exchange Outgo On				
2.	Import of Capital Goods	250.00	560.00	810.00	952
3.	Import of Raw Material and components	19544.83	62696.46	82241.30	96754.45
	Assorted Jewellery for Remaking/Melting as Raw Material approx.	4673.79	-	4673.79	5498.57
4.	Import of spares and consumables	239.79	368.38	608.17	715.49
5.	Repatriation of dividends and profit to foreign collaborators	-	-	-	-
6.	Royalty	-	-	-	-
7.	Lump sum know-how fee	-	-	-	-
8.	Design and drawing fee	-	-	-	-
9.	Payment of training of Indian technicians abroad/	-	-	-	-
10.	Commission on export etc.	-	-	-	-
11.	Foreign Travels	-	85.47	85.47	100.55
12.	Amount of interest to be paid on external commercial borrowings/deferred payment credit (specify details)	-	-	-	-
13.	Any other payments (specify details) Export Promotion activity & subscription towards purchase of foreign magazines etc.	-	-	-	-
14.	<b>Total (2 to 13)</b>	<b>24708.41</b>	<b>63710.31</b>	<b>88418.72</b>	<b>104022.02</b>
15.	<b>Net Foreign Exchange Earning in Five Years (1-14)</b>	<b>80761.30</b>	<b>13952.09</b>	<b>94713.39</b>	<b>111427.51</b>

**निर्णय:** विचार-विमर्श के बाद, समिति ने अतिरिक्त स्थान, अर्थात् इकाई संख्या 601 और 602, एनईएसटी-2, एसईईपीजेड-एसईजेड, क्षेत्रफल (710+710 वर्ग मीटर) के कारण एसईजेड नियम, 2006 के नियम 19(2) के अनुसार 5 वर्ष की अवधि, अर्थात् 2025-26 से 2029-30 तक इकाई के प्रस्ताव को मंजूरी दे दी।

**Decision:** After deliberation, the Committee approved the proposal of the unit for the period of 5 years i.e. 2025-26 to 2029-30 due to additional location i.e. Unit No. 601 & 602, NEST-2, SEEPZ-SEZ, admeasuring (area 710+710 sq. mtrs) in terms of Rule 19(2) of the SEZ Rules, 2006.

**एजेंडा मद संख्या 06:** मेसर्स डायगोल्ड क्रिएशन प्राइवेट लिमिटेड से अतिरिक्त स्थान, अर्थात् यूनिट संख्या 96, एसडीएफ-III, एसईईपीजेड-एसईजेड (क्षेत्रफल 528 वर्ग मीटर) और क्षमता वृद्धि के लिए प्राप्त आवेदन, जिसमें 5 वर्षों के लिए अनुमान का संशोधन शामिल है, अर्थात् 2025-26 से 2029-30 तक।

**Agenda Item No. 06 :** Application received from M/s. Diagold Creation Private Limited for Additional Location i.e. Unit No. 96, SDF-III, SEEPZ-SEZ (area 528 sq. mtrs) and Capacity Enhancement with revision of projection for 5 years i.e. 2025-26 to 2029-30.

इस इकाई ने अतिरिक्त स्थान, अर्थात् इकाई संख्या 96, एसडीएफ-III, एसईईपीजेड-एसईजेड, जिसका क्षेत्रफल 528 वर्ग मीटर है, के कारण एसईजेड नियम 2006 के नियम 19(2) के तहत 5 वर्षों की अवधि, अर्थात् 2025-26 से 2029-30 तक, के लिए अनुमान के संशोधन के साथ क्षमता वृद्धि हेतु आवेदन प्रस्तुत किया था, जिसका विवरण नीचे दिया गया है:

The unit had submitted the application for Capacity Enhancement with Revision of Projection for the period of 5 years i.e. 2025-26 to 2029-30 due to additional location i.e. Unit No. 96, SDF-III, SEEPZ-SEZ, admeasuring (area 528 sq. mtrs) in terms of Rule 19(2) of SEZ Rules 2006 with details as indicated below:

**• DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Items of Manufacture	Existing Capacity	Proposed Capacity for Additional space	Total Capacity
Gold Jewellery Studded with Diamonds & Precious Stones.	15000.00	5000	20000.00
Gold Jewellery Studded with Semi Precious Stones, Labgrown iamonds	50000.00	20000	70000.00
Silver Jewellery Studded with Diamonds & Precious Stones & Semi Precious Stones, Labgrown Diamonds & CZ	39500.00	4950	44450.00
Platinum Jewellery Studded with Diamonds & Precious Stones & Semi Precious Stones, Labgrown Diamonds.	500.00	50	550
<b>Total</b>	<b>105000</b>	<b>30000</b>	<b>135000</b>

• It is seen from the above that there is increase in the capacity of items manufactures on additional location.

The current Five Year Block of the unit is 2025-26 to 2029-30. The proposed projection and existing approved projection submitted by the unit is as follows:

**• Projections:**

Sr. No.	Particulars	Existing of 5 years (Approved projections) 2025-26 to 2029-30		Proposed for 5 years 2025-26 to 2029-30 on additional location (USDS 87.50)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000

1.	FOB value of exports	87,500.00	1,00,000.00	1,05,500.00	1,20,571.43
	Foreign Exchange Outgo On				
2.	Import of Capital Goods	350.00	400.00	450.00	514.29
3.	Import of Raw Material and components	48,125.00	55,000.00	58,925.00	67,342.86
4.	Diamonds	-	-		
5.	Remaking Jewellery (Used/un-used/defective/semi-finished/damaged/broken)	-	-		
6.	Import of spares and consumables	400.00	457.14	551.29	630.05
7.	Repatriation of dividends and profit to foreign collaborators	-	-		
8.	Royalty	-	-		
9.	Lump sum know-how fee	-	-		
10.	Design and drawing fee	-	-		
11.	Payment of training of Indian technicians abroad/Factory Inspection Fes	-	-	90.00	102.86
12.	Payment on	-	-		
13.	Commission on export etc.	-	-		
14.	Foreign Travels	60	68.57	93.00	106.29
15.	Amount of interest to be paid on external commercial borrowings/deferred payment credit (specify details)	-	-		
16.	Any other payments (specify details)	70.00	80.00	95.00	108.57
17.	Total (2 to 16)	49,005.00	56,005.71	60,204.29	68,804.90
18.	Net Foreign Exchange Earning in Five Years (1-17)	38,495.00	43,994.29	45,295.71	51,766.53

**निर्णय:** विचार-विमर्श के बाद, समिति ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार 5 वर्षों (अर्थात् 2025-26 से 2029-30) के लिए अनुमानों में संशोधन के साथ क्षमता संवर्धन के लिए इकाई के प्रस्ताव को मंजूरी दे दी। अतिरिक्त स्थान, अर्थात् इकाई संख्या 96, एसडीएफ-III, एसईईपीजेड-एसईजेड, क्षेत्रफल (528 वर्ग मीटर) के कारण, इस शर्त के अधीन कि: इकाई निर्यात/रोजगार सृजन के संबंध में संशोधित अनुमान प्रस्तुत करेगी।

**Decision:** After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement with revision of projection for 5 years i.e. 2025-26 to 2029-30 in terms of Rule 19 (2) of SEZ Rules 2006. Due to additional of location i.e. Unit No. 96, SDF-III, SEEPZ-SEZ, admeasuring (area 528 sq. mtrs) subject to the condition that : The unit shall submit revised projection w.r.t Export/Employment generation.

**एजेंडा मद संख्या 07:** मेसर्स डिम्पेक्स ज्वेल्स प्राइवेट लिमिटेड से अतिरिक्त स्थान यानी यूनिट संख्या 704, सातवीं मंजिल, टावर-I, SEEPZ++ (क्षेत्रफल 616 वर्ग मीटर) और क्षमता वृद्धि के लिए प्राप्त आवेदन, साथ ही 4 वर्षों के लिए अनुमान का संशोधन, यानी 2025-26 से 2028-29 तक।

**Agenda Item No. 07 :** Application received from M/s. Dimpex Jewels Pvt. Ltd for Additional Location i.e. Unit No. 704, 7th Floor, Tower-I, SEEPZ++, (area 616 sq. mtrs) and capacity enhancement with revision of projection for 4 years i.e. 2025-26 to 2028-29.

इस इकाई ने अतिरिक्त स्थान, अर्थात् इकाई संख्या 704, सातवीं मंजिल, टावर-I, SEEPZ++, SEEPZ-SEZ, क्षेत्रफल (616 वर्ग मीटर) के कारण, SEZ नियम 2006 के नियम 19 (2) के तहत 4 वर्षों की अवधि, अर्थात् 2025-26 से 2028-29 तक, अनुमान के संशोधन के साथ क्षमता वृद्धि के लिए आवेदन प्रस्तुत किया था, जिसका विवरण नीचे दिया गया है:

The unit had submitted the application for Capacity Enhancement with Revision of Projection for the period of 4 years i.e. 2025-26 to 2028-29 due to additional location i.e. Unit No. 704, 7th Floor, Tower-I, SEEPZ++, SEEPZ-SEZ, admeasuring (area 616 sq. mtrs) in terms of Rule 19 (2) of SEZ Rules 2006 with details as indicated below:

• **DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Sr. No.	Items of Manufacture	Existing Capacity	Proposed Capacity for Additional space	Total Capacity
1	Studded Gold Jewellery	18350	11650	30000
2	Gold Silver Platinum Mounting	-	4500	4500
3	Wax Pieces	-	100000	100000

- There is an increase in the capacity of Sr. No. 1, i.e., Studded Gold Jewellery. For Sr. Nos. 2 and 3, there is no need to apply for broadbanding of items as per Circular No. 46/2025 dated 17.09.2025.

The proposed additional Location projections and existing approved projections submitted by unit are as follows:-

• **Projections:-**

Sr. No.	Particulars	Existing Projection of 5 years (approved) 2024-25 to 2028-29	Existing Projections of 4 years (approved) 2025-26 to 2028-29	Proposed Projections of 4 years for (Additional Location) 2025-26 & 2028-29 (US \$= Rs. 83/-)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1	Foreign Exchange Earnings (based on FOB value of export of entire production)	17631.30	15031.3	21981.30	26483.49
	Foreign Exchange Outgo	-	-	-	-
2	Import of Machinery	42.00	37.00	132.00	159.04
3	Import of Raw Material and Components	12341.91	10521.91	13669.06	16468.75
4	Import of Spares & Consumables	250.00	210.00	302.00	363.86
5	Import of Jewellery for Third Party Repair	1300.00	1100.00	1515.00	1825.30
6	Royalty	-	-	-	-
7	Lumpsum Know how fee	-	-	-	-
8	Design & Drawing fees	-	-	-	-
9	Payment on training of Indian technicians abroad	-	-	-	-
10	Commission on export etc	-	-	-	-
11	Foreign Travel	-	-	-	-

12	Amount of interest to be paid on External commercial borrowings/deferred payment credit (specific details)	-	-	-	-
13	Any other payments (value of Input services)	79.00	69.00	114.00	137.35
14	<b>Total (2 to 13)</b>	<b>14012.91</b>	<b>11937.91</b>	<b>15732.06</b>	<b>18954.29</b>
15	<b>NFE (1-14)</b>	<b>3618.39</b>	<b>3093.39</b>	<b>6249.24</b>	<b>7529.20</b>

**निर्णय:** विचार-विमर्श के बाद, समिति ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार 4 वर्षों यानी 2025-26 से 2028-29 के लिए अनुमान के संशोधन के साथ क्षमता संवर्धन के लिए इकाई के प्रस्ताव को मंजूरी दे दी। स्थान के अतिरिक्त होने के कारण, यानी इकाई संख्या 704, 7वीं मंजिल, टावर-I, एसईईपीजेड++, एसईईपीजेड-एसईजेड, क्षेत्रफल (616 वर्ग मीटर)।

कमेटी ने आगे निर्देश दिया कि यूनिट एक्सपोर्ट/NFE/रोजगार सृजन के संबंध में संशोधित अनुमान प्रस्तुत करे।

**Decision:** After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement with revision of projection for 4-years i.e. 2025-26 to 2028-29 due to addition of location i.e. Unit No. 704, 7<sup>th</sup> Floor, Tower-I, SEEPZ++, SEEPZ-SEZ, admeasuring (area 616 sq. mtrs) in terms of Rule 19 (2) of SEZ Rules 2006.

The committee further directed that the unit shall submit revised projection w.r.t Export/NFE/Employment generation.

**एजेन्डा मद संख्या 08:** मेसर्स ट्रेजा ज्वेल्स एलएलपी से अतिरिक्त स्थान यानी गाला संख्या आईटी-16, एसडीएफ-VII, एसईईपीजेड (क्षेत्रफल 618 वर्ग मीटर) और क्षमता वृद्धि के लिए 5 वर्षों यानी 2025-26 से 2029-30 के लिए अनुमान के संशोधन के साथ आवेदन प्राप्त हुआ।

**Agenda Item No. 08 :** Application received from M/s. Trezza Jewels LLP for Additional Location i.e. Gala No. IT-16, SDF-VII, SEEPZ, (area 618 sq. mtrs) and capacity enhancement with revision of projection for 5 years i.e. 2025-26 to 2029-30.

इकाई ने अतिरिक्त स्थान, अर्थात् गाला संख्या आईटी-16, एसडीएफ-VII (क्षेत्रफल 618 वर्ग मीटर) के कारण एसईजेड नियम 2006 के नियम 19 (2) के तहत 5 वर्षों की अवधि, अर्थात् 2025-26 से 2029-30 तक, के लिए अनुमान के संशोधन के साथ क्षमता वृद्धि हेतु आवेदन प्रस्तुत किया था, जिसका विवरण नीचे दिया गया है:

The unit had submitted the application for Capacity Enhancement with Revision of Projection for the period of 5 years i.e. 2025-26 to 2029-30 due to additional location i.e. Gala No. IT-16, SDF-VII (area 618 sq mtr) in terms of Rule 19 (2) of SEZ Rules 2006 with details as indicated below:

**• DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space (PCS)	Total capacity after addition
Gold Jewellery Studded With Diamond, Semi Precious Stone, Precious Stone And Cubic Zirconic And Plain Gold Jewellery	180000	90000	270000
Studded Platinum Jewellery With Diamond, Precious And Semi Precious Stone And Synthetic Stone	40000	50000	90000
Studded Platinum Jewellery With Diamond, Precious And Semi Precious Stone And Cubic Zirconic and Plain platinum Jewellery	50000	-	50000
925silver Studded Jewellery With Synthetic Stone	40000	20000	60000
Steel Studded Jewellery with Diamond, Precious and Semi-Precious Stone and Cubic Zirconic and Plain Steel Jewellery	10000	5000	15000
Combination of Gold and Steel with Diamond/CZ and Precious and Semi-precious Stone	10000	5000	15000
Combination of Gold, Silver and Platinum with Diamond/CZ and precious and Semi-Precious Stone	10000	5000	15000

Combination Jewellery of Gold/Copper with Semi-Precious Stone	20000	10000	30000
925 Silver Plain Jewellery	10000	5000	15000

- It is seen from the above that there is increase in the capacity of items manufactures on additional location.

The current Five Year Block of the unit is 2025-26 to 2029-30. The proposed projection and existing approved projection submitted by the unit is as follows:

- **Projections:**

Sl. No.		Approved of 5 years 2025-26 to 2029-30	Proposed 5 years additional location 2025- 26 to 2029-30	Total projection after addition of location 5 years  2025-26 to 2029-30
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
1.	FOB value of exports	126750.00	32000.00	158750.00
2.	Import of Machinery	213.00	180.00	393.00
3.	Import of Raw Material and components	56179.5	13590.00	69769.5
4.	Import of Spares & Consumables	795.00	480.00	1275.00
5.	Unused Jewellery for Reair/ Remaking Return	-	-	-
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-
7.	Royalty	-	-	-
8.	Lumpsum Know how fee	-	-	-
9.	Design & Drawing fees	-	-	-
10.	Payment of foreign technicians	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-
12.	Commission on export	-	-	-
13.	Foreign Travel	125.00	125.00	250.00
14.	Amount of interest to be paid on ECB	-	-	-

15.	Any other payment	-	-	-
16.	Total (2 to 15)	57312.5	14375.00	71687.5
17.	NFE (1-16)	69437.50	17625.00	87062.5

**निर्णय:** विचार-विमर्श के बाद, समिति ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार 5 वर्षों के लिए अनुमान के संशोधन के साथ क्षमता संवर्धन के लिए इकाई के प्रस्ताव को मंजूरी दे दी, अर्थात् 2025-26 से 2029-30 तक। स्थान के अतिरिक्त होने के कारण, अर्थात् गाला संख्या आईटी-16, एसडीएफ-VII (क्षेत्रफल 618 वर्ग मीटर)।

समिति ने आगे निर्देश दिया कि यूनिट एक्सपोर्ट/NFE के संबंध में (proportion to increased area) संशोधित अनुमान प्रस्तुत करे।

**Decision:** After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement with revision of projection for 5 years i.e. 2025-26 to 2029-30, due to additional of location i.e. Gala No. IT-16, SDF-VII (area 618 sq mtr), in terms of Rule 19 (2) of SEZ Rules 2006.

The committee further directed that the unit shall submit revised projection as per increased space proportion w.r.t Export/NFE.

**एजेंडा मद संख्या 09:** मेसर्स वी एंड ए डायमंड्स प्राइवेट लिमिटेड से अतिरिक्त स्थान यानी यूनिट संख्या आईटी-17, एसडीएफ-VII, एसईईपीजेड एसईजेड (क्षेत्रफल 618 वर्ग मीटर) और क्षमता वृद्धि के लिए प्राप्त आवेदन, साथ ही 4 वर्षों के लिए अनुमान का संशोधन, यानी 2025-26 से 2028-29 तक।

**Agenda Item No. 09:** Application received from M/s. V & A Diamonds Private Limited for Additional Location i.e. Unit No. IT-17, SDF-VII, SEEPZ SEZ. (area 618 sq. mtrs) and capacity enhancement with revision of projection for 4 years i.e. 2025-26 to 2028-29.

इस इकाई ने अतिरिक्त स्थान, अर्थात् इकाई संख्या आईटी-17, एसडीएफ-VII (क्षेत्रफल 618 वर्ग मीटर) के कारण एसईजेड नियम 2006 के नियम 19 (2) के तहत 4 वर्षों की अवधि, अर्थात् 2025-26 से 2028-29 तक, के लिए अनुमान के संशोधन के साथ क्षमता वृद्धि हेतु आवेदन प्रस्तुत किया था, जिसका विवरण नीचे दिया गया है:

The unit had submitted the application for Capacity Enhancement with Revision of Projection for the period of 4 years i.e. 2025-26 to 2028-29 due to additional location i.e. Unit No. IT-17, SDF-VII (area 618 sq mtr) in terms of Rule 19 (2) of SEZ Rules 2006 with details as indicated below:

#### • DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE

Sr. No.	Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space (PCS)	Total capacity after addition
1	Plain & Studded Gold, Silver, Platinum, Palladium Jewellery Studded and Stainless Steel Jewellery Studded with Diamonds and Precious Stone Only	150000.00	15000.00	165000.00
2	Plain & Studded & Mounting Tungesten Jewellery with Diamonds, Colour Stone & CZ	50000.00	5000.00	55000.00
3	Plain & Studded & Mounting Titanium Jewellery with Diamonds, Colour Stone & CZ	50000.00	5000.00	55000.00
4	Plain & Studded & Mounting Brass Jewellery with Diamonds, Colour Stone & CZ	30000.00	10000.00	40000.00
5	Plain & Studded & Mounting Bronze Jewellery with Diamonds, Colour Stone & CZ	20000.00	500.00	20500.00
6	Plain & Studded & Mounting Other Precious Metal Alloy Jewellery with Diamonds, Colour Stone & CZ	25000.00	2500.00	27500.00
7	Plain & Studded & Mounting Combination Jewellery of Gold with Silver & Gold with Platinum with Diamonds, Colour Stone & CZ	20000.00	500.00	20500.00
8	Plain & Studded & Mounting Titanium with Silver & Platinum with Silver Jewellery with Diamonds, Colour Stone & CZ	30000.00	500	30500.00
9	Plain & Studded & Mounting 8 kt Gold Jewellery with Diamonds, Colour Stone & CZ	10000.00	200.00	10200.00
10	3KT & SKT Finding	5000.00	500.00	5500.00

- It is seen from the above that there is increase in the capacity of items manufactures on additional location.

The current Four Year Block of the unit is 2025-26 to 2028-29 The proposed projection and existing approved projection submitted by the unit is as follows:

- **Projections:-**

Sr. No.		Approved of 5 years 2024-25 to 2028-29	Existing Approved 4 years 2025-26 to 2028-29	Proposed 4 years additional location 2025-26 to 2028-29	Total projection after addition of location 4 years 2025-26 to 2028-29
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
1.	FOB Value of Export	233220.00	194575	37128.00	231703.00
2.	Import of Machinery	398.00	108	300.00	408.00
3.	Import of Raw Material and components, including remaking	150500.00	124000	14851.2	138851.2
4.	Import of Jewellery for Third Party repair	-	-	371.28	371.28
5.	Import of Spares & Consumables	4650.00	4500	556.92	5056.92
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of foreign tech	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export etc.	-	-	-	-
13.	Foreign Travel	-	-	130.00	130.00
14.	Amount of interest to be paid on ECB/DCB	-	-	-	-
15.	Services	-	-	-	-
16.	Any other payment	-	-	88.00	88.00
17.	Total (2 to 16)	155548.00	128608	16297.4	144905.4
18.	NFE (1-17)	77672.00	65967	20830.6	86797.6

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार 4 वर्षों यानी 2025-26 से 2028-29 तक के अनुमानों के संशोधन के साथ क्षमता संवर्धन के लिए इकाई के प्रस्ताव को मंजूरी दे दी। स्थान के अतिरिक्त होने के कारण, यानी इकाई संख्या आईटी-17, एसडीएफ-VII, एसईईपीजेड एसईजेड (क्षेत्रफल 618 वर्ग मीटर)।</p>	<p><b>Decision:</b> After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement with revision of projection for 4 years i.e. 2025-26 to 2028-29 due to addition of location i.e. Unit No. IT-17, SDF-VII, SEEPZ SEZ (area 618 sq mtr) in terms of Rule 19 (2) of SEZ Rules 2006.</p>
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<p><b>एजेंडा मद संख्या 10:</b> मेसर्स जेनस्टार ज्वैलरी एलएलपी से अतिरिक्त स्थान, अर्थात् यूनिट गाला संख्या 69, एसडीएफ-III, एसईईपीजेड एसईजेड (क्षेत्रफल 751 वर्ग मीटर) और क्षमता वृद्धि के लिए प्राप्त आवेदन, साथ ही 5 वर्षों के लिए अनुमान में संशोधन, अर्थात् 2025-26 से 2029-30 तक।</p>	<p><b>Agenda Item No. 10:</b> Application received from M/s. Zenstar Jewellery LLP for Additional Location i.e. Unit Gala No. 69, SDF-III, SEEPZ SEZ. (area 751 sq. mtrs) and capacity enhancement with revision of projection for 5 years i.e. 2025-26 to 2029-30.</p>
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<p>इस इकाई ने अतिरिक्त स्थान, अर्थात् यूनिट गाला नंबर 69, एसडीएफ-III, एसईईपीजेड एसईजेड (क्षेत्रफल 751 वर्ग मीटर) के कारण एसईजेड नियम 2006 के नियम 19 (2) के तहत 5 वर्षों की अवधि, अर्थात् 2025-26 से 2029-30 तक, के लिए अनुमान के संशोधन के साथ क्षमता वृद्धि हेतु आवेदन प्रस्तुत किया था, जिसका विवरण नीचे दिया गया है:</p>	<p>The unit had submitted the application for Capacity Enhancement with Revision of Projection for the period of 5 years i.e. 2025-26 to 2029-30 due to additional location i.e. Unit Gala No. 69, SDF-III, SEEPZ SEZ. (area 751 sq. mtrs) in terms of Rule 19 (2) of SEZ Rules 2006 with details as indicated below:</p>
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• **DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Sr. No	Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space	Total capacity after addition
1	Precious Metal Studded Jewellery	200000.00	-	200000.00
2	Precious Metal Non-Studded Jewellery	200000.00	-	200000.00
3	3kt Gold Findings 10 Percentage of Fob Value Of Export Of Previous Year	0.00	-	0.00
4	Stainless Steel Plain & Studded Jewellery With All Types of Stones & Diamonds	10000.00	-	10000.00
5	Gold, Platinum, Silver, Bronze, Nickel, Stainless Steel, Palladium, Brass Studded Jewellery With Mother Of Pearls Or In Combine Of Diamonds, Precious & Semi Precious Stone, Pearl, Cz. 5 Percentage Of Fob Value Of Export Of Previous Year.	0.00	-	0.00
6	Gold, Platinum, Silver, Bronze, Nickel, Stainless Steel, Palladium, Brass Studded Jewellery With Ceramic Or In Combine Of Diamonds, Precious & Semi Precious Stone, Pearl, Cz. 5 Percentage of Fob Value Of Export Of Previous Year	0.00	-	0.00
7	Gold, Platinum, Silver, Bronze, Nickel, Stainless Steel, Palladium, Brass Studded Jewellery With Wood Or In Combine Of Diamonds, Precious & Semi Precious Stone, Pearl, Cz. 5 Percentage Of Fob Value Of Export Of Previous Year	0.00	-	0.00
8	Studded & Unstudded Bronze, Nickle Jewellery With All Types Of Stones 5 Percentage Fob Value Of Export Of Previous Year	0.00	-	0.00
9	Plain/ Mountings & Studded Gold, Platinum, Titanium, Silver, Palladium, Brass, Copper, Bronze, Stainless Steel Jewelry with cut & polished diamonds, Lab grown Diamonds, precious, Semi Precious stones, CZ & Combination thereof	-	35000	35000
10	Silver, Gold, platinum Models and Mountings, Coin in KT	-	5000	5000
11	Ultrahuman Health Monitoring ring in Gold, platinum and Silver attached with Electronic Chip, Battery, sensors, USB Cable & charger	-	5000	5000

12	Artificial PVC synthetic Leather Bracelet attached with Gold, platinum, Silver Components. 1 percent FOB value of Previous year Export	-	0.00	0.00
13	Rubber Mould	-	50,000.00	50,000.00
14	Wax Pieces	-	50,000.00	50,000.00
15	Gold Platinum Silver Nickel Stainless Steel Palladium Brass studded with ceramic, Mother of Pearls , Wood or in combine of Diamonds, Precious & Semi Precious Colour Stone, Pearls, LGD, NFC chip & CZ. 1 percent FOB value of Previous year Export	-	0.00	0.00
16	Imitation plain Unstudded Jewellery in Carbon Fibre, Cobalt, Cobalt Chrome, Damascus Steel, Sapphire, Tungsten, Tantalum, Tungsten Carbide, Zirconium, Artificial PVC synthetic leather & silicon. 1 percent FOB value of Previous year Export	-	0.00	0.00
17	Plain studded Gold, Platinum, Silver in combination with Carbon Fibre, Cobalt, Cobalt Chrome, Damascus Steel, Sapphire, Tungsten, Tantalum, Tungsten Carbide, Zirconium, Artificial PVC synthetic leather & silicon . 1 percent FOB value of Previous year Export	-	0.00	0.00
18	Studded & unstudded Bronze Nickle Jewellery with all types of stones. 1 percent FOB value of Previous year Export	-	0.00	0.00
19	3KT Gold Findings. 1 percent FOB value Export of Previous year	-	0.00	0.00

- It is seen from the above that there is increase in the capacity of items manufactures on additional location.

The current Five-Year Block of the unit is 2025-26 to 2029-30. The proposed projection and existing approved projection submitted by the unit are as follows:

• Projections:

Sr. No.		Approved of 5 years 2025-26 to 2029-30	Proposed 5 years for additional location 2025-26 to 2029-30	Total projection after addition of location 5 years 2025-26 to 2029-30
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
1.	FOB value of exports	239000	37851	276851
2.	Import of Machinery	650	250	900
3.	Import of Raw Material and components	195980	28766	224746
4.	Import of Spares & Consumables	2390	379	2769
5.	Unused Jewellery for Repair/ Remaking Return	9560	3028	12588
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-
7.	Royalty	-	-	-
8.	Lumpsum Know how fee	-	-	-
9.	Design & Drawing fees	-	-	-
10.	Payment of foreign technicians	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-
12.	Commission on export	599	284	883
13.	Foreign Travel	500	189	689
14.	Amount of interest to be paid on ECB	-	-	-
15.	Any other payment	250	189	439
16.	Total (2 to 15)	209929	33085	243014
17.	NFE (1-16)	29071	4766	33837

**निर्णय:** विचार-विमर्श के बाद, समिति ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार 5 वर्षों के लिए अनुमान के संशोधन के साथ क्षमता संवर्धन के लिए इकाई के प्रस्ताव को मंजूरी दे दी, अर्थात् 2025-26 से 2029-30 तक। स्थान के अतिरिक्त होने के कारण, अर्थात् गाला संख्या 69, एसडीएफ-III, एसईईपीजेड एसईजेड, क्षेत्रफल (751 वर्ग मीटर)।

कमेटी ने यूनिट को यह भी निर्देश दिया कि आवंटित एरिया के हिसाब से एक्सपोर्ट, NFE और रोजगार पैदा करने के बारे में अनुमानों को रिवाइज किया जाए।

**Decision:** After deliberation, the Committee approved the proposal of the unit for Capacity Enhancement with revision of projection for 5 years i.e. 2025-26 to 2029-30, due to additional of location i.e. Gala No. 69, SDF-III, SEEPZ SEZ, admeasuring (area 751 sq mtr) in terms of Rule 19 (2) of SEZ Rules 2006.

The Committee further directed the unit to revise the projections with respect to exports, NFE and employment generation, commensurate with the area allotted.

**एजेंडा मद संख्या 11:** मेसर्स इमेजिनारियम (इंडिया) प्राइवेट लिमिटेड से मेसर्स वॉकिंग ट्री (इंडिया) प्राइवेट लिमिटेड को यूनिट संख्या जी-21, जी एंड जे कॉम्प्लेक्स-II, एसईईपीजेड-एसईजेड में व्यापार हस्तांतरण व्यवस्था के माध्यम से स्लम्प सेल की मंजूरी का प्रस्ताव, नियम 19(2) के साथ निर्देश संख्या 109, नई दिल्ली के अनुसार।

**Agenda Item No. 11:** The proposal for approval of slump sale by way of Business Transfer Arrangement from M/s. Imaginarium (India) Pvt. Ltd., into M/s. Walking Tree (India) Pvt Ltd at Unit no. G-21, G & J Complex-II, SEEPZ-SEZ, in terms of Rule 19(2) read with Instruction No. 109 of MoC&I, New Delhi.

The details of Directors of both the Company are as follows :

M/s. Imaginarium (India) Pvt. Ltd		M/s. Walking Tree (India) Pvt Ltd	
Name of the Directors	Designation	Name of the Directors	Designation
Mr. Manish Vijaykumar Mehta	Director	Mr. Ankit Hitesh Mehta	Director
Mr. Aashay Manish Mehta	Director	Mr. Hitesh Vijaykumar Mehta	Director
Mr. Ankit Hitesh Mehta	Director	Mr. Sanket Rajnikant Jhaveri	Director
Mr. Kamlesh Vajubhai Parekh	Director		

The details of Shareholding Pattern of Directors of both the Company are as follows:

M/s. Imaginarium (India) Pvt. Ltd					
Sr. No	Name of Shareholder	No. of Shares	FV per share	Amount of Share Capital (INR)	% Holding
1	Mrs. Daksha Hitesh Mehta	893473	100	8,93,47,300	42.89%
2	Mrs. Neelam Manish Mehta	892527	100	8,92,52,700	42.85%
3	Mr. Ankit Hitesh Mehta	189000	100	1,89,00,000	9.07%
4	Mr. Manish Jijaykumar Mehta	94000	100	94,00,000	4.51%
5	Mr. Kamlesh Vajubhai Parekh	14000	100	14,00,000	0.67%
	Total	2083000		20,83,00,000	100.00%

M/s. Walking Tree (India) Pvt Ltd

Sr. No	Name of Shareholder	No. of Shares	FV per share	Amount of Share Capital (INR)	% Holding
1	WALKING Tree Ventures Private Limited	1341600	100	13,41,60,000	99.99%
2	H. Dipak & Co. (Represented by Mr. Ankit Hitesh Mehta)	100	100	10,000	0.01%
	Total	1341700		13,41,70,000	100.00%

**DETAILS OF EMPLOYMENT**

	M/s. Imaginarium (India) Pvt. Ltd	M/s. Walking Tree (India) Pvt Ltd
Men	400	400
Women	100	100

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

Sr. No.		M/s. Imaginarium (India) Pvt. Ltd Approved for 5 years 2023-24 to 2027-28 (1US\$= Rs. 82)		M/s. Walking Tree (India) Pvt Ltd Projection 5 years After 74A (1US\$= Rs. 89)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	1,08,607.42	1,32,448.10	1,43,500.00	1,61,235.96
2.	Foreign Exchange Outgo On				
3.	Import of Capital Goods	1,200.00	1,463.41	5540.00	6224.72
4.	Import of Raw Material and components	57,505.00	70,128.05	92811.00	1,04,282.02
5.	Import of Jewellery remaking	5425.00	6615.85	-	-
6.	Import of raw materials on loan basis	7,595.00	9,262.00	-	-
7.	Import of Jewellery for Third party repair	2,685.50	3,275.00	-	-
8.	Import of spares and consumables	544.00	663.00	-	-
9.	Repatriation of Dividends and Profit to Foreign Collaborators	2,170.00	2,646.34	-	-
10.	Royalty	-	-	-	-
11.	Lumpsum Know how fee	-	-	-	-
12.	Design & Drawing fees	21.00	25.60	-	-
13.	Payment of Foreign Technicians	-	-	-	-
14.	Payment of training of Indian Technicians abroad	-	-	-	-
15.	Commission on export etc.	110.00	134.14	-	-
16.	Foreign Travel	164.00	200.00	1435.00	1612.36
17.	Amount of Interest to be paid on external commercial borrowing/deferred payment credit (specify details)	-	-	-	-
18.	Any Other Payment	272.00	331.70	-	-
19.	Total (2 to 19)	77,691.50	94,745.09	99,786.00	1,12,119.10
	Net Foreign Exchange Earning in Five Years (1-19)	30915.92	37703.01	43,714	49,116.85

**निर्णय:** विचार-विमर्श के उपरान्त, समिति ने MoC&I, नई दिल्ली के निर्देश सं. 109 के साथ पठित नियम 19(2) के प्रावधानों के अनुसार, यूनिट सं. G-21, G & J कॉम्प्लेक्स-II, SEEPZ-SEZ में M/s. Imaginarium (India) Pvt. Ltd. से M/s. Walking Tree (India) Pvt. Ltd. में बिज़नेस ट्रांसफर अरेंजमेंट (Business Transfer Arrangement) के माध्यम से स्लम्प सेल (slump sale) के प्रस्ताव को अनुमोदित किया।

समिति ने प्रस्तावित बिज़नेस ट्रांसफर अरेंजमेंट के संबंध में डेवलपर द्वारा जारी एनओसी (NOC) का भी संज्ञान लिया, जो SEEPZ परिपत्र सं. 10 के अंतर्गत "औपचारिक हस्तांतरण (Formal Transfer)" के रूप में योग्य है। इकाई द्वारा प्रस्तुत तथ्यों एवं निवेदनों के पुनः परीक्षण पर यह अवलोकित किया गया कि M/s Imaginarium (India) Pvt. Ltd. से M/s Walking Tree (India) Pvt. Ltd. को प्रस्तावित व्यवसाय हस्तांतरण, SEEPZ परिपत्र सं. 10 के अंतर्गत "औपचारिक हस्तांतरण" के रूप में अनुमोदन योग्य है, क्योंकि अल्टीमेट बनेफिशियल ओनरशिप (Ultimate Beneficial Ownership) तथा प्रमोटर नियंत्रण मेहता परिवार के भीतर ही बना रहता है; किसी असंबद्ध तृतीय पक्ष का समावेशन नहीं है तथा लाभकारी स्वामित्व (beneficial ownership) में कोई परिवर्तन नहीं होता। यह लेन-देन आंतरिक पुनर्संरचना/संविधान में परिवर्तन की प्रकृति का है और MIDC के रक्त-संबंध/प्रमोटर निरंतरता सिद्धांत के अनुरूप है।

शेयरहोल्डिंग पैटर्न के संबंध में, M/s Imaginarium (India) Pvt. Ltd. में स्वामित्व/नियंत्रण (i) 51.96% की सीमा तक माता एवं पुत्र, अर्थात् श्रीमती दक्ष मेहता तथा श्री अंकित मेहता के पास है तथा (ii) 47.36% की सीमा तक पति एवं पत्नी, अर्थात् श्रीमती नीलम मेहता तथा श्री मनीष मेहता के पास है। BTA के पश्चात M/s Walking Tree (India) Pvt. Ltd. में अल्टीमेट बनेफिशियल ओनर्स श्री अंकित मेहता एवं श्री मनीष मेहता हैं, जिनके पास M/s Walking Tree (India) Pvt. Ltd. में प्रत्येक के पास 50% शेयरधारिता है।

**Decision:** After deliberation, the Committee approved the proposal for slump sale by way of Business Transfer Arrangement from M/s. Imaginarium (India) Pvt. Ltd., into M/s. Walking Tree (India) Pvt Ltd at Unit no. G-21, G & J Complex-II, SEEPZ-SEZ, in terms of Rule 19(2) read with Instruction No. 109 of MoC&I, New Delhi.

The Committee also took note of the NOC issued by the Developer for the proposed Business Transfer Arrangement, qualifying as a "Formal Transfer" in terms of SEEPZ Circular No. 10. On re-examination of the facts and submissions made by the unit, it was observed that the proposed transfer of business from M/s Imaginarium (India) Pvt. Ltd. to M/s Walking Tree (India) Pvt. Ltd., merits approval as a "Formal Transfer" under SEEPZ Circular No. 10, as the Ultimate Beneficial Ownership and promoter control remain within the Mehta family, with no induction of any unrelated third party and no change in beneficial ownership. The transaction is in the nature of an internal restructuring/change in constitution, consistent with MIDC's blood-relation/promoter continuity principle.

As regards the shareholding pattern, in M/s Imaginarium (India) Pvt. Ltd., the ownership/control is held (i) to the extent of 51.96% by mother and son, namely Smt. Daksha Mehta and **Shri Ankit Mehta** and (ii) to the extent of 47.36% by husband and wife, namely Smt. Neelam Mehta and **Shri Manish Mehta**. Post BTA into M/s Walking Tree (India) Pvt. Ltd., the ultimate beneficial owners are **Shri Ankit Mehta** and **Shri Manish Mehta**, each holding 50% shares in M/s Walking Tree (India) Pvt. Ltd.

**एजेंडा मद संख्या 12:** मेसर्स क्यूपिड डायमंड्स प्राइवेट लिमिटेड से मेसर्स नुअंस ज्वेल प्राइवेट लिमिटेड में व्यवसाय हस्तांतरण समझौते के माध्यम से उद्यमशीलता में परिवर्तन का प्रस्ताव

**Agenda Item No. 12:** The proposal for change of Entrepreneurship by the way of Business Transfer Agreement from M/s. Cupid Diamonds Private Limited into M/s. Nuance Jewel Private Ltd

*The details of Directors of both the company are as follows:*

M/s. Cupid Diamonds Private Limited		M/s. Nuance Jewel Private Limited	
Name	Designation	Name	Designation
Shri. Nimesh Piyush Mehta	Director	Shri Saumil Ajaykumar Choksi	Director
Shri. Milan Ashwin Shah	Director	Mrs. Jinali Saumil Choksi	Director
		Mr. Mitesh Chunilal Gajera	Director

The details of Shareholding Patten of both the company are as follows:

M/s. Cupid Diamonds Private Limited				
Sr. No	Name of Partner	Profit Sharing Ratio	DIN No	Pan No
1	Usha P. Mehta	5%	01188130	ADMPPM1528N
2	Nimesh P. Mehta	95%	01629528	AHSPM3514C

M/s. Nuance Jewel Private Limited

Sr. No.	Name of Share Holder	PAN No	No. of Share	Total Amt	% share holding
1	SAUMIL AJAYKUMAR CHOKSI	ADQPC8011N	4,100	41,000	41
2	AJAYKUMAR H CHOKSI	AEDPC0643Q	1,000	10,000	10
3	BAKULBHAI HARIBHAI GAJERA	AAWPG3530H	2,400	24,000	24
4	CHUNIBHAI HARIBHAI GAJERA	AAWPG3525A	2,500	25,000	25
	Total		10,000	1,00,000	100

Employment:

	M/s. Cupid Diamonds Private Limited	M/S. Nuance Jewel Private Limited
Men	200	250
Women	150	50
Total	350	300

The detailed existing projections of taking over of assets & Liabilities are as under:

Sr. No.	Particulars	M/s. Cupid Diamonds Private Limited 5 years projection (\$=Rs. 84/-)		M/S. Nuance Jewel Private Limited Proposed for 5 years (\$=Rs. 89/-)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB Value of Export	50,000.00	59,523.81	76313.75	85,745.79
2.	Import of Machinery	240.00	285.71	244.20	274.39
3.	Import of Raw Material and components,	20,125.00	23,958.33	30,525.50	34,298.31
4.	Import to fall kind of used defective damaged broken & semi finished jewellery for remaking	-	-	1,526.28	1,714.92
6.	Import of Spares & Consumables	3,020.00	3,595.24	641.04	720.26
7.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
8.	Royalty	-	-	-	-
9.	Lumpsum Know how fee	-	-	-	-
10.	Design & Drawing fees	-	-	-	-
11.	Payment of foreign tech	-	-	-	-

12.	Payment on training of Indian tech. abroad	-	-	-	-
13.	Commission on export etc.	-	-	50.00	56.18
14.	Foreign Travel	40	47.62	33.00	37.08
15.	Amount of interest to be paid on ECB/DCB	-	-	-	-
16.	Any other payment	-	-	85.00	95.51
17.	Total (2 to16)	23,425	27,886.9	33,105.01	37,196.65
18.	NFE (1-17)	25,575	31,637	43,208.74	48,549.14

**निर्णय:** समुचित विचार-विमर्श के उपरांत, समिति ने विशेष आर्थिक क्षेत्र नियम, 2006 के नियम 19(2) तथा वाणिज्य एवं उद्योग मंत्रालय द्वारा जारी निर्देश संख्या 109 के साथ पठित, व्यवसाय हस्तांतरण समझौते (Business Transfer Agreement) के माध्यम से M/s. Cupid Diamonds Private Limited से M/s. Nuance Jewel Private Ltd. के पक्ष में उद्यमिता परिवर्तन के प्रस्ताव पर विचार किया।

समिति ने यह संज्ञान लिया कि वर्तमान इकाई अर्थात् M/s. Cupid Diamonds Private Limited ने विशेष आर्थिक क्षेत्र नियम, 2006 के नियम 19(4) के अनुसार उत्पादन प्रारंभ कर दिया है। समिति ने यह भी संज्ञान लिया कि आगत इकाई द्वारा प्रस्तुत निर्यात प्रक्षेपणों में प्रस्तावित उद्यमिता परिवर्तन के परिणामस्वरूप वृद्धि परिलक्षित होती है।

समिति ने डेवलपर द्वारा जारी अनापत्ति प्रमाण-पत्र (No Objection Certificate) तथा एजेडा मद संख्या 12 के साथ संलग्न एस्टेट सेक्शन के कार्यालय नोट दिनांक 21.01.2026 का भी संज्ञान लिया। उक्त कार्यालय नोट के अनुसार, यह पाया गया कि इकाई SEEPZ++ में यूनिट संख्या GJ-09, प्लॉट में 875.50 वर्ग मीटर क्षेत्रफल में स्थित है।

यह भी संज्ञान लिया गया कि वर्तमान इकाई द्वारा देय वार्षिक किराया ₹1,11,477.41 है, जबकि प्रचलित परिपत्रों एवं बाजार-आधारित दरों के अनुसार आगत इकाई पर लागू वार्षिक किराया ₹7,88,826/- प्रति वर्ष बनता है, जिससे ₹6,77,349/- का वार्षिक किराया अंतर उत्पन्न होता है। इसके अतिरिक्त, आगत इकाई द्वारा ₹1,97,49,400/- की लेन-देन शुल्क (Transaction Charges) भी देय है।

समिति ने यह संज्ञान लिया कि संशोधित किराया एवं लेन-देन शुल्क लागू निर्देशों/परिपत्रों के अनुरूप हैं तथा निष्पक्ष एवं पारदर्शी बाजार-आधारित मूल्यांकन सुनिश्चित करते हैं और SEEPZ प्राधिकरण के लिए वित्तीय रूप से लाभकारी हैं।

तदनुसार, समिति ने उद्यमिता परिवर्तन के प्रस्ताव को इस शर्त के अधीन अनुमोदित किया कि इकाई द्वारा एस्टेट सेक्शन द्वारा निर्धारित लागू किराया एवं लेन-देन शुल्क तथा विशेष आर्थिक क्षेत्र अधिनियम, 2005 एवं उसके अंतर्गत बनाए गए नियमों के अन्य प्रावधानों का अनुपालन किया जाएगा, जिस पर बैठक में उपस्थित SEZ इकाई के प्रतिनिधि ने सहमति व्यक्त की।

**एजेडा मद संख्या 13:** 11 एसईईपीजेड-एसईजेड इकाइयों के एलओए में क्षेत्र को हटाने और जोड़ने का प्रस्ताव।

**Decision:** After due deliberation, the Committee considered the proposal of the unit for change of entrepreneurship by way of a Business Transfer Agreement from M/s. Cupid Diamonds Private Limited to M/s. Nuance Jewel Private Ltd. under Rule 19(2) of the Special Economic Zones Rules, 2006 read with Instruction No. 109 issued by the MoC&I.

The Committee noted that the existing unit i.e. M/s. Cupid Diamonds Private Limited, has commenced production in accordance with Rule 19(4) of the Special Economic Zones Rules, 2006. The Committee further noted that the export projections submitted by the incoming unit indicate an increase consequent upon the proposed change of entrepreneurship.

The Committee also took note of the No Objection Certificate issued by the Developer and the Estate Section Office Note dated 21.01.2026 appended to Agenda Item No. 12. As per the said office note, it was noted that the unit occupies an area of 875.50 sq. mtrs. at Unit No. GJ-09, Plot, SEEPZ++.

It was further noted that the existing annual rent payable by the current unit is Rs. 1,11,477.41, whereas the annual rent applicable to the incoming unit, as per prevailing circulars and market-linked rates, works out to Rs. 7,88,826/- per annum, resulting in an annual rent differential of Rs. 6,77,349/-. In addition, transaction charges amounting to Rs. 1,97,49,400/- are payable by the incoming unit.

The Committee noted that the revised rental and transaction charges are in accordance with the applicable instruction/circulars and ensure fair and transparent market-based valuation and are financially beneficial to the SEEPZ Authority.

Accordingly, the Committee approved the proposal for change of entrepreneurship, subject to compliance by the unit with payment of applicable rent and transaction charges as determined by the Estate Section and other applicable provisions of the SEZ Act 2005 and Rules made thereunder, to which the representative of the SEZ unit present in the meeting consented.

**Agenda Item No. 13:** Proposal of for deletion and addition of area in LOA of 11 SEEPZ-SEZ unit.

**Details of Allotment**

Sr. No.	Company Name	Previous Location (SDF-I)	Area (Sq. Mtr.)	New Location (NEST-2)	Area (Sq. Mtr.)	Difference in Area
1	Vishay Semiconductor India Pvt. Ltd	Gala no.22, PAN23A, 23, SDF-I	1200	Gala No. G02, NEST-2	1099.59	-100.41
2	Portescap India Pvt. Ltd.	Gala no 2A, 3B, 4A, 4AA,13,16, SDF-I	3110	Gala No. G01, 101, 105, NEST-2	3089.21	-20.79
3	Advance Power Display System Ltd.	Gala no. 6A, 7, 7PAN, 8 & 8PAN, SDF-I	1673	Gala No. 102, NEST-2	1694.82	21.82
4	Infinix Services Pvt. Ltd.	Gala no.1A, 5, 5PAN, 9,9PANA,9PANB,10,10PAN, 11,11PAN,14,14PAN, SDF I	3752	Gala No. 201, 302, NEST-2	3778.6	26.6
5	Webify Services (India) Pvt. Ltd.	Gala no. 6B, SDF I	289.85	Gala No.306, NEST-2	284.89	-4.96
6	Finacus Solutions Pvt. Ltd.	Gala no. 24, SDF I	712	Gala No. 401, NEST-2	710.38	-1.62
7	ACE Software Solutions (I) Pvt. Ltd.	Gala no.17,17PAN & 21, SDF I	1548	Gala No.402, NEST-2	710.05	-837.95
8	Trigyn Technologies Ltd.	Gala no. 27A, 27B & 27PAN, SDF I	610	Gala No. 404, NEST-2	574.23	-35.77
9	Diamour Jewels Pvt. Ltd.	Gala no. 19, SDF I	823	Gala No.502, NEST-2	831.69	8.69
10	Aakash Jewels	Gala no.18, SDF-I	376	Gala No. 503, NEST-2	366.31	-9.69
11	Fine Jewellery Mfg. Ltd.	Gala no. 20, SDF I	823	Gala No. 504, NEST-2	846.99	23.99

**निर्णय:** विचार-विमर्श के बाद, कमेटी ने 11 SEEPZ-SEZ यूनिट्स के LOA में एरिया/लोकेशन को हटाने और जोड़ने के प्रस्तावों को मंजूरी दे दी। कमेटी ने आगे निर्देश दिया कि यूनिट्स अपने LOA में मंजूर किए गए बदलावों को शामिल करने के लिए NSDL पोर्टल पर ऑनलाइन रिक्वेस्ट फाइल करें।

**Decision:** After deliberation, the Committee approved the proposals for deletion and addition of area/location in the LOAs of 11 SEEPZ-SEZ units in NEST2. The Committee further directed that the units shall file the online request on the NSDL portal for incorporating the approved changes in their LOAs.

**एजेंडा मद संख्या 14:** मदों के व्यापक वर्गीकरण के लिए मेसर्स सितारा डायमंड प्राइवेट लिमिटेड से प्राप्त आवेदन।

**Agenda Item No. 14:** Application received from M/s. Sitara Diamond Pvt. Ltd for broad banding of items.

इकाई ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार वस्तुओं के ब्रॉड बैंडिंग के लिए आवेदन प्रस्तुत किया था और विवरण नीचे दिए गए हैं।

The unit had submitted the application for Broad Banding of items in terms of Rule 19 (2) of SEZ Rules 2006 and the details are as indicated below.

**EXISTING APPROVED ITEMS OF MANUFACTURE**

Sr. No.	Description of the items to be manufactured	Approved Capacity (pcs)	ITC (HS) Classification
1	Gold Jewellery, Cut and Polished Diamonds, Combination Jewellery Made out of Gold Platinum, Silver Jewellery and Models	70000.00	71131913

**PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity	ITC (HS) Classification
1	Wrist Watches studded with Gold, Diamonds, Cz, Lgd, Color Stn	50.00	91012900
2.	Wrist Watches studded with Silver, Diamonds, Cz, Lgd, Color Stn	50.00	91022900
3.	Leather straps-Band studded with Silver, Diamonds, Cz, Lgd, Color Stn, Silver, Gold Elements.	250.00	91139090

**निर्णय:** विचार-विमर्श के बाद, समिति ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार ब्रॉड बैंडिंग के लिए इकाई के प्रस्ताव को मंजूरी दे दी।

**Decision :** After deliberation, the Committee **Approved** the proposal of the unit for Broad Banding of in terms of Rule 19 (2) of SEZ Rules 2006

**एजेंडा मद संख्या 15:** मेसर्स आर आर इम्पेक्स एलीट इंडिया प्राइवेट लिमिटेड (व्यापारिक इकाई) से वस्तुओं के व्यापक वर्गीकरण के लिए प्राप्त आवेदन।

**Agenda Item No. 15:** Application received from M/s. R R Impex Elite India Pvt Ltd(Trading unit) for broad banding of items.

मेसर्स आर आर इम्पेक्स एलीट इंडिया प्राइवेट लिमिटेड (ट्रेडिंग यूनिट) ने एसईजेड नियम 2006 के नियम 19 (2) के अनुसार वस्तुओं की ब्रॉड बैंडिंग के लिए आवेदन प्रस्तुत किया था और विवरण नीचे दिए गए हैं।

M/s. R R Impex Elite India Pvt Ltd (Trading unit) had submitted the application for Broad Banding of items in terms of Rule 19 (2) of SEZ Rules 2006 and the details are as indicated below.

• **EXISTING APPROVED ITEMS OF TRADING**

Sr No.	Items Description	Capacity	ITC HS Code
1	Master Alloys in Drops –with Silver	1500	71069110
2	Master Alloys in Drops –without Silver	2000	74050000
3	Luxor polishing compound:- (Luxor Red, Luxor Blue, Luxor Green, Luxor Grey, Luxor White, Luxor Yellow, Luxor Orange, Luxor Sky)	10000	34059090
4	Luxor Ultra Clean Solution (1 ltr/5 ltr/25 ltr)	500	32029090
5	Luxor Shine Cream (100 ML)	150	34059090
6	Luxor Microfibre Cloth	150	63029900
7	Merard HR Series polishing Compound (HR15, HR20, HR30)	500	34059090
8	Merard Extreme Series polishing Compound(Extreme S10,S20,S30)	500	34059090
9	Merard Essential Series Polishing Compound (Avior, Oras, MP61S)	500	34059090
10	Merald Primo Line Polishing Compound (primo100, primo150, prino200)	500	3409090
11	1C, 2C Brush	50000	96039000
12	Burs	30000	82059090

13	Cloth Buffs	300	59119090
14	Crucibles	500	38011000
15	Cutters and Pliers	2000	82034090
16	Hammers	200	85052000
17	Investment Flask	500	72071190
18	Investment Powder	3000	38160000
19	Lamps	150	85311000
20	Micro Motors	500	85421010
21	Microscopes	300	84864000
22	Plating Pens	350	38151210
23	Plating Nibs	50000	96089199
24	Rubber Wheels and Abrasive	35000	68053000
25	Saw Blades	800	82021090
26	Vallorbe files	1000	82031000
27	Wax	5000	34049090
28	Wax injectors	30	84799090
29	Degreasing powder 540	3000	34054000
30	Brightner part a for AG black ready for use (ltr/sltr)	100	38249900
31	Brightner part b for AG white ready for use (ltr/sltr)	100	38249900
32	Degreasing eti 16	500	34054000
33	Detergent for ultrasound 904	6000	34029099
34	Detergent gord	2500	34029099
35	Eurostripper A Pave (1kg, 5kg, 25kg)	100	38249900
36	Gold Electropolishing Part A & B	1000	34054000
37	Pave Bath Salt A-4,5 Kg	225	38249900
38	Pave Bath Salt B-1.25kg	300	38249900
39	Pickling Powder	200	38249900
40	Silver Electropolishing Sl/Tank	100	38249900
41	Solution For Antique	20	38249900
42	Stripping Solution (1kg. Skg)	150	38249900
43	Activation Salt For Eurotarnish Plus In Kg	200	38249900
44	Antitarnish Ag Protec 100 Silver In Kg	100	38249900
45	Antitarnish Protec 200 Silver In Kg	150	38249900
46	Eurotarnish Concentrated Makeup in (100ML/1Ltr)	500	38249900
47	Eurotarnish Eco 50+ Makeup (100 ML/1Ltr)	150	38249900
48	Eurotarnish Eco 50+ Replenisher 1Ltr)	50	38249900
49	Eurotarnish Plus 1.5 Makeup (200 ML/1 Ltr)	100	38249900
50	Eurotarnish Salt 25 Gram/50 Gram	10	38249900
51	Fixing Salt for Eurotarnish Plus in Kgs	200	38249900
52	Replenisher for Eurotarnish (100 ML/1Ltr)	200	38249900
53	Replenisher for Eurotarnish Plus(200 ML/1Ltr)	50	38249900
54	Eurogilding Flash Replenisher: ( 9 KT, 14KT, 14 KT Hamilton, 18 Kt, 22 KT, 24 KT, 24 KT Dubai, 24 KT Singapore, Red 3C, Rose, Rose 06, Brown Etc)	300	38249900
55	Eurogilding Flash Makeup: ( 9 KT, 14KT, 14 KT Hamilton, 18 Kt, 22 KT, 24 KT, 24 KT Dubai, 24 KT Singapore, 24 KT EMrald, Red 3C, Rose, Rose 06, Brown , Eurotarnish Concentrated Makeup, 24 KT AU FE, Thickness Gold Bath etc) 100ML & 1 ltr	200	38249900

56	Eurogilding Flash Makeup (wetting Agent-9kt, 14 Kt, 14 KT Hamilton, 18 KT, 22 KT, 24 KT Makeup, 24 Dubai, Rose Etc ..... ) 100ML & 1 ltr	150	38249900
57	Rhodium Brightner 100ML	150	38249900
58	Rhodium Recovery Powder – lkg	50	38249900
59	Enamel Colour 100 Gm ( Opaque/transparent/catalyst for curve/ Catalyst for Flat/Fluorecent/MOP/Glitter in 20 Gram/50 Gram/100 ML/1Kg	2000	32071010
60	Euro Nanolac Colour in Bath 500 ML	250	32089090
61	Eurocream colors (20 gram and 50 gram)	2000	32071010
62	EUV LUX Colors (50 Gram)	300	32071010
63	Enamel Hycream (5 ML/30ML)	250	32071010
64	Euro C- Matrix (30 ML)	150	32071010
65	Euro Acrylate (50 Gram)	100	32071010
66	Euro Nanolac colour in Pen 15 gm packing	300	32089090
67	Electropolishing Media	250	70022090
68	Aqua polishing Machine	5	84609010
69	D M Plant (25 Ltr/50Ltr/100 Ltr/500 Ltr/1000 Ltr etc)	5	85433000
70	Dispenser at One place & Two Place	5	85433000
71	Electropolishing machine with Amerminutemeter	10	85433000
72	Enamel Oven With rotation /without rotation	15	85141100
73	ETP anode	200	85439000
74	EUV Lux Torch, EUV Gun, EUV Lamp; EUV Oven	50	85393990
75	Jog for chain/Jig for Hook for platinum plant	60	85168000
76	Oxal Anode (50*100 MM/80*100MM/100*100MM/etc.)	200	85439000
77	Pen plating Machines	100	85733000
78	Pro Eurotarnish plus plant 200 Ltr	3	85433000
79	SS Anode	350	39249090
80	Sand Blasting machine Set	5	84243000
81	Steam Machine cleaner (3 Ltr/6Ltr/9Ltr/5 Ltr etc)	15	84639010
82	Table top plating plant with new touch screen (5 Ltr/10 Ltr/20 Ltr/25 Ltr/30 Ltr/50 Lt)	8	854330001
83	Magnetic Polishing machine ( 500 gm, 1Kg,2 Kg, 5 Kg)	15	84609010
84	Two in One Rectifier	15	85044090
85	12V/25AMP Rectifier CCCV with Timer	15	85044090
86	12V/10AMP Rectifier CCCV with Timer	15	85044090
87	Ultrasonic machine (9ltr/16 ltr/25 ltr/50 Ltr/90 Ltr etc)	30	84639090

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items	Proposed Capacity	ITC (HS) Classification
1	EUROGILDING FLASH READY TO USE :( 9KT, 14KT , 14KT HAMILTON, 18KT, 22KT, 24KT , 24KT CORAL, 24 KT DUBAI , 24 SINGAPORE, RED 3C, ROSE , ROSE 06, BROWN, ETC..) 100ML & 1LTR	1000.00	28431010
2	RHODIUM PLATING SOLUTIONS IN LIQUID FORM CONTAINING RHODIUM METAL	2500.00	28439012

3	PALLADIUM PLATING SOLUTIONS IN LIQUID FORM CONTAINING PALLADIUM METAL	1000.00	28439012
4	PLATINUM PLATING SOLUTIONS IN LIQUID FORM CONTAINING PLATINUM METAL	1000.00	28439012
5	RUTHENIUM PLATING SOLUTIONS IN LIQUID FORM CONTAINING RUTHENIUM METAL	2500.00	28439012
6	OTHER PLATING SOLUTIONS	2500.00	28439019
7	GOLD PLATING SOLUTIONS IN LIQUID FORM CONTAINING GOLD	2500.00	28433010
8	SILVER PLATING SOLUTIONS IN LIQUID FORM CONTAINING SILVER	250.00	28433020
9	GOLD COMPOUNDS IN POWDER FORM	500.00	28433000

**निर्णय:** विचार-विमर्श के उपरांत, समिति ने व्यापारिक गतिविधि हेतु वस्तुओं के ब्रॉड-बैंडिंग (Broad Banding) के लिए इकाई के प्रस्ताव को निम्नलिखित शर्तों के अधीन अनुमोदित किया:

- एसईजेड (SEZ) इकाइयों पर लागू सभी प्रतिबंध एवं विनियम इकाई पर बाध्यकारी होंगे।
- इकाई, डीजीएफटी (DGFT) तथा वाणिज्य एवं उद्योग मंत्रालय द्वारा समय-समय पर जारी किए जाने वाले सभी प्रतिबंधों, दिशानिर्देशों एवं निर्देशों का, एसईजेड इकाइयों पर लागू होने की सीमा तक, पालन एवं अनुपालन करेगी।
- इकाई उचित परिश्रम (Due Diligence) बरतेगी तथा एसईजेड अधिनियम, 2005 एवं उसके अंतर्गत बनाए गए नियमों के तहत निर्धारित सभी शर्तों के अनुपालन को सुनिश्चित करेगी।
- इकाई, संयुक्त विकास आयुक्त (JDC), SEEPZ-SEZ द्वारा जारी लोक सूचना (Public Notice) संख्या 03/2025 दिनांक 01.07.2025 के सख्त अनुपालन को सुनिश्चित करेगी।

**Decision:** After deliberation, the Committee **Approved** the proposal of the unit for Broad Banding of items for trading activity subject to following conditions:

- All applicable restrictions and regulations governing SEZ units shall be binding on the unit.
- The unit shall adhere to and comply with all restrictions, guidelines, and instructions issued from time to time by the DGFT and the Ministry of Commerce & Industry, as applicable to SEZ units.
- The unit shall exercise due diligence and ensure compliance with all conditions prescribed under the SEZ Act, 2005 and the Rules framed thereunder.
- The unit shall ensure strict compliance to Public Notice No.03/2025 dated 01.07.2025 issued by JDC SEEPZ-SEZ.

**एजेडा मद संख्या 16:** मेसर्स इंटरज्वेल डिजाइन का एसईजेड नियम 2006 के नियम 19(6)(बी) के अनुसार 5 वर्ष की अवधि यानी 05.10.2024 से 04.10.2029 तक एलओए के नवीनीकरण के संबंध में प्रस्ताव।

**Agenda Item No. 16:** Proposal of M/s. Interjewel Design regarding renewal of LOA for the period of 5 years i.e. 05.10.2024 to 04.10.2029 in terms of Rule 19(6)(B) of SEZ Rules 2006.

<p><b>निर्णय:</b> इकाई के प्रतिनिधि बैठक के दौरान उपस्थित नहीं थे। अनुमोदन समिति के समक्ष प्रस्तुत तथ्यों की जांच के उपरांत निम्नलिखित निर्देश दिए गए:</p> <p>i. इस स्तर पर संपूर्ण ब्लॉक अवधि हेतु एलओए (LOA) के नवीनीकरण पर विचार नहीं किया जा सकता, जब तक कि सभी लंबित मुद्दों का समाधान न हो जाए।</p> <p>ii. उल्लंघनों के संबंध में कारण बताओ नोटिस (Show Cause Notice) जारी करने की कार्रवाई प्रारंभ की जा सकती है तथा उसका निर्णय/अधिनिर्णय (adjudication) किया जा सकता है; जिसमें अन्य बातों के साथ-साथ (a) विदेशी मुद्रा की अप्राप्ति/अवास्तविकरण (non-realisation of foreign exchange), (b) उप-लीज समझौते का पंजीकरण न होना (non-registration of the sub-lease agreement), (c) बकाया देयों का भुगतान न होना (non-payment of outstanding dues) तथा (d) वर्ष 2019-20 से 2023-24 की अवधि के लिए एपीआर (APR) प्रस्तुत करने में विलंब (delay in submission of APR) शामिल हैं; जो कि एसईज़ेड नियम, 2006 तथा एलओए/बीएल्यूटी (LOA/BLUT) की शर्तों का उल्लंघन है।</p> <p>iii. डेवलपर के कारण उत्पन्न/डेवलपर से संबंधित उल्लंघनों/मुद्दों के संबंध में प्रकरण को एस्टेट सेक्शन, SEEPZ-SEZ को संदर्भित किया जा सकता है।</p>	<p><b>Decision:</b> The unit's representative was not present during the meeting. After examining the facts placed before the Approval Committee, the following was directed:</p> <p>i. Renewal of the LOA for the entire block period cannot be considered at this stage, unless and until all outstanding issues are resolved.</p> <p>ii. Action for issuance of a Show Cause Notice may be initiated and adjudicated for the violations, inter alia, (a) non-realisation of foreign exchange (b) non-registration of the sub-lease agreement (c) non-payment of outstanding dues and (d) delay in submission of APR for the period 2019-20 to 2023-24 for contravention of the SEZ Rules, 2006 and the conditions of LOA/BLUT.</p> <p>iii. In respect of violations/issues attributable to the Developer, the matter may be referred to the Estate Section, SEEPZ-SEZ.</p>
<p><b>एजेंडा मद संख्या 17:</b> मेसर्स इंपीरियल ज्वेल्स से साझेदार की सेवानिवृत्ति और कंपनी के शेयरधारिता पैटर्न में परिवर्तन के लिए प्राप्त आवेदन।</p>	<p><b>Agenda Item No. 17:</b> Application received from M/s. Imperial Jewels for retiring of partner and change in shareholding Pattern of the company.</p>
<p>मेसर्स इंपीरियल ज्वेल्स ने साझेदार की सेवानिवृत्ति और कंपनी के शेयरधारिता पैटर्न में परिवर्तन के लिए आवेदन प्रस्तुत किया था और विवरण इस प्रकार हैं:</p>	<p>M/s. Imperial Jewels had submitted the application for retiring of partner and change in Shareholding Pattern of the company and the details are as follows:</p>

**LIST OF PARTNERS PRE AND POST**

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

\*\*It is seen from the above that there is change in the list of partners.

**PRE AND POST LIST OF SHAREHOLDING PATTERN**

Sr. No	Name of Previous Partner	Previous Profit Sharing Ration	Name of Current Partners	Current Profit Sharing Ration
1	Shri. Savjibhai D. Dholakia	10%	M/s Dholakia Lab Grown Diamond Pvt. Ltd	99.99%
2	Shri. Ghanshyambhai D Dholakia	10%	Shri. Rajesh Himmatbhai Dholakia	0.01%
3	Shri. Rajesh Himmatbhai Dholakia	19%		
4	Shri. Tulsibhai D. Dholakia	10%		
5	Shri. Brijesh Tulasibhai Dholakia	14%		
6	Shri Hitarth Ghanshyambhai Dholakia	14%		
7	Shri. Rajesh Pragjibhai Malaviya	3%		
8	M/s Dholakia Lab Grown Diamond Pvt Ltd	20%		
	<b>Total</b>	<b>100%</b>	<b>Total</b>	<b>100%</b>

\*\*It is seen from the above that there is change in the shareholding pattern.

**निर्णय:** विचार-विमर्श के उपरांत, समिति ने निर्देश सं. 109 दिनांक 18.10.2021 के प्रावधानों के अनुसार साझेदार के सेवानिवृत्त होने (retiring of partner) तथा कंपनी के शेयरहोल्डिंग पैटर्न में परिवर्तन के प्रस्ताव को अनुमोदित किया। साथ ही, समिति ने इकाई को निर्देश सं. 109 दिनांक 18.10.2021 के अंतर्गत निर्धारित सुरक्षा-उपायों (safeguards) का अनुपालन सुनिश्चित करने के निर्देश भी दिए।

समिति ने डेवलपर द्वारा जारी एनओसी (NOC) का भी संज्ञान लिया तथा एजेंडा मद सं. 17 के साथ संलग्न एस्टेट सेक्शन के कार्यालय नोट दिनांक 20.01.2026 के अनुसार, औपचारिक हस्तांतरण (formal transfer) के रूप में लागू लेन-देन शुल्क (transaction charges) का भुगतान/अनुपालन सुनिश्चित करने हेतु इकाई को निर्देशित किया।

**Decision :** After deliberation, the Committee approved the proposal for retiring of partner and change in Shareholding Pattern of the company in terms of Instruction no 109, dated 18.10.2021. Further, the Committee also directed the unit to comply with safeguards in terms of Instruction no. 109, dated 18.10.2021.

The Committee also took note of the NOC issued by the Developer and directed the unit to comply with the applicable transaction charges as a formal transfer, as per Estate Section Office Note dated 20.01.2026 appended to Agenda Item No. 17.

**एजेंडा आइटम नंबर 18:** कंपनी के डायरेक्टर्स में बदलाव के लिए M/s. डायट्रेंड्स ज्वेलरी प्राइवेट लिमिटेड से मिला आवेदन।

**Agenda Item No. 18:** Application received from M/s. Diatrends Jewellery Private Limited for Change in Directors of the Company.

मेसर्स डायट्रेंड्स ज्वेलरी प्राइवेट लिमिटेड ने कंपनी के निदेशकों में परिवर्तन के लिए आवेदन प्रस्तुत किया था और विवरण इस प्रकार हैं:

M/s. Diatrends Jewellery Private Limited had submitted the application for Change in Directors of the Company and the details are as follows:

#### **LIST OF DIRECTORS PRE AND POST**

Sr. No.	List of Directors Pre	Sr. No.	List of Directors Post
1	Sunit Sanjay Kothari	1	Sunit Sanjay Kothari
2	Kunal Yatish Mehta	2	Kunal Yatish Mehta
3	Yatishchandra Bhogilal Mehta	3	Rishav Dhaval Mehta
4	Sanjay Anandlal Kothari	4	Anuja Dhjaval Mehta
		5	Pradymna Ramesh Vyas
		6	Shweta Jayant Jain

- The shareholding of all shareholders remains unchanged. The increase in the number of shares is solely due to the issue of bonus shares to existing shareholders.

#### **LIST OF PRE-POST SHAREHOLDING PATTERN**

##### **PRE SHAREHOLDING PATTERN**

<b>Shareholding Pattern as per Last CA Certificate Dated 30.09.2024</b>			
Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding
1	Shri. Sunit S Kothari	2,60,000	26%
	Mr. Sanjay Anandlal Kothari	80,000	8%
	Mrs. Maya Sanjay Kothari	80,000	8%
	Mrs. Shweta Sunit Kothari	80,000	8%
2	Shri. Kunal Mehta	90,000	9%
	Mrs. Priti Kunal Mehta	80,000	8%
	Mr. Yatishchabdra Bhogilal Mehta	40,000	4%

	Mrs. Indira Yatish Mehta	40,000	4%
3	Smt. Anuja Dhaval Mehta	90,000	9%
	Mr. Rishav Dhaval Mehta	80,000	8%
	Mr. Yatishchandra Bhogilal Mehta	40,000	4%
	Mrs. Indira Yatish Mehta	40,000	4%
	<b>Total</b>	<b>10,00,000</b>	<b>100%</b>

### POST SHAREHOLDING PATTERN

#### Shareholding Pattern Post Issue of Bonus Shares on 03.11.2025

Sr. No.	Name of the Shareholder	No. of Shares	% of Shareholding	Relation with the Pre Shareholder
1	Shri. Sunit S Kothari	46,80,000	26%	Self
	Mr. Sanjay Anandlal Kothari	14,40,000	8%	Father of Sunit Kothari
	Mrs. Maya Sanjay Kothari	14,40,000	8%	Mother of Sunit Kothari
	Mrs. Shweta Sunit Kothari	14,40,000	8%	Wife of Sunit Kothari
2	Shri. Kunal Mehta	16,20,000	9%	Self
	Mrs. Priti Kunal Mehta	14,40,000	8%	Wife of Shri. Kunal Mehta
	Mr. Yatishchandra Bhogilal Mehta	7,20,000	4%	Father of Shri. Kunal Mehta
	Mrs. Indira Yatish Mehta	7,20,000	4%	Mother of Shri. Kunal Mehta
3	Smt. Anuja Dhaval Mehta	16,20,000	9%	Self
	Mr. Rishav Dhaval Mehta	14,40,000	8%	Son of Smt. Anuja Mehta
	Mr. Yatishchandra Bhogilal Mehta	7,20,000	4%	Father in law of Shri. Anuja Mehta
	Mrs. Indira Yatish Mehta	7,20,000	4%	Mother in law of Anuja Mehta
	<b>Total</b>	<b>1,80,00,000</b>	<b>100%</b>	

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

निर्णय: विचार-विमर्श के बाद, समिति ने निर्देश संख्या 109, दिनांक 18.10.2021 के अनुसार कंपनी के निदेशकों में परिवर्तन के प्रस्ताव को मंजूरी दे दी।	<b>Decision :</b> After deliberation, the Committee approved the proposal for Change in Directors of the Company in terms of Instruction No. 109, dated 18.10.2021.
एजेंडा मद संख्या 19: मेसर्स पोर्टेस्कैप इंडिया प्राइवेट लिमिटेड से निदेशक मंडल में परिवर्तन के लिए प्राप्त आवेदन।	<b>Agenda Item No. 19:</b> Application received from M/s. Portescap India Pvt. Ltd for Changes in Board of Directors.
पोर्टेस्कैप इंडिया प्राइवेट लिमिटेड ने निदेशक मंडल में परिवर्तन के लिए आवेदन एमओसी एवं आई निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार प्रस्तुत किया था और विवरण नीचे दिए गए हैं।	M/s. Portescap India Pvt. Ltd had submitted the application for Changes in Board of Directors in term of MOC&I Instruction No. 109 dated 18.10.2021 and the details are as indicated below.

**LIST OF DIRECTOR**

Sr. No.	Name of Old Director	Sr. No.	Name of the New Director
1	Mr. Rishi Bhatnagar	1	Mr. Sanjay Kachroo
2	Mr. Sanjay Kachroo	2	Mr. Sachin Gaikwad
3	Mr. Sachin Gaikwad	3	Mr. Pragnesh Shah
4	Mr. Pragnesh Shah		

**निर्णय:** विचार-विमर्श के बाद, समिति ने 18.10.2021 के एमओसी एवं आई निर्देश संख्या 109 के अनुसार निदेशक मंडल में परिवर्तन के लिए इकाई के प्रस्ताव को मंजूरी दे दी।

**Decision:** After deliberation, the Committee approved the proposal of the unit for Changes in Board of Directors in term of MOC&I Instruction No. 109 dated 18.10.2021.

**एजेंडा मद संख्या 20:** मेसर्स पोर्टेस्केप इंडिया प्राइवेट लिमिटेड (डीसी मोटर्स) से निदेशक मंडल में परिवर्तन के लिए प्राप्त आवेदन।

**Agenda Item No. 20:** Application received from M/s. Portescap India Pvt. Ltd (DC Motors) for Changes in Board of Directors.

पोर्टेस्केप इंडिया प्राइवेट लिमिटेड (डीसी मोटर्स) ने एमओसी एवं आई निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार निदेशक मंडल में परिवर्तन के लिए आवेदन प्रस्तुत किया था और विवरण नीचे दिए गए हैं।

M/s. Portescap India Pvt. Ltd(DC Motors) had submitted the application for Changes in Board of Directors in term of MOC&I Instruction No. 109 dated 18.10.2021 and the details are as indicated below.

**LIST OF DIRECTORS**

Sr. No.	Name of Old Director	Sr. No.	Name of the New Director
1	Mr. Rishi Bhatnagar	1	Mr. Sanjay Kachroo
2	Mr. Sanjay Kachroo	2	Mr. Sachin Gaikwad
3	Mr. Sachin Gaikwad	3	Mr. Pragnesh Shah
4	Mr. Pragnesh Shah		

**निर्णय:** विचार-विमर्श के बाद, समिति ने 18.10.2021 के एमओसी एवं आई निर्देश संख्या 109 के अनुसार निदेशक मंडल में परिवर्तन के लिए इकाई के प्रस्ताव को मंजूरी दे दी।

**Decision:** After deliberation, the Committee approved the proposal of the unit for Changes in Board of Directors in term of MOC&I Instruction No. 109 dated 18.10.2021.

**एजेंडा मद संख्या 21:** मेसर्स पोर्टेस्केप इंडिया प्राइवेट लिमिटेड (स्टेपर मोटर्स) से निदेशक मंडल में परिवर्तन के लिए प्राप्त आवेदन।

**Agenda Item No. 21:** Application received from M/s. Portescap India Pvt. Ltd (Stepper Motors) for Changes in Board of Directors.

पोर्टेस्केप इंडिया प्राइवेट लिमिटेड (स्टेपर मोटर्स) ने एमओसी एवं आई निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार निदेशक मंडल में परिवर्तन के लिए आवेदन प्रस्तुत किया था और विवरण नीचे दिए गए हैं।

M/s. Portescap India Pvt. Ltd(Stepper Motors) had submitted the application for Changes in Board of Directors in term of MOC&I Instruction No. 109 dated 18.10.2021 and the details are as indicated below.

**LIST OF DIRECTORS**

Sr. No.	Name of Old Director	Sr. No.	Name of the New Director
1	Mr. Rishi Bhatnagar	1	Mr. Sanjay Kachroo
2	Mr. Sanjay Kachroo	2	Mr. Sachin Gaikwad
3	Mr. Sachin Gaikwad	3	Mr. Pragnesh Shah
4	Mr. Pragnesh Shah		

**निर्णय:** विचार-विमर्श के बाद, समिति ने 18.10.2021 के एमओसी एवं आई निर्देश संख्या 109 के अनुसार निदेशक मंडल में परिवर्तन के लिए इकाई के प्रस्ताव को मंजूरी दे दी।

**Decision:** After deliberation, the Committee approved the proposal of the unit for Changes in Board of Directors in term of MOC&I Instruction No. 109 dated 18.10.2021.

<p><b>एजेंडा मद संख्या 22:</b> संलग्न एफएसआर [5 संख्या] के अनुसार इकाइयों के प्रदर्शन की निगरानी करना।</p>	<p><b>Agenda Item No. 22:</b> Monitoring performance of the Units as per the FSRs [5 no.s] attached.</p>
<p><b>एफएसआर 191.</b> ईओएस पावर इंडिया प्राइवेट लिमिटेड के प्रदर्शन की निगरानी 4 वर्षों की अवधि के लिए, अर्थात् 2020-21, 2021-22, 2022-23 और 2023-24</p>	<p><b>FSR 191.</b> Monitoring Performance of EOS Power India Pvt. Ltd. for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>
<p>इस इकाई ने चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित वर्ष 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात रिपोर्ट (एपीआर) प्रस्तुत की है। वर्ष 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के निर्यात और आयात डेटा को एनएसडीएल से प्राप्त किया गया और एपीआर में प्रस्तुत किए गए डेटा के साथ मिलान किया गया, जो 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><b>निर्णय:</b> विस्तृत विचार-विमर्श के उपरांत, समिति ने यह संज्ञान लिया कि इकाई ने एसईजेड नियम, 2006 के नियम 54 के अंतर्गत संचयी आधार पर सकारात्मक एनएफई (NFE) प्राप्त किया है। अतः वर्ष 2020-21, 2021-22, 2022-23 एवं 2023-24 की अवधि के लिए इकाई के प्रदर्शन को नोट किया गया।</p> <p>समिति ने निम्नलिखित निर्देश भी दिए:</p> <p>i. वर्ष 2021-22, 2022-23 तथा 2023-24 की अवधि के लिए एपीआर (APR) प्रस्तुत करने में विलंब के संबंध में इकाई को कारण बताओ नोटिस (Show Cause Notice) जारी किया जाए। यदि उसी कारण/अवधि तथा उन्हीं उल्लंघनों के लिए पूर्व में कारण बताओ नोटिस (SCN) पहले ही जारी किया जा चुका है, तो नवीन/ताजा SCN जारी करने की आवश्यकता नहीं है।</p> <p>ii. ₹7,03,523.28/- (रुपये सात लाख तीन हजार पाँच सौ तेईस एवं पैसे अड्डाईस मात्र) के बकाया देयों के भुगतान न किए जाने के संबंध में इकाई को पत्र/संचार जारी किया जाए।</p>	<p><b>Decision:</b> 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. To issue Show Cause notice to the unit for delay in submission of APR for the period 2021-22, 2022-23 and 2023-24. If the SCN has already been issued earlier for the same cause/period and violations, issuance of a fresh SCN is not required..</p> <p>ii. To issue communication for the non-payment of outstanding dues of Rs. 703523.28/-</p>
<p><b>एफएसआर 192.</b> मैसर्स गोल्ड स्टार ज्वेलरी प्राइवेट लिमिटेड, यूनिट-II के प्रदर्शन की निगरानी चार वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23 एवं 2023-24 के लिए।</p>	<p><b>FSR 192.</b> Monitoring Performance of M/s. Gold Star Jewellery Pvt. Ltd. Unit-II for the period of 4 years i.e. 2020-21, 2021-22, 2022-23 and 2023-24.</p>
<p>इकाई द्वारा वर्ष 2020-21, 2021-22, 2022-23 एवं 2023-24 की अवधि के लिए एपीआर प्रस्तुत की गई है, जो चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित है। उक्त अवधि के लिए निर्यात एवं आयात से संबंधित आंकड़े एनएसडीएल से क्रॉस-वेरिफिकेशन हेतु प्राप्त किए गए तथा इकाई द्वारा एपीआर में प्रस्तुत आंकड़ों से उनका मिलान किया गया, जो 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><b>निर्णय:</b> विस्तृत विचार-विमर्श के उपरांत, समिति ने यह संज्ञान लिया कि इकाई ने एसईजेड नियम, 2006 के नियम 54 के अंतर्गत संचयी आधार पर सकारात्मक एनएफई प्राप्त किया है। अतः वर्ष 2020-21, 2021-22, 2022-23 एवं 2023-24 की अवधि के लिए इकाई के प्रदर्शन को नोट किया गया।</p> <p>समिति ने निम्नलिखित निर्देश भी दिए:</p> <p>i. वर्ष 2021-22 की अवधि के लिए एपीआर (APR) प्रस्तुत करने में विलंब के संबंध में इकाई को कारण बताओ नोटिस (SCN) जारी किया जाए।</p> <p>ii. ₹21,74,218.39/- (रुपये इक्कीस लाख चौहत्तर हजार दो सौ अठारह एवं पैसे उनतालीस मात्र) के बकाया देयों के भुगतान न किए जाने के संबंध में इकाई को पत्र जारी किया जाए।</p>	<p><b>Decision:</b> 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. To issue SCN to the unit for delay in submission of APR for the period 2021-22</p> <p>ii. To issue letter for the non payment of outstanding dues of Rs. 2174218.39/-.</p>
<p><b>एफएसआर 193.</b> ह्युरिक्स सिस्टम्स प्राइवेट लिमिटेड के प्रदर्शन की निगरानी दो वर्षों की अवधि अर्थात् 2023-24 एवं 2024-25 के लिए।</p>	<p><b>FSR 193.</b> Monitoring Performance of Hurix Systems Pvt. Ltd for the period of 2 years i.e. 2023-24 and 2024-25</p>
<p>इकाई द्वारा वर्ष 2023-24 एवं 2024-25 की अवधि के लिए एपीआर प्रस्तुत की गई है, जो चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित है। उक्त अवधि के लिए निर्यात एवं आयात से संबंधित आंकड़े एनएसडीएल से क्रॉस-वेरिफिकेशन हेतु प्राप्त किए गए तथा इकाई द्वारा एपीआर में प्रस्तुत आंकड़ों से उनका मिलान किया गया, जो संतोषजनक पाया गया।</p>	<p>The unit has submitted the APR for the period 2023-24 and 2024-25 duly certified by Chartered Accountant. The export and import data for the period 2023-24 and 2024-25 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p><b>निर्णय:</b> विस्तृत विचार-विमर्श के उपरांत, समिति ने यह संज्ञान लिया कि इकाई ने एसईजेड नियम, 2006 के नियम 54 के अंतर्गत संचयी आधार पर सकारात्मक एनएफई प्राप्त किया है। अतः वर्ष 2023-24 एवं 2024-25 की अवधि के लिए इकाई के प्रदर्शन को नोट किया गया।</p> <p>समिति द्वारा निम्नलिखित निर्देश भी दिए गए: इकाई को 5999.68/- की बकाया राशि का निपटान करने का निर्देश दिया गया।</p>	<p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2023-24 and 2024-25 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 clear the outstanding dues of Rs. 5999.68/-</p>
<p><b>एफएसआर 194.</b> मैसर्स ऑक्टावेयर इंफॉर्मेशन टेक्नोलॉजीज़ प्राइवेट लिमिटेड के प्रदर्शन की निगरानी दो वर्षों की अवधि अर्थात् 2023-24 एवं 2024-25 के लिए।</p>	<p><b>FSR 194.</b> Monitoring Performance of M/s. Octaware Information Technologies Pvt. Ltd. for the period of 2 years i.e. 2023-24 and 2024-25</p>
<p>इकाई द्वारा वर्ष 2023-24 एवं 2024-25 की अवधि के लिए एपीआर प्रस्तुत की गई है, जो चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित है। उक्त अवधि के लिए निर्यात एवं आयात से संबंधित आंकड़े एनएसडीएल से क्रॉस-वेरिफिकेशन हेतु प्राप्त किए गए तथा इकाई द्वारा एपीआर में प्रस्तुत आंकड़ों से उनका मिलान किया गया, जो संतोषजनक पाया गया।</p>	<p>The unit has submitted the APR for the period 2023-24 and 2024-25 duly certified by Chartered Accountant. The export and import data for the period 2023-24 and 2024-25 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने 2023-24 और 2024-25 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया कि:</p> <p>i. इकाई को 2023-24 की अवधि के लिए वार्षिक रिपोर्ट (एपीआर) जमा करने में देरी के लिए कारण बताओ नोटिस जारी करने के लिए कार्रवाई शुरू करनी चाहिए।</p> <p>ii. यूनिट को अपने एक्सपोर्ट परफॉर्मेंस को बेहतर बनाना होगा ताकि एक्सपोर्ट के अनुमानों को हासिल किया जा सके।</p>	<p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2023-24 and 2024-25 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. 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>ii. The unit shall enhance its export performance so as to achieve the export projections.</p>
<p><b>एफएसआर 195.</b> मैसर्स स्टेकबेक ज्वेलरी प्राइवेट लिमिटेड के प्रदर्शन की निगरानी चार वर्षों की अवधि अर्थात् 2021-22, 2022-23, 2023-24 एवं 2024-25 के लिए।</p>	<p><b>FSR 195.</b> Monitoring Performance of M/s Steckbeck Jewellery Pvt Ltd for the period of 4 years i.e. 2021-22, 2022-23, 2023-24 and 2024-25</p>
<p>इकाई ने चार्टर्ड एकाउंटेंट द्वारा विधिवत प्रमाणित 2021-22, 2022-23, 2023-24 और 2024-25 की अवधि के लिए वार्षिक रिपोर्ट (एपीआर) प्रस्तुत की है। 2021-22, 2022-23, 2023-24 और 2024-25 की अवधि के निर्यात और आयात के आंकड़ों को एनएसडीएल से उनके द्वारा वार्षिक रिपोर्ट (एपीआर) में प्रस्तुत आंकड़ों के साथ क्रॉस-सत्यापन हेतु प्राप्त किया गया और वे संतोषजनक पाए गए।</p>	<p>The unit has submitted the APR for the period 2021-22, 2022-23, 2023-24 and 2024-25 duly certified by Chartered Accountant. The export and import data for the period 2021-22, 2022-23, 2023-24 and 2024-25 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने 2021-22, 2022-23, 2023-24 और 2024-25 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने यह भी निर्देश दिया कि</p> <p>2021-22 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट (एपीआर) जमा करने में देरी के लिए कारण बताओ नोटिस जारी करने हेतु कार्रवाई शुरू करनी चाहिए।</p>	<p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2021-22, 2022-23, 2023-24 and 2024-25 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>To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2021-22 and 2023-24.</p>
<p>बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ हुआ।</p>	<p>The meeting concluded with a vote of thanks to the chair</p>
	<p>Shri Dnyaneshwar B Patil Development Commissioner SEEPZ-SEZ</p>

Digitally signed by Dnyaneshwar Bhalchandra Patil  
Date: 2026.02.06 13:59:56 IST

Shri. Dnyaneshwar B Patil  
Development Commissioner  
SEEPZ- SEZ

**Action Taken for Approval Committee held on 22-01-2026**

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 2nd Meeting held on 25-11-2025	
Agenda Item No. 02	Application for setting up of a new unit(KIARA INTERNATIONAL PRIVATE LIMITED)	LOA issued to the Unit on 24.02.2026.
Agenda Item No. 03	Application for setting up of a new unit(RIDHHIS)	Letter issued to the Unit on 12.02.2026
Agenda Item No. 04	Application for setting up of a new unit(Fiza Creations LLP)	LOA issued to the Unit on 11.02.2026.
Agenda Item No. 05	Application for Addition of Location(Ashir Manufacturing LLP)	Letter issued to the Unit on 16.02.2026.
Agenda Item No. 06	Application for Addition of Location(Diagold Creation Pvt. Ltd)	Letter issued to the Unit on 04.03.2026.
Agenda Item No. 07	Application for Addition of Location(Dimpex Jewls Pvt. Ltd)	Letter issued to the Unit on 16.02.2026.
Agenda Item No. 08	Application for Addition of Location(Trezza Jewels LLP)	Letter issued to the Unit on 23.02.2026.
Agenda Item No. 09	Application for Addition of Location(V & A Diamonds Pvt Ltd)	Letter issued to the Unit on 16.02.2026.
Agenda Item No. 10	Application for Addition of Location(Zenstar Jewellery LLP)	Letter issued to the Unit on 26.02.2026.
Agenda Item No. 11	Application for Taking Over Assets And Liabilities of SEZ unit(Imaginarium India Pvt. Ltd)	Letter issued to the Unit on 13.02.2026.
Agenda Item No. 12	Application for Change of Enterprener(Cupid Diamond Private Limited)	Letter issued to the Unit on 12.02.2026.
Agenda Item No. 13	Application for Blanket Permission(SEEPZ SEZ Units)	Letter issued to the Unit on 16.02.2026.
Agenda Item No. 14	Application for Broad – Banding of Items(Sitara Diamonds Pvt Ltd)	Letter issued to the Unit on 16.02.2026.
Agenda Item No. 15	Application for Broad – Banding of Items(R R Impex Elite India Private Limited)	Letter issued to the Unit on 10.03.2026.
Agenda Item No. 16	Application for Renewal of LOA(Interjewel Designs)	Letter issued to the Unit on 26.02.2026.
Agenda Item No. 17	Application for change in list of directors/ partners & change in share holding pattern(Imperial Jewels)	Letter issued to the Unit on 16.02.2026.
Agenda Item No. 18	Application for change in list of directors & change in share holding pattern(Diatrends Jewellery Pvt. Ltd)	Letter issued to the Unit on 12.02.2026.
Agenda Item No. 19	Application for change in list of directors/ partners(PORTESCAP INDIA PVT. LTD)	Letter issued to the Unit on 16.02.2026.
Agenda Item No. 20	Application for change in list of directors/ partners(Portescap India Pvt.Ltd (DC Motors))	Letter issued to the Unit on 16.02.2026.

Agenda Item No.	Subject	Remarks
Agenda Item No. 21	Application for change in list of directors/ partners(Portescap India Pvt. Ltd (Stepper Motors))	Letter issued to the Unit on 16.02.2026.
Agenda Item No. 22	Application for Monitoring of Performance(EOS Power India Pvt Ltd.)	Put for approval and sign.
Agenda Item No. 23	Application for Monitoring of Performance(Gold Star Jewellery Pvt Ltd Unit II)	Monitoring performance was noted and letter issued to the unit on 26.02.2026 SCN issued to the unit on 26.02.2026
Agenda Item No. 24	Application for Monitoring of Performance(Hurix Systems Pvt. Ltd)	Monitoring performance was noted and letter issued to the unit on 12.02.2026
Agenda Item No. 25	Application for Monitoring of Performance(Octaware Information Technologies Pvt. Ltd)	Monitoring performance was noted and letter issued to the unit on 26.02.2026 SCN issued to the unit on 26.02.2026
Agenda Item No. 26	Application for Monitoring of Performance(Steckbeck Jewellery Pvt. Ltd)	Monitoring performance was noted and letter issued to the unit on 26.02.2026 SCN issued to the unit on 26.02.2026

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

The proposal of **M/s. Vernive Jewels** for setting up of a new manufacturing unit in SEEPZ-SEZ.

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

Application for setting up of New manufacturing Unit in SEEPZ-SEZ

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

SEZ Rule 17 & 18.

**d. Other Information: -**

Status of the company i.e. proprietorship/ partnership/Individual and statute under which registered with registration no. & year of registration	LLP/Proprietorship/ Partnership/ Individual/Company
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Product to be warehouse/ service to be rendered	Items Description	ITC HS Code	capacity	unit															
	Silver Plain Jewellery ( Handcrafted )	<u>71131141</u>	4000.00	pieces															
	Silver Studded Jewellery with Lab Grown Diamond	<u>71131144</u>	10000.00	Pieces															
	Silver Studded Jewellery With Cz & Moissanite (Handcrafted) & Synthetic Stone	<u>71131145</u>	4000.00	Pieces															
	Gold Plain Jewellery (Handcrafted) & Gold Mounted Jewellery	<u>71131911</u>	4000.00	Pieces															
	Gold Jewellery Studded With Diamond & Precious Stone (Handcrafted)	<u>71131913</u>	10000.00	Pieces															
	Gold Jewellery Studded With Lab grown Diamonds (Handcrafted)	<u>71131914</u>	10000.00	Pieces															
	Semi Mounted Gold Jewellery Studded With Lab grown Diamonds (Handcrafted)	<u>71131914</u>	4000.00	Pieces															
	Gold Jewellery Studded With Precious Stone & Moissanite	<u>71131915</u>	10000.00	Pieces															
	Platinum Plain Jewellery (Handcrafted)	<u>71131921</u>	4000.00	Pieces															
	Platinum Semi Mounted Studded Jewellery With Diamonds (Handcrafted)	<u>71131923</u>	4000.00	Pieces															
	Platinum Studded Jewellery With Diamonds & Precious Stone (Handcrafted)	<u>71131923</u>	10000.00	Pieces															
	Platinum Semi Mounted Studded Jewellery With Lab grown Diamond (Handcrafted)	<u>71131924</u>	4000.00	Pieces															
	Platinum Studded Jewellery With Lab grown Diamond (Handcrafted)	<u>71131924</u>	10000.00	Pieces															
	Platinum Studded Jewellery With Precious Stone & Moissanite (Handcrafted)	<u>71131925</u>	10000.00	Pieces															
Gold Finding	71131960	4000.00	Pieces																
Proposed Location of applicant in SEEPZ-SEZ	Admeasuring 630 Sq. mtr. Gala No.IT-19, SDF-VII, Andheri East, Mumbai-400096.																		
Requirement of Land/ built-up area (Area in Sq. Mtrs.)	<table border="1"> <thead> <tr> <th>Sr. No</th> <th>Details</th> <th>Area in sq. mtr.</th> </tr> </thead> <tbody> <tr> <td>i.</td> <td>Factory &amp; Office</td> <td>630.00</td> </tr> <tr> <td>ii.</td> <td>Warehousing/ Storage</td> <td>0.00</td> </tr> <tr> <td>iii.</td> <td>Others, Specify</td> <td>0.00</td> </tr> <tr> <td>iv</td> <td>Built-up Area</td> <td>630.00</td> </tr> </tbody> </table>				Sr. No	Details	Area in sq. mtr.	i.	Factory & Office	630.00	ii.	Warehousing/ Storage	0.00	iii.	Others, Specify	0.00	iv	Built-up Area	630.00
Sr. No	Details	Area in sq. mtr.																	
i.	Factory & Office	630.00																	
ii.	Warehousing/ Storage	0.00																	
iii.	Others, Specify	0.00																	
iv	Built-up Area	630.00																	
Financial capability of M/s. Vernive Jewels	Net Worth of M/s. Vernive Jewels is Rs. 2,06,34,583 as on 31.03.2025																		

Details of Proprietor	<b>Sr. No.</b>	<b>Name of the Proprietor</b>	<b>Designation</b>
	1.	Mrs. Bharati Ashwin Rakholia	Proprietor
Details of Profit Sharing ratio	<b>Sr No.</b>	<b>Name of the Share holders</b>	<b>% of shareholding</b>
	1.	Mrs. Bharati Ashwin Rakholia	100
	<b>Total</b>		
Project Cost	<b>A</b>	<b>Cost of The Project</b>	<b>Amount [Rs. in Lakhs]</b>
	1	Machinery & Equipment – Imported	180
	2	Machinery & Equipment –Indigenous	240
	3	Electrical Installations, panels, UPS & Power Backup	15
	4	IT Infrastructure & Office Equipment	10
	5	Air- conditioning & Ventilation System	20
	6	Testing/measuring/ QC Equipment	10
	7	Material handling, safety equipment, Furniture & Miscellaneous Assets	5
<b>Total (A)</b>		<b>480</b>	
Sources of Funds	<u>Means of Finance:-</u>		
	<b>B</b>	<b>Means of Finance</b>	<b>Amount in Lakhs</b>
	1	Proprietors Own Funds	480
	<b>Total (B)</b>		<b>480.00</b>
Investment Details	<b>Sr. No.</b>	<b>Particulars</b>	<b>Rs. in Lakhs</b>
	(a)	Plant & Machinery	-
	(i)	Indigenous	240.00
	(ii)	Import CIF Value	180.00
	<b>Total (i) + (ii)</b>		<b>420.00</b>

(Rs. in Lakhs)

Import & indigenous requirement of materials and other inputs		<b>Import</b>	<b>Indigenous</b>	<b>Total</b>			
	(a)	Capital Goods	180	240	420		
	(b)	Raw material, components, consumables, packing material, fuel etc. for 5 years. (Give details in project report, namely, list of Capital Goods, description of raw materials, and other inputs, etc.):	12092.50	11000.00	23092.5		
	(c)	Input Services	125.00	270.00	395		
		<b>Total</b>	<b>12397.50</b>	<b>11510.00</b>	<b>23907.5</b>		
Total employment	<b>Men</b>		<b>Women</b>				
	150		75				
Foreign Exchange Balance Sheet	(Rs. in Lakhs)						
		1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	FOB Value of Exports	4500	5000	5500	6000	6500	27500
	Foreign Exchange Outgo for the first five years	2112.50	2295.00	2512.50	2670.00	2807.50	12397.50
Net Foreign Exchange Earning	2387.50	2705.00	2987.50	3330.00	3692.50	15102.50	

Other information	<p>The applicant in their Project Report has stated as under:</p> <p>Vernive Jewels is a proprietorship firm established in 2018 by Mrs. Bharati Ashwin Rakholia. The firm has established a highly skilled and well structural team across its key operational divisions, ensuring efficiency, precision and excellence in every aspect of its business.</p> <p>Units core expertise lies in the manufacturing of exquisite yellow and white gold jewellery, meticulously crafted to meet the highest standards of quality and elegance.</p> <p>Vernive jewels currently operates a manufacturing unit outside SEEPZ-SEZ in Dahisar with a 100% export driven business model.</p> <p>The unit has submitted the following documents:</p> <ol style="list-style-type: none"> <li>1. DD for Application fees of Rs. 5,000/-</li> <li>2. Application in the prescribed Form 'F' with undertaking duly signed</li> <li>3. Cost of Project &amp; Means of Finance</li> <li>4. Projected 5-year Balance Sheet and Profit &amp; Loss Account</li> <li>5. Company and Proprietor Profile with present activity and experience</li> <li>6. List of Imported &amp; Indigenous Raw Materials and Capital Goods</li> <li>7. Affidavit of signatory duly notarized on Rs. 500 stamp paper</li> <li>8. Undertaking of Environmental &amp; Pollution Control Norms</li> <li>9. PAN Card copy of the company/proprietor</li> <li>10. Copy of the IEC code of the company</li> <li>11. Copy of GSTIN of the company</li> <li>12. Manufacturing Process Flow Chart</li> <li>13. Last three years Company/ Proprietor IT Returns</li> <li>14. Last three years Company Balance Sheet</li> <li>15. Net Worth of Proprietor</li> <li>16. Certificate of Incorporation / Udyog Aadhar</li> <li>17. Copy of Letter of Intent</li> <li>18. ITC HS Code of the product</li> <li>19. Address Proof of Proprietor</li> <li>20. Undertaking regarding litigation/arbitration status</li> </ol>
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**e. Recommendation:**

Proposal of **M/s. Vernive Jewels** for setting up of a new unit in SEEPZ-SEZ for manufacturing is submitted to the Approval Committee for consideration in terms of Rule 17 & 18 of SEZ Rules, 2006.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. Luxury Jewelry (India) Private Limited for Additional Location i.e. Unit No. 603 and 604, Tower-I, SEEPZ++, SEEPZ SEZ admeasuring area 1234 Sq Mtr with capacity enhancement and revision of projection for 4 years i.e. 2025-26 to 2028-29

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

Permission for Additional Location i.e. Unit No. 603 and 604, Tower-I, SEEPZ++, SEEPZ SEZ admeasuring area 1234 Sq Mtr with capacity enhancement and revision of projection for 4 years i.e. 2025-26 to 2028-29.

**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. Luxury Jewelry (India) Private Limited, located at Unit No. 301, Tower-I, SEEPZ++, SEEPZ-SEZ has been granted LOA No. SEEPZ-SEZ/IA-I/NUS/APL/GJ-334/03-04/2219, Dated 31.03.2004 as amended for manufacturing of Diamond studded gold & silver jewellery, plain gold & silver jewellery, CUT & POLISHED DIAMOND, Plain & Studded Palladium Jewellery, Plain & Studded Titanium Jewellery, Plain & Studded Brass Jewellery and Plain & Studded steel Jewellery. The LOA will expire on 31.03.2029.

M/s Luxury Jewelry (India) Private Limited have purchased Unit 603 and Unit 604 in E-Auction, held on 22nd August, 2025 by the Liquidator of Yash Jewellery Private Limited (In Liquidation) appointed pursuant to the Order dated 28.06.2024 passed by the Hon'ble National Company Law Tribunal, Mumbai Bench-IV in C.P. (IB)/1045(MB)/2021, in exercise of the powers conferred under Section 35(1)(f) of the Insolvency and Bankruptcy Code, 2016, read with Regulations 32 and 33 and Schedule I of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016.

They received possession of Unit No. 603 and Unit No. 604, Block-1, Seepz++ Building, located at SEEPZ Special Economic Zone, from the Official Liquidator, on 14th January, 2026

**CHECK LIST FOR ADDITIONAL LOCATION**

Name of the Unit	M/s Luxury Jewelry (India) Private Limited
Present location	Unit No. 301, Tower-I, SEEPZ++, SEEPZ-SEZ.
Area	617 Sq.mtr.
LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/APL/GJ-334/03-04/2219, Dated 31.03.2004 as amended
Items of Manufacture/Service	Diamond studded gold & silver jewellery, plain gold & silver jewellery, CUT & POLISHED DIAMOND, Plain & Studded Palladium Jewellery, Plain & Studded Titanium Jewellery, Plain & Studded Brass Jewellery and Plain & Studded steel Jewellery
Date of Commencement of Production	03.10.2004
Validity of LOA	31.03.2029

Proposed Location& Area	No. 603 and Unit No. 604 1234 Sq Mtr
Whether copy of Letter of Intent/Agreement executed with the Developer is submitted or not?	Sale Certificate dated 14.01.2026.
Whether the unit has submitted the revised projection in respect of additional location.	Yes

• **Total area after addition of location :**

Items of Manufacture	Existing area	Additional location area	Total area
M/s. Luxury Jewelry (India) Private Limited	617 Sq.mtr.	1234 Sq Mtr	1851 Sq.mtr

• **DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Sr. No	Items of Manufacture	Existing Capacity	Proposed Capacity for Additional space	Total capacity after addition
1	Diamond studded gold & silver jewellery, plain gold & silver jewellery	54000.00	20000.00	74000
2	CUT & POLISHED DIAMOND	52240.00	-	52240
3	Plain & Studded Palladium Jewellery	2000.00	500.00	2500
4	Plain & Studded Titanium Jewellery	2000.00	500.00	2500
5	Plain & Studded Brass Jewellery and Plain	2000.00	500.00	2500
6	Studded steel Jewellery	1000.00	500.00	1500
7	Plain & Studded Platinum Jewellery	0.00	1000	1000

**\*\* It is seen from the table that there is an increase in the capacity of existing items of manufacture.**

**For Sr. No.7 items i.e. Plain & Studded Platinum Jewellery, there is no need to apply for broad banding of items as per Circular No.46/2025 dated 17.09.2025.**

**• COST OF PROJECT & MEANS OF FINANCE : (Rs. In lakhs)**

Sr. No.	Particulars		Amount (Rs. In lakhs)
1	Plant & Machinery		
	Imported	131.00	
	Indigenous	100.00	
	Total		231.00
2	Furniture & Fixtures & Interior		100.00
3	Air Conditioning		50.00
4	Office Equipment	10.00	
	Computer	10.00	
	Telephone system	5.00	
	Xerox/Fax/printer	2.00	27.00
5	Electrical Cabling & Points		10.00
6	Net Working capital		500.00
	Total Cost		<b>918.00</b>
	<b>Means of Finance</b>		
1	Project will be funded from within the internal accruals of the existing company & infusion of funds by the shareholders, both foreign as well as Indian equally		<b>918.00</b>
	Total		<b>918.00</b>

**Projections:**

Sr. No.		Existing 5 years	Existing (approved)	Proposed projections of 4 years i.e. 2025-26 to 2028-29	
		2024-25 to 2028-29 (1US\$ = Rs. 82)	04 years 2025-26 to 2028-29 (1US\$ = Rs. 82)	on Additional Location (1US\$ = Rs. 90)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
1.	FOB value of exports	216313.00	177161	241814	268682.22
2.	Foreign Exchange Outgo On				
3.	Import of Capital Goods	1075.00	900	1021	1134.44
4.	Import of Raw Material and components	156060.00	128050	170075	188972.22

5.	Used/unused/broken jewellery of remaking & remelting import of raw material	10725.00	8800	11976	13306.67
6.	Third party repair (No commercial value)	20093.00	16157	22557	25063.33
7.	Import of spares Parts & consumables	2925.00	2400	3268	3631.11
8.	Repatriation of Dividends Foreign Collaborators	0.00	0.00	0.00	0.00
9.	Royalty	0.00	0.00	0.00	0.00
10.	Lumpsum Know how fee	0.00	0.00	0.00	0.00
11.	Design & Drawing fees	0.00	0.00	0.00	0.00
12.	Payment of training of Indian Technicians abroad	0.00	0.00	0.00	0.00
13.	Commission on export etc.	0.00	0.00	0.00	0.00
14.	Foreign Travel Expenses	6.40	5.4	9.7	10.78
15.	Total (2 to 14)	190884.40	156312.4	208906.7	232118.56
16.	Net Foreign Exchange Earning in Five Years (1-15)	25428.6	20848.6	32907.3	36563.67

• **EMPLOYMENT GENERATION :-**

	<i>Existing</i>	<i>Proposed</i>	<i>Total</i>
Men	220	105	325
Women	30	20	50

*Attention is also invited to "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 18j.)"*

e. **Recommendation:**

The proposal of the unit for Additional Location i.e. Unit No. 603 and 604, Tower-I, SEEPZ++, SEEPZ SEZ admeasuring area 1234 Sq Mtr with capacity enhancement and revision of projection for 4 years i.e. 2025-26 to 2028-29 is placed before Approval Committee for consideration

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. Navgrahaa Gems Private Limited for Additional Location i.e. Gala No. 5, Multistoried Building, SEEPZ SEZ admeasuring area 736 Sq Mtr with capacity enhancement and revision of projection for 1 year i.e. 2025-26.

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

Permission for Additional Location i.e. Gala No. 5, Multistoried Building, SEEPZ SEZ admeasuring area 736 Sq Mtr with capacity enhancement and revision of projection for 1 year i.e. 2025-26.

**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. Navgrahaa Gems Private Limited, located at Unit No. 404, Multistoried Building, Unit No.701,702,703 & 704, SDF-VIII, SEEPZ-SEZ has been granted LOA No. SEEPZ-SEZ/IA-I/NJ/22/2020-21/06263 Dated 24.01.2021 as amended for Studded /Plain Gold Jewellery, Cubic Zircona Stones Studded on Precious Metals, Steel Jewellery Studded with Precious / Semi Precious Stones, Combination Jewellery of Gold / Steel with Diamond / CZ or other Precious / Semi Precious Stones, Plain / Studded Silver Jewellery, Combination Jewellery of Gold/ Silver with Diamond / CZ or other precious / Semi Precious Stones, Plain / Studded Platinum Jewellery, Combination jewellery of gold / Copper with Diamond / CZ or other Precious Stones, Combination jewellery of gold / Copper with Semi - Precious Stones and Combination jewellery of gold / Platinum with Diamond / CZ or other Precious Stones. The LOA will expire on 15.10.2026.

**CHECK LIST FOR ADDITIONAL LOCATION**

Name of the Unit	M/s. Navgrahaa Gems Private Limited	
Present location	Unit No. 404, Multistoried Building, Unit No.701,702,703 & 704, SDF-VIII, SEEPZ-SEZ	
Area	Unit No.	Area
	404	735 Sq. mtr
	701,702,703&704	1250 Sq. mtr
LOA No. & Date	SEEPZ-SEZ/IA-I/NJ/22/2020-21/06263 Dated 24.01.2021 as amended	

Items of Manufacture/Service	Studded /Plain Gold Jewellery, Cubic Zircona Stones Studded on Precious Metals, Steel Jewellery Studded with Precious / Semi Precious Stones, Combination Jewellery of Gold / Steel with Diamond / CZ or other Precious / Semi Precious Stones, Plain / Studded Silver Jewellery, Combination Jewellery of Gold/ Silver with Diamond / CZ or other precious / Semi Precious Stones, Plain / Studded Platinum Jewellery, Combination jewellery of gold / Copper with Diamond / CZ or other Precious Stones, Combination jewellery of gold / Copper with Semi - Precious Stones and Combination jewellery of gold / Platinum with Diamond / CZ or other Precious Stones
Date of Commencement of Production	16.10.2021
Validity of LOA	15.10.2026
Proposed Location& Area	Gala No. 5, Multistoried Building, SEEPZ SEZ admeasuring area 736 Sq Mtr
Whether copy of Letter of Intent/Agreement executed with the Developer is submitted or not?	Yes
Whether the unit has submitted the revised projection in respect of additional location.	Yes

• **Total area after addition of location :**

Items of Manufacture	Existing area	Additional location area	Total area
M/s. Navgrahaa Gems Private Limited	1985 Sq.mtr .	736 sq mtr	2721 Sq.mtr

• **DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space (PCS)	Total capacity after addition
Studded /Plain Gold Jewellery	1,65,000	10,000	1,75,000
Cubic Zircona Stones Studded on Precious Metals	11,250	3,300	14,550
Steel Jewellery Studded with Precious / Semi Precious Stones	11,250	3,300	14,550
Combination Jewellery of Gold / Steel with Diamond / CZ or other Precious / Semi Precious Stones	22,500	6,700	29,200
Plain / Studded Silver Jewellery	11,250	3,300	14,550
Combination Jewellery of Gold/ Silver with Diamond / CZ or other precious / Semi Precious Stones	11,250	3,300	14,550
Plain / Studded Platinum Jewellery	1,05,000	3,300	1,08,300

Combination jewellery of gold / Copper with Diamond / CZ or other Precious Stones	11,250	3,300	14,550
Combination jewellery of gold / Copper with Semi - Precious Stones	6,750	2,000	8,750
Combination jewellery of gold / Platinum with Diamond / CZ or other Precious Stones	4,500	1,500	6,000
Total	3,60,000	40,000	4,00,000

**\*\*It is seen from the table that there is increase in Capacity of existing items of manufacture on additional location.**

**• COST OF PROJECT & MEANS OF FINANCE : (Rs. In lakhs)**

Sr. No	Particulars	Local	Imported	Total
1	Land & Building	400	0	400
2	Building (Civil & Renovation)	0	0	0
3	Plant & Machineries	200	300	500
4	Infra Cost	0	0	0
5	Equipment's	15	15	30
6	Misc	15	10	25
	Fixed Capital Expenditure	630	325	955
7	Working Capital	0	0	0
	Total Capital Expenditure	630	325	955

Sources of Finance		
1	Share Capital	0

2	Internal Accruals	955
3	Promoters Quasi Equity	0
	Total Fund	955

**Projections:**

Sr. No.		Existing 5 years 2021-22 to 2025-26	Existing (approved) 01 year 2025-26	Proposed projections of 1 year i.e. 2025-26 on Additional Location (1US\$ = Rs. 90)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	117898.00	55304	58304	64782.22
2.	Foreign Exchange Outgo On	0.00	0.00	0	0
3.	Import of Capital Goods	1973.00	709	809	898.89
4.	Import of Raw Material and components	64394.00	27248	28448	31608.89
5.	Unused/used, new broken jewellery for repair/third party repair remaking and remelting and others input	5895.00	2765	2915	3238.89
6.	Import of spares Parts & Consumables	1179.00	553	583	647.78
7.	Repatriation of Dividends Foreign Collaborators	0.00	0.00	0	0
8.	Royalty	0.00	0.00	0	0
9.	Lumpsum Know how fee	0.00	0.00	0	0
10.	Design & Drawing fees	0.00	0.00	0	0
11.	Payment of training of Indian Technicians abroad	0.00	0.00	0	0
12.	Commission on export etc.	589.00	276	291	323.33
13.	Foreign Travel Expenses	781	354	372	413.33
14.	Total (2 to 13)	74811	31905	33418	37131.11
15.	Net Foreign Exchange Earning in Five Years (1-14)	43087	23399	24886	27651.11

• **EMPLOYMENT GENERATION :-**

	<i>Existing</i>	<i>Proposed</i>	<i>Total</i>
Men	1103	260	1363
Women	654	140	794
Total	1757	400	2157

Attention is also invited to "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 18j."

e. **Recommendation:**

The proposal of the unit for Additional Location i.e. Gala No. 5, Multistoried Building, SEEPZ SEZ admeasuring area 736 Sq Mtr with capacity enhancement and revision of projection for 1 year i.e. 2025-26 is placed before Approval Committee for consideration

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. Patdiam Jewellery Limited for Additional Location i.e. Gala No. GJ-01, SEEPZ++, SEEPZ SEZ admeasuring area 1950 Sq Mtr with broad banding, capacity enhancement and revision of projection for 4 years i.e. 2025-26 to 2028-29

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

Permission for Additional Location i.e. Gala No. GJ-01, SEEPZ++, SEEPZ SEZ admeasuring area 1950 Sq Mtr with broad banding, capacity enhancement and revision of projection for 4 years i.e. 2025-26 to 2028-29

**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. Patdiam Jewellery Limited, located at Unit No. 102, Tower-I, SEEPZ++, SEEPZ-SEZ has been granted LOA No. IA/NUS/APL/G&J/284/02-03/2161, Dated 13.03.2003 as amended for manufacturing of Studded Gold Jewellery, Studded Platinum Jewellery, Plain Gold Jewellery, Precious & Semi Precious Stone, Studded & Plain Gold & Platinum Combination Jewellery, Plain & Studded Silver Jewellery. The LOA will expire on 31.03.2029.

The unit is acquired in Bank Auction from Bank of India at Sanghavi Jewel Private Limited. They are now applying for additional place in their existing LOA IA/NUS/APL/G&J/284/02-03/v-iii/13148.

**CHECK LIST FOR ADDITIONAL LOCATION**

Name of the Unit	M/s. Patdiam Jewellery Limited
Present location	Unit No. 102, Tower-I, SEEPZ++, SEEPZ-SEZ
Area	565 Sq.mtr.
LOA No. & Date	IA/NUS/APL/G&J/284/02-03/2161, Dated 13.03.2003 as amended
Items of Manufacture/Service	Studded Gold Jewellery, Studded Platinum Jewellery, Plain Gold Jewellery, Precious & Semi Precious Stone, Studded & Plain Gold & Platinum Combination Jewellery, Plain & Studded Silver Jewellery
Date of Commencement of Production	12.04.2004
Validity of LOA	31.03.2029
Proposed Location& Area	Gala No. GJ-01, SEEPZ++, SEEPZ SEZ 1950 sq mtr
Whether copy of Letter of Intent/Agreement executed with the Developer is submitted or not?	Sale Certificate dated 28.01.2026.
Whether the unit has submitted the revised projection in respect of additional location.	Yes

• **Total area after addition of location :**

Items of Manufacture	Existing area	Additional location area	Total area
M/s. Patdiam Jewellery Limited	565 Sq.mtr .	1950 sq mtr	2515 Sq.mtr

• **DETAILS OF CAPACITY**

**ENHANCEMENT IN ITEMS OF MANUFACTURE**

Items of Manufacture	Existing Capacity (PCS)	Proposed Capacity for Additional space (PCS)	Total capacity after addition
Studded Gold Jewellery	91000.00	150000	241000
Studded Platinum Jewellery	0.00	10000	10000
Plain Gold Jewellery	0.00	50000	50000
Precious & Semi Precious Stone, Studded & Plain Gold & Platinum Combination Jewellery	0.00	20000	20000
Plain & Studded Silver Jewellery	50000.00	5000	55000
Lab Grown Diamond Jewellery	-	150000	150000

*\*\* It is seen from the table that there is an increase in the capacity of existing items of manufacture at the additional location and broad banding of Lab Grown Diamond Jewellery.*

*A letter was issued to the Specified Officer on*

*05.03.2026. Comments with respect to broad banding of items from the Specified Officer, SEEPZ-SEZ, However, Reply of the same is still awaited.*

• **COST OF PROJECT & MEANS OF FINANCE : (Rs. In lakhs)**

Sr. No.	Particulars	Amount (Rs. In lakhs)
1	Plant & Machinery	
	Imported	300.00
	Indigenous	270.00
	Total	570.00
2	Furniture & Fixtures & Interior	50.00
3	Air Conditioning	15.00
4	Office Equipment	10.00
	Computer	5.00
	Telephone system	1.00
	Xerox/Fax/printer	1.00
5	Electrical Cabling & Points	10.00
6	Net Working capital	5000.00
	Total Cost	5662.00
	Means of Finance	
1	Finance by Director and Bank	5662.00
	Total	5662.00

Projections:

Sr. No.		Existing 5 years 2024-25 to 2028-29 (1US\$ = Rs. 83)	Existing (approved) 04 years 2025-26 to 2028-29 (1US\$ = Rs. 83)	Proposed projections of 4 years i.e. 2025-26 to 2028-29 on Additional Location (1US\$ = Rs. 92)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	31900.00	25900.00	130900.00	1,42,282.61
2.	Foreign Exchange Outgo On				
3.	Import of Capital Goods	45.00	35.00	285.00	309.78
4.	Import of Raw Material and components	19085.00	15485.00	78455.00	85,277.17
5.	Import of spares Parts & Consumables	191.40	155.00	785.40	853.70
6.	Remaking/repair of exported goods	100.00	85.00	610.00	663.04
7.	Repatriation of Dividends Foreign Collaborators	-	-	-	-
8.	Royalty	-	-	-	-
9.	Lumpsum Know how fee	-	-	-	-
10.	Design & Drawing fees	-	-	-	-
11.	Payment of training of Indian Technicians abroad	-	-	-	-
12.	Commission on export etc.	-	-	-	-
13.	Foreign Travel Expenses	36.00	31.00	221.00	240.22
14.	Total (2 to 13)	19457.40	15791.4	80356.40	87,343.91
15.	Net Foreign Exchange Earning in Five Years (1-14)	12442.60	10108.6	50543.60	54,938.70

● **EMPLOYMENT GENERATION :-**

	<i>Existing</i>	<i>Proposed</i>	<i>Total</i>
Men	250	350	600
Women	50	250	300
Total	300	600	900

*Attention is also invited to "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 18j)."*

**Observation:-**

*A letter was issued to the Specified Officer on 05.03.2026. Comments with respect to broad banding of items from the Specified Officer, SEEPZ-SEZ, However, reply of the same is still awaited.*

**e. Recommendation:**

The proposal of the unit for Additional Location i.e. Gala No. GJ-01, SEEPZ++, SEEPZ SEZ admeasuring area 1950 Sq Mtr with broad banding, capacity enhancement and revision of projection for 4 years i.e. 2025-26 to 2028-29 is placed before Approval Committee for consideration

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. Shimayra Jewellery for Additional Location i.e. Unit No. IT-13, IT-14, SDF VII SEEPZ SEZ, admeasuring area 618 & 630 Sq Mtr respectively and capacity enhancement with revised projection for 2 years i.e. 2025-26 to 2026-27

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

Permission for Additional Location i.e. Unit No. IT-13, IT-14, SDF VII SEEPZ SEZ, admeasuring area 618 & 630 Sq Mtr respectively and capacity enhancement with revised projection for 2 years i.e. 2025-26 to 2026-27.

**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. Shimayra Jewellery, located at Unit No. Plot No. 62 & Unit No. 80 , SDF- III, Gala No. 606, NEST 2 SEEPZ-SEZ has been granted LOA No. SEEPZ-SEZ/IA-I Section/SM/2/2021-22/18888 dated 11.11.2021 as amended for Wax Models, CAM Models, Studded or partly Studded Wax Pieces, Rubber Molds, Jewellery of Precious metal in any combination, of precious metals etc.. The LOA will expire on 31.10.2027.

**CHECK LIST FOR ADDITIONAL LOCATION**

Name of the Unit	M/s. Shimayra Jewellery
Present location	Plot No. 62 & Unit No. 80 , SDF- III , Gala No. 606, NEST 2, SEEPZ-SEZ, Andheri Est
Area	960 Sq Mtr 528 Sq Mtr 30.36 sq mtr
LOA No. & Date	SEEPZ-SEZ/IA-I Section/SM/2/2021-22/18888 dated 11.11.2021 as amended
Items of Manufacture/Service	Wax Models, CAM Models, Studded or partly Studded Wax Pieces, Rubber Molds, Jewellery of Precious metal in any combination, of precious metals etc
Date of Commencement of Production	01.11.2022
Validity of LOA	30.10.2027
Proposed Location & Area	Gala No. IT-13, SDF VII- 618 Sq mtr Gala No. IT-14, SDF VII- 630 Sq mtr

	Letter of Intent from Estate Section
Whether the unit has submitted the revised projection in respect of additional location.	Yes

• **Total area after addition of location :**

Existing area	Additional location area	Total area
960+528 +30.36 sq mtr	618+630 sq mtr	2766.36 Sq.mtr

• **DETAILS OF CAPACITY ENHANCEMENT IN ITEMS OF MANUFACTURE**

Items of Manufacture	Existing Capacity	Proposed Capacity for Additional space	Total capacity after addition
wax models, CAM Models, studded or partly studded wax pieces.	100000	-	100000
Rubber molds	20000	-	20000
Jewellery of Precious metal in any combn. of prec. metals or with non-prec. metal, clad jew. Including mountings, findings, components, parts, models, plain semi mount partly studded semi-finished jew studded with c & p dia., rough dia., LGD, prec. & semi-prec stones, cubic zirconia, sy. stones, pearls, beads, Mother of Pearl, coral, abalone, shell, wood, crystals, with or without enamel, with or without any combn. with nonmetallic items like leather cords, plastic wire, rubber,	270000	-	270000
Articles of precious metal or non precious metal in any combination thereof like trophy, memento, tableware, decorative items, watch cases, dial and related items including plain, partly studded, studded, semi-finished.	10000	-	10000
Jewellery of Non Prec. metal and its alloys including mountings, findings, components, parts, models, plain semi mount partly studded semi-finished jewellery studded with c & p dia., rough dia., LGD, prec. & semi-prec. Stones, CZ, sy. stones, pearls, beads, Mother of Pearl, coral, abalone, shell, wood, crystals, with or without enamel, with or without any comb. with nonmetallic items like leather cords plastic wire, rubber, pearls, beads, etc.	25000	-	25000

Jewellery of precious Metal-Gold, Silver, Platinum, Palladium in any combination of precious metal or with non-precious metal, clad with any precious metal including mountings, findings, components, parts, models, plain/semi mount/partly studded/semi finished/jewellery studded with cut & polished diamonds, rough diamonds, LGD prec. & semi-prec stones, cubic zirconia, synthetic stones, pearls, beads, mother of Pearls, coral, abalone, shell, wood, crystals with or without enamel, with or without any combination with non-metallic items like silk cord, leather cord, plastic wire, wood, ceramic, rubber, mala of pearls or beads with or without plating etc....	-	1,60,000	1,60,000
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It is seen from the above that there is an increase in the capacity of items of manufactures on additional location.

• **COST OF PROJECT & MEANS OF FINANCE :**

Sr. No.	Particulars	Amount (Rs. In lakhs)
1	Building Interiors & Partitions	320
2	Plant and machinery	
	Imported	280
	Indigenous	360
3	Furniture and Fixture	200
4	Electrical fittings	200
5	Other Assets & Security, advance	240
	Working Capital	800
	<b>Total</b>	<b>2400</b>
1	Finance by partners	2400
	<b>Total</b>	<b>2400</b>

The proposed projection and existing approved projection submitted by the unit is as follows:

• **Projections:-**

Sl. No.	Approved of 5 years 2022-23 to 2026-27 with addition of location (2026-26 to 2026-27)	Approved 2 years (existing approved + addition location) 2025-26 to 2026-27	Proposed projection of addition location 2025-26 to 2026-27	Total projection after addition of location 2025-26 to 2026-27
	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs

1.	FOB value of exports	154720	88720	29000	117720
2.	Import of Machinery	740	140	140	280
3.	Import of Raw Material and components	76695	43010	8200	51210
3a	Diamonds	39920	23720	12740	36460
4.	Import of Spares & Consumables	1670	970	420	1390
5.	Unused Jewellery for Repair/ Remaking Return	5340	3165	1440	4605
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee				
9	Design & Drawing fees	440	265	80	345
10.	Payment of foreign technicians	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export	210	120	40	160
13.	Foreign Travel	270	160	40	200
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment	320	195	60	255
16.	<b>Total (2 to 15)</b>	<b>125605</b>	<b>71745</b>	<b>23160</b>	<b>94905</b>
17.	<b>NFE (1-16)</b>	<b>29115</b>	<b>16975</b>	<b>5840</b>	<b>22815</b>

• **EMPLOYMENT GENERATION :-**

	<i>Existing</i>	<i>Proposed</i>	<i>Total</i>
Men	555	180	735
Women	277	100	377
Total	832	280	1112

*Attention is also invited to "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]."*

e. **Recommendation:**

The proposal of the unit for Additional Location i.e. Unit No. IT-13, IT-14, SDF VII SEEPZ SEZ, admeasuring area 618 & 630 Sq Mtr respectively and capacity enhancement with revised projection for 2 years i.e. 2025-26 to 2026-27 is placed before the Approval Committee for consideration.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd for

1. Increase capacity of existing Items i.e. Plain Gold Platinum Silver Jewellery & Studded Gold Platinum Silver Jewellery.
2. Deletion of existing items i.e. Studded/Plain Gold/Silver /Platinum Jewellery and Studded/Brass/Steel/Palladium Titanium Jewellery .
3. Additional Location i.e. Unit No. 504, SEEPZ++, Block I SEEPZ SEZ admeasuring area 617 Sq Mtr with capacity enhancement and revision of projection for 1 year i.e. 2025-26.

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

1. Approval for Increase capacity of existing Items i.e. Plain Gold Platinum Silver Jewellery & Studded Gold Platinum Silver Jewellery
2. Deletion of existing items i.e. Studded/Plain Gold/Silver/Platinum Jewellery and Studded/Brass/Steel/Palladium Titanium Jewellery .
3. Permission for Additional Location i.e. Unit No. 504, SEEPZ++, Block I SEEPZ SEZ admeasuring area 617 Sq Mtr with capacity enhancement and revision of projection for 1 year i.e. 2025-26 .

**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. Twinkle Diamond Jewellery (India) Pvt. Ltd, located at Unit No. 503, Block-I, Unit No. 122, SDF-IV SEEPZ-SEZ has been granted LOA No. SEEPZ-SEZ/IA-I/NUS/APL/ GJ/311/03-04/524 dated 24.03.2003 as amended for Plain Gold/Platinum/Silver Jewellery & Studded Gold/Silver/Platinum Jewellery, Brass & Steel Metal Jewellery etc . The LOA will expire on 31.03.2026.

Sr. No.	Heading	Details
1	Name of the Unit-	M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd
2	Location	Unit No. 503, Block-I, Unit No. 122, SDF-IV SEEPZ-SEZ
3	Area	503 728 sq. mtr
		122 158 sq mtr
4	LOA No. & Date-	SEEPZ-SEZ/IA-I/NUS/APL/GJ/311/03-04/524 dated 24.03.2003 as amended

5	Authorized Operation-	Plain Gold/Platinum/Silver Jewellery & Studded Gold/Silver/Platinum Jewellery, Brass & Steel Metal Jewellery etc
6	Date of Commencement-	18.10.2005
7	Existing Block Period	2021-22 to 2025-26
9	Validity of LOA	Upto 31.03.2026
10	Outstanding Rent dues	NIL
11	Labour Dues	NIL
12	Validity of Lease Agreement	Unit No. 503, Block-I- 23.01.2004 to 31.12.2096 for 95 years  Unit No. 122, SDF-IV- Executed for the period 30.06.2025 to 29.06.2030
13	Pending CRA Objection, if any	NO
14	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No
15	Proposed Location& Area	Unit No. 504, SEEPZ++, Block I  617 Sq mtr
16	Monitoring performance of the unit	The proposal of the unit for monitoring of performance was placed before the Unit Approval Committee in its meeting held on 19.08.2025. After deliberation, the Committee had noted the performance of the unit for the period 2020-21 to 2023-24, that the unit has achieved Positive NFE in terms of Rule 54 of SEZ Rules, 2006.

• **Total area after addition of location :**

Existing area	Additional location area	Total area
728 sq. mtr + 158 sq mtr	617 Sq mtr	1503 Sq.mtr

**Increase capacity of existing Items and deletion of existing items :-**

Sr. No.	Items of Manufacture/ Trading	Approved Capacity  A	Proposed increase/ decrease Capacity/Item  B	Proposed Capacity  for Additional space  C	Total capacity after addition  B+C
1	Plain Gold Platinum Silver Jewellery	25000	40000	1000	41000
2	Studded Gold Platinum Silver Jewellery	65000	80000	14000	94000
3	Plain & Studded Brass Jewellery	2000	2000	200	2200
4	Plain & Studded Steel Jewellery	1000	1000	100	1100
5	Plain & Studded Palladium Jewellery	1500	1500	100	1600

6	Plain & Studded Titanium Jewellery	1000	1000	100	1100
7	Studded/Plain Gold/Silver /Platinum Jewellery	120000	Delete	-	-
8	Studded/Brass/Steel/Palladium Titanium Jewellery Jewellery	5500	Delete	-	-

\*\*It is seen from the above table there increase in capacity of items Sr.1 and 2 and deletion of items Sr. No.7 and 8

• **COST OF PROJECT & MEANS OF FINANCE :**

Sr. No.	Particulars	Amount (Rs. In lakhs)
1	Plant and machinery	
	Imported	40.00
	Indigenous	10.00
2	Furniture and Fixture	5.00
3	Air Conditioning	8.00
4	Office Equipment	2.00
	Computers	4.00
5	Electrical Cable and Points	1.00
	<b>Total</b>	<b>70.00</b>
<b>Means Of Finance</b>		
1	Project will be funded from within the internal accruals of the existing company & infusion of funds by the shareholders.	

The proposed projection and existing approved projection submitted by the unit is as follows:

• **Projections:-**

Sr. No.	Particulars	Existing of 5 years (Approved projections) 2021-22 to 2025-26	Existing approved 1 year for 2025-26	Proposed projection of addition location 2025-26	Total projection after addition of location 2025-26
		Rs. In lakhs	Rs. In lakhs	Rs. In lakhs	Rs. In lakhs
1.	FOB value of exports	46500	23500	1200	24700
2.	Foreign Exchange Outgo On	-	-	-	-
3.	Import of Capital Goods	245	20	-	20

4.	Import of Raw Material and components	14005	8488	480	8968
5.	Used/Unused/Broken Jewellery of Remaking & Remaining Import of Raw Material	3466	2062	102.04	2164.04
6.	Import of spares Parts & Consumables	70	-	-	-
7.	Repatriation of Dividends Foreign Collaborators	-	-	-	-
8.	Royalty	-	-	-	-
9.	Lumpsum Know how fee	-	-	-	-
10.	Design & Drawing fees	-	-	-	-
11.	Payment of training of Indian Technicians abroad	-	-	-	-
12.	Commission on export etc.	-	-	-	-
13.	Foreign Travel Expenses	1	-	-	0
15.	Amount of interest to be paid on external Commercial Borrowing/deferred payment credit (Specify details)	-	-	-	-
16.	Any other Payments (Specify details)	-	-	-	-
17.	Total (2 to 16)	17787	10570	582.04	11152.04
18.	Net Foreign Exchange Earning in Five Years (1-17)	28713	12930	617.96	13547.96

• **EMPLOYMENT GENERATION :-**

	<i>Existing</i>	<i>Proposed</i>	<i>Total</i>
Men	140	60	200
Women	40	10	50
Total	180	70	250

*Attention is also invited to "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]."*

e. **Recommendation:**

The proposal of the unit for :

1. Increase capacity of existing Items i.e. Plain Gold Platinum Silver Jewellery & Studded Gold Platinum Silver Jewellery and deletion of existing items i.e. Studded/Plain Gold/Silver /Platinum Jewellery and Studded/Brass/Steel/Palladium Titanium Jewellery.
2. Additional Location i.e. Unit No. 504, SEEPZ++, Block I SEEPZ SEZ admeasuring area 617 Sq Mtr with capacity enhancement and revision of projection for 1 year i.e. 2025-26.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. D. Navinchandra Jewels for broad banding of following items:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity	ITC (HS) Classification
1	Watch Case in Gold-Silver-Platinum-Titanium-Stainless Steel Metal etc.	2000.00	91

**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: -**

Name of the Company	M/s. D. Navinchandra Jewels
Location	Plot No. 2 & 3, Opp Gems & Jewellery, Complex-II, SEEPZ-SEZ, Andheri (East), Mumbai- 400096.
LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ-17/06-07/3350, Dated 11.05.2007 as amended
Items of Manufacture	Studded Gold Jewellery, Studded Silver and Platinum Jewellery
Date of Commencement of Production	24.08.2007
Validity of LOA	24.08.2027
Sublease Agreement Status	Sub Lease agreement is registered for the period of 19.07.2023 to 18.07.2053.
Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	Yes
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.
Monitoring of Performance	The monitoring performance of the unit was placed before the Unit Approval Committee in its meeting held on 01.10.2021, 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	Studded Gold Jewellery	100000.00	711319.30
2	Studded Silver and Platinum Jewellery	80000.00	711319.30

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items to be newly added Service Activity	Proposed Capacity (Pieces)	ITC (HS) Classification
1	Watch Case in Gold-Silver-Platinum-Titanium-Stainless Steel Metal etc.	2000.00	91

Custom, SEEPZ-SEZ vide email dated 26.02.2026 has stated that the import/export policy of goods pertaining to HSN code 9111 as submitted by the unit vide letter dated 27.01.2026 appears to be free as per ITC (HS) Import Export Classification of import goods and the present request is covered by precedent, as the Approval Committee has granted similar permissions to G&J units in earlier cases.

As far as decision of broad banding is concerned, in terms of first proviso to Rule 19 (2) of the SEZ Rules, 2006, the Approval Committee may approve proposals of the unit, if it meets the requirements of Rule 18 of the SEZ Rules, 2006.

There is no change any export projections as it will remain the same within the projected figures.

The unit vide letter dated 15.12.2025 has stated that :

1. The smartwatch includes a mechanism which is in form of a module. Their overseas Customer have the module.
2. They need to make a watch case against the 3D designs provided by the Customer.
3. ITC HSN Clarification for watch Showcase under chapter 91.
4. The material for the watch case may be gold, silver, platinum, Titanium, stainless steel and similar metals.
5. After delivery of the watch cases, the customer will assemble the smartwatch by fitting the modules into the cases.

*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 Act 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 the Approval Committee for consideration in terms of Rule 19 (2) of SEZ Rule, 2006.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. Gems & Jewellery Export Promotion Council (A service unit) for broad banding of following items:

Sr. No.	Description of the items	Proposed Capacity (in Kg)	IITC Classification (HS)
1	Gold Articles- 3D Metal & SNC Printing	0.50	71131911
2	Silver Articles- 3D Metal & SNC Printing	1.00	71131141
3	Platinum Articles- 3D & SNC Metal Printing	0.50	71131921
4	Steel Articles- 3D & SNC Metal Printing	2.00	71171990
5	Titanium Articles- 3D & SNC Metal Printing	3.00	81089090
6	Ceramic Articles- 3D Ceramic Printing	3.00	69139000

**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. Gems & Jewellery Export Promotion Council. was granted LOA No. SEEPZ-SEZ/IA-I SECTION/GJEPC/1/2023-24/14368, Dated 27.10.2023 as amended for services i.e. LGD Testing Services (SAC-9983), LAB Testing Services and XRF (SAC-9983), Photography & Video Services (SAC-9983), Mass Finishing Services (SAC-9988), Enamel/Coating Services (SAC-9988), Casting Services (Gold, Platinum & Silver) (SAC-9989), Micron Plating Services/Rhodium Plating Services (SAC-9989), Hallmarking Services (SAC-9989), CAD & CAD Rendering Services (SAC-9989), Refining Services (Gold, Platinum & Silver (SAC-9989), CNC Services (SAC-9989), 3D Printing Services-Metal (SAC-9989), 3D Printing Services-Resin & Wax (SAC-9989), 3D Printing Services-Ceramic (SAC-9989), Colour Laser Engraving Services (SAC-9989), Training & Skilling School (SAC-9992), Event, Exhibitions, Conventions and trade shows organization and assistance services (SAC-998596), Recovered Precious Metal (Gold) (Chapter 71) at Mega Common Facilitation/Mega CFC, Near Gate no. 1, SEEPZ-SEZ, Andheri East, Mumbai- 400096. The unit started its commercial production w.e.f. 19.04.2024. The validity of LOA is upto 18.04.2029.

Name of the Company	M/s. Gems & Jewellery Export Promotion Council.
Location	Mega Common Facilitation/Mega CFC, Near Gate no. 1, SEEPZ-SEZ, Andheri East, Mumbai- 400096.
LOA No. & Date	SEEPZ-SEZ/IA-I SECTION/GJEPC/1/2023-24/14368, Dated 27.10.2023 as amended

Items of Manufacture/Trading	LGD Testing Services (SAC-9983), LAB Testing Services and XRF (SAC-9983), Photography & Video Services (SAC-9983), Mass Finishing Services (SAC-9988), Enamel/Coating Services (SAC-9988), Casting Services (Gold, Platinum & Silver) (SAC-9989), Micron Plating Services/Rhodium Plating Services (SAC-9989), Hallmarking Services (SAC-9989), CAD & CAD Rendering Services (SAC-9989), Refining Services (Gold, Platinum & Silver) (SAC-9989), CNC Services (SAC-9989), 3D Printing Services-Metal (SAC-9989), 3D Printing Services-Resin & Wax (SAC-9989), 3D Printing Services-Ceramic (SAC-9989), Colour Laser Engraving Services (SAC-9989), Training & Skilling School (SAC-9992). Event, Exhibitions, Conventions and trade shows organization and assistance services (SAC-998596), Recovered Precious Metal (Gold) (Chapter 71).
Date of Commencement of Production	19.04.2024
Validity of LOA	18.04.2029
Sublease Agreement Status	Pending for Execution for the period 01.04.2024 to 31.03.2029
Whether Addl. CG Export, if any, envisaged for the new product	No.
Whether newly included items restricted/banned	No.
Whether design and production facilities are common and have similar manufacturing process in relation to the existing products.	Yes.

• EXISTING APPROVED ITEMS OF MANUFACTURE

Sr. No.	Description of the items	Approved Capacity (PCS)	ITC (HS) Classification
1	LGD Testing Services (SAC-9983), LAB Testing Services and XRF (SAC-9983)	-	9983
2	Photography & Video Services (SAC-9983)	-	9983
3	Mass Finishing Services (SAC-9988), Enamel/Coating Services (SAC-9988)	-	9988
4	Casting Services (Gold, Platinum & Silver) (SAC-9989), Micron Plating/ Rhodium Plating Services (SAC-9989), Hallmarking Services (SAC-9989), CAD & CAD Rendering Services (SAC-9989), Refining Services (Gold, Platinum & Silver) (SAC-9989), CNC Services (SAC-9989), 3D Printing Services-Metal (SAC-9989), 3D Printing Services - Resin & Wax (SAC-9989), 3D Printing Services- Ceramic (SAC-9989), Colour Laser Engraving Services (SAC-9989)	-	9989

5	Training & Skilling School (SAC-9992)	-	9992
6	Events, Exhibitions, Conventions and trade shows organization and assistance services.	-	87909
7	Recovered Precious Metal (Gold)	550 grams	Chapter 71

• **PROPOSED BROAD BANDING ITEM**

Sr. No.	Description of the items	Proposed Capacity (in Kg)	ITC Classification (HS)
1	Gold Articles- 3D Metal & SNC Printing	0.50	71131911
2	Silver Articles- 3D Metal & SNC Printing	1.00	71131141
3	Platinum Articles- 3D & SNC Metal Printing	0.50	71131921
4	Steel Articles- 3D & SNC Metal Printing	2.00	71171990
5	Titanium Articles- 3D & SNC Metal Printing	3.00	81089090
6	Ceramic Articles- 3D Ceramic Printing	3.00	69139000

Further, the unit vide letter dated 19.12.2025 & 04.02.2026 has stated that in line technological advancements and to enhance product quality and efficiency The GJEPC proposes to manufacture the approved products using 3D Printing Service for Metal, Ceramic, Wax & Resin and CNC machining Processes. These processes will be issued either independently or in combination as required to produce finished components strictly within the scope of the approved products mentioned in the existing LOA.

Considering the current market dynamics and increasing competition, they propose expanding their CNC machining and 3D metal printed product portfolio. At Present they cater for Domestic Tariff Area (DTA) and SEZ customers, however they now intended to explore oversea markets as well. They are confident that this strategic expansion will generate substantial and recurring orders from international markets, particularly in the Asian Region, thereby contributing positively to overall economic growth of India.

Further the unit confirms that:

1. The proposed manufacturing processes are in-house and comply with all applicable rules, regulations and compliance requirement.
2. All Exports will be undertaken in accordance with Foreign Trade Policy, SEZ/EOU regulations, Customs Act and other applicable laws.
3. Proper records and documentation related to manufacturing, inventory and exports shall be maintained and produced for inspection as and when required.
4. Capacity is mentioned in form F3
5. The items proposed under broad banding are non-restricted items of jewellery
6. There are no changes to the previously submitted projections
7. There are no changes in the employment generation

*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 18j.

**Observation:**

- 1. Comments with respect to broad banding items from the Specified Officer, SEEPZ-SEZ, are still awaited.
- 2. Sub lease is pending for Execution for the period 01.04.2024 to 31.03.2029.

**e. Recommendation:**

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

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. EOS Power India Pvt. Ltd for deletion of existing items in the LOP i.e. Microwave Monitor.

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

Approval for deletion of existing items in the LOP i.e. Microwave Monitor.

**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: -**

<b>Sr. No.</b>	<b>Heading</b>	<b>Details</b>
1	Name of the Unit-	M/s. EOS Power India Pvt. Ltd
2	Location	Unit No. 57, SDF-II, SEEPZ-SEZ, Andheri (East), Mumbai-400096.
3	Area	624 sq.mtrs
4	LOA No. & Date-	7/3/85-EPZ, Dated 07.08.1985 as amended

5	Authorized Operation-	POWER SUPPLIES, RECTIFIER, MICROWAVE MONITOR, Chassis assembly and pcba, with and without chassis enclosures and accessories module for all types of electronics, electrical , photographic, audio, video, computing, medical, industrial, optical, digital products, static converter, inverter, battery charger for telecommunication, electronics, computing, industrial, medical, led lighting, digital products home automation, Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, e.g. switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes for a voltage not exceeding 1,000 volts, connectors for optical fibres, optical fibre bundle or cables-Other, Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, e.g. switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes for a voltage not exceeding 1,000 volts, connectors for optical fibres, optical fibre bundle or cables-Other Materials, Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, e.g. switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes for a voltage not exceeding 1,000 volts, connectors for optical fibres, optical fibre bundle or cables, Boards, Panels, Consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517-For a Voltage not exceeding 1000 V, Boards, Panels, Consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90; and numerical control apparatus, other than switching apparatus of heading 8517-For a Voltage not exceeding 1000 V,
6	Date of Commencement-	09.08.1985
7	Block Period	2026-27 to 2030-31
9	Validity of LOA	31.03.2026
10	Labour Dues	NIL
11	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 01.04.2021 to 31.03.2026.
12	Pending CRA Objection, if any	Yes
13	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No

The details of the same are as follows:-

**Existing Items :**

Sr. No.	Description of Items	Approved Capacity	Proposed Capacity
1	POWER SUPPLIES	500000.00	500000.00
2	RECTIFIER	24000.00	24000.00
3	MICROWAVE MONITOR	100000.00	100000.00
4	Chassis assembly and pcba, with and without chassis enclosures and accessories module for all types of electronics, electrical, photographic, audio, video, computing, medical, industrial, optical, digital products, static converter, inverter, battery charger for telecommunication, electronics, computing, industrial, medical, led lighting, digital products home automation.	100000.00	100000.00
5	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, e.g. switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes for a voltage not exceeding 1,000 volts, connectors for optical fibres, optical fibre bundle or cables-Other	300000.00	300000.00
6	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, e.g. switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes for a voltage not exceeding 1,000 volts, connectors for optical fibres, optical fibre bundle or cables-Other Materials	300000.00	300000.00
7	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, e.g. switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes for a voltage not exceeding 1,000 volts, connectors for optical fibres, optical fibre bundle or cables	300000.00	300000.00

8	Boards, Panels, Consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517-For a Voltage not exceeding 1000 V	300000.00	300000.00
9	Boards, Panels, Consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517-For a Voltage not exceeding 1000 V,	300000.00	300000.00

It is seen from the above-mentioned table, the unit has requested the deletion of the item at Sr. No. 3, i.e., Microwave Monitor, from the existing items in the LOA.

"Reason for deletion of Items : they have discontinued the production of Microwave Monitor which was approved in the subject LOA. This item is deleted from the application as no future orders are expected for this items."

**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 deletion of existing items in the LOP i.e. Microwave Monitor is placed before the Approval Committee for consideration.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Proposal for change of name of the Company of M/s. Walking Tree India Pvt Ltd to M/s. Walking Tree Atelier Private Limited.

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

Request for Change of the name of the unit from M/s. Walking Tree India Pvt Ltd to M/s. Walking Tree Atelier Private Limited in terms of MOC&I Instruction No. 109 dated 18.10.2021.

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

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

**d. Other Information: -**

1.	Name of the Unit	M/s. Walking Tree India Pvt Ltd
2.	LOP No. & Date	SEEPZ-SEZ/IA-I Section/IGI/14/2022-23/16391 dated 30.09.2022 as amended
3.	Location	Unit no. G-21, G&J Complex-II, SEEPZ SEZ
4.	Area	659 Sq. mtrs
2.	Item(s) of manufacture/Trading	Resin / Wax Output by Cam, Rubber Moulds, Gold, Masters, Mounting in Platinum /Palladium, Platinum, Silver Models, Palladium, Mounting in Gold, Mounting in Gold, Plain, Casted, Semi-Finished, Silver, Silver Moels , Stainless, Alloy Based Metal, Jewellery Plain and/or Studded With Diamonds, Mounting In Silver, Precious, Proto-Type, Semi-Precious Stones etc.
3.	Date of commencement of production	23.09.2023
4.	LOA Valid upto	22.09.2028
5.	Validity of Lease Agreement	Draft yet to be submitted
6.	New Name as Proposed	M/s. Walking Tree Atelier Private Limited

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

**List of Directors before and after change of name:**

**Before change of company name:**

M/s. Walking Tree (India) Pvt Ltd	
Name of the Directors	Designation
Mr. Ankit Hitesh Mehta	Director
Mr. Hitesh Vijaykumar Mehta	Director
Mr. Sanket Rajnikant Jhaveri	Director

**After change of company name:**

M/s. Walking Tree Atelier Private Limited

Name of the Directors	Designation
Mr. Ankit Hitesh Mehta	Director
Mr. Hitesh Vijaykumar Mehta	Director
Mr. Sanket Rajnikant Jhaveri	Director

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

**List of Shareholding Pattern before and after change of name:**

**Before change of company name**

M/s. Walking Tree (India) Pvt Ltd					
Sr. No	Name of Shareholder	No. of Shares	FV per share	Amount of Share Capital (INR)	% Holding
1	WALKING Tree Ventures Private Limited	1341600	100	13,41,60,000	99.99%
2	H. Dipak & Co. (Represented by Mr. Ankit Hitesh Mehta)	100	100	10,000	0.01%
	Total	1341700		13,41,70,000	100.00%

**After change of company name**

M/s. Walking Tree Atelier Private Limited					
Sr. No	Name of Shareholder	No. of Shares	FV per share	Amount of Share Capital (INR)	% Holding
1	WALKING Tree Ventures Private Limited	1341600	100	13,41,60,000	99.99%
2	H. Dipak & Co. (Represented by Mr. Ankit Hitesh Mehta)	100	100	10,000	0.01%
	Total	1341700		13,41,70,000	100.00%

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

**Further, the unit vide its letter dated 09.03.2026 has submitted following other requisite details/documents:**

1. Board Resolution approving change of name of the company.
2. List of Directors before and after change of name of the company
3. CA Certified Shareholding Pattern before and after change of name
4. Copy of Memorandum of Association (MOA) and Articles of Association (AOA).
5. Copy of Import Export Code (IEC)
6. Copy of Form INC-24 filed with ROC for change of name
7. Undertaking for taking over assets and liabilities in terms of Rule 19(2) of SEZ Rules, 2006
8. Undertaking as per Instruction No. 109 dated 18.10.2021
9. Certificate of Incorporation pursuant to change of name issued by ROC
10. Copy of PAN Card of the company.

**MOC&I Instruction No. 109 dated 18.10.2021** – “Re-organization including change of name, change of shareholding pattern, business transfer arrangement, court approved mergers and demergers, change of constitution, change of Directors etc. may be undertaken by Unit Approval Committee concerned subject to condition that the Developer/Co-Developer/Units shall not opt out or exit out of the Special Economic Zone and continues to operate

as a going concern. All liabilities of the Developer/Co-Developer will remain unchanged on such re-organization'.

**e. Recommendation:**

The proposal of the unit for change in name of the company from M/s. Walking Tree (India) Pvt Ltd to M/s. Walking Tree Atelier Private Limited is placed before the Approval Committee for consideration in terms of MOC&I instruction No. 109, Dated 18.10.2021.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application for Merger of LOA M/s. E-Emphasis Systems Pvt Ltd-II, LOA No. SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013 into M/s. E-Emphasis Systems Pvt Ltd LOA No. SEEPZ-SEZ/IA-A/SW-12/2009-10/12958 Dated 09.12.2009.

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

Merger of LOA M/s. E-Emphasis Systems Pvt Ltd-II, LOA No. SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013 into M/s. E-Emphasis Systems Pvt Ltd LOA No. SEEPZ-SEZ/IA-A/SW-12/2009-10/12958 Dated 09.12.2009.

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

Rule 19(2) of SEZ Rules 2006.

**d. Other Information: -**

The unit is having 2 LOA in the existing name. The details are as follows :-

Name of the Unit & Address	M/s. E-Emphasis Systems Pvt Ltd-II	M/s. E-Emphasis Systems Pvt Ltd
Location	Unit No. 101, Tower-I, SEEPZ-SEZ, Andheri (East) Mumbai-400096.	Unit No. 88, SDF-III, SEEPZ-SEZ, Andheri (East), Mumbai-400096.
Area	601 Sq.mtr	751 Sq.mtr
LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013	SEEPZ-SEZ/IA-A/SW-12/2009-10/12958 Dated 09.12.2009
Item(s) of manufacture	Software Services, Software Development Support	Software Development Services
Date of commencement of production	26.02.2014	18.03.2010
Validity of LOP	25.02.2029	17.03.2030
Execution of BLUT	Yes	Yes
Outstanding Rent dues	Rs. (-0.31/-) as on 06.03.2026	Rs. (-1793.16/-) as on 06.03.2026
Labour Dues	NIL	NIL
Validity of Lease Agreement	Sub-Lease agreement registered is w.e.f. 26.05.2003 for 95 years	Sub-Lease agreement registered is w.e.f. 18.03.2025 to 17.03.2030
Pending CRA Objection, if any	No	

Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any	NIL	NIL
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The unit has stated the following regarding the merger of the LOA:-

1. The unit has intended to consolidate its operations under a single LOA instead of operating under two separate units with separate books of accounts and record keeping, so that compliance , operation administration, etc., can be handles effectively with the common team.
2. Both units shall be merged, thereby reducing operational and maintenance costs. The administration would be more effective with consolidation as a single team could handle all administrative activities.
3. It would be easier for operational team members to work effectively as a single team than as two separate teams in two different units. This will ensure faster, timelier project completion. A single SEZ unit will enhance the operational effectiveness from business perspective.
4. Unit can centrally source capital goods and other inputs to secure discounts and reduce transportation and other logistic costs etc.

The unit has also submitted the following documents:

1. Copy of Form-F-1 filed through the SEZ online System vide request ID 20260000875
2. Break-up of the combined revised Foreign Exchange Balance Sheet for the current 5-year block period.
3. Approved the current 5-year block period Foreign Exchange Balance Sheet of LOA dated 09.12.2009.
4. Approved the current 5-year block period Foreign Exchange Balance Sheet of LOA dated 24.10.2013.
5. An undertaking on Rs. 500/- non-judicial stamp paper, duly notarized, for taking over the assets and liabilities in respect of LOA dated 24.10.2013.
6. Copy of Board Resolution.
7. Copy of valid LOAs of both units.
8. List of Board of Directors.
9. Details of Shareholding Patterns of the Company.
10. Copies of CA-certified APRs for the period 2023-24 & 2024-25 of LOA dated 24.10.2013.
11. Copy of online application for merger of LOAs filed through the SEZ online System vide request ID.422500232781.
12. Details of Employment envisaged for the next 5 years.

**LIST OF DIRECTOR PRE-MERGER AND POST-MERGER ARE SAME.**

Sr. No	Name and Address	Designation	DIN	PAN	Mobile number	Email ID
1	Kamlesh Rasiklal Shah	601, Anuradha, kores Nakshtra, Vartak Nagar, Thane 400606	00440709	AHYPS3672F	9869650003	kshah@vitalledge.com
2	Vishal Nalin Shah	B-404, Yudhishtir NL Complex, Anand Nagar, Dahisar East, Mumbai 400068	03332728	AWPPS2648H	9821570086	vshah@vitalledge.com
3	Mayank Jamandhar Kalla	305, Cole Canyon Ct, Cary NC 27513 USA	05126625	ATAPK4454B	01(650)4765412	mkalla@@vitalledge.com

It is seen from the above that there is no change in the list of Directors.

**SHAREHOLDING PRE-MERGER AND POST-MERGER ARE SAME.**

Sr. No.	Name of the shareholders	Equity shares of Rs. 10 each	Value of shares in Rupees	Percentage (%) of Holdings
1	E- Emphasys Technologies Inc	11,15,491	1,11,54,910	99.99
2	E-Emphasys Technologies Inc. It with: EET India LLC	64	640	0.01
	Total	11,15,555	1,11,55,550	100.00

It is seen from the above that there is no shareholding pattern.

The details projection of M/s. E-Emphasis Systems Pvt Ltd-II LOA No. SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013 are as under :

Sr. No.	Particulars	Approved 5 years Projections i.e. 2024-25 to 2028-29	
		Rs. In Lakhs	(US\$83.35)
1	FOB Value of exports in first five years	6160.00	7390.52
	Foreign Exchange outgo on		
2	Import of Machinery	14.00	16.80
3	Import of Raw Material and Components	-	-
4	Import of re-making and re-manufacturing unused/used, new, broken jewellery goods.	-	-
5	Import of spares and consumables	-	-
6	Repatriation of dividends and profits to foreign collaborators	-	-
7	Royalty	-	-
8	Lump sum know-how fee	-	-
9	Design and drawings fee	-	-
10	Payment of foreign technicians	-	-
11	Payment on training of Indian technicians abroad	-	-
12	Commission on Export etc.	-	-
13	Foreign Travel	-	-
14	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)	14.00	16.80
17	Net Foreign Exchange Earnings in five years (1 to 16)	6146.00	7373.73

The details projection of M/s. E-Emphasis Systems Pvt Ltd -LOA No. SEEPZ-SEZ/IA-A/SW-12/2009-10/12958 Dated 09.12.2009 are as under :

Sr. No.	Particulars	5 years Projections i.e. 2025-26 to 2029-30	
		Rs. In Lakhs	(US\$86.49)
1	FOB Value of exports in first five years	41575.00	48069.14
	Foreign Exchange outgo on	-	-
2	Import of Machinery	30.00	34.69
3	Import of Raw Material and Components	-	-
4	Import of re-making and re-manufacturing unused/used, new, broken jewellery goods.	-	-
5	Import of spares and consumables	-	-
6	Repatriation of dividends and profits to foreign collaborators	-	-
7	Royalty	-	-
8	Lump sum know-how fee	-	-
9	Design and drawings fee	-	-
10	Payment of foreign technicians	-	-
11	Payment on training of Indian technicians abroad	-	-
12	Commission on Export etc.	-	-
13	Foreign Travel	-	-

14	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)	30.00	34.69
17	Net Foreign Exchange Earnings in five years (1 to 16)	41545.00	48034.45

**MONITORING OF PERFORMAMCE**

M/s. E-Emphasis Systems Pvt Ltd-II	M/s. E-Emphasis Systems Pvt Ltd
SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013	SEEPZ-SEZ/IA-A/SW-12/2009- 10/12958 Dated 09.12.2009

The proposal of the unit for monitoring performance was placed before the Approval Committee Meeting held 07.08.2024. The Committee noted the performance of the unit for the period 2020-21, 2021-22 & 2023-24 in terms of Rule 54 of SEZ Rules, 2006.	The proposal of the unit for monitoring performance was placed before the Approval Committee Meeting held 03.03.2025. The Committee noted the performance of the unit for the period 2021-22, 2022-23 & 2023-24 in terms of Rule 54 of SEZ Rules, 2006.
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The Details of Combined Balance sheet on merger of LOA No. SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013 into M/s. E-Emphasis Systems Pvt Ltd -LOA No. SEEPZ-SEZ/IA-A/SW-12/2009-10/12958 Dated 09.12.2009.

Sr. No.	Particulars	Approved 5 years Projections i.e. 2025-26 to 2029-30	
		Rs. In Lakhs	(US\$89.50)
1	FOB Value of exports in first five years	46995.00	52508.38
	Foreign Exchange outgo on	-	-
2	Import of Machinery	36.00	40.22
3	Import of Raw Material and Components	-	-
4	Import of re-making and re-manufacturing unused/used, new, broken jewellery goods.	-	-
5	Import of spares and consumables	-	-
6	Repatriation of dividends and profits to foreign collaborators	-	-
7	Royalty	-	-
8	Lump sum know-how fee	-	-
9	Design and drawings fee	-	-
10	Payment of foreign technicians	-	-
11	Payment on training of Indian technicians abroad	-	-
12	Commission on Export etc.	-	-
13	Foreign Travel	-	-
14	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)	36.00	40.22
17	Net Foreign Exchange Earnings in five years (1 to 16)	<b>46959.00</b>	<b>52468.16</b>

**DETAILS OF EMPLOYMENT BEFORE AND AFTER MERGER**

<b>Particulars</b>	<b>Pre-Merger</b>	<b>Post Merger</b>
Women	80	85
Men	270	310

Attention is invited to Rule 19(2) of SEZ Rules 2006 which stipulates that- provided also that the Approval Committee may also approve proposals for merger of Letters of Approval of two or more Units of the same company or firm subject to the condition that these Units fall within the same Special Economic Zone and after merger, block period for calculation of Net Foreign Exchange shall be from the date of commencement of production of the unit which commenced operation first and the Income tax exemption period shall be considered from the date of start of operation of the first Unit.

**Observation:-**

The unit has submitted the application in respect of Merger of the LAO on 05 February, 2026 for Merger of LOA. However, It is observed that the Monitoring performance of the both unit for the period 2024-25 & 2025-26 is yet to be monitored.

**e. Recommendation:**

The proposal of M/s. E-Emphasis Systems Pvt Ltd-II, LOA No. SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013 into M/s. E-Emphasis Systems Pvt Ltd LOA No. SEEPZ-SEZ/IA-A/SW-12/2009-10/12958 Dated 09.12.2009 is

placed before the Approval Committee in terms of Rule 19(2) of SEZ Rules 2006, for consideration.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a) Proposal: -**

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

**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 units 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	Allied Digital Services Ltd. Unit - 405	FY 2023-24 and 2024-25
2	Allied Digital Services Ltd. Unit - 406	FY 2023-24 and 2024-25
3	DNJ Creation LLP UNIT - II	FY 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25
4	Eternity Jewels	FY 2021-22, 2022-23 and 2023-24
5	H.K. Designs India LLP	FY 2023-24
6	H K Designs India LLP Unit II	FY 2023-24
7	Imperial Jewels	FY 2023-24
8	Neysa Jewellery Ltd. Unit II	FY 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24
9	Star Brilliant Private Limited Unit II	FY 2022-23 and 2023-24

**e) ADC's Recommendation:**

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

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Monitoring Performance of the Unit for the F.Y. 2023-24 & 2024-25

**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 / 196**

**Name of the Unit: -**M/s. Allied Digital Services Ltd (Unit- 405)

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

2024-25 to 2028-29

**Financial Year: -** 2023-24 (5<sup>th</sup> Year)

2024-25 (1<sup>st</sup> Year)

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2022-23 was placed in the 190<sup>th</sup> Approval Committee meeting held on 28.08.2024, 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. Committee also directed:

To initiate action for issuance of show cause notice for delay submission of APR for the period 2022-23	Issued show cause notice F.Y. 2022-23 dtd. 23.1.2024. Penalty Pay 50000.00 DD.No.891524 dtd. 02.12.2024
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**(A): Observation on APR**

**I. APPROVED Projections**

( Rs. in lakhs)

1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total

	2019-20	2020-21	2021-22	2022-23	2023-24	
OB value of port	1400.00	1512.00	1663.20	1862.78	2142.20	8580.18
F Outgo	64.00	65.12	66.63	68.63	71.42	335.80
NFE	1336.00	1446.88	1596.57	1794.15	2070.78	8244.38

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	2024-25	2025-26	2026-27	2027-28	2028-29	
OB value of port	1590.00	1750.00	1882.00	2062.00	2225.00	9509.00
F Outgo	57.00	59.00	61.00	63.00	65.00	305.00
NFE	1533.00	1691.00	1821.00	1999.00	2160.00	9204.00

(II) Performance as compared to projections during the block period 2019-20 to 2023-24 and period 2024-25 to 2028-29.  
(Rs. in lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2019-20	1400.00	1569.41	0.00	0.00	50.00	0.00	0.00
2020-21	1512.00	1431.44	0.00	0.00	50.00	0.00	0.00
2021-22	1663.20	2396.54	0.00	0.00	50.00	0.00	0.00
2022-23	1862.78	3347.36	0.00	0.00	50.00	0.00	0.00
2023-24	2142.20	2812.97	0.00	0.00	50.00	0.00	0.00
<b>Total</b>	<b>8580.18</b>	<b>11557.72</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>
Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2024-25	1590.00	2730.61	0.00	0.00	50.00	0.00	0.00

(III)

Cumulative NFE achieved during the block period 2019-20 to 2023-24. Period 2024-25 to 2028-29.  
(Rs. in lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	1336.00	1569.41	117.47%
2020-21	2782.88	3000.85	107.83%
2021-22	4379.45	5397.39	123.24%
2022-23	6173.6	8744.75	141.65%
2023-24	8244.38	11557.72	140.19%
Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2024-25	1533.00	2730.61	178.12%

(IV) Whether the Unit achieved Positive NFE : Yes

**(D) Other Information:**

	2023-24	2024-25	
LOA No. & Date	SEEPZ-SEZ/IA-I/APL/SW-09/2010-11/8218 DATED 29.07.2010		
Validity of LOA	30.06.2029		
Item(s) of manufacture/ Services	IT/ITES.		
Date of commencement of production	01.07.2014		
Execution of BLUT	YES		
Pending CRA Objection, if any	No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No		
a. Projected employment for the block period b. No. of employees as on	Men- 70	Men- 70	
	Women- 30	Women- 30	
	Transgender- 0	Transgender- 0	
	<b>Total- 100</b>	<b>Total- 100</b>	
Area allotted (in sq. ft.)	7911.47 sq.ft.	7911.47 sq.ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	79.11 sq. ft. per employee	79.11 sq. ft. per employee	
Investment till date	Building	362.36 lakhs	362.36 lakhs
	Plant & Machinery	0.00 lakhs	0.00 lakhs
	<b>TOTAL</b>	<b>362.36 lakhs</b>	<b>362.36 lakhs</b>
Per Sq.ft. Export during the FY	0.355 per sq. ft.	0.345 per sq. ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL	NIL	
Value Addition during the monitoring period	NA	NA	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.	No,  The APR for the FY 2023-24 has not been filed within stipulated time as it filed on 24.01.2025 after delay of 115 days.)  Request id- 242400037526	Yes,  The APR for the FY 2024-25 has been filed within stipulated time as it filed on 30.09.2025.) Request id- 242500015682	

**Custom 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
2023-24	2812.97	958.62	1854.35	The Difference of Rs. 1854.35 lakhs is due to missed submission of SERF Data i.e. April, May, June, July, August 2023.
2024-25	2730.61	2730.61	0.00	-

**b. IMPORT (Capital Goods)**

(Rs. in lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2023-24	0.00	0.00	Nil	-
2024-25	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	Reasons for difference
2023-24	0.00	0.00	Nil	-
2024-25	0.00	0.00	Nil	-

**(F) Bond-cum-Legal Undertaking (BLUT) (F.Y. 2023-24 & 2024-25)**

(Rs. in lakhs)

		2023-24	2024-25
i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	21040000.00	21310000.00
ii	Value of BLUT amount at the beginning of the Financial Year 2023-24 & 2024-25 (APR monitoring period)	18842529.12	21310000.00
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2023-24 & 2024-25, if any	0.00	0.00
iv	Duty forgone amount on account of goods & services imported or procured from DTA during the financial year 2023-24 & 2024-25	63627.10	102595.50
v	Remaining or closing value of BLUT at the end of the financial year 2023-24 & 2024-25	18778902.02	21207404.50

		2023-24	2024-25
(G)	Details of pending Foreign Remittance beyond Permissible period, if any	Yes, 32.04 lakhs (As per APR & Unit)	Yes, Rs. 247.37 Lakhs
	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.		

<b>(H) (a)</b>	<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>	Yes	Yes, all Softex filled, no condonaiton
<b>(b)</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>	Yes, except Feb 24 month due to delay in submission. (As per unit report)	Yes, all softex Certified
<b>(c)</b>	<p>Whether unit has filed any request for Cancellation of Softex</p>	No	No
<b>(I)</b>	<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
<b>(J)</b>	<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
<b>(K)</b>	<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
<b>(L)</b>	<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
<b>(M)</b>	<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

(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
(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

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

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub Lease Agreement is registered for 95 years w.e.f 12.10.2010.

**FINDINGS**

1.	<p>This is the 5<sup>th</sup> year of the block period 2019-20 to 2023-24 (APR – 2023-24)</p> <p>This is the 1<sup>st</sup> year of the block period 2024-25 to 2028-29 (APR- 2024-25)</p>
2.	<p>The unit has achieved export revenue of Rs. 2812.97 lakhs as against projected export of Rs. 2142.20 lakhs i.e. 131.31 % during the period for FY 2023-24.</p> <p>The unit has achieved export revenue of Rs. 2730.61 lakhs as against projected export of Rs.1590.00 lakhs i.e. 171.74% during the period for FY 2024-25.</p>
3.	The difference in Export figure submitted by unit is Rs. 957.64 lakhs is due to missed Submission of SERF Data i.e. April, May, June, July, August- 2023 on SEZ online.
4.	<p>Cumulative Net Foreign Exchange for the F.Y 2023-24 i.e. Rs. 140.20% is positive.</p> <p>Cumulative Net Foreign Exchange for the F.Y 2024-25 i.e. Rs. 178.10 % is positive.</p>
5.	<p>As per APR &amp; unit report, 10 cases pending for realization of the F.Y. 2023-24. As per record Rs. 32.04 lakhs will be pending for realization which the Unit has assured that the same will be adjusted in future exports.</p> <p>As per APR &amp; unit report 1 cases pending for realization of the F.Y. 2024-25. As per record Rs. 247.37 lakhs will be pending for realization.</p>
6.	There are No Labour dues & Legal cases pending against the unit.

7.	Area allotted (in sq. ft.)- 7911.47 sq. ft. Employment Details- Men- 70, Women- 30, Transgender- 0 Total- 100 (2023-24) Area allotted (in sq. ft.)- 7911.47 sq.ft. Employment Details- Men- 70, Women- 30, Transgender- 0 Total- 100 (2024-25)
8.	There is no CRA Objection pending.
9.	There is no SCN pending.
10.	The APR for the FY 2023-24 has not filed within stipulated time period as it was filed on 24/01/2025 after delay of <b>115 days</b> . Request id- 242400037526  The APR for FY 2024-25 has been filed within stipulated time as it was filed on 30.09.2025. Request id-242500015682

**e. Recommendation:**

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.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Monitoring Performance of the Unit for the F.Y. 2023-24 & 2024-25

**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 / 197**

**Name of the Unit: -** M/s. Allied Digital Services Ltd.

**Address:** Unit No. 406, 4<sup>th</sup> Floor Multistoried Building., SEEPZ-SEZ, Andheri, East, Mumbai- 400096.

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

**Financial Year: -** 2023-24 (5<sup>th</sup> Year)

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2022-23 was placed in the 190<sup>th</sup> Approval Committee meeting held on 28.08.2024, 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. Committee also directed to-

To initiate action for issuance of show cause Notice for delay submission of APR for the period 2022-23	They submitted demand draft No. 891523 dtd. 02.12.2024 for Rs. 50000/- for delayed submitting of APR
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**(A): Observation on APR**

**(I) APPROVED Projections**

(Rs. in Lakhs)

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	1400.00	1512.00	1663.20	1862.78	2142.20	8580.18
FE Outgo	64.00	65.12	66.63	68.63	71.42	335.80
NFE	1336.00	1446.88	1596.57	1794.15	2070.78	8244.38

	2024-25	2025-26	2026-27	2027-28	2028-29	Total
FOB value of export	1590.00	1750.00	1882.00	2062.00	2225.00	9509.00
FE Outgo	57.00	59.00	61.00	63.00	65.00	305.00

NFE	1533.00	1691.00	1821.00	1999.00	2160.00	9204.00
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(II) Performance as compared to projections during the block period 2019-20 to 2023-24 & 2024-25 to 2028-29 (Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	1400.00	3248.78	0.00	0.00	50.00	1.18	0.00
2020-21	1512.00	2816.41	0.00	0.00	50.00	0.00	0.00
2021-22	1663.20	4949.82	0.00	0.00	50.00	0.00	0.00
2022-23	1862.78	2709.05	0.00	0.00	50.00	0.00	0.00
2023-24	2142.20	3089.18	0.00	0.0	50.00	0.00	0.00
<b>Total</b>	<b>8580.18</b>	<b>16813.24</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>1.18</b>	<b>0.00</b>

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2024-25	1590.00	2605.92	0.00	0.00	50.00	0.00	0.00

(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24 & 2024-25 to 2028-29.

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	1336.00	3248.51	243.15%
2020-21	2782.88	6064.65	217.93%
2021-22	4379.45	11014.20	251.50%
2022-23	6173.60	13722.98	222.28%
2023-24	8244.38	16811.89	203.92%
Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2024-25	1533.00	2605.92	169.99%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

		2023-24	2024-25
LOA No. & Date		SBEPPZ-SEZ/IA(I) /APL/SW-010/2010-11/9320 Dated : 27.08.2010 .	
Validity of LOA		20.08.2029	
Item(s) of manufacture/ Services		ITITES	
Date of commencement of production		21.08.2014	
Execution of BLUT		Yes	
Pending CRA Objection, if any		No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No	
No. of employees		Male -100 & Women -14, Total -114	Male -100 & Women -14, Total -114
Area allotted (in sq. ft.)		9063.21 Sq. Ft.	9063.21 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		Rs. 79.50 Sq. Ft per employee	Rs. 79.50 Sq. Ft per employee
Investment fill date	Building	415.11	415.11
	Plant & Machinery	0.00	0.00
	TOTAL	Rs.415.11	415.11
Per Sq. ft. Export during the FY		Rs.0.340 per Sq. Ft.	Rs. 0.287 per Sq.ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL	
Value Addition during the monitoring period		0.00	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.		No,  (The APR for the FY 2023-24 has not been filed within time submitted on 24.01.2025 – Delay 115 days)  Request id: 242400011416	Yes,  (The APR for the FY. 2024-25 has been filed within time submitted on 30.09.2025)  Request id- 242500015741

### Custom Officer Verification Report

(E) Reconciliation of Export & Import data

a. EXPORT (Rs. in lakhs)

b. IMPORT-Raw Material (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
2023-24	3089.18	2305.03	784.15	The Difference of Rs. 784.15 lakhs are due to missed submission of SERF Data i.e. April, May, June, August 2023.
2024-25	2605.92	2605.92	0.00	-

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for Difference/Remark submitted by the unit
2023-24	0.00	0.00	Nil	-
2024-25	0.00	0.00	Nil	-

**c. 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
2023-24	0.00	0.00	Nil	-
2024-25	0.00	0.00	Nil	-

**(F) Bond cum Legal Undertaking (BLUT) (F.Y.-2023-24 & 2024-25)**  
**(Rs. In Lakhs)**

		2023-24	2024-25
<b>I</b>	Total Amount of Bond cum Legal Undertaking at the beginning of the 5 years block period	21040000.00	21400000.00
<b>II</b>	Value of BLUT amount at the beginning of the financial year	19923311.54	21400000.00
<b>III</b>	Value of Additional Bond Cum Legal Undertaking executed during the financial year	0.00	0.00
<b>IV</b>	Duty forgone amount of goods & services imported or procured from DTA during the financial year	707018.51	87446.70
<b>V</b>	Remaining or closing value of BLUT at the end of the financial year	19216293.03	21312553.30

	2023-24	2024-25
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(G)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b></p>	Yes, Rs. 201.45 Lakhs	Yes, Rs. 143.51 Lakhs
(H) (a)	<p>Whether all softex has been filed for the said period. If not, details thereof.</p> <p>So, to also check whether units have obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	Yes	Yes, all softex filed, no condonation
(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>	Yes, except Feb-24 month due to delay in submission.	Yes, all softex certified
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	No	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	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)	<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
(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
(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

(N)	<p>Has the unit set up any cafeteria / canteen / food court on 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
(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

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

Particulars	Status
Outstanding Rent dues	Nil
Labour Dues or Labour Cases	Nil
Validity of Lease Agreement	Sub Lease Agreement is registered for 95 years w.e.f 12.10.2010.

**Findings**

1.	<p>This is the 5<sup>th</sup> year of the block period 2019-20 to 2023-24. (APR- 2023-24)</p> <p>This is the 1<sup>st</sup> year of the block period 2024-25 to 2028-29. (APR- 2024-25)</p>
2.	<p>The unit has achieved export revenue of Rs. 3089.18 Lakhs as against projected export of Rs. 2142.20 Lakhs i.e. 144.21% for the FY 2023-24.</p> <p>The unit has achieved export revenue of Rs. 2605.92 Lakhs as against projected export of Rs. 1590.00 Lakhs i.e. 163.89% for the FY 2024-25.</p>
3.	<p>Cumulative Net Foreign Exchange Rs. 16811.89 Lakh is positive.</p> <p>Cumulative Net Foreign Exchange Rs. 2605.92 Lakh is positive.</p>
4.	The APR for the F.Y. 2023-24 & 2024-25 has been CA Certified by Satya Prakash Natani & Co.
5.	<p>4 Cases are pending w.r.t. foreign realization. (F.Y. 2023-24)- Rs. 201.45 Lakhs</p> <p>5 Cases are pending w.r.t. foreign realization. (F.Y. 2024-25)- Rs. 143.51 Lakhs</p>
6.	Total outstanding Rent dues is NIL
7.	No Labour dues & Labour cases are pending against the unit.
8.	There is No CRA Objection pending.
9.	There is No SCN is pending.

10.	<p>Employment Details –</p> <p>Men – 100 &amp; Women – 14, Transgender- 0, Total – 114 (F.Y. 2023-24),</p> <p>Area allotted (in sq. ft.)- 9063.21</p> <p>Men – 100 &amp; Women – 14, Transgender- 0, Total – 114 (F.Y. 2024-25),</p> <p>Area allotted (in sq. ft.)- 9063.21</p>
11.	<p>The APR for FY 2023-24 has not been filed within prescribed time &amp; submitted on 24.01.2025. Request id- 242400011416 (Delay 115 days)</p> <p>The APR for the FY 2024-25 has been filed within prescribed time &amp; submitted on 30.09.2025. Request id- 24250001574</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.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Monitoring Performance of the Unit for the F.Y. 2020-21 To 2024-25.

**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 /198**

**Name of the Unit: -** M/s. DNJ Creation LLP (Unit-II)

**Address: Gala No. 403, 4<sup>th</sup> Floor, Nest -2, SEEPZ-SEZ, Andheri East, Mumbai-400096**

**Block period: -** 2020-21 To 2024-25

**Financial Year: -**

- a) 2020-21 (1<sup>st</sup> year)
- b) 2021-22 (2<sup>nd</sup> year)
- c) 2022-23 (3<sup>rd</sup> year)
- d) 2023-24 (4<sup>th</sup> year)
- e) 2024-25 (5<sup>th</sup> year)

**(A): Observation on APR**

**I. APPROVED Projections (Block Period-2020-21 to 2024-25) (Rs. in Lakhs)**

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	900.00	1200.00	1725.00	2325.00	3225.00	9375.00
FE Outgo	762.00	992.00	1417.00	1904.00	2634.00	7709.00
NFE	138.00	208.00	308.00	421.00	591.00	1666.00

**(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 (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	900.00	7.03	711.00	15.28	30.00	0.00	0.00
2021-22	1200.00	0.00	948.00	0.00	15.00	0.00	0.00
2022-23	1725.00	0.00	1362.00	0.00	15.00	0.00	0.00
2023-24	2325.00	0.00	1836.00	0.00	15.00	0.00	0.00
2024-25	3225.00	0.00	2547.00	0.00	15.00	0.00	0.00
<b>Total</b>	<b>9375.00</b>	<b>7.03</b>	<b>7404.00</b>	<b>15.28</b>	<b>90.00</b>	<b>0.00</b>	<b>0.00</b>

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

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	138.00	0.69	0.5%
2021-22	346.00	0.69	0.19%
2022-23	654.00	0.69	0.10%
2023-24	1075.00	0.69	0.06%
2024-25	1666.00	0.69	0.04%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

	2020-21	2021-22	2022-23	2023-24	2024-25
LOA No. & Date	MIHANSEZ-SEZ/UNIT-20/LOA-17/AM-2020 Dated 05/03/2020				
Validity of LOA	27.09.2025				
Item(s) of manufacture/ Services	Gold silver platinum brass steel copper plain and studded with diamonds and precious stones etc.				
Date of commencement of production	28.09.2020				
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	Male - 25 & Women - 25, Total - 50				
Area allotted (in sq. ft.)	2115.75 Sq. Ft.				

Area available for each employee per sq.ft. basis (area / no. of employees)	42.315 Sq. Ft per employee				
Investment till date	Building	0.00			
	Plant & Machinery	2.39			
	TOTAL	2.39			
Per Sq. ft. Export during the FY	Rs.332.27 per Sq. Ft.				
Quantity and value of goods exported under Rule 34 (unutilized goods)	No				
Value Addition during the monitoring period	F.Y. 2020-21- 9.83%				
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,  (The APR for the FY 2020-21 has been filed within time submitted on 30.04.2021)	No,  (The APR for the FY 2021-22 has not been filed within time submitted on 01.03.2023( Delay 151 days)	No,  (The APR for the FY 2022-23 has not been filed within time submitted on 17.01.2024) Delay 108 days )	No,  (The APR for the FY 2023-24 has not been filed within time submitted on 01.10.2024) Delay 1 day)	APR-2024-25 Filed manually

### Custom Officer Verification Report

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

##### a. EXPORT

(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	7.03	7.03	-	-
2021-22	0.00	0.00	-	-
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-
2024-25	0.00	0.00	-	-

##### b. IMPORT

##### i. Raw Material (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	15.28	15.28	-	-
2021-22	0.00	0.00	-	-

2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-
2024-25	0.00	0.00	-	-

c) 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	-	-
2021-22	0.00	0.00	-	-
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-
2024-25	0.00	0.00	-	-

(F) Bond cum Legal Undertaking (BLUT) (F.Y.-2020-21 TO 2024-25)

(Rs. In Lakhs)

		2020-21 To 2024-25
i	Total Bond-Cum Legal Undertaking (BLUT) at the beginning of the 5 years block period	Rs.3726.59
ii	Value of BLUT amount at the beginning of the Financial Year	Rs.3726.59
iii	Value of additional Bond cum legal undertaking executed during the financial year	-
iv	Duty foregone amount on account of goods and services imported or procured from DTA during the Financial year	-
v	Remaining or closing value of BLUT at the end of the financial year	Rs.3726.59

		2020-21	2021-22	2022-23	2023-24	2024-25
(G)	Details of pending Foreign Remittance beyond Permissible period, if any  To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	No				

(H) (a)	<p>Whether all softex has been filed for the said period. If no, details thereof.</p> <p>So, to also check whether units have obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	N. A
(b)	<p>Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of Softex and reasons for pendency.</p>	N. A
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	No
(I)	<p>Whether any Services provided in <b>DTA/SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period.</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 they utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	No

(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	N.A
(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	N.A
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	N.A
(N)	Has the unit set up any cafeteria / canteen / food court on unit premises.  If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise  Whether does the unit have available 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  observed by the Specified Officer during the period

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

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Draft submitted

**Findings**

1.	This report is prepared on scrutinizing the 1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> , 4 <sup>th</sup> & 5 <sup>th</sup> year of the block period 2020-21 to 2024-25.
2.	No Pending Foreign Realization.
3.	The unit did not undertake any exports during the period from FY 2021-22 to FY 2024-25. The only export recorded during the block period was in FY 2020-21, amounting to Rs. 7.03 lakhs.
4.	No Labour dues & Labour cases are pending against the unit.
5.	Area Allotted – 2115.75 Sq. Ft.  Employment Details-  Men- 25, Women-25, -Total- 50
6.	There is no CRA Objection pending.
7.	There is no SCN pending.
8.	The APR for the FY. 2020-21 To 2024-25 has been CA Certified.
9.	Value Addition during the monitoring period F. Y. 2020- 21 - 9.83%
10.	The APR for the F.Y. 2020-21 has been submitted on dtd. 30.04.2021  The APR for the F.Y. 2021-22 has been submitted on dtd. 01.03.2023 (Delay 151 days )  The APR for the F.Y. 2022-23 has been submitted on dtd. 17.01.2024(Delay 108 days)  The APR for the F.Y. 2023-24 has been submitted on dtd. 01.10.2024  ( Delay 1 day)  The APR for the FY. 2024-25 has been manually filed. (Request ID not written in APR)

**e. Recommendation:**

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

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

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**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 / 199**

**Name of the Unit: -** M/s. Eternity Jewels

**Address: -** G-11, G&J Complex-II, SEEPZ-SEZ, Andheri (E), Mumbai- 400096.

**Block period: -** 2021-22 to 2025-26

**Financial Year: -** 2021-22(1<sup>st</sup> Year), 2022-23 (2<sup>nd</sup> Year) and 2023-24(3<sup>rd</sup> Year)

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2018-19 to 2020-21 was placed in the 165<sup>th</sup> Approval Committee meeting held on 29.07.2022, wherein the Committee noted the monitoring performance of the Unit for the period 2018-19 to 2020-21, 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
  
- Action taken report :

<b>Directions of the Approval Committee</b>	<b>Action taken if any.</b>
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i. Unit to execute the Sub lease agreement within 2 months	SCN dated 30.06.2023 was issued to the unit as to why the unit has not achieved specified minimum value addition and in case of bonafide default, why the unit should deposit one percent of the short fall amount in FOB for regularizing the said shortfall. Unit has deposit Rs. 8,64,000/- i.e. one percent of shortfall in free on board value required to achieving specified value addition. Therefore, the case has been closed.
ii. Unit to pay the outstanding rent of Rs. 6,79,382/- immediately	
iii. Specified Officer to issue SCN for non-achieving minimum value addition	

**(A): Observation on APR**

**I. APPROVED Projections for the FY 2021-22 to 2025-26**

(Rs. in Lakhs)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	1515.00	1969.50	2474.50	2979.50	3434.00	12372.50
FE Outgo	843.35	1078.18	1421.58	1809.92	1946.78	7099.81
NFE	671.65	891.32	1052.92	1169.58	1487.22	5272.69

**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	1515.00	1713.00	808.00	0.00	0.00	0.00	0.00
2022-23	1969.50	9112.40	1035.25	443.12	0.00	0.00	0.00
2023-24	2474.50	9512.46	1373.60	675.73	0.00	0.00	0.00
<b>Total</b>	<b>5959.00</b>	<b>20337.86</b>	<b>3216.85</b>	<b>1118.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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	671.65	115.50	17.20%
2022-23	1562.97	2733.67	174.90%
2023-24	2615.89	5792.37	221.43%

**IV. Whether the Unit achieved Positive NFE: Yes**

**(D) Other Information**

LOA No. & Date	7/11/87/EPZ DATED 10.01.1990						
Validity of LOA	31.03.2026						
Item(s) of manufacture/ Services	DIAMONDS, GOLD MOUNTINGS, PLAIN GOLD JEWELLERY, STUDED GOLD JEWELLERY						
Date of commencement of production	09.09.1991						
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	10	Male	10	Male	10	
	Female	34	Female	34	Female	34	
	<b>Total</b>	<b>44</b>	<b>Total</b>	<b>44</b>	<b>Total</b>	<b>44</b>	
Area allotted (in sq. ft.)	7093.42 sq ft						
Area available for each employee per sq. ft. basis (area/no. of employees)	2021-22		2022-23		2023-24		
	161.21 sq. ft.		161.21 sq. ft.		161.21 sq. ft.		
Investment till date	Financial Year	2021-22		2022-23		2023-24	
	Building	0.00		0.00		0.00	
	Plant & Machinery	55.81		55.81		55.81	
	<b>Total</b>	<b>55.81</b>		<b>55.81</b>		<b>55.81</b>	
Per Sq. ft. Export during the FY	2021-22	Rs. 24149.14 Per Sq. ft. export				101.22	
	2022-23	Rs. 128462.72 Per Sq. ft. export				101.22	
	2023-24	Rs. 134102.59 Per Sq. ft. export				101.22	

Quantity and value of goods exported under Rule 34 (unutilized goods)	0.00	0.00	0.00
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	6.75%	8.44%	11.22%
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 02.06.2023  Request ID (242200036816)  Delay of 245 days	No  Submitted on 14.02.2024  Request ID (242400001196)  Delay of 137 days	No  Submitted on 05.03.2025  Request ID (242500002150)  Delay of 156 days

### Custom 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	1713.00	1713.00	0.00	NA
2022-23	9112.00	9112.00	0.00	NA
2023-24	9512.46	9512.46	0.00	NA

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

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	Raw Material	0.00	0.00	0.00	NA
2022-23		443.12	443.12	0.00	NA
2023-24		675.73	675.73	0.00	NA

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

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

(Rs. 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	1239.97	1239.97	1239.97
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1239.97	1239.97	1239.97
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00	0.00	0.00

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.	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
(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).	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
(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 of Estate Division.**

Particulars	Status
Outstanding Rent dues	As per report submitted by finance section there is outstanding dues is Rs. 1,39,996.17 as on 09.03.2026
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 01.04.2021 to 31.03.2026

**Findings**

1.	APR 2021-22 is 1 <sup>st</sup> , APR 2022-23 is 2 <sup>nd</sup> and APR 2023-24 is the 3 <sup>rd</sup> of the block period 2021-22 to 2025-26.						
2.	<p>i. The unit has achieved export revenue of Rs. 1713.00 Lakhs as against projected export of Rs. 1515.00 Lakhs i.e. 113.07% during the period for FY 2021-22.</p> <p>ii. The unit has achieved export revenue of Rs. 9112.40 Lakhs as against projected export of Rs. 1969.50 Lakhs i.e. 462.68% during the period for FY 2022-23.</p> <p>iii. The unit has achieved export revenue of Rs. 9512.46 Lakhs as against projected export of Rs. 2474.50 Lakhs i.e. 384.42% during the period for FY 2023-24.</p>						
3.	<p>i. Cumulative Net Foreign Exchange for the F.Y 2021-22 i.e. Rs. 115.50 is positive.</p> <p>ii. Cumulative Net Foreign Exchange for the F.Y 2022-23 i.e. Rs. 2733.67 is positive. e.</p> <p>iii. Cumulative Net Foreign Exchange for the F.Y 2023-24 i.e. Rs. 5792.37 is positive.</p>						
4.	No. of employees	FY 2021-22		2022-23		2023-24	
Male		10	Male	10	Male	10	
Female		34	Female	34	Female	34	
<b>Total</b>		<b>44</b>	<b>Total</b>	<b>44</b>	<b>Total</b>	<b>44</b>	
5.	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 2021-22 is 6.75%, 2022-23 is 8.44% and 2023-24 is 11.22%						
6.	No Labour dues & Labour cases are pending against the unit in estate section.						
7.	As per report submitted by finance section there is outstanding dues is Rs. 1,39,996.17 as on 09.03.2026						
8.	There is no CRA Objection pending.						
9.	There is no SCN is pending.						
10.	<p>i. The APR for the FY 2021-22 has not been filed within stipulated time as it filed on 02.06.2023. <b>The delay is of 245 days.</b></p> <p>ii. The APR for the FY 2022-23 has not been filed within stipulated time as it filed on 14.02.2024. <b>The delay is of 137 days</b></p> <p>iii. The APR for the FY 2023-24 has not been filed within stipulated time as it filed on 05.03.2025. <b>The delay is of 156 days.</b></p>						

**Recommendation:**

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

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

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**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/2025-26/200**

**Name of the Unit: -** M/s. H K Designs India LLP

**Address: -** Unit No.113, SDF IV, SEEPZ-SEZ, Andheri (E), Mumbai 400096

**Block period: -** 2021-22 to 2025-26

**Financial Year: -** 2023-24 (3<sup>rd</sup> Year)

**Details of Previous Monitoring: -**

The proposal of performance of the APR for the period 2020-21 to 2022-23 was placed in the 20<sup>th</sup> Approval Committee meeting held on 19.08.2025, wherein the Committee noted the monitoring performance of the Unit for the period 2020-21 to 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 the unit to

Directions of the Approval Committee	Action taken if any.
Unit to initiate action for issuance of Show Cause Notice for Delay in submission of APR for the period 2022-23	Show cause notice issued to the unit on dated 13.09.2025 and order-in-original has been issued on 10.11.2025.

(A): Observation on APR

**I. APPROVED Projections for the FY 2021-22 to 2025-26**

**(Rs. In Lakhs)**

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	17500.00	18375.00	19293.75	20258.44	21271.36	96698.55
FE Outgo	11200.00	11746.50	12315.83	12924.37	13558.58	61745.28
NFE	6300.00	6628.50	6977.93	7334.07	7712.77	34953.27

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	Actual
2021-22	17500.00	35678.68	11130.00	28921.35	35.00	0.49	0.00
2022-23	18375.00	59506.82	11686.50	39722.90	25.00	85.54	0.00
2023-24	19293.75	22298.12	12270.83	18805.69	20.00	5.86	0.00
Total	55168.75	117483.62	35087.33	87449.94	80.00	91.89	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	6300.00	4159.16	66.02%
2022-23	12928.50	15052.76	116.43%
2023-24	19906.43	19978.67	100.36%

**IV. Whether the Unit achieved Positive NFE: Yes**

**(D) Other Information:**

<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA(I)/NUS/APL/GJ-21/04-05/7577 Dated 16.09.2004
<b>Validity of LOA</b>	31.03.2026

<p><b>Item(s) of manufacture/ Services</b></p>	<p>Brass Jewellery Studded with Diamond, Rough Diamond, PS &amp; SP Stones, CZ and combination thereof, Gold Jewellery Studded with Diamond, Rough Diamond, PS &amp; SP Stones, CZ and combination thereof, Jewellery Containing Gold Chain of 3,4,5,6,7,8kt and above, Jewellery Containing Gold Findings of 3,4,5,6,7,8kt and above, Making Gold, Silver, Platinum chains as per size from chain rolls, Palladium Jewellery Studded with Diamond, Rough Diamond, PS &amp; SP Stones, CZ and combination n thereof, Plain &amp; Studded Titanium Jewelry and combination thereof, Plain &amp; Studded Gold, Silver, Platinum, Palladium, Titanium &amp; Brass Jewelry for repair and return manufactured by Third Other Party, Plain and Studded Brass jewelry and combination, Plain and studded Brass Jewelry with Leather and Rubber Cord, Plain and studded Gold Jewelry with Leather and Rubber Cord, Plain and Studded jewelry of Steel Dial Scraps Components etc and Combination thereof, Plain and studded Palladium Jewelry with Leather and Rubber Cord, Plain and studded Platinum Jewelry with Leather and Rubber Cord, Plain and studded Silver Jewelry with Leather and Rubber Cord, Plain and studded Titanium Jewelry with Leather and Rubber Cord, PLAIN GOLD JEWELLERY, PLAIN STUDED COMBINATION JEWELLERY, PLAIN STUDED JEWELLERY WITH COPPER ZINC BASED ALLOYS BRASS 5 percent of FOB value of export of previous year, PLAIN STUDED PALLADIUM JEWELLERY,PLAIN STUDED PLATINUM JEWELLERY,PLAIN STUDED SILVER JEWELLERY, Platinum Jewellery Studded with Diamond, Rough Diamond, PS &amp; SP Stones, CZ and combination thereof, Silver Jewellery Studded with Diamond, Rough Diamond, PS &amp; SP Stones, CZ and combination thereof, Studded Brass Jewelry with Glass Lense, Studded Diamond Precious and Semi Precious Stones Studded Jewelry with Ceramic Components, Studded Diamond Precious and Semi Precious Stones Studded Jewelry with Wood Components, STUDED GOLD JEWELLERY, Studded Gold Jewelry with Glass Lense, Studded Palladium Jewelry with Glass Lense, Studded Platinum Jewelry with Glass Lense, Studded Silver Jewelry with Glass Lense, Titanium Jewellery Studded with Diamond, Rough Diamond, PS &amp; SP Stones, CZ and combination thereof</p>
<p><b>Date of commencement of production</b></p>	<p>27.03.2006</p>
<p><b>Execution of BLUT</b></p>	<p>Yes</p>
<p><b>Pending CRA Objection, if any</b></p>	<p>No</p>
<p><b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b></p>	<p>No</p>

a. Projected employment for the block period		Male- 144
b. No. of employees as on 31.03.2024		Female-56
		Total-200
Area allotted (in sq. ft.)		7222.58 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		36.11 Sq. Ft per employee
Investment till date	Building	19.81
	Plant & Machinery	779.96
	<b>TOTAL</b>	<b>799.77</b>
Per Sq. ft. Export during the FY		Rs. 308727.91 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		23.70
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- NO, (The APR for the FY 2023-24 has not been filed within time. Submitted on 05.12.2024 & the delay is <b>65 days</b> )

### Custom 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.
2023-24	22298.12	22791.15	493.03	<p>A. Export Bifurcation</p> <p>NSDL:-</p> <p>Export:- 22324.34</p> <p>Exhibition:- 1.10</p> <p>Export Show:- 184.92</p> <p>Carnet:- 1.67</p> <p>Re-Export:- 248.78</p> <p>Sample Ret:- 30.35</p> <p>B. Less: Need to Deduct</p> <p>1. Carnet:- 1.67</p> <p>2. EXH-show:- 184.92</p> <p>3. Re-Export:- 248.78</p> <p>4. Sample ret:- 30.35</p> <p>5. Sales Return:- 27.32</p>

b. **IMPORT**

**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.
2023-24	5.86	20.94	15.08	<p>Import Product as a CG</p> <p>Request ID :-</p> <p>1. 172301170661 Item Description:- Geminos 24 inch Monitor with accessories</p> <p>2. 172301307640 Item Description:- Yealink T33G IP Phone (FOC)</p> <p>3. 172302564475 Item Description:- SDXL Base</p> <p>4. 172303630273 Item Description:- Vibe smart board for training &amp; geminos 24</p> <p>5. 172400985046 Item Description:- Barcode Printer (FOC)</p>

ii. **IMPORT (RM)**

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2023-24	29022.77	18029.80	10992.97	Difference is due to Samples on returnable basis, Consumables-FOC, repair & Consignment Return

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

		2023-24
i	Total Bond-Cum Legal Undertaking	2329.85
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	4971.62
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-

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

<b>(J)</b>	<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
<b>(K)</b>	<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
<b>(L)</b>	<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>	NO

	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	<p>NO</p>
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(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	Rs. 107625.34 as on date 10.03.2026
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 01.04.2021 to 31.03.2026

**Findings**

1.	APR 2023-24 is 3 <sup>rd</sup> of the block period 2021-22 to 2025-26.						
2.	The unit has achieved export revenue of Rs. 22298.12 Lakhs as against projected export of Rs. 19293.75 i.e. 115.57% for the FY 2023-24.						
3.	Cumulative Net Foreign Exchange for the 2023-24 is Rs.19978.67 Lakh is positive.						
4.	Area allotted (in sq. ft.): -7222.58 sq. ft.						
5.	<table border="1"> <tr> <td data-bbox="137 1536 405 1570">No. of employees</td> <td data-bbox="405 1536 1294 1570">Male- 144</td> </tr> <tr> <td></td> <td data-bbox="405 1570 1294 1626">Female-56</td> </tr> <tr> <td></td> <td data-bbox="405 1626 1294 1704">Total-200</td> </tr> </table>	No. of employees	Male- 144		Female-56		Total-200
No. of employees	Male- 144						
	Female-56						
	Total-200						
6.	Outstanding rent dues Rs. 107625.34 as on date 10.03.2026						
7.	There is no Foreign Remittance beyond Permissible period						
8.	No Labour dues & Labour cases are pending against the unit in estate section.						
9.	There is no SCN is pending.						
10.	The unit has submitted value addition statement from CA M/s Pr... Value Addition during the financial year 2023-24 is 23.54%						
11.	The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 05.12.2024. The unit has delayed in submission of APR by 65 days.						

**Recommendation:**

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

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

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**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/2025-26 /201**

**Name of the Unit: -** M/s. H K Designs India LLP Unit II

**Address: -** Unit No.134, 135, 138, 139, 141-A, 141-B, SDF V , SEEPZ-SEZ, Andheri (E), Mumbai 400096.

**Block period: -** 2021-22 to 2025-26

**Financial Year: -** 2023-24 (3<sup>rd</sup> Year)

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2020-21 to 2022-23 was placed in the 20<sup>th</sup> Approval Committee meeting held on 19.08.2025, wherein the Committee noted the monitoring performance of the Unit for the period 2020-21 to 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 the unit to

Directions of the Approval Committee	Action taken if any.
Unit to initiate action for issuance of Show Cause Notice for Delay in submission of APR for the period 2022-23	Show cause notice issued to the unit on dated 13.09.2025 and order-in-original has been issued on 10.11.2025.

**(A): Observation on APR**

**I. APPROVED Projections for the FY 2016-17 to 2020-21 & 2021-22 to 2025-26**

**(Rs. In Lakhs)**

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
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FOB value of export	20000.00	21000.00	22050.00	115000.00	120000.00	2,98,050.00
FE Outgo	15515.00	16276.00	17070.55	88815.00	92695.00	2,30,371.55
NFE	4485.00	4724.00	4979.45	26185.00	27305.00	67,678.45

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	Actual
2021-22	20000.00	52445.56	15420.00	39234.90	50.00	123.52	0.00
2022-23	21000.00	12071.94	16191.00	11668.11	50.00	3.82	0.00
2023-24	22050.00	59226.62	17000.55	47742.69	35.00	38.67	0.00
<b>Total</b>	<b>63050.00</b>	<b>123744.12</b>	<b>48611.55</b>	<b>98645.70</b>	<b>135.00</b>	<b>166.01</b>	<b>0.00</b>

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	4485.00	13631.25	303.93%
2022-23	9209.00	15599.95	169.40%
2023-24	14188.45	25584.79	180.32%

IV. Whether the Unit achieved Positive NFE: Yes

**(D) Other Information:**

<b>LOA No. &amp; Date</b>		SEEPZ-SEZ/IA(I)/NUS/AGL/03/2015-16 Dated 15.06.2015
<b>Validity of LOA</b>		24.04.2026
<b>Item(s) of manufacture/ Services</b>		Brass Jeweler Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof, Diamond Precious and Semi-Precious Stones Studded Jewelry with Ceramic Components, Diamond Precious and Semi Precious Stones Studded Jewelry with Wood Components ,Gold Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof, Palladium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof, Plain Studded Brass Jewelry and Combination, Plain Studded Gold Jewelry With Leather Rubber Cord, Plain Studded Jewelry of Steel Dial Straps Components etc. and Combination thereof, Plain Studded Platinum Jewelry With Leather Rubber Cord, Plain Studded Silver Jewelry With Leather Rubber Cord, PLAIN & STUDED JEWELLERY MADE OF GOLD, SILVER, PLATINUM, & PALLADIUM., Plain Studded Brass Jewelry with Leather Rubber Cord, Plain Studded Palladium Jewelry with Leather Rubber Cord, Plain Studded Titanium Jewelry with Leather Rubber Cord, Platinum Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof, Silver Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof, Titanium Jewellery Studded with Diamond, Rough Diamond, PS & SP Stones, CZ and combination thereof
<b>Date of commencement of production</b>		25.04.2016
<b>Execution of BLUT</b>		Yes
<b>Pending CRA Objection, if any</b>		No
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>		No
<b>a. Projected employment for the block period</b>		Male- 699
<b>b. No. of employees as of 31.03.2024</b>		Female-225 Total-924
<b>Area allotted (in sq. ft.)</b>		32991.35 Sq. Ft.
<b>Area available for each employee per sq.ft. basis (area / no. of employees)</b>		35.70 Sq. Ft per employee
<b>Investment till date</b>	<b>Building</b>	356.85
	<b>Plant &amp; Machinery</b>	1416.94
	<b>TOTAL</b>	1773.79
<b>Per Sq. ft. Export during the FY</b>		Rs. 179521.66 per Sq. Ft.

Quantity and value of goods exported under Rule 34	NIL
(unutilized goods) Value Addition during the monitoring period	27.80%
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed being given.	2023-24- NO, ((The APR for the FY 2023-24 has not been filed within time. Submitted 15.01.2025 & the delay is of 106 days)

### Custom 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.
2023-24	59226.62	59706.69	480.07	Difference is due to Consignment, Exhibition, Re-export Repair & sample return, purchase reject return

##### b. IMPORT

##### c. 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.
2023-24	38.67	38.67	0.00	NA

ii. IMPORT (RM)

(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2023-24	47742.69	30778.69	16964.00	Difference is due to Consumable, capital goods, consignment return, consumables-FOC, sample returnable, repair & sales reject

(F) Bond cum Legal Undertaking (BLUT)

		2023-24
i	Total Bond-Cum Legal Undertaking	6772.04
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	28384.42
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00

		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>	No

(H) (a)	<p>Whether all softex has been filed for the said period. If not, 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>	NA
(I)	<p>Whether any Services provided i n 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>	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>	No

	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	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 25.04.2021 to 24.04.2026

**Findings**

1.	APR 2023-24 is 3 <sup>rd</sup> Year of the block period 2021-22 to 2025-26.
2.	The unit has achieved export revenue of Rs. 59226.62 Lakhs as against projected export of Rs. 2205000 i.e. 268.60% for the FY 2023-24.
3.	Outstanding Rent dues NIL as on date.

4.	Area allotted (in sq. ft.): - 32991.35 Sq. Ft.	
	No. of employees	Male- 699 Female-225 Total-924
5.	Cumulative Net Foreign Exchange for the 2023-24 is Rs. 25584.79 Lakh is positive.	
6.	There is no Foreign Remittance beyond Permissible period	
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 Priya Khatri, wherein it is certified that the Value Addition during the financial year 2023-24 is 27.10%	
10.	The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 15.01.2025. The unit has delayed submission of APR by 106 days.	

**Recommendation:**

e.

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

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

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**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/2025-26 /202**

**Name of the Unit: -** M/s. Imperial Jewels

**Address: -** Unit No. 72, SDF-III, SEEPZ-SEZ, Andheri (E), Mumbai 400096

**Block period: -** 2023-24 to 2027-28

**Financial Year: -** 2023-24 (1<sup>st</sup>)

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2022-23 was placed in the 20<sup>th</sup> Approval Committee meeting held on 19.08.2025, 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 the unit to
  
- Action taken report :

Directions of the Approval Committee	Action taken if any.
Unit to initiate action for issuance of Show Cause Notice for Delay in submission of APR for the period 2022-23	Show cause notice issued to the unit on dated 13.09.2025 and order-in-original has been issued on 10.11.2025.

**(A): Observation on APR**

**I. APPROVED Projections for the FY 2023-24 to 2027-28**

(Rs. in Lakhs)

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FOB value of export	25000.00	27500.00	30250.00	33275.00	36602.50	1,52,627
FE Outgo	14870.00	16337.50	17942.75	19735.53	21692.08	90577.85
NFE	10130.00	11162.50	12307.25	13539.48	14910.42	62049.65

II. Performance as compared to projections during the block period 2023-24 to 2027-28

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	Actual
2023-24	25000.00	32556.26	14775.00	29022.77	50.00	29.75	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2023-24	10130.00	5376.16	53.07%

IV. Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/APL/GJ-13/2011-12/18675 Dated 22.12.2011
Validity of LOA	28.10.2028

Item(s) of manufacture/ Services		Brass Jewelry Studded with Diamond, PS & SP Stones, CZ and Combination thereof, Gold Jewelry Studded with Diamonds, Rough Diamonds, PS & SP Stones, CZ and Combination thereof, Jewelry Containing Gold Chain of 3,4,5,6,7,8 KT and Above, Making of Gold Findings of 3,4,5,6,7,8 KT and Above, Making of Gold, Silver & Platinum Chains as per size from chain rolls, Palladium Jewelry Studded with Diamonds, Rough Diamonds, PS & SP Stones, CZ and Combination thereof, Plain & Studded Brass Jewelry with digital tag & Combination thereof, Plain & Studded Gold Jewelry with digital tag & Combination thereof, Plain & Studded Palladium Jewelry with digital tag & Combination thereof, Plain & Studded Platinum Jewelry with digital tag & combination thereof, Plain & Studded Titanium Jewelry with digital tag & combination thereof, Plain Studded Gold, Silver, Platinum, Palladium, Titanium & Brass Jewelry for Repair & Return manufactured by Third & Other party., Platinum Jewelry Studded with Diamonds, rough Diamonds, PS & SP Stones, CZ and Combination thereof, Studded Gold, Silver Jewelry, Titanium Jewelry Studded with Diamonds, Rough Diamonds & SP Stones, CZ and Combination thereof
Date of commencement of production		29.10.2013
Execution of BLUT		Yes
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- 167
		Female-62
		Total-229
Area allotted (in sq. ft.)		8083.69 Sq. Ft.
Area available for each employee per sq. ft. basis (area/no. of employees)		35.29 Per sq. ft.
Investment till date	Financial Year	2023-24
	Building	118.85
	Plant & Machinery	501.31
	Total	620.16
Per Sq. ft. Export during the FY		Rs. 402740.08 Per Sq. ft. Export

Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	18.84%
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.	2023-24- No, (The APR for the FY 2023-24 has not been filed within stipulated time as it filed on 05.12.2024. The delay is of 65 days)

### Custom 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.
2023-24	32556.26	34317.50	1761.24	<p>A. Export Bifurcation</p> <p>NSDL:-</p> <p>Export:- 33374.56</p> <p>Exhibition:- 41.71</p> <p>Exhibition show:-15.72</p> <p>Consignment:- 797.79</p> <p>Re-Export:- 62.04</p> <p>Sample Ret:- 25.69</p> <p>B. Less: Need to Deduct</p> <p>1. Re-Export:- 62.04</p> <p>2. Sample Ret:- 25.69</p> <p>3. Exhibition show :- 15.72</p> <p>4. Sales Reject:- 1657.80</p>

b. IMPORT  
c. 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.
2023-24	29.75	29.75	0.00	NA

ii. IMPORT (RM)

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
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2023-24	29022.77	18029.80	10992.97	<p>A. Import Bifurcation</p> <ol style="list-style-type: none"> <li>1. RM:- 16208.51</li> <li>2. Consumables:- 3.80</li> <li>3. PM:- 2.00</li> <li>4. Exhibition :- 670.12</li> <li>5. Repair:- 72.92</li> <li>6. Sales return:- 1003.93</li> <li>7. CG:- 29.75</li> <li>8. PM- FOC:- 1.05</li> <li>9. SAM-RET:-37.73</li> </ol> <p>B1. Considered For APR:- 16214.31</p> <p>B2. RM:- Deemed Procured:- 12808.47</p>
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**(F) Bond cum Legal Undertaking (BLUT)**

**(Rs. In Lakhs)**

		2023-24
i	Total Bond-Cum Legal Undertaking	30861.84
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	30861.84
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-

		2023-24
(G)	<p>Details of pending Foreign Remittance beyond Permissible period, if any.</p> <p><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b></p>	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>	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.	
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	

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

**(B) Observations on Estate Division**

Particulars	Status
Outstanding Rent dues	Rs. 73,842.44 as on date 10.03.2026

Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 26.12.2016 to 28.10.2023  (The unit has submitted the draft of sub lease agreement for period of 29.10.2023 to 28.10.2028 in respect of unit no. 72, SDF-III, SEEPZ-SEZ for scrutiny)

### Findings

1.	APR 2023-24 is the 1st Year of the block period 2023-24 to 2027-28.	
2.	The unit has achieved export revenue of Rs. 32556.26 Lakhs as against projected export of Rs. 25000.00 i.e. 130.23% for the FY 2023-24.	
3.	Cumulative Net Foreign Exchange for the 2023-24 is Rs. 5376.16 Lakh is positive.	
4.	Area allotted (in sq. ft.): - 8083.69 sq. ft.	
	No. of employees	Male- 167 Female-62 Total-229
5.	Outstanding rent dues Rs. 73,842.44 as on date 10.03.2026	
6.	No Labour dues & Labour cases are pending against the unit in estate section.	
7.	There is no Foreign Remittance beyond Permissible period	
8.	There is no SCN is pending.	
9.	The unit has submitted value addition statement from CA M/s Priya Khatri ., wherein it is certified that the Value Addition during the financial year 2023-24 is 18.84%	
10.	The APR for the FY 2023-24 has not been filed within prescribed time & submitted on 05.12.2024. The unit has delayed in submission of APR by 65 days.	

**Recommendation:**

e.

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

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

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**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 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/ 2023 /2025-26**

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

**Address: -** Plot No.GJ-11, SEEPZ-SEZ, Andheri (East) Mumbai 400096

**Block period: -** 2016-17 To 2020-21

**Financial Year: -** 2019-20 & 2020-21

**Block period: -** 2021-22 To 2025-26

**Financial Year: -** 2021-22 to 2023-24

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2018-19 was placed in the 151<sup>st</sup> Approval Committee meeting held on 06.04.2021, wherein the Committee noted the monitoring performance of the Unit for the period 2018-19, as the export and import data for the period 2018-19 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 2018-19, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

<b>Directions of the Approval Committee</b>	<b>Action Taken if any</b>
<ul style="list-style-type: none"><li>• Pay the outstanding rental dues amounting to Rs.7,03,593/- as on date immediately.</li></ul>	<b>Letter issued to unit on 21.04.2021</b>
<ul style="list-style-type: none"><li>• Unit to clear the pending foreign exchange realization and submit fortnightly report to Specified Officer.</li></ul>	

A.

: Observation on APR

## (I) APPROVED Projections

(Rs. In Lakhs)

	2016-17	2017-18	2018-19	2019-20	2020-21	Total
FOB value of export	10000.00	10500.00	11000.00	11500.00	12000.00	55000.00
FE Outgo	8195.00	8490.00	8760.00	9099.50	9457.00	44001.50
NFE	1805.00	2010.00	2240.00	2400.50	2543.00	10998.50

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	9000.00	9500.00	10000.00	10500.00	11000.00	50000.00
FE Outgo	6877.70	7250.35	7628.00	8400.65	8899.30	39056.00
NFE	2122.30	2249.65	2372.00	2099.35	2100.70	10944.00

## (II) Performance as compared to projections during the block period 2016-17 to 2020-21 and 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	
2016-17	10000.00	10667.70	8010	6470.58	100.00	5.70	4.46
2017-18	10500.00	7394.98	8295	4596.09	100.00	12.11	10.63
2018-19	11000.00	9203.84	8580	4245.06	80.00	11.89	4.88
2019-20	11500.00	8156.75	8912.5	4378.67	80.00	0.00	0.00
2020-21	12000.00	6629.28	9300	3915.58	70.00	0.00	0.00
<b>Total</b>	<b>55000.00</b>	<b>42052.55</b>	<b>43097.5</b>	<b>23605.98</b>	<b>430.00</b>	<b>29.7</b>	<b>19.97</b>
Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	9000.00	7267.89	6660	4662.37	80.00	0.00	0.00
2022-23	9500.00	5349.62	7030	3485.37	75.00	0.00	0.00
2023-24	10000.00	5521.38	7400	3616.97	75.00	0.00	0.00
2024-25	10500.00	-	8190	-	50.00	-	-
2025-26	11000.00	-	8701	-	30.00	-	-
<b>Total</b>	<b>50000.00</b>	<b>18138.89</b>	<b>37981</b>	<b>11764.71</b>	<b>310.00</b>	<b>0.00</b>	<b>0.00</b>

## (III) Cumulative NFE achieved during the block period 2016-17 to 2020-21 and 2021-22 to 2025-26

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2016-17	1805.00	2831.23	156.85%
2017-18	3815.00	4886.36	128.09%
2018-19	6055.00	8888.82	146.80%
2019-20	8455.50	11883.59	140.54%
2020-21	10998.50	14668.79	133.37%
Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved

2021-22	2122.30	2834.04	133.54%
2022-23	4371.95	4753.60	108.73%
2023-24	6743.95	6699.87	99.35%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information :

LOA No. & Date		IA(I)/NUS/APL/GJ/288/02-03/2236				
		Dated 27.03.2003				
Validity of LOA		31.03.2026				
Item(s) of manufacture/ Services		Gold and or Platinum Jewellery Studded with Diamonds, Precious & Semi Precious Stones, Pearls, Synthetics Stones, Silver Jewellery Plain and Studded Jewellery with Diamonds, Precious- Semi Precious Stones, Pearls and Synthetic Stones, Stainless Steel, Copper & Brass-Bronz Jewellery Studded with Dia inds, Precious, Semi Precious Stones, Synthestic Stones & CZ-Pearls				
Date of commencement of production		12.10.2005				
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		
		2019-20		480		
		2020-21		431		
		2021-22		402		
		2022-23		363		
		2023-24		323		
Area allotted (in sq. ft.)		20042 Sq Ft.				
Area available for each employee per sq.ft. basis (area / no. of employees)		2019-20		41.75 Sq. Ft per employee		
		2020-21		46.50 Sq. Ft per employee		
		2021-22		49.86 Sq. Ft per employee		
		2022-23		55.21 Sq. Ft per employee		
		2023-24		62.05 Sq. Ft per employee		
		2019-20	2020-21	2021-22	2022-23	2023-24
Investment till date	Building	1049.74	1049.74	1049.74	1049.74	1049.74
	Plant & Machinery	677.26	677.58	689.48	697.30	697.30
	<b>TOTAL</b>	1727	1727.32	1739.22	1747.04	1747.04
Per Sq. ft. Export during the FY	Rs. 40698.28 per Sq. Ft.Laksh	Rs. 33076.93 per Sq. Ft.Laksh	Rs. 36263.30 per Sq. Ft.Lakhs	Rs. 25692.04 per Sq. Ft.Lakhs	Rs. 27549.04 per Sq. Ft.Lakhs	

Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL				
Value Addition during the monitoring period	31.86%	26.56%	33.88%	31.17%	28.29%
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, APR for the FY 2019-20 filed on 27.01.2021			
	2020-21	Yes, APR for the FY 2020-21 filed on 30.12.2021			
	2021-22	No, APR for the FY 2021-22 filed on 24.12.2022 The unit has delayed in submission of APR by 84 days.			
	2022-23	No, APR for the FY 2022-23 filed on 27.11.2023 The unit has delayed in submission of APR by 57 days.			
	2023-24	No, APR for the FY 2023-24 filed on 09.01.2025 The unit has delayed in submission of APR by 100 days.			

### Custom 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
2019-20	8156.75	7875.03	281.72	Add: Returnable Samples Less: Value of 53A not reflected in NSDL
2020-21	6629.28	6488.17	141.11	Add : Returnable Samples Less : Value of 53A not reflected in NSDL
2021-22	7267.89	7147.82	120.07	Add: Returnable Samples Less : Value of 53A not reflected in NSDL
2022-23	5349.62	5253.58	96.04	Add: 1. Returnable Sample 2. Repair Goods 3. Consignment on Returnable 4. Loan Value Deducted from SB  Less: Value of 53A not reflected in NSDL
2023-24	5521.38	5454.27	67.11	Add: 1. Consignment (Returnable) 2. Loan Value Deducted from SB 3, Repair Goods  Less : Value of 53A not reflected in NSDL

**IMPORT (RM & Capital Goods)**  
(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2019-20		4378.67	4405.20	26.53	Less : 1. Repair Import 2. Returnable Samples 3. Loan & Free of Cost 4. Freight, Insurance and other charges declared in the NSDL system has not been considered for imports in the APR. 5. Consignment  Add: 1. Goods procured from DTA in Foreign Currency 2. Zone to Zone Import

2020-21	Raw Material	3913.62	5455.15	1541.53	Less: 1. Repair Import 2. Returnable Samples 3. Loan & Free of Cost Add: Zone to Zone Import
2021-22		4662.37	6142.64	1480.27	Less: 1. Repair Import 2. Returnable Samples 3. Loan & Free of Cost
2022-23		3485.37	4144.26	658.89	Less: 1. Repair Import 2. Returnable Samples 3. Loan & Free of Cost 4. Consignment Add: DTA Job Work charges add in RM
2023-24		3616.97	3719.16	102.19	Less: 1. Repair Import 2. Returnable Samples 3. Loan & Free of Cost 4. Freight, Insurance, and other charges declared in the NSDL system has not been considered for imports in the APR 5. Consignment

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2019-20	Capital Goods	0.00	0.00	-	N.A.
2020-21		0.00	0.00	-	N.A.
2021-22		0.00	0.00	-	N.A.
2022-23		0.00	0.00	-	N.A.
2023-24		0.00	0.00	-	N.A.

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

**(Rs. in Lakhs)**

		2019-20	2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	15482.99	12490.01	1157.16	7096.04	6455.90
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	13197.33	12490.01	1157.16	7096.04	6455.90
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00	0.00	6777.92	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)	707.32	819.31	839.04	640.14	819.31
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	12490.01	11670.70	7096.04	6455.90	5636.58

		2019-20	2020-21	2021-22	2022-23	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any	16 Cases pending amount of 8867.87 Lakhs	18 Cases pending amount of 6110.55 Lakhs	18 Cases pending amount of 5734.24 Lakhs	18 Cases pending amount of 6426.83 Lakhs	19 Cases pending amount of 5449.27 Lakhs
	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)	NA	NA	NA	NA	NA

(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	NA	NA	NA	NA
(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	Yes	Yes	Yes	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	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>	NA	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>	NA	NA	NA	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	NA	NA	NA
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**(B) Observations on Estate Division.**

Particulars	Status
Outstanding Rent dues	NIL as on 31.12.2025
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f. 06.02.2003 for 95 years

**Findings**

1.	These are the 5 th years performance scrutiny 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 for the block period 2016-17 to 2020-21 and 2021-22 to 2024-25.																												
2.	<ul style="list-style-type: none"> <li>The unit has achieved export revenue of Rs. 8156.75/- Lakhs as against projected export of Rs. 11500/-Lakhs i.e. 70.93 % during the period for FY 2019-20.</li> <li>The unit has achieved export revenue of Rs. 6629.28/- Lakhs as against projected export of Rs. 12000/-Lakhs i.e. 55.24 % during the period for FY 2020-21.</li> <li>The unit has achieved export revenue of Rs. 7267.89/- Lakhs as against projected export of Rs. 9000/-Lakhs i.e. 80.75 % during the period for FY 2021-22</li> <li>The unit has achieved export revenue of Rs.5349.62/- Lakhs as against projected export of Rs. 9500/- Lakhs i.e. 56.31 % during the period for FY 2022-23</li> <li>The unit has achieved export revenue of Rs. 5521.38/- Lakhs as against projected export of Rs. 10000/- Lakhs i.e. 55.21 % during the period for FY 2023-24</li> </ul>																												
3.	<ul style="list-style-type: none"> <li>Cumulative Net Foreign Exchange Rs. 11883.59/- lakhs is positive for FY 2019-20</li> <li>Cumulative Net Foreign Exchange Rs. 14668.79/- lakhs is positive for FY 2020-21.</li> <li>Cumulative Net Foreign Exchange Rs. 2834.04/- lakhs is positive for FY 2021-22.</li> <li>Cumulative Net Foreign Exchange Rs. 4753.60/- lakhs is positive for FY 2022-23.</li> <li>Cumulative Net Foreign Exchange Rs. 6699.87/- lakhs is positive for FY 2023-24.</li> </ul>																												
4.	<p>Pendency Foreign Currency Realization year wise outstanding</p> <table border="1"> <thead> <tr> <th>O/s on APR Year</th> <th>Total Cases</th> <th>Total Rupees</th> <th>Balance o/s</th> </tr> </thead> <tbody> <tr> <td>2019-20</td> <td>16</td> <td>8867.87</td> <td>522.04</td> </tr> <tr> <td>2020-21</td> <td>18</td> <td>6110.54</td> <td>410.04</td> </tr> <tr> <td>2021-22</td> <td>18</td> <td>5734.23</td> <td>638.13</td> </tr> <tr> <td>2022-23</td> <td>18</td> <td>6426.84</td> <td>380.84</td> </tr> <tr> <td>2023-24</td> <td>19</td> <td>5449.16</td> <td>114.55</td> </tr> <tr> <td colspan="3"><b>Total Foreign Exchange O/S realization as on 27.11.2025</b></td> <td><b>2,065.60</b></td> </tr> </tbody> </table>	O/s on APR Year	Total Cases	Total Rupees	Balance o/s	2019-20	16	8867.87	522.04	2020-21	18	6110.54	410.04	2021-22	18	5734.23	638.13	2022-23	18	6426.84	380.84	2023-24	19	5449.16	114.55	<b>Total Foreign Exchange O/S realization as on 27.11.2025</b>			<b>2,065.60</b>
O/s on APR Year	Total Cases	Total Rupees	Balance o/s																										
2019-20	16	8867.87	522.04																										
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2023-24	19	5449.16	114.55																										
<b>Total Foreign Exchange O/S realization as on 27.11.2025</b>			<b>2,065.60</b>																										
5.	There is no Labour dues/ cases, outstanding dues, pending against the unit in estate section.																												
6.	There is no CRA Objection pending.																												
7.	Sub-lease agreement is Registered w.e.f. 06.02.2003 for 95 years																												
8.	Outstanding Rent dues is NIL as on 31.12.2025																												
9.	There is no SCN is pending.																												
10.	The unit has submitted value addition statement from CA Dhiraj H. mehta & Co. Chartered Accountants, wherein it is certified that the Value Addition during the financial year 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 is 31.86%, 26.56%, 33.88%, 31.17% and 28.29 respectively.																												

11.	<ul style="list-style-type: none"><li>● The APR for the FY 2019-20 and 2020-21 has been filed within prescribed time &amp; submitted on 27.01.2021 and 30.12.2021.</li> <li>● The APR for the FY 2021-22 has not been filed within prescribed time &amp; submitted on 24.12.2022 i.e. there is a delay of 84 days.</li> <li>● The APR for the FY 2022-23 has not been filed within prescribed time &amp; submitted on 27.11.2023 i.e. there is a delay of 57 days.</li> <li>● The APR for the FY 2023-24 has not been filed within prescribed time &amp; submitted on 09.01.2025 i.e. there is a delay of 100 days.</li></ul>
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**e. Recommendation:**

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

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

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**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/ /2025-26  
204**

**Name of the Unit: -** M/s. Star Brillian Private Limited Unit II

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

**Block period: -** 2021-22 to 2025-26

**Financial Year: -** 2022-23 (2<sup>nd</sup> Year) and 2023-24 (3<sup>rd</sup> Year)

**Details of Previous Monitoring: -**

The proposal of performance of the APR for the period 2020-21 and 2021-22 was placed in the 195<sup>th</sup> Approval Committee meeting held on 30.01.2025 wherein the Committee noted the monitoring performance of the Unit for the period 2020-21 and 2021-22. The Committee also directed the unit to

- Report on action taken:

Directions of the Approval Committee	Action taken if any.
Unit to clear the outstanding dues of Rs. 53,365.32/-	Outstanding Rent dues NIL as on date: the outstanding dues

(A): Observation on APR

I. APPROVED Projections for the FY 2021-22 to 2025-26.

(Rs. in Lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
	2021-22	2022-23	2023-24	2024-25	2025-26	
FOB value of export	0.00	35.00	40.00	45.00	50.00	170.00
FE Outgo	0.00	18.00	20.00	22.00	23.00	83.00
NFE	0.00	17.00	20.00	23.00	27.00	87.00

(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	0.00	3.67	0.00	0.00	0.00	4.73	0.00
2022-23	35.00	2.17	0.00	0.00	0.00	0.00	0.00
2023-24	40.00	27.69	0.00	0.00	0.00	0.00	0.00
Total	75.00	33.53	0.00	0.00	0.00	4.73	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	14.00	3.12	22.29%
2022-23	17.00	4.74	27.88%
2023-24	37.00	31.88	86.16%

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

LOA No. & Date		SEEPZ-SEZ/NUS/APL/GJ/38/04-05/6379		
		Dated: - 15.09.2011		
Validity of LOA		31.3.2026		
Item(s) of manufacture/ Services		Certification of Diamonds & Jewellery, Quality Control of Jewellery, Hallmarking.		
Date of commencement of production		23.09.2012		
Execution of BLUT		YES		
Pending CRA Objection, if any		No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No		
No. of employees			2022-23	2023-24
		Male	9	9
		Female	0	0
		Total	9	9
Area allotted (in sq. ft.)		2108.96 sq. ft.		
Area available for each employee per sq. ft. basis (area/no. of employees)		234.33 sq. ft.	234.33 sq. ft.	
Investment till date	Financial Year	2022-23	2023-24	
	Building	68.54	68.54	
	Plant & Machinery	5.51	5.51	
	Total	74.05	74.05	
Per Sq. ft. Export during the FY		Rs. 102.89 per sq. ft.	Rs. 1312.75 per sq. ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)		No		
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		0.00	0.00	
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.		Yes, Submitted on 28.09.2023  Request ID (242300025833)  There is No delay	Yes, Submitted on 06.09.2024  Request ID (242400017484)  There is No delay.	

**Custom Verification Report**

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

**a. EXPORT**

(Rs. in Lakhs)

(Rs. in L.

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
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2022-23	2.17	2.17	0.00	NA
2023-24	27.69	27.69	0.00	NA

**b. IMPORT**

**i. (Capital Goods)**

(Rs. In Lakhs)

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

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

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	38.65	38.65
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	37.80	37.80
(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><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b></p>	NIL
(H)	<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>	
(a)		
(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>	
(c)	<p>Whether unit has filed any request for Cancellation of SOFTEX/SERF</p>	<p>Not Applicable for Gems and Jewellery Units</p>
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?</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>	<p>Unit not uploaded DSPF for services procured during the monitoring period, unit will start uploading the same in due course.</p>

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

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

Particulars	Status
Outstanding Rent dues	NIL
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period w.e.f. 27.05.2003 to 31.05.2072.

**Findings**

1.	APR 2022-23 is 2 <sup>nd</sup> and 2023-24 is 3 <sup>rd</sup> Year of the block period 2021-22 to 2025-26.
2.	i. The unit has achieved export revenue of Rs.2.17 Lakhs as against projected export of Rs.35.00 i.e. 6.20% for the FY 2022-23.  ii. The unit has achieved export revenue of Rs.27.69 Lakhs as against projected export of Rs.40.00 i.e. 69.23% for the FY 2023-24.
3.	i. Cumulative Net Foreign Exchange for the 2022-23 is Rs4.74 Lakh is positive. ii. Cumulative Net Foreign Exchange for the 2023-24 is Rs. 31.88 Lakh is positive.

4.	Area allotted (in sq. ft.): - 2108.96 sq. ft.		
	No. of employees	2022-23	2023-24
		Male: - 9	Male: - 9
		Female: - 0	Female: - 0
		Total: -9	Total: -9
5.	Outstanding Rent dues NIL as on date.		
6.	No Labour dues & Labour cases are pending against the unit in estate section.		
7.	There is no SCN pending.		
8.	There is no pending Foreign Remittance beyond Permissible period.		
	i. The APR for the FY 2022-23 has been filed within prescribed time & submitted on 28.09.2023.		
	ii. The APR for FY 2023-24 has been filed within prescribed time & submitted on 06.09.2024.		

**Recommendation:**

e.

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

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