

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 : 28 अप्रैल 2026  
DATE : 28<sup>th</sup> April 2026

समय : 11.00 AM बाद  
TIME : 11.00 A.M. onwards

28 अप्रैल 2026 को विकास आयुक्त, SEEPZ-SEZ की अध्यक्षता में SEEPZ-SEZ के लिए 206 वी अनुमोदन समिति की बैठक।

**206<sup>th</sup> MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 28 April 2026.**

**अनुक्रमणिका (INDEX)**

Agenda Item No	Subject
Agenda Item No.01	Confirmation of Minutes of the last meeting held on 24.03.2026
Agenda Item No.02	The proposal of M/s. Sarin Technologies India Private Limited for setting up of a service unit in SEEPZ-SEZ.
Agenda Item No.03	The proposal of M/s. QG Technologies (India) Pvt. Ltd Unit II for i. Relocation of Trading Unit No. 501, Tower-II, SEEPZ++ to Unit No. 203, SDF-VIII, SEEPZ-SEZ (Area 8.08 sq.mtr). ii. Addition of an area, i.e., admeasuring 8.36 sq. mtr., from the trading unit no.501 into Manufacturing Unit No. 501, Tower-II, SEEPZ-SEZ. iii. Partially deletion of area (Area 8.08 sq.mtr). from LOA No. SEEPZ-SEZ/IA-I SECTION/QG/4/2022-23/07965 dtd. 19.05.2022 for inclusion in trading activity, is placed before the Approval Committee under Rule 19(2) of the SEZ Rules 2006
Agenda Item No.04	The proposal of M/s. Infinox Technology Solutions Pvt. Ltd for Additional Location i.e. Gala No. 303 & 304, NEST-2 (area 705 sq. mtrs) with revision of projection for 1 year i.e. 2026-27.
Agenda Item No.05	The proposal of M/s. Jewelex India Private Limited (Unit -II) for Additional Location i.e. Gala No.IT-18, SDF- VII, SEEPZ-SEZ, admeasuring area 630.00 sq. mtrs and capacity enhancement with revision of projection for 4 years i.e. 2026-27 to 2029-30
Agenda Item No.06	The proposal of 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.
Agenda Item No.07	The proposal of for Merger of LOA M/s. Imperial Jewels-II, LOA No. SEEPZ-SEZ/IA-I Section/IJ/25/2022-23/09007, dated 26.06.2023, into M/s. Imperial Jewels LOA No. SEEPZ-SEZ/IA-I/NUS/APL/GJ-13/2011-12/18675 dated 22.12.2011 as amended.
Agenda Item No.08	The proposal of Merger of LOA M/s. E-Emphasys Systems Pvt Ltd-II, LOA No. SEEPZ-SEZ/IA- I/NUS/APL/03/2013-14/12369 Dated 24.10.2013 into M/s. E-Emphasys Systems Pvt Ltd LOA No. SEEPZ- SEZ/IA-A/SW-12/2009-10/12958 Dated 09.12.2009.
Agenda Item No.09	The Proposal for change in constitution from Private Limited to Public Limited of the Company i.e. M/s. International Gemmological Institute (India) Pvt. Ltd to M/s. International Gemmological Institute (India) Limited alongwith change in directors and shareholding pattern.
Agenda Item No.10	The proposal of M/s. Elegant Collection for Change in Partner and Shareholding Pattern of the Company.
Agenda Item No.11	Monitoring Performance of the unit holders as per FSR(20) attached.

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**MINUTES OF 205th MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE  
CHAIRMANSHIP OF THE DEVELOPMENT COMMISSIONER ON 24-03-2026**

Name of the SEZ	SEEPZ SEZ
Meeting No.	205th
Date	24-03-2026

**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 DFGT , Mumbai
4	Shri. Birender Singh	Deputy Commissioner of Customs	Nominee of Commissioner of Customs, General ,Air Cargo , Sahar
5	Smt. Poonam Dharade	Deputy Director of Industries	Nominee of Development Commissioner of Industries , Government of Maharashtra
6	Shri. Sandip D. Bhosale	Deputy development commissioner	SEEPZ-SEZ

Sr. No.	Name of the Members	Designation	Organization
7	Shri. Jay Manoj Shah	Specified Officer	SEEPZ SEZ
8	Smt. Smitha Nambiar	Specified Officer	Gigaplex SEZ

<p><b>कार्यसूची मद संख्या 01:</b> 22.01.2026 को आयोजित 204वीं बैठक के कार्यवृत्त की पुष्टि।</p> <p>22.01.2026 को आयोजित 204वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।</p>	<p><b>Agenda Item No. 01:</b> Confirmation of the Minutes of the 204th Meeting held on 22-01-2026</p> <p>The Minutes of the 204th Meeting held on 22-01-2026 were confirmed with consensus</p>
<p><b>एजेंडा मद संख्या 02 :</b> मेसर्स वर्निव ज्वेल्स द्वारा एसईईपीजेड-एसईजेड में एक नई विनिर्माण इकाई स्थापित करने का प्रस्ताव।</p>	<p><b>Agenda Item No. 02:</b> The proposal of M/s. Vernive Jewels for setting up of a new manufacturing unit in SEEPZ-SEZ</p>
<p>मेसर्स वर्निव ज्वेल्स ने चांदी के सादे आभूषण (हस्तनिर्मित), प्रयोगशाला में निर्मित हीरे जड़े चांदी के आभूषण, सीजेड और मोइसेनाइट जड़े चांदी के आभूषण (हस्तनिर्मित) और सिंथेटिक पत्थर जड़े चांदी के आभूषण, सोने के सादे आभूषण (हस्तनिर्मित) और सोने के जड़े आभूषण, हीरे और कीमती पत्थरों से जड़े सोने के आभूषण (हस्तनिर्मित), प्रयोगशाला में निर्मित हीरे जड़े सोने के आभूषण (हस्तनिर्मित), प्रयोगशाला में निर्मित हीरे जड़े अर्ध-जमे सोने के आभूषण (हस्तनिर्मित), कीमती पत्थरों और मोइसेनाइट से जड़े सोने के आभूषण, प्लैटिनम के सादे आभूषण (हस्तनिर्मित), प्लैटिनम के अर्ध-जमे हीरे जड़े आभूषण (हस्तनिर्मित), प्लैटिनम के हीरे और कीमती पत्थरों से जड़े प्लैटिनम के अर्ध-जमे आभूषण (हस्तनिर्मित) और प्लैटिनम के अर्ध-जमे हीरे जड़े आभूषणों के निर्माण इकाई की स्थापना के लिए आवेदन प्रस्तुत किया था। प्रयोगशाला में निर्मित हीरे जड़े आभूषण (हस्तनिर्मित), प्रयोगशाला में निर्मित हीरे जड़े प्लैटिनम आभूषण (हस्तनिर्मित), कीमती पत्थर और मोइसेनाइट जड़े प्लैटिनम आभूषण (हस्तनिर्मित), गाला नंबर आईटी-19, एसडीएफ-VII, एसईईपीजेड-एसईजेड में सोने की खोज, क्षेत्रफल 630 वर्ग मीटर।</p>	<p>M/s. Vernive Jewels had submitted the application for setting up of Manufacturing unit for Silver Plain Jewellery ( Handcrafted ), Silver Studded Jewellery with Lab Grown Diamond , Silver Studded Jewellery With Cz &amp; Moissanite (Handcrafted) &amp; Synthetic Stone , Gold Plain Jewellery (Handcrafted) &amp; Gold Mounted Jewellery , Gold Jewellery Studded With Diamond &amp; Precious Stone (Handcrafted) , Gold Jewellery Studded With Lab grown Diamonds (Handcrafted), Semi Mounted Gold Jewellery Studded With Lab grown Diamonds (Handcrafted) , Gold Jewellery Studded With Precious Stone &amp; Moissanite , Platinum Plain Jewellery (Handcrafted) , Platinum Semi Mounted Studded Jewellery With Diamonds (Handcrafted) , Platinum Studded Jewellery With Diamonds &amp; Precious Stone (Handcrafted) , Platinum Semi Mounted Studded Jewellery With Lab grown Diamond (Handcrafted) , Platinum Studded Jewellery With Lab grown Diamond (Handcrafted) , Platinum Studded Jewellery With Precious Stone &amp; Moissanite (Handcrafted) , Gold Finding at Gala No.IT-19, SDF-VII, SEEPZ-SEZ, Admeasuring 630 sq. mtrs.</p>

**निर्णय:** विचार-विमर्श के बाद, समिति ने मेसर्स वर्निव ज्वेल्स के चांदी के सादे आभूषण (हस्तनिर्मित), प्रयोगशाला में निर्मित हीरे जड़े चांदी के आभूषण, सीजेड और मोइसेनाइट जड़े चांदी के आभूषण (हस्तनिर्मित) और कृत्रिम पत्थर जड़े चांदी के आभूषण, सोने के सादे आभूषण (हस्तनिर्मित) और सोने के जड़े आभूषण, हीरे और कीमती पत्थरों से जड़े सोने के आभूषण (हस्तनिर्मित), प्रयोगशाला में निर्मित हीरे जड़े सोने के आभूषण (हस्तनिर्मित), प्रयोगशाला में निर्मित हीरे जड़े अर्ध-जड़ित सोने के आभूषण (हस्तनिर्मित), कीमती पत्थरों और मोइसेनाइट से जड़े सोने के आभूषण, प्लैटिनम के सादे आभूषण (हस्तनिर्मित), प्लैटिनम के हीरे जड़े अर्ध-जड़ित आभूषण (हस्तनिर्मित), प्लैटिनम के हीरे और कीमती पत्थरों से जड़े प्लैटिनम के आभूषण (हस्तनिर्मित प्लैटिनम सेमी माउंटेड स्टडेड ज्वेलरी लैब में उगाए गए हीरे के साथ (हस्तनिर्मित), प्लैटिनम स्टडेड ज्वेलरी लैब में उगाए गए हीरे के साथ (हस्तनिर्मित), प्लैटिनम स्टडेड ज्वेलरी कीमती पत्थर और मोइसेनाइट के साथ (हस्तनिर्मित), गाला नंबर आईटी-19, एसडीएफ-VII, एसईईपीजेड-एसईजेड में सोने की खोज, क्षेत्रफल 630 वर्ग मीटर ) के निर्माण इकाई की स्थापना के प्रस्ताव को मंजूरी दे दी।

₹480 लाख की परियोजना लागत और घोषित कुल संपत्ति ₹2,06,34,583 को देखते हुए निधि के स्रोत के संबंध में स्पष्टीकरण/औचित्य प्रस्तुत करने के अधीन।

**Decision:** After deliberation, the Committee **Approved** the proposal of M/s. Vernive Jewels for setting up of Manufacturing unit for Silver Plain Jewellery ( Handcrafted ) , Silver Studded Jewellery with Lab Grown Diamond , Silver Studded Jewellery With Cz & Moissanite (Handcrafted) & Synthetic Stone , Gold Plain Jewellery (Handcrafted) & Gold Mounted Jewellery , Gold Jewellery Studded With Diamond & Precious Stone (Handcrafted) , Gold Jewellery Studded With Lab grown Diamonds (Handcrafted), Semi Mounted Gold Jewellery Studded With Lab grown Diamonds (Handcrafted) , Gold Jewellery Studded With Precious Stone & Moissanite , Platinum Plain Jewellery (Handcrafted) , Platinum Semi Mounted Studded Jewellery With Diamonds (Handcrafted) , Platinum Studded Jewellery With Diamonds & Precious Stone (Handcrafted) , Platinum Semi Mounted Studded Jewellery With Lab grown Diamond (Handcrafted) , Platinum Studded Jewellery With Lab grown Diamond (Handcrafted) , Platinum Studded Jewellery With Precious Stone & Moissanite (Handcrafted) , Gold Finding at Gala No.IT-19, SDF-VII, SEEPZ-SEZ, Admeasuring 630 sq. mtrs subject to Submission of Clarification/Justification Regarding Source of Funds in View of Project Cost of ₹480 Lakhs vis-à-vis Declared Net Worth of ₹2,06,34,583.

**एजेंडा मद संख्या 03:** मेसर्स लक्जरी ज्वैलरी (इंडिया) प्राइवेट लिमिटेड से अतिरिक्त स्थान, अर्थात् यूनिट संख्या 603 और 604, टावर-I, एसईईपीजेड++, एसईईपीजेड एसईजेड में 1234 वर्ग मीटर क्षेत्रफल के लिए क्षमता वृद्धि और 4 वर्षों (2025-26 से 2028-29) के लिए अनुमान संशोधन हेतु प्राप्त आवेदन।

**Agenda Item No. 03:** 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.

इस इकाई ने अतिरिक्त स्थान, अर्थात् इकाई संख्या 603 और 604, टावर-I, SEEPZ++, SEEPZ SEZ में 1234 वर्ग मीटर क्षेत्रफल के लिए क्षमता वृद्धि और 2025-26 से 2028-29 तक 4 वर्षों के लिए अनुमान संशोधन हेतु आवेदन प्रस्तुत किया था। हैं

The unit had submitted the application 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.

**निर्णय:** विचार-विमर्श के बाद, समिति ने अतिरिक्त स्थान—यानी यूनिट नंबर 603 और 604, टावर-I, SEEPZ++, SEEPZ SEZ के प्रस्ताव को स्थगित कर दिया। इस स्थान का क्षेत्रफल 1234 वर्ग मीटर है और इसमें क्षमता विस्तार तथा 4 वर्षों (यानी 2025-26 से 2028-29 तक) के लिए अनुमानों में संशोधन शामिल था। साथ ही, समिति ने

डेवलपर SEEPZ के एस्टेट सेक्शन को निर्देशित किया जाता है कि वे गाला ट्रांसफर संबंधी सर्कुलर के अनुसार प्रस्ताव का विस्तृत परीक्षण करें तथा पूर्व इकाई धारक/IRP के किसी भी लंबित बकाया की जानकारी आवेदक को साझा करें। साथ ही, यदि कोई बकाया हो तो उसके जमा करने के संबंध में आवेदक की सहमति प्राप्त की जाए। तत्पश्चात, इस प्रस्ताव को अगली UAC बैठक में प्रस्तुत किया जाए।

**Decision:** After deliberation, the Committee **deferred** the proposal 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 and directed to developer Seepz Estate section to examine the proposal in details as per circular of gala transfer and the pending dues any of previous unit holder/ IRP and sharing with this to applicant taking consent regarding the deposit of dues if any the proposal should be submitted in next UAC.

**एजेंडा मद संख्या 04:** नवग्रह जेम्स प्राइवेट लिमिटेड से अतिरिक्त स्थान, अर्थात् गाला संख्या 5, बहुमंजिला इमारत, एसईईपीजेड एसईजेड, जिसका क्षेत्रफल 736 वर्ग मीटर है, के लिए क्षमता वृद्धि और 1 वर्ष (अर्थात् 2025-26) के लिए अनुमान संशोधन हेतु प्राप्त आवेदन।

**Agenda Item No. 04:** 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.

इकाई ने नवग्रह जेम्स प्राइवेट लिमिटेड से प्राप्त आवेदन को अतिरिक्त स्थान, अर्थात् गाला नंबर 5, बहुमंजिला इमारत, एसईईपीजेड एसईजेड में 736 वर्ग मीटर क्षेत्र के लिए क्षमता वृद्धि और 1 वर्ष यानी 2025-26 के लिए अनुमान संशोधन हेतु प्रस्तुत किया था। विवरण इस प्रकार है:

The unit had submitted 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. The details are as under:

● **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
<b>Total</b>	<b>3,60,000</b>	<b>40,000</b>	<b>4,00,000</b>

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

● **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

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.	Unsed/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

**निर्णय:** विचार-विमर्श के बाद, समिति ने M/s. नवग्रह जेम्स प्राइवेट लिमिटेड के प्रस्ताव को मंजूरी दे दी। यह प्रस्ताव एक अतिरिक्त स्थान (यानी, गाला नंबर 5, बहुमंजिला इमारत, SEEPZ SEZ) के लिए था, जिसका क्षेत्रफल 736 वर्ग मीटर है। इसके साथ ही, SEZ नियम 2006 के नियम 19(2) के तहत, क्षमता में वृद्धि और 1 वर्ष (यानी, 2025-26) के लिए अनुमानों में संशोधन को भी मंजूरी दी गई।

समिति ने यह भी पाया कि यह अतिरिक्त क्षेत्रफल, मौजूदा क्षेत्रफल की तुलना में लगभग 37% की वृद्धि दर्शाता है। यह निर्णय LOA (मंजूरी पत्र) की 15.10.2026 तक की वैधता को ध्यान में रखते हुए लिया गया।

समिति ने संबंधित इकाई को यह निर्देश भी दिया कि वह अगले ब्लॉक अवधि के दौरान, इस बड़े हुए क्षेत्रफल के अनुपात में रोजगार के अवसरों में भी आनुपातिक वृद्धि का अनुमान प्रस्तुत करे।

**Decision:** After deliberation, the Committee approved the proposal of M/s. Navgraha 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 in terms of Rule No.19(2) of SEZ Rules 2006.

The Committee noted that the additional area constitutes approximately 37% increase over the existing area.

In view of the validity of LOA up to 15.10.2026, the Committee directed the unit to project proportionately higher employment corresponding to the increased area in the next block period.

**एजेंडा मद संख्या 05:** मेसर्स पटडियाम ज्वैलरी लिमिटेड से अतिरिक्त स्थान, अर्थात् गाला संख्या जीजे-01, एसईईपीजेड++, एसईईपीजेड एसईजेड में 1950 वर्ग मीटर क्षेत्रफल वाले स्थान के लिए प्राप्त आवेदन, जिसमें व्यापक बैंडिंग, क्षमता वृद्धि और 4 वर्षों (अर्थात् 2025-26 और 2028-29) के लिए अनुमानों का संशोधन शामिल है।

**Agenda Item No. 05:** 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 & 2028-29.

इकाई ने मेसर्स पटडियाम ज्वैलरी लिमिटेड से प्राप्त अतिरिक्त स्थान, अर्थात् गाला संख्या जीजे-01, एसईईपीजेड++, एसईईपीजेड एसईजेड क्षेत्र, 1950 वर्ग मीटर के लिए आवेदन प्रस्तुत किया था, जिसमें व्यापक वर्गीकरण, क्षमता वृद्धि और 4 वर्षों (2025-26 और 2028-29) के लिए अनुमानों का संशोधन शामिल था। विवरण इस प्रकार है:

The unit had submitted 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 & 2028-29. The details are as under:

● **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
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\*\* It is seen from the table that there is an increase in the capacity of existing items of manufacture at the additional location and broadbanding of the item, i.e. Lab Grown Diamond Jewellery .

● **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

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	155.40	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

**निर्णय:** विचार-विमर्श के बाद, समिति ने मेसर्स पटडियाम ज्वैलरी लिमिटेड के अतिरिक्त स्थान, अर्थात् गाला संख्या जीजे-01, एसईईपीजेड++, एसईईपीजेड एसईजेड क्षेत्र, 1950 वर्ग मीटर के लिए ब्रॉड बैंडिंग, क्षमता वृद्धि और एसईजेड नियम 2006 के नियम संख्या 19(2) के अनुसार 4 वर्षों (अर्थात् 2025-26 और 2028-29) के लिए अनुमान संशोधन के प्रस्ताव को स्थगिति दे दी।

क्योंकि SOP के अनुसार इस ट्रांसफर प्रस्ताव का विस्तृत परीक्षण डेवलपर के एस्टेट सेक्शन, अर्थात् SEEPZ द्वारा किया जाना चाहिए, और इस संबंध में एस्टेट डिवीजन से कोई टिप्पणी प्राप्त नहीं हुई है। अतः एस्टेट सेक्शन को निर्देशित किया जाता है कि वे आवेदक को देय राशि तथा ट्रांसफर शुल्क की सटीक जानकारी प्रदान करें। साथ ही, आवश्यक अंडरटेकिंग प्राप्त करने के उपरांत इस प्रस्ताव को अगले सुनवाई में निर्णय हेतु प्रस्तुत किया जाए।

**Decision:** After deliberation, the Committee differed the proposal of 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 in terms of Rule No.19(2) of SEZ Rules 2006. Because as per SOP this transfer proposal should be examined in detail by Estate section of Developer that is SEEPZ and there is no comments received from the estate devision regarding this hence Directed to Estate section to provide the exact dues amount and transfer charges to applicant and after taking undertaking next hearing this proposal shall be submitted for decision.

**एजेंडा मद संख्या 06:** मेसर्स शिमायरा ज्वैलरी से अतिरिक्त स्थान, अर्थात् यूनिट संख्या आईटी-13 और आईटी-14, एसडीएफ VII एसईईपीजेड एसईजेड, क्रमशः 618 और 630 वर्ग मीटर क्षेत्रफल वाले क्षेत्र में क्षमता वृद्धि के लिए प्राप्त आवेदन, साथ ही 2025-26 से 2026-27 तक के लिए संशोधित अनुमान।

**Agenda Item No. 06:** 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

इस इकाई ने अतिरिक्त स्थान, अर्थात् इकाई संख्या आईटी-13, आईटी-14, एसडीएफ VII, एसईईपीजेड-एसईजेड, जिसका क्षेत्रफल (618 और 630 वर्ग मीटर) है, के कारण एसईजेड नियम 2006 के नियम 19(2) के तहत 2 वर्ष की अवधि, अर्थात् 2025-26 से 2026-27 तक के अनुमान में संशोधन के लिए आवेदन प्रस्तुत किया था, जिसका विवरण नीचे दिया गया है:

The unit had submitted the application for revision of projection for the period of 2 years i.e. 2025-26 to 2026-27 due to additional location i.e. Unit No. IT-13,IT-14, SDF VII, SEEPZ-SEZ, admeasuring (area 618 & 630 Sq Mtr) in terms of Rule 19(2) of SEZ Rules 2006 with details as indicated below:

● **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

● 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 meal 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 od 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

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

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	139
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>	125605	71745	23160	94905
17.	<b>NFE (1-16)</b>	29115	16975	5840	22815

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने SEZ नियम 2006 के नियम 19(2) के तहत, एक अतिरिक्त स्थान (यानी यूनिट संख्या IT-13, IT-14, SDF VII, SEEPZ-SEZ, जिसका क्षेत्रफल 618 और 630 वर्ग मीटर है) के लिए, 2 वर्ष की अवधि (यानी 2025-26 से 2026-27 तक) हेतु यूनिट के प्रस्ताव को मंजूरी दे दी।</p> <p>समिति ने यह पाया कि यह अतिरिक्त क्षेत्रफल, मौजूदा क्षेत्रफल में लगभग 82% की वृद्धि दर्शाता है; साथ ही, समिति ने यूनिट को यह निर्देश भी दिया कि वह इस बढ़े हुए क्षेत्रफल के अनुपात में, अपने संशोधित NFE (शुद्ध विदेशी मुद्रा अर्जन) और रोजगार के आँकड़े प्रस्तुत करे।</p>	<p><b>Decision:</b> After deliberation, the Committee <b>approved</b> the proposal of the unit for a period of two years, i.e. from 2025-26 to 2026-27, for additional location comprising Unit Nos. IT-13 and IT-14, SDF-VII, SEEPZ-SEZ, admeasuring 618 sq. mtr. and 630 sq. mtr., respectively, in terms of Rule 19(2) of the SEZ Rules, 2006.</p> <p>The Committee noted that the additional area constitutes approximately 82% increase over the existing area and directed the unit to submit the revise NFE and employment proportionately to the extent of the increased area.</p>
<p><b>एजेंडा आइटम संख्या 07:</b> मेसर्स ट्विंकल डायमंड ज्वैलरी (इंडिया) प्राइवेट लिमिटेड से प्राप्त आवेदन:</p> <ol style="list-style-type: none"> <li>1. मौजूदा वस्तुओं की क्षमता में वृद्धि, अर्थात् सादे सोने, प्लैटिनम और चांदी के आभूषण और जड़े हुए सोने, प्लैटिनम और चांदी के आभूषण।</li> <li>2. मौजूदा वस्तुओं को हटाना, अर्थात् जड़े हुए/सादे सोने/चांदी/प्लैटिनम के आभूषण और जड़े हुए/पीतल/स्टील/पैलेडियम टाइटेनियम के आभूषण।</li> <li>3. अतिरिक्त स्थान, अर्थात् यूनिट संख्या 504, एसईईपीजेड++, ब्लॉक I एसईईपीजेड एसईजेड, जिसका क्षेत्रफल 617 वर्ग मीटर है, की क्षमता में वृद्धि और 1 वर्ष, अर्थात् 2025-26 के लिए अनुमान में संशोधन।</li> </ol>	<p><b>Agenda Item No. 07:</b> Application received from M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd for:</p> <ol style="list-style-type: none"> <li>1. Increase capacity of existing Items i.e. Plain Gold Platinum Silver Jewellery &amp; Studded Gold Platinum Silver Jewellery</li> <li>2. Deletion of existing items i.e. Studded/Plain Gold/Silver /Platinum Jewellery and Studded/Brass/Steel/Palladium Titanium Jewellery</li> <li>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.</li> </ol>
<p>इकाई ने क्षमता वृद्धि, मौजूदा मदों को हटाने और अतिरिक्त स्थान यानी इकाई संख्या 504, एसईईपीजेड++, ब्लॉक I एसईईपीजेड एसईजेड, जिसका क्षेत्रफल 617 वर्ग मीटर है, के लिए क्षमता वृद्धि और 1 वर्ष यानी 2025-26 के लिए अनुमान के संशोधन हेतु एसईजेड नियम 2006 के नियम 19(2) के तहत आवेदन प्रस्तुत किया था</p>	<p>The unit had submitted the application for Increase capacity, Deletion of existing items and 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 in terms of Rule 19(2) of SEZ Rules 2006</p>

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने यूनिट के उस प्रस्ताव को मंजूरी दे दी जिसमें मौजूदा मदों को हटाने की बात थी—यानी जड़ी हुई/सादी सोने/चांदी/प्लैटिनम की ज्वेलरी, और जड़ी हुई/पीतल/स्टील/पैलेडियम/टाइटेनियम की ज्वेलरी। साथ ही, समिति ने 'अतिरिक्त स्थान' (Additional Location) से जुड़े प्रस्ताव को टाल दिया—यह स्थान यूनिट नंबर 504, SEEPZ++, ब्लॉक I, SEEPZ SEZ में स्थित है, जिसका क्षेत्रफल 617 वर्ग मीटर है; इस प्रस्ताव में क्षमता बढ़ाने और 1 वर्ष (यानी 2025-26) के लिए अनुमानों में संशोधन करने की बात शामिल थी।</p> <p>समिति ने SEEPZ के एस्टेट सेक्शन को निर्देश दिया कि वे गाला ट्रांसफर प्रस्ताव की जांच करें तथा यदि कोई बकाया राशि एवं ट्रांसफर शुल्क हो, तो उसकी जानकारी आवेदक को उपलब्ध कराएं। साथ ही, SOP के अनुसार आवेदक से आवश्यक अंडरटेकिंग प्राप्त करने के उपरांत इस प्रस्ताव को अगली UAC बैठक में विचारार्थ तुरंत प्रस्तुत किया जाए।</p>	<p><b>Decision:</b> After deliberation, the Committee approved the proposal of the unit for Deletion of existing items i.e. Studded/Plain Gold/Silver /Platinum Jewellery &amp; Studded/Brass/Steel/Palladium Titanium Jewellery and deferred the proposal for Additional Location i.e. Unit No. 504, SEEPZ++, Block I SEEPZ SEZ admeasuring area 617 Sq Mtr along with capacity enhancement and revision of projection for 1 year i.e. 2025-26. The committee directed to Estate section of Seepz to examine the gala transfer proposal and share the pending dues with transfer charges if any to applicant and with undertaking of Applicant as per SoP immediately put up this proposal in next UAC for consideration.</p> <p><b>एजेंडा मद संख्या 08:</b> मेसर्स डी. नवीनचंद्र ज्वेल्स द्वारा वस्तुओं की व्यापक श्रेणीकरण के लिए प्रस्ताव।</p>
	<p><b>Agenda Item No. 08:</b> Proposal for M/s. D. Navinchandra Jewels for broad banding of items.</p>
<p>यूनिट ने SEZ नियम 2006 के नियम 19 (2) के तहत, वस्तुओं की ब्रॉड बैंडिंग के लिए आवेदन प्रस्तुत किया था।</p>	<p>The unit had submitted the application for Broad Banding of items in terms of Rule 19 (2) of SEZ Rules 2006.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने यूनिट के 'ब्रॉड बैंडिंग' प्रस्ताव को स्थगित कर दिया, और यह भी पाया कि अतिरिक्त मद को शामिल किए जाने के बावजूद निर्यात अनुमानों में कोई परिवर्तन नहीं हुआ है।</p> <p>समिति ने यूनिट को यह भी निर्देश दिया कि वह निर्मित सभी वस्तुओं के लिए पूर्ण ITC (HS) 8-अंकीय कोड शामिल करते हुए एक संशोधित आवेदन प्रस्तुत करे।</p>	<p><b>Decision:</b> After deliberation, the Committee deferred the proposal of the unit for Broad Banding of items and also noted that there is no change in export projections despite inclusion of the additional item.</p> <p>The Committee also directed the unit to submit a revised application incorporating complete ITC (HS) 8-digit codes for all items of manufacture.</p>
<p><b>एजेंडा मद संख्या 09:</b> M/s. The Gems &amp; Jewellery Export Promotion Council (एक सेवा इकाई) से मदों के ब्रॉड बैंडिंग हेतु आवेदन प्राप्त हुआ।</p>	<p><b>Agenda Item No. 09:</b> Application received from M/s. The Gems &amp; Jewellery Export Promotion Council (A service unit) for broad banding of items.</p>
<p>यूनिट ने SEZ नियम 2006 के नियम 19 (2) के तहत, वस्तुओं की ब्रॉड बैंडिंग के लिए आवेदन प्रस्तुत किया था।</p>	<p>The unit had submitted the application for Broad Banding of items in terms of Rule 19 (2) of SEZ Rules 2006.</p>

<p><b>निर्णय:</b> सोच-विचार के बाद, कमिटी ने आइटम्स की ब्रॉड बैंडिंग के प्रपोजल को टाल दिया।</p> <ol style="list-style-type: none"> <li>समिति ने यह नोट किया कि इन मशीनों के उपयोग की अनुमति पहले घरेलू तथा SEEPZ इकाइयों, दोनों में दी गई थी, और वर्तमान प्रस्ताव में व्यावसायिक गतिविधि संचालित करना शामिल है।</li> <li>समिति ने यह भी पाया कि ऐसी गतिविधि पर SEEPZ प्राधिकरण के निर्णय के बाद ही विचार किया जा सकता है।</li> <li>समिति ने निर्दिष्ट अधिकारी को मामले की जांच करने और एक रिपोर्ट प्रस्तुत करने का निर्देश दिया।</li> </ol>	<p><b>Decision:</b> After deliberation, the Committee <b>deferred</b> the proposal for Broad Banding of Items.</p> <ol style="list-style-type: none"> <li>The Committee noted that the machines were earlier permitted for use in domestic as well as SEEPZ units and the present proposal involves undertaking business activity.</li> <li>The Committee also observed that such activity may be considered only after a decision of the SEEPZ Authority.</li> <li>The committee directed the Specified Officer to examine the matter and submit a report.</li> </ol>
<p><b>एजेंडा मद संख्या 10:</b> मेसर्स ईओएस पावर इंडिया प्राइवेट लिमिटेड से एलओपी में मौजूदा मदों, अर्थात् माइक्रोवेव मॉनिटर को हटाने के लिए प्राप्त आवेदन</p>	<p><b>Agenda Item No. 10:</b> Application received from M/s. EOS Power India Pvt. Ltd for deletion of existing items in the LOP i.e. Microwave Monitor.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने पाया कि इकाई ने अनुमोदित मदों के लिए मशीनरी स्थापित कर ली है और क्षमता विकसित कर ली है।</p> <p>समिति को सूचित किया गया कि कुछ अनुमोदित मदों, जैसे कि माइक्रोवेव मॉनिटर, के लिए वर्तमान में कोई मांग प्राप्त नहीं हो रही है।</p> <p>समिति ने यह पाया कि यह अनिवार्य नहीं है कि प्रत्येक अनुमोदित मद का उत्पादन या निर्यात हर समय किया जाए; बल्कि, इकाई SEZ अधिनियम और नियमों के प्रावधानों का पालन करते हुए, बाजार की मांग के आधार पर अपनी क्षमता का उपयोग कर सकती है।</p>	<p><b>Decision:</b> After deliberation, the Committee <b>noted</b> that the unit has installed machinery and created capacity for the approved items.</p> <p>The Committee was informed that no current demand is being received for certain approved items i.e. Microwave Monitor.</p> <p>The Committee observed that it is not mandatory that each approved item must be produced or exported at all times and that the unit may utilize its capacity based on market demand, subject to compliance with the provisions of the SEZ Act and Rules.</p>
<p><b>कार्यसूची मद संख्या 11:</b> मेसर्स वॉकिंग ट्री इंडिया प्राइवेट लिमिटेड का नाम बदलकर मेसर्स वॉकिंग ट्री एटेलियर प्राइवेट लिमिटेड करने के लिए आवेदन।</p>	<p><b>Agenda Item No. 11:</b> Application for change of name of the Company of M/s. Walking Tree India Pvt Ltd to M/s. Walking Tree Atelier Private Limited.</p>
<p>मेसर्स वॉकिंग ट्री इंडिया प्राइवेट लिमिटेड ने कंपनी का नाम बदलकर मेसर्स वॉकिंग ट्री एटेलियर प्राइवेट लिमिटेड करने के लिए आवेदन प्रस्तुत किया है। संबंधित दस्तावेजों के साथ आवेदन पत्र निम्नलिखित हैं:</p>	<p>M/s. Walking Tree India Pvt Ltd has submitted application for change of name of the company of M/s. Walking Tree India Pvt Ltd to M/s. Walking Tree Atelier Private Limited along with relevant documents are as under :</p>
<p><b>The List of Directors and Shareholding Pattern Before &amp; After are as under :</b></p>	

**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.

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने MOC&amp;I निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार, M/s. Walking Tree India Pvt Ltd का नाम बदलकर M/s. Walking Tree Atelier Private Limited करने के यूनिट के प्रस्ताव को मंजूरी दे दी।</p>	<p><b>Decision:</b>After deliberation, the Committee <b>approved</b> the proposal of the unit for change of name of the company from M/s. Walking Tree India Pvt Ltd to M/s. Walking Tree Atelier Private Limited in terms of MOC&amp;I Instruction no. 109 dated 18.10.2021.</p>
<p><b>एजेंडा मद संख्या 12:</b> मेसर्स ई-एम्फेसिस सिस्टम्स प्राइवेट लिमिटेड-II, एलओए संख्या SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369, दिनांक 24.10.2013 को मेसर्स ई-एम्फेसिस सिस्टम्स प्राइवेट लिमिटेड एलओए संख्या SEEPZ-SEZ/IA-A/SW-12/2009-10/12958, दिनांक 09.12.2009 में परिवर्तित करने का प्रस्ताव।</p>	<p><b>Agenda Item No. 12:</b> Proposal for 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.</p>
<p>यूनिट ने M/s. E-Emphasis Systems Pvt Ltd-II, LOA No. SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369, दिनांक 24.10.2013 के LOA के M/s. E-Emphasis Systems Pvt Ltd, LOA No. SEEPZ-SEZ/IA-A/SW-12/2009-10/12958, दिनांक 09.12.2009 में विलय के लिए आवेदन जमा किया है,</p>	<p>The unit has submitted 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.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने M/s. E-Emphasis Systems Pvt Ltd-II (LOA संख्या SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369, दिनांक 24.10.2013) के M/s. E-Emphasis Systems Pvt Ltd (LOA संख्या SEEPZ-SEZ/IA-A/SW-12/2009-10/12958, दिनांक 09.12.2009) में विलय के प्रस्ताव को स्थगित कर दिया, और यह निर्णय लिया कि इस मामले पर अगली अनुमोदन समिति की बैठक में वित्तीय वर्ष 2024-25 के लिए निगरानी एजेंडा के साथ विचार किया जाएगा।</p>	<p><b>Decision:</b>After deliberation, the Committee deferred the proposal 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 and decided that the matter shall be taken up in the next Approval Committee meeting along with the monitoring agenda for the financial year 2024-25.</p>
<p><b>एजेंडा मद संख्या 13 :</b> संलग्न एफएसआर [9 संख्या] के अनुसार इकाइयों के प्रदर्शन की निगरानी करना।</p>	<p><b>Agenda Item No. 13:</b>Monitoring performance of the Units as per the FSRs [9 nos] attached.</p>
<p><b>एफएसआर 196.</b> मेसर्स एलाइड डिजिटल सर्विसेज लिमिटेड (यूनिट- 405) के 2 वर्ष अर्थात 2023-24 और 2024-25 की अवधि के लिए कार्यनिष्पादन की निगरानी।</p>	<p><b>FSR 196.</b> Monitoring Performance of M/s. Allied Digital Services Ltd (Unit- 405) for the period of 2 years i.e. 2023-24 and 2024-25</p>

<p>इकाई ने 2023-24 और 2024-25 की अवधि के लिए चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित वार्षिक रिपोर्ट (एपीआर) प्रस्तुत कर दी है। 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 <b>2023-24</b> and <b>2024-25</b> duly certified by Chartered Accountant. The export and import data for the period <b>2023-24</b> and <b>2024-25</b> 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 वर्ष 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। समिति ने निम्नलिखित निर्देश भी दिए:</p> <ol style="list-style-type: none"> <li>1. इकाई को वर्ष 2023-24 की अवधि के लिए एपीआर प्रस्तुत करने की देरी के लिए कारण बताओ नोटिस जारी करने की कार्यवाही शुरू करने का निर्देश दिया गया।</li> <li>2. यूनिट वित्तीय वर्ष 2023-24 और 2024-25 के लिए विदेशी मुद्रा प्राप्ति को क्लियर करेगी और AD बैंक से प्राप्त किसी भी विस्तार पत्र को जमा करेगी।</li> </ol>	<p><b>Decision:</b>After deliberation, the Committee noted the performance of the unit for the period <b>2023-24</b> and <b>2024-25</b> as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee directed to issue Show Cause Notice:</p> <ol style="list-style-type: none"> <li>1. For delay in submission of APR for the period 2023-24.</li> <li>2. To clear foreign exchange realization for the FY 2023-24 &amp; 2024-25 and submit any extension letter received from AD bank.</li> </ol>
<p><b>एफएसआर 197.</b> मेसर्स एलाइड डिजिटल सर्विसेज लिमिटेड (यूनिट- 406) के 2 वर्षों अर्थात 2023-24 और 2024-25 की अवधि के लिए कार्यनिष्पादन की निगरानी।</p>	<p><b>FSR 197.</b> Monitoring Performance of M/s. Allied Digital Services Ltd. (Unit- 406) for the period of 2 years i.e. 2023-24 and 2024-25.</p>
<p>इकाई ने चार्टर्ड एकाउंटेंट द्वारा विधिवत प्रमाणित 2023-24 और 2024-25 की अवधि के लिए वार्षिक रिपोर्ट (एपीआर) प्रस्तुत की है। 2023-24 और 2024-25 की अवधि के लिए निर्यात और आयात के आंकड़े एनएसडीएल से उनके द्वारा वार्षिक रिपोर्ट (एपीआर) में प्रस्तुत आंकड़ों के साथ क्रॉस-सत्यापन हेतु प्राप्त किए गए और वे संतोषजनक पाए गए।</p>	<p>The unit has submitted the APR for the period <b>2023-24</b> and <b>2024-25</b> duly certified by Chartered Accountant. The export and import data for the period <b>2023-24</b> and <b>2024-25</b> 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 वर्ष 2023-24 और 2024-25 की अवधि के लिए इकाई के प्रदर्शन को ध्यान में रखा, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक गैर-विदेशी मुद्रा प्राप्ति (एनएफई) हासिल की थी।</p> <p>समिति ने निम्नलिखित निर्देश भी दिए:</p> <ol style="list-style-type: none"> <li>1. इकाई को वर्ष 2023-24 की अवधि के लिए एपीआर प्रस्तुत करने की देरी के लिए कारण बताओ नोटिस जारी करने की कार्रवाई शुरू करने का निर्देश दिया गया।</li> <li>2. यूनिट वित्तीय वर्ष 2023-24 और 2024-25 के लिए विदेशी मुद्रा प्राप्ति को क्लियर करेगी और AD बैंक से प्राप्त किसी भी विस्तार पत्र को जमा करेगी।</li> </ol>	<p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period <b>2023-24</b> and <b>2024-25</b> as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee directed to issue Show Cause Notice:</p> <ol style="list-style-type: none"> <li>1. For delay in submission of APR for the period 2023-24.</li> <li>2. To clear foreign exchange realization for the FY 2023-24 &amp; 2024-25 and submit any extension letter received from AD bank.</li> </ol>
<p><b>एफएसआर 198.</b> मेसर्स डीएनजे क्रिएशन एलएलपी (यूनिट-II) के 5 वर्षों की अवधि अर्थात् 2020-21, 2021-22, 2022-23, 2023-24 और 2024-25 के लिए कार्यनिष्पादन की निगरानी।</p>	<p><b>FSR 198.</b> Monitoring Performance of M/s. DNJ Creation LLP (Unit-II) for the period of 5 years i.e. 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25.</p>
<p>इकाई ने चार्टर्ड एकाउंटेंट द्वारा विधिवत प्रमाणित 2020-21, 2021-22, 2022-23, 2023-24 और 2024-25 की अवधि के लिए वार्षिक रिपोर्ट (एपीआर) प्रस्तुत कर दी है। 2020-21, 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 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 duly certified by Chartered Accountant. The export and import data for the period 2020-21, 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 उल्लेख किया कि M/s DNJ Creation LLP (Unit-II) ने ब्लॉक अवधि के दौरान केवल एक ही निर्यात किया है, अर्थात् वित्त वर्ष 2020-21 में ₹7.03 लाख का, तथा वित्त वर्ष 2021-22 से 2024-25 तक कोई निर्यात नहीं किया गया।</p> <p>इसके अतिरिक्त, समिति ने निम्न निर्देश दिए :-</p> <ol style="list-style-type: none"> <li>1. ब्लॉक अवधि 2020-21 से 2024-25 के लिए NFE की पुनर्गणना (recalculation) की जाए।</li> <li>2. अवधि 2021-22 एवं 2022-23 के लिए APR प्रस्तुत करने में देरी के संबंध में इकाई को कारण बताओ नोटिस (Show Cause Notice) जारी करने की कार्यवाही प्रारंभ की जाए।</li> </ol>	<p><b>Decision:</b> After deliberation, the Committee deferred the agenda and observed that M/s DNJ Creation LLP (Unit-II) has undertaken only one export during the block period, i.e. in FY 2020-21 amounting to ₹7.03 lakhs, and no exports were undertaken during FY 2021-22 to FY 2024-25.</p> <p>Further, the committee directed:-</p> <ol style="list-style-type: none"> <li>1. The NFE for the block period 2020-21 to 2024-25 be recalculated accordingly.</li> <li>2. To issue Show Cause notice to the unit for delay in submission of APR for the period 2021-22 &amp; 2022-23.</li> </ol>
<p><b>एफएसआर 199.</b> मेसर्स इटरनिटी ज्वेल्स के 3 वर्षों अर्थात् 2021-22, 2022-23 और 2023-24 की अवधि के लिए कार्यनिष्पादन की निगरानी।</p>	<p><b>FSR 199.</b> Monitoring Performance of M/s. Eternity Jewels for the period of 3 years i.e. 2021-22, 2022-23 and 2023-24.</p>
<p>इकाई ने चार्टर्ड एकाउंटेंट द्वारा विधिवत प्रमाणित 2021-22, 2022-23 और 2023-24 की अवधि के लिए वार्षिक रिपोर्ट (एपीआर) प्रस्तुत की है। 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात के आंकड़े एनएसडीएल से उनके द्वारा वार्षिक रिपोर्ट (एपीआर) में प्रस्तुत आंकड़ों के साथ क्रॉस-सत्यापन हेतु प्राप्त किए गए और वे संतोषजनक पाए गए। से प्राप्त किया गया और इसे संतोषजनक पाया गया।</p>	<p>The unit has submitted APR for the period 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने वर्ष 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया, क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई प्राप्त किया था।</p> <p>समिति ने निम्नलिखित निर्देश भी दिए:</p> <ol style="list-style-type: none"> <li>1. इकाई को वर्ष 2021-22, 2022-23 और 2023-24 की अवधि के लिए एपीआर प्रस्तुत करने की देरी के लिए कारण बताओ नोटिस जारी करने की कार्यवाही शुरू करने का निर्देश दिया गया।</li> <li>2. इकाई को 1,39,996.17 रुपये की बकाया राशि का जल्द से जल्द भुगतान करने का निर्देश दिया गया।</li> </ol>	<p><b>Decision:</b>After deliberation, the Committee noted the performance of the unit for the period 2021-22, 2022-23 and 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee directed to:</p> <ol style="list-style-type: none"> <li>1. Issue Show Cause notice to the unit for delay in submission of APR for the period 2021-22, 2022-23 &amp; 2023-24.</li> <li>2. Clear the outstanding dues of Rs. 1,39,996.17/- at the earliest.</li> </ol>
<p><b>एफएसआर 200.</b> मेसर्स एच के डिज़ाइन्स इंडिया एलएलपी के 1 वर्ष की अवधि अर्थात् 2023-24 की अवधि के लिए कार्यनिष्पादन की निगरानी।</p>	<p><b>FSR 200.</b> Monitoring Performance of M/s. H K Designs India LLP. for the period of 1 year i.e. 2023-24.</p>
<p>इकाई ने चार्टर्ड एकाउंटेंट द्वारा विधिवत प्रमाणित 2023-24 की अवधि के लिए वार्षिक रिपोर्ट (एपीआर) प्रस्तुत की है। 2023-24 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 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory</p>

<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने निम्नलिखित निर्देश भी दिए:</p> <ol style="list-style-type: none"> <li>1. इकाई को वर्ष 2023-24 की अवधि के लिए एपीआर प्रस्तुत करने की देरी के लिए कारण बताओ नोटिस जारी करने की कार्रवाई शुरू करने का निर्देश दिया गया।</li> <li>2. इकाई को 1,07,625.34/- रुपये का बकाया यथाशीघ्र चुकाना होगा।</li> </ol>	<p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee directed to:</p> <ol style="list-style-type: none"> <li>1. Issue Show Cause notice to the unit for delay in submission of APR for the period 2023-24.</li> <li>2. Clear the outstanding dues Rs. 1,07,625.34/- at the earliest.</li> </ol>
<p><b>एफएसआर 201.</b> मेसर्स एच के डिजाइन्स इंडिया एलएलपी यूनिट II के 1 वर्ष की अवधि अर्थात् 2023-24 के लिए कार्यनिष्पादन की निगरानी।</p>	<p><b>FSR 201.</b> Monitoring Performance of M/s. H K Designs India LLP Unit II for the period of 1 year i.e. 2023-24.</p>
<p>इकाई ने चार्टर्ड एकाउंटेंट द्वारा विधिवत प्रमाणित 2023-24 की अवधि के लिए वार्षिक रिपोर्ट (एपीआर) प्रस्तुत की है। 2023-24 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 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>
<p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के संदर्भ में संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने 2023-24 की अवधि के लिए APR जमा करने में हुई देरी के संबंध में, संबंधित इकाई को 'कारण बताओ नोटिस' जारी करने की कार्रवाई शुरू करने का निर्देश दिया।</p>	<p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee directed to initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2023-24.</p>

<p><u>एफएसआर 202.</u> मेसर्स इंपीरियल ज्वेल्स के 1 वर्ष अर्थात 2023-24 की अवधि के लिए कार्यनिष्पादन की निगरानी।</p>	<p><u>FSR 202.</u> Monitoring Performance of M/s. Imperial Jewels for the period of 1 year i.e. 2023-24.</p>
<p>इकाई ने चार्टर्ड एकाउंटेंट द्वारा विधिवत प्रमाणित 2023-24 की अवधि के लिए वार्षिक रिपोर्ट (एपीआर) प्रस्तुत की है। 2023-24 की अवधि के लिए निर्यात और आयात के आंकड़े एनएसडीएल से उनके द्वारा वार्षिक रिपोर्ट (एपीआर) में प्रस्तुत आंकड़ों के साथ क्रॉस-सत्यापन हेतु प्राप्त किए गए और वे संतोषजनक पाए गए।</p>	<p>The unit has submitted the APR for the period 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory</p>
<p><u>निर्णय:</u> विचार-विमर्श के बाद, समिति ने 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था। समिति ने निम्नलिखित निर्देश भी दिए:</p> <ol style="list-style-type: none"> <li>1. इकाई को वर्ष 2023-24 की अवधि के लिए एपीआर प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने की कार्रवाई शुरू करने का निर्देश दिया गया।</li> <li>2. इकाई को 73,842.44 रुपये की बकाया राशि का जल्द से जल्द भुगतान करने का निर्देश दिया गया।</li> </ol>	<p><u>Decision:</u>After deliberation, the Committee noted the performance of the unit for the period 2023-24 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee directed to:</p> <ol style="list-style-type: none"> <li>1. Issue Show Cause notice to the unit for delay in submission of APR for the period 2023-24.</li> <li>2. Clear the outstanding dues Rs. 73,842.44/- at the earliest.</li> </ol>
<p><u>एफएसआर 203.</u> मेसर्स नेयसा ज्वेलरी लिमिटेड यूनिट II के 5 वर्षों अर्थात 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए कार्यनिष्पादन की निगरानी।</p>	<p><u>FSR 203.</u> Monitoring Performance of M/s. Neysa Jewellery Ltd. Unit II for the period of 5 years i.e. 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24</p>

<p>इकाई ने 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड एकाउंटेंट द्वारा विधिवत प्रमाणित वार्षिक रिपोर्ट (एपीआर) प्रस्तुत की है। 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात के आंकड़े एनएसडीएल से उनके द्वारा वार्षिक रिपोर्ट (एपीआर) में प्रस्तुत आंकड़ों के साथ क्रॉस-सत्यापन हेतु प्राप्त किए गए और वे संतोषजनक पाए गए।</p>	<p>The unit has submitted the APR for the period 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2019-20, 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> विचार-विमर्श के बाद, समिति ने 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक एनएफई हासिल किया था।</p> <p>समिति ने निम्नलिखित निर्देश भी दिए:</p> <ol style="list-style-type: none"> <li>इकाई को वर्ष 2021-22 से 2023-24 की अवधि के लिए एपीआर प्रस्तुत करने में देरी के लिए कारण बताओ नोटिस जारी करने की कार्रवाई शुरू करने का निर्देश दिया गया।</li> <li>इकाई को ₹2,065.60 लाख की विदेशी मुद्रा प्राप्ति को मंजूरी देने का निर्देश दिया गया।</li> </ol>	<p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2019-20, 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 directed to:</p> <ol style="list-style-type: none"> <li>Issue Show Cause notice to the unit for delay in submission of APR for the period 2021-22 to 2023-24.</li> <li>Clear foreign exchange realization amounting to ₹2,065.60 lakhs.</li> </ol>
<p><b>एफएसआर 204.</b> मेसर्स स्टार ब्रिलियन प्राइवेट लिमिटेड यूनिट II के 2 वर्षों अर्थात् 2022-23 और 2023-24 की अवधि के लिए कार्यनिष्पादन की निगरानी।</p>	<p><b>FSR 204.</b> Monitoring Performance of M/s. Star Brilliant Private Limited Unit II for the period of 2 years i.e. 2022-23 and 2023-24.</p>
<p>इकाई ने 2022-23 और 2023-24 की अवधि के लिए चार्टर्ड एकाउंटेंट द्वारा विधिवत प्रमाणित वार्षिक रिपोर्ट (एपीआर) प्रस्तुत की है। 2022-23 और 2023-24 की अवधि के लिए निर्यात और आयात के आंकड़े एनएसडीएल से उनके द्वारा वार्षिक रिपोर्ट (एपीआर) में प्रस्तुत आंकड़ों के साथ क्रॉस-सत्यापन हेतु प्राप्त किए गए और वे संतोषजनक पाए गए।</p>	<p>The unit has submitted the APR for the period 2022-23 and 2023-24 duly certified by Chartered Accountant. The export and import data for the period 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory.</p>

**निर्णय:** विचार-विमर्श के बाद, समिति ने 2022-23 और 2023-24 की अवधि के लिए इकाई के प्रदर्शन पर ध्यान दिया क्योंकि इकाई ने एसईजेड नियम 2006 के नियम 54 के अनुसार सचयी आधार पर सकारात्मक एनएफई हासिल किया था।

**Decision:** After deliberation, the Committee noted the performance of the unit for the period 2022-23 and 2023-24 as the unit achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006

यह बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ समाप्त हुई।

This meeting concluded with a vote of thanks to the chair.

Digitally signed by Dnyaneshwar Bhalchandra Patil  
Date: 2026.04.02 14:28:07 IST

Shri. Dnyaneshwar B Patil  
Development Commissioner  
SEEPZ- SEZ

**Action Taken for Approval Committee held on 24-03-2026**

<b>Agenda Item No.</b>	<b>Subject</b>	<b>Remarks</b>
Agenda Item No. 01	Confirmation of the Minutes of the 204th Meeting held on 22-01-2026	
Agenda Item No. 02	Application for setting up of a new unit(Vernive Jewels)	Letter issued to the unit on 10.04.2026
Agenda Item No. 03	Application for Addition of Location(Luxury Jewelry India Pvt. Ltd.)	Letter to unit and Note to estate section issued on 10.04.2026
Agenda Item No. 04	Application for Addition of Location(Navgrahaa Gems Pvt Ltd)	Letter to unit and Note to estate section issued on 10.04.2026
Agenda Item No. 05	Application for Addition of Location(Shimayra Jewellery)	The Committee Approved the proposal of the unit for a period of two years and directed the unit to submit the revise NFE and employment proportionately to the extent of the increased area. The unit vide letter dated 30.03.2026 has submitted the reply
Agenda Item No. 06	Application for Addition of Location(Twinkle Diamond Jewellery (India) Pvt. Ltd)	Letter to the unit and note to estate section issued on 13.04.2026
Agenda Item No. 07	Application for Broad – Banding of Items(D. Navinchandra Jewels)	Letter issued to the unit on 10.04.2026
Agenda Item No. 08	Application for Broad – Banding of Items(The Gem And Jewellery Export Promotion Council)	Letter to GJEPC and SO issued on 08.04.2026
Agenda Item No. 09	Application for deletion of existing items in the LOP(EOS Power India Pvt Ltd.)	Letter issued to the unit on 16.04.2026
Agenda Item No. 10	Application for Change of Name(Walking tree (India) Private limited)	Letter issued to the unit on 08.04.2026
Agenda Item No. 11	Application for Monitoring of Performance(Allied Digital Services Ltd)	Monitoring performance was noted and letter issued to the unit on 27.04.2026 SCN issued to the unit on 27.04.2026
Agenda Item No. 12	Application for Monitoring of Performance(Allied Digital Services Ltd)	Monitoring performance was noted and letter issued to the unit on 20.04.2026 SCN issued to the unit on 18.04.2026
Agenda Item No. 13	Application for Monitoring of Performance(Eternity Jewels)	Monitoring performance was noted and letter issued to the unit on 13.04.2026 SCN issued to the unit on 13.04.2026
Agenda Item No. 14	Application for Monitoring of Performance(H K Designs India LLP (Unit I))	Monitoring performance was noted and letter issued SCN issued
Agenda Item No. 15	Application for Monitoring of Performance(H K Designs India LLP (Unit II))	Monitoring performance was noted and letter issued to the unit on 27.04.2026 SCN issued to the unit on 27.04.2026
Agenda Item No. 16	Application for Monitoring of Performance(Imperial Jewels)	Monitoring performance was noted and letter issued to the unit on 15.04.2026 SCN issued to the unit on 13.04.2026

Agenda Item No.	Subject	Remarks
Agenda Item No. 17	Application for Monitoring of Performance (NEYSA JEWELLERY LTD UNIT II)	Monitoring performance was noted and letter issued to the unit on 15.04.2026 SCN issued to the unit on 13.04.2026
Agenda Item No. 18	Application for Monitoring of Performance (Star Brilliant Pvt. Ltd. Unit-II)	Monitoring performance was noted and letter issued to the unit on 08.04.2026

**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. Sarin Technologies India Private Limited** for setting up of a service unit in SEEPZ-SEZ.

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

Application for setting up of Service Unit in SEEPZ-SEZ

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

Rule 17 & 18 of SEZ Rule, 2006.

**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																	
Product to be warehouse/ service to be rendered	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="width: 50%;">Items Description</th> <th style="width: 15%;">ITC HS Code</th> <th style="width: 15%;">capacity</th> <th style="width: 10%;">unit</th> </tr> </thead> <tbody> <tr> <td>Certification of Diamonds and Jewellery</td> <td>998399/86769</td> <td>Not required for service unit</td> <td>-</td> </tr> </tbody> </table>			Items Description	ITC HS Code	capacity	unit	Certification of Diamonds and Jewellery	998399/86769	Not required for service unit	-							
Items Description	ITC HS Code	capacity	unit															
Certification of Diamonds and Jewellery	998399/86769	Not required for service unit	-															
Proposed Location of applicant in SEEPZ-SEZ	Admeasuring 30.36 Sq. mtr.  Gala No: 507, NEST II, Andheri East, Mumbai-400096.																	
Requirement of Land/ built-up area (Area in Sq. Mtrs.)	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 50%;">Details</th> <th style="width: 40%;">Area in sq. mtr.</th> </tr> </thead> <tbody> <tr> <td>i.</td> <td>Factory &amp; Office</td> <td>0.00</td> </tr> <tr> <td>ii.</td> <td>Warehousing/ Storage</td> <td>0.00</td> </tr> <tr> <td>iii.</td> <td>Others, Specify</td> <td>0.00</td> </tr> <tr> <td>iv</td> <td>Built-up Area</td> <td>30.36</td> </tr> </tbody> </table>			Sr. No	Details	Area in sq. mtr.	i.	Factory & Office	0.00	ii.	Warehousing/ Storage	0.00	iii.	Others, Specify	0.00	iv	Built-up Area	30.36
Sr. No	Details	Area in sq. mtr.																
i.	Factory & Office	0.00																
ii.	Warehousing/ Storage	0.00																
iii.	Others, Specify	0.00																
iv	Built-up Area	30.36																

Financial capability of <b>M/s. Sarin Technologies India Private Limited</b>	<b>Cash &amp; Cash Equivalent of the year (Rs. in thousands)</b>				
	<b>2021-22</b>		<b>2022-23</b>		<b>2023-24</b>
	5,59,206		5,94,909		5,60,902
Details of Director	<b>Sr. No.</b>	<b>Name of the Director</b>	<b>DIN</b>		
	1.	Daniel Glinert	01942059		
	2.	David Block	03431581		
	3.	Ben Finkelstein	09007654		
	4.	Youval Johar	10213564		
	5.	Sudhir Rao	01399719		
Details of Profit Sharing ratio	<b>Sr No.</b>	<b>Name of the Share holders</b>	<b>No of shares hold</b>	<b>% of shareholding</b>	<b>Amount of Share Capital</b>
	1.	Sarin Technologies Limited 4, Ha Harash St. HOD Ha Sharon Israel 4524075	10000	99.99	100000.00
	2.	Sarin Color Technologies Ld 4, Ha Harash St. HOD Ha Sharon Israel- 4524075	00001	0.01	10.00
		<b>Total</b>	<b>10001</b>	<b>100</b>	<b>100010.00</b>
Project Cost	<b>A</b>	<b>Cost of The Project</b>		<b>Amount [Rs. in Lakhs]</b>	
	1	Lease hold premises improvement		50.00	
	2	Plant and Machinery		322.83	
				119.04	
	3	Furniture & Fixtures		10.00	
	4	Electrical Fittings & Installments		10.00	
	5	Other Assets		10.00	
	6	Net Working Capital		46.99	
	<b>Total (A)</b>		<b>568.86</b>		
Sources of Funds	<u>Means of Finance:-</u>				
	<b>B</b>	<b>Means of Finance</b>		<b>Amount in Lakhs</b>	
	1	Internal Accurals		568.86	
		<b>Total (B)</b>		<b>568.86</b>	

Investment Details	Sr. No.		Particulars		Rs. in Lakhs		
	(a)	Plant & Machinery		-			
	(i)	Indigenous		199.04			
	(ii)	Import CIF Value		322.10			
	Total (i) + (ii)				521.14		
Import & indigenous requirement of materials and other inputs	(Rs. in Lakhs)						
			Import	Indigenous	Total		
	(a)	Capital Goods	322.10	199.04	521.14		
	(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.).	30.36	62.50	92.86		
	(c)	Input Services	152.00	208.08	360.08		
Total		504.46	469.62	974.08			
Total employment	Men		Women				
	8		02				
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	402.75	563.85	620.26	682.26	750.48	3019.58
	Foreign Exchange Outgo for the first five years	272.16	64.03	41.02	69.77	57.48	504.46
Net Foreign Exchange Earning	130.59	499.82	579.22	612.49	693.00	2515.12	

The applicant in their **Project Report** has stated as under:

M/s. Sarin Technologies India Private Limited is a wholly owned subsidiary of Sarine Technologies Ltd Israel- a pioneer in diamond innovation and publicly listed on the Singapore Exchange. Sarine's Technologies span rough diamond evaluation, planning and optimization, polished grading and retail experience solutions. The Indian subsidiary commenced operations in 2004 at Surat and currently employ over 350 professionals. The core activities of Sarine India are:

1. Advanced Rough planning and Inclusion Mapping
2. AI-Driven Grading (Natural & LGD)
3. GCAL by Sarine Certification
4. Sarine Diamond Journey (Traceability)
5. Global Technical Support & Hardware Maintenance

The unit has submitted the following documents:

1. Copy of SEZ online system generated application FORM- F (Rule17) of SEZ Rules 2006, Duly stamped & signed (req ID: 112600002604)
2. Break -up details of Foreign Exchange Balance Sheet
3. An Affidavit duly notarized in terms of Form F of SEZ Rules 2006
4. Project report of the company with present activities
5. Projected Profit and loss account & balance sheet
6. Details of the cost of the project and means of finance
7. Application fee payment receipt of Rs. 5000 vide transaction receipt No 0804260046206 dated 08.04.2026
8. Copy of Letter of Intent for allotment of Gala No. 507, NEST II issued by SEEPZ-SEZ authority
9. Copy of Board Resolution dated 05.02.2026
10. Copy of Certificate of Incorporation
11. Copy of Memorandum and Articles of Association of company
12. Copy of PAN (Company)
13. Copy of IEC
14. Copy of GSTN (DTA unit)
15. Details of capital Goods to be imported/procured locally
16. Details of consumables to be imported/procured locally
17. Copies of IT returns of the company for the last 3 years
18. Copies of the Balance Sheet of the company for the last 3 years
19. List of Directors with details of their residential address, DIN, Mobile number and email ID & PAN
20. Copy of PAN of Indian Directors of the company
21. Details of Share Holding pattern of the company certified by CA
22. Copies of passport of all Directors of company.

Other information

e. **Recommendation:**

The proposal of **M/s. Sarin Technologies India Private Limited** for setting up of a service unit in SEEPZ-SEZ is placed before 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. QG Technologies (India) Pvt. Ltd Unit II. for

- i. Relocation of Trading Unit No. 501, Tower-II, SEEPZ++ to Unit No. 203, SDF-VIII, SEEPZ-SEZ (Area 8.08 sq.mtr).
- ii. Addition of an area, i.e. admeasuring 8.36 sq. mtr., from the trading unit no.501 into Manufacturing Unit No. 501, Tower-II, SEEPZ-SEZ.
- iii. Partially deletion of area (Area 8.08 sq.mtr) from LOA No. SEEPZ-SEZ/IA-I SECTION/QG/4/2022-23/07965 dtd. 19.05.2022 for inclusion in trading activity.

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

Permission for

- i. Relocation of Trading Unit No. 501, Tower-II, SEEPZ++ to Unit No. 203, SDF-VIII, SEEPZ-SEZ (Area 8.08 sq.mtr).
- ii. Addition of an area, i.e., admeasuring 8.36 sq. mtr., from the trading unit no.501 into Manufacturing Unit No. 501, Tower-II, SEEPZ-SEZ.
- iii. In partially deletion of area (Area 8.08 sq.mtr). from LOA No. SEEPZ-SEZ/IA-I SECTION/QG/4/2022-23/07965 dtd. 19.05.2022 for inclusion in trading activity.

**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 Unit	M / s . QG Technologies (India) Pvt. Ltd (Unit-II)- (Manufacturing unit)	M/s QG Technologies (India) Pvt. Ltd (Trading unit)	M/s QG Technologies (India) Pvt. Ltd (Service unit)
Location	Unit No.501, 5 <sup>th</sup> floor, Tower-II, SEEPZ++, SEEPZ-SEZ	Unit No.501, 5 <sup>th</sup> floor, Tower-II, SEEPZ++, SEEPZ-SEZ.	Unit No.201 & 203, SDF-VIII, SEEPZ-SEZ
Area	608.64 Sq.mtr	8.36 Sq.mtr	487 Sq.mtr
LOA No. & Date	SEEPZ-SEZ/IA-SECTION/QTIPL/18/2022-23/00811 dated 12.01.2023	SEEPZ-SEZ/IA-I SECTION/QG/6/2023-24/10807 dtd. 02.08.2023	SEEPZ-SEZ/IA-I SECTION/QG/4/2022-23/07965 dtd. 23.05.2022
Item(s) of manufacture	Unstudded Wax, Rubber Moulds, Resin, Wax Output by CAM, Silver Jewellery Studded with C & P Diamonds, Precious, Semi-Precious, Synthetic Stones, Pearls, Cubic zirconia, Moissanite, CVD Diamonds etc	SILVER CHAINS, SILVER FINDINGS, 10KT, 14KT , 18KT GOLD CHAINS, PLATINUM CHAINS AND FINDINGS, 10KT, 14KT, 18 KT GOLD FINDINGS etc.	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS, Website Development, Information technology (IT) consulting and support services etc.

Date of commencement of production	30.11.2023	21.10.2023	13.12.2023
Validity of LOP	29.11.2028	20.10.2028	12.12.2028
Outstanding dues	Rs. 61,472.47/- as on 07.01.2026		
Labour Dues	NIL		
Eviction and Recovery status	No Eviction & Recovery Notice issued.		
Sub-Lease Status	Sub-lease agreement is registered w.e.f. 17.01.2023 to 05.02.2099		
Legal Status	There is no court case is pending as per the data available with legal section as on date		

Existing area of Unit No. 501, Tower-II, SEEPZ++	
Manufacturing Unit	608.64 Sq.mtr
Trading Unit	8.36 Sq.mtr
<b>Total</b>	<b>617 Sq. mtr</b>
Consequent upon shifting "Trading Activity" from Unit No.501, SEEPZ++, the entire area <b>617 Sq. mtr</b> shall be use for manufacturing activities.	

Existing area of Unit No.201 & 203, SDF-VIII	
Service Unit	Unit No:201 (250 Sq. mtr) & 203 (237 Sq. mtr)
	<b>Total : 487 sq. mtr</b>
Proposed Location of Trading Activity Unit No.203, SDF-VIII admeasuring area 8.08 sq.mtr	
Consequent upon shifting "Trading Activity" from Unit No.501, SEEPZ++ into to Unit No. 201 & 203, SDF-VIII, SEEPZ-SEZ area of the Unit No.201 & 203 will be reduce admeasuring 478.92 sq. mtr	

Unit No.	Activity	Existing area	Proposed Area	Total area after relocation and addition.
501, Tower-II	Manufacturing	608.64 Sq.mtr	617 sq. mtr	617 sq. mtr
501, Tower-II	Trading	8.36 Sq.mtr	(Manufacturing)	(Manufacturing)
201, SDF-VIII	Services	250 Sq. mtr	-	250 Sq. mtr (service)
203, SDF-VIII		237 Sq. mtr	8.08 sq.mtr(Trading)	228.92(service) 8.08(trading)

Further, the unit vide letter dated 22.12.2025 informed that Consequent upon shifting "Trading Activity" from Unit No.501, SEEPZ++, the entire area **617 Sq. mtr** shall be use for manufacturing activities. The unit has also submitted a layout duly demarcated with the area Unit No.203

**Specified Officer report:**

“In this regard, Specified Officer, SEEPZ-SEZ, vide his letter dated 11.03.2026, has submitted the reply as under:

1. The existing as well as the proposed premises were physically inspected. It was observed that the existing premises is a room located on the left side next to the reception area upon entering through the main gate. The remaining portion of the premises was being utilized for manufacturing activities.
2. The proposed premises is the third room on the left side upon entering from the main gate, as indicated in the layout drawing submitted by the unit. The first room is being used as a CCTV room and the second room as an administrative office. The proposed premises is approximately similar in area to the existing premises and is physically segregated from the service/manufacturing unit. Although the main entry from the common area remains the same, separate entry and exit points are available for both units after entering through the main gate.
3. The change of address may be allowed subject to condition that all the existing trading goods along with the capital goods shall be required to be shifted to the proposed premises

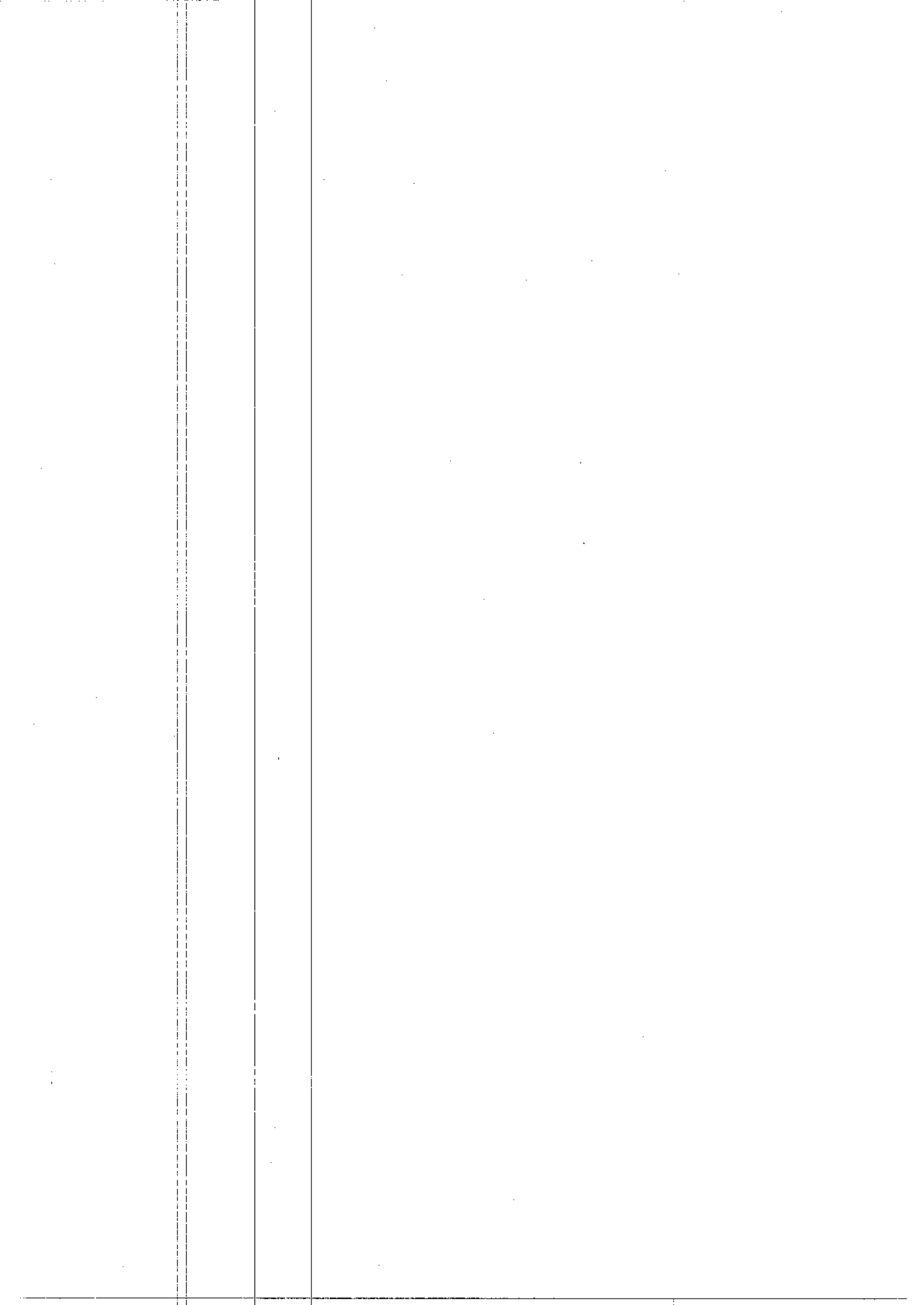
*Attention is also invited to “Rule 19 (2) of SEZ Rules, 2006 (provided that the Approval Committee may also approve proposal for broad banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirement of Rule 18].”*

**e. Recommendation:**

The proposal of M/s. QG Technologies (India) Pvt. Ltd Unit II for

- i. Relocation of Trading Unit No. 501, Tower-II, SEEPZ++ to Unit No. 203, SDF-VIII, SEEPZ-SEZ (Area 8.08 sq.mtr).
- ii. Addition of an area, i.e., admeasuring 8.36 sq. mtr., from the trading unit no.501 into Manufacturing Unit No. 501, Tower-II, SEEPZ-SEZ.
- iii. Partially deletion of area (Area 8.08 sq.mtr). from LOA No. SEEPZ-SEZ/1A-I SECTION/QG/4/2022-23/07965 dtd. 19.05.2022 for inclusion in trading activity, is placed before the Approval Committee under Rule 19(2) of the SEZ Rules 2006, 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. Infix Technology Solutions Pvt. Ltd for Additional Location i.e. Gala No. 303 & 304, NEST-2 (area 705 sq. mtrs) with revision of projection for 1 year i.e. 2026-27.

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

Permission for Additional Location i.e. Gala No. 303 & 304, NEST-2 (area 705 sq. mtrs) with revision of projection for 1 year i.e. 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. Infix Technology Solutions Pvt. Ltd, located at Gala No. 201, NEST-2, SEEPZ-SEZ, Andheri East, Mumbai-400096, has been granted LOA No. SEEPZ-SEZ/NUS/APL/SW/18/05-06/1519, Dated 06.03.2006 as amended for Software Development Consultancy-CPC Code-842, System Integration, Networking and IT Enabled Services-CPC Code 843,849. The LOA will expire on 31.03.2027.

**CHECK LIST FOR ADDITIONAL LOCATION**

Name of the Unit	M/s. Infix Technology Solutions Pvt. Ltd
Present location	Gala No. 201, NEST-2, SEEPZ-SEZ
Area	3069.39 Sq. mtrs
LOA No. & Date	SEEPZ-SEZ/NUS/APL/SW/18/05-06/1519, Dated 06.03.2006 as amended
Items of Manufacture/Service	Software Development Consultancy-CPC Code-842, System Intergration, Networking and IT Enabled Services-CPC Code 843,849.
Date of Commencement of Production	01.05.2007
Validity of LOA	31.03.2027
Proposed Location & Area	Gala No. 303 & 304, NEST-2 (area 705 sq. mtrs)
Whether copy of Letter of Intent/Agreement executed with the Developer is submitted or not?	Letter of Intent
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
3069.39 sq.mtrs	705 sq.mrs	3774.39 sq.mtrs

• **DETAILS OF CAPACITY OF ITEMS OF SERVICE ACTIVITY**

Sr. No.	Items of Manufacture	Approved Capacity	Proposed Capacity after Additional space	Total Capacity
1	Software Development Consultancy-CPC Code-842, System Integration, Networking and IT Enabled Services-CPC Code 843,849	180,00,00,000	22,00,00,000	202,00,00,000

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

(Rs. In Lakhs)

Sr. No.	Particulars			Amount
1.	Lease Hold Premises Improvement			100
2.	Plant & Machinery	Imported	240	
		Indigenous	235	475
3.	Furniture & Fixtures			240
4.	Electrical Fittings & Installments			50
5.	Other Assets			110
6.	Net Working Capital			430
	<b>Total</b>			<b>1405</b>
<b>MEANS OF FINANCE</b>				
1.	Internal Accruals			1405
	<b>Total</b>			<b>1405</b>

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

• **Projections:-**

Sr. No.		Existing of 5 years (Approved projections) 2022-23 to 2026-27	Existing approved Projection for 1 year i.e.2026-27	Total Proposed Projections for 1 year on (Additional Location) 2026-27 (US \$= Rs. 89.50/-)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	47815.00	10270.00	12470.00	13932.96
	Foreign Exchange Outgo On				
2.	Import of Capital Goods	350.00	90.00	225.00	251.39
3.	Import of Raw Material and components				
4.	Import of spares and consumables	50.00	10.00	17.00	18.99
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.	956.00	205.00	205.00	229.05
11.	Foreign Travels	2392.00	514.00	624.00	697.20
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.	1434.00	308.00	418.00	467.03
	Business Seminar, Consultant/Legal fees, license fees, IT services bank charges, outstanding exps, Livex etc.	-	-	-	-
14.	<b>Total (2 to 13)</b>	<b>5182.00</b>	<b>1127.00</b>	<b>1489.00</b>	<b>1663.68</b>
15.	<b>Net Foreign Exchange Earning in Five Years (1-14)</b>	<b>42633.00</b>	<b>9143.00</b>	<b>10981.00</b>	<b>12269.27</b>

• **EMPLOYMENT GENERATION:-**

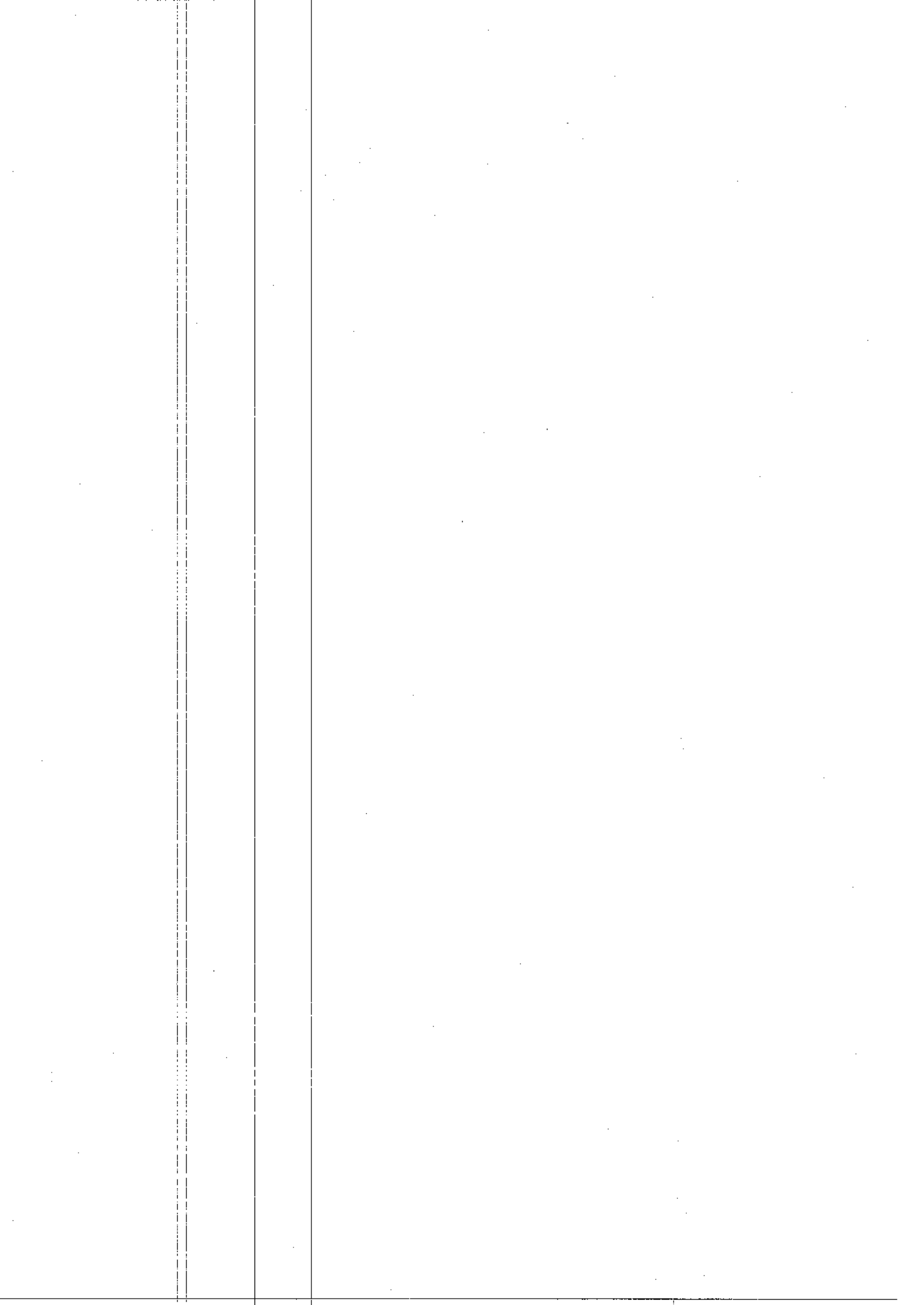
	<b>Men</b>	<b>Women</b>
<b>Existing</b>	1275	575
<b>Proposed</b>	140	35
<b>Total</b>	1415	610

*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. 303 & 304, NEST-2 (area 705 sq. mtrs) with revision of projection for 1 year i.e. 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. Jewalex India Private Limited (Unit -II) for Additional Location i.e. Gala No.IT-18, SDF-VII, SEEPZ-SEZ, admeasuring area 630.00 sq. mtrs and capacity enhancement with revision of projection for 4 years i.e. 2026-27 to 2029-30

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

Permission for Additional Location i.e. Gala No.IT-18, SDF-VII, SEEPZ-SEZ, admeasuring area 630.00 sq. mtrs and capacity enhancement with revision of projection for 4 years i.e. 2026-27 to 2029-30.

**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 Unit	M/s. Jewalex India Private Limited (Unit -II)	
Present location	Plot No. 56-B, Unit No. G-29, G-33, G & J Complex-III, SEEPZ-SEZ	
Area	<b>Unit No.</b>	<b>Area sq.mtr</b>
		4016.24
	Plot No. 56-B	657
	Unit NO G-29, G & J Complex-III	657
	Unit NO G-33, G & J Complex-III	657
	<b>Total</b>	<b>5330.24</b>
LOA No. & Date	NUS/APL/GJ/37/89/8709, Dated 03.04.2009 as amended	
Items of Manufacture/Service	Plain Gold Jewellery, Plain Platinum Jewellery, Plain Titanium Jewellery, Studded Gold Jewellery, Studded Platinum Jewellery, Studded Silver Jewellery, Studded Titanium Jewellery, Studded Palladium Jewellery, Cut & Polished Diamonds, Platinum Jewellery & Combination Thereof, Silver Studded Jewellery, Silver Plain unstudded Jewellery and Brass Studded And Unstudded Jewellery etc.	
Date of Commencement of Production	02.02.2010	
Validity of LOA	31.03.2030	
Proposed Location & Area	Gala No.IT-18, SDF-VII, SEEPZ-SEZ, admeasuring area 630.00 sq. mtrs	

Whether copy of Letter of Intent/Agreement executed with the Developer is submitted or not?	Letter of Intent
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
5330.24 sq.mtr	630.00 sq.mtr	5960.24 sq.mtr

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

Items of Manufacture	Existing Capacity	Proposed Capacity for Additional space	Total Capacity
Plain Gold Jewellery, Plain Platinum Jewellery, Plain Titanium Jewellery, Studded Gold Jewellery, Studded Platinum Jewellery, Studded Silver Jewellery, Studded Titanium Jewellery, Studded Palladium Jewellery, Cut & Polished Diamonds, Platinum Jewellery & Combination Thereof	186000.00	120000.00	306000
Silver Studded Jewellery	25000.00	5000.00	30000
Silver Plain unstudded jewellery	7000.00	5000.00	12000
Brass Studded And Unstudded Jewellery	0.00	5000.00	5000
Copper Studded And Unstudded Jewellery	0.00	5000.00	5000
Stainless Steel Studded And Unstudded Jewellery	0.00	15000.00	15000
Gold Mountings	10000.00	7500.00	17500
Silver Models And Mountings	2000.00	7500.00	9500
Gold, platinum, silver, bronze Nickle, stainless steel, palladium, brass studded with mother of pearl or in combine of Diamonds, precious & semi precious colour stone, pearl & cz. 5 percentage of fob value of Export of previous year.	0.00	0.00	0.00

Gold, platinum, silver, bronze	0.00	0.00	
Nickle, stainless steel, palladium, brass studded with ceramic or in combine of diamonds, precious & semi precious colour stone, pearl & cz. 5 percentage of fob value of export of previous year.			0.00
Gold, platinum, silver, bronze, nickle, stainless steel, palladium, brass studded with wood or in combine of diamonds, precious & semi precious colour stone, pearl & cz. 5 percentage of fob value of export of previous year.	0.00	0.00	0.00
Studded & unstudded bronze, nickel jewellery with all type of stones. 5 percentage of fob value of export of previous year.	0.00	0.00	0.00
Imitation plain unstudded jewellery in carbon fibre, cobalt, cobalt chrome, damascus steel, shapphire, tungstun, tantalum, tungsten carbide, zirconium, & silicon. 5 percentage of fob value of export of previous year.	0.00	0.00	0.00
Plain & studded gold, platinum, silver in combination with carbon fibre, cobalt, cobalt chrome, damascus steel, shapphire, tungstun, tantalum, tungsten carbide, zirconium & silicon. 5 percentage of fob value of export of previous year.	0.00	0.00	0.00
<b>Total</b>	<b>230000</b>	<b>170000</b>	<b>400000</b>

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

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

Sr. No.	Particulars			Amount (Rs. In Lacs)
1	Building Interiors & Partitions			237.34
2	Plant & Machinery	Imported	250	500.00
		Indigenous	250	
3	Other Assets (Ele. Inst., Furn & Fix, Computers etc.			61.00
	<b>Total Cost</b>			<b>798.34</b>
	<b>Means of Finance</b>			
Sr. No.	Particulars			Amount (Rs. In Lacs)
1	Promoters contribution & Internal Accurals			798.34

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.		Existing Approved of 5 years projection  2025-26 to 2029- 30	Existing Approved 4 years projection  2026-27 to 2029- 30	Total projection after addition of location 4 years  2026-27 to 2029-30  (USD\$ 90)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	512000	417000	450776	500862.22
2.	Import of Machinery	650	520	745	827.79
3.	Import of Raw Material and components	399360	325260	350930	389922.22
3a	Assorted Jewellery for remaking /melting as Raw material	40960	33360	36062	40068.89
4.	Import of Spares & Consumables	5120	4170	4508	5008.89
5.	Unused Jewellery for Repair/ Remaking Return	0	0	0	0
6.	Repatriation of dividends and profits to foreign collaborates	0	0	0	0
7.	Royalty	0	0	0	0
8.	Lumpsum Know how fee	0	0	0	0
9	Design & Drawing fees	0	0	0	0
10.	Payment of foreign technicians	0	0	0	0
11.	Payment on training of Indian tech. abroad	0	0	0	0
12.	Commission on export	1280	1042	1296	1440
13.	Foreign Travel	500	400	569	632.22
14.	Amount of interest to be paid on ECB	0	0	0	0
15.	Any other payment	250	200	369	410
16.	<b>Total (2 to 15)</b>	<b>448120</b>	<b>364952</b>	<b>394479</b>	<b>438310</b>
17.	<b>NFE (1-16)</b>	<b>63880</b>	<b>52048</b>	<b>56297</b>	<b>62552.22</b>

• **EMPLOYMENT GENERATION :-**

	Existing	Proposed(additional location)	Total
Men	775	110	885
Women	925	90	1015
	1700	200	1900

Observation:-

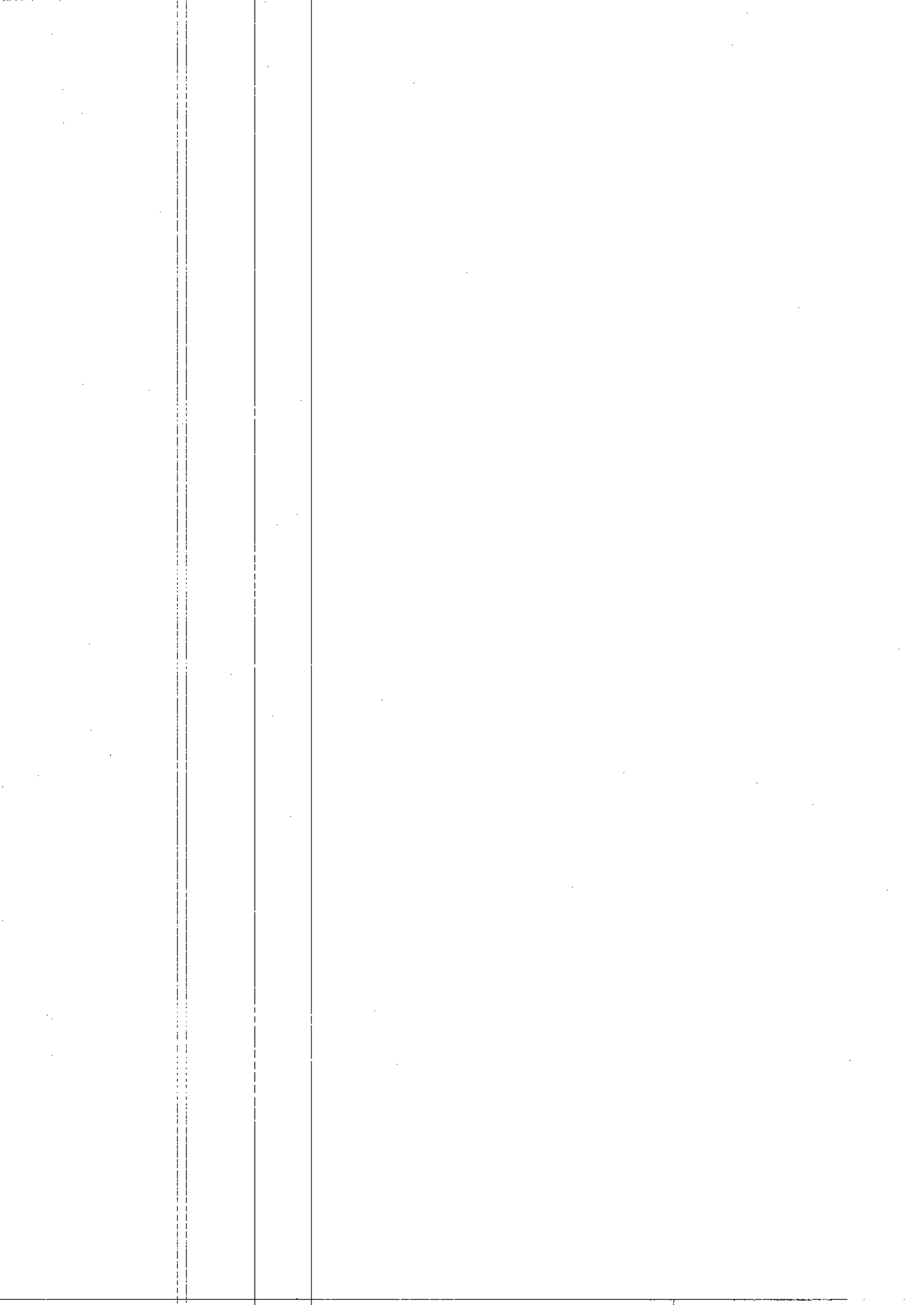
The unit has not submitted the copy of board resolution.

*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. Gala No.IT-18, SDF-VII, SEEPZ-SEZ, admeasuring area 630.00 sq. mtrs and capacity enhancement with revision of projection for 4 years i.e. 2026-27 to 2029-30 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. 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 of unit is valid up to 31.03.2029.

The unit acquired M/s. Sanghavi Jewel Private Limited in a Bank Auction from Bank of India. They are now applying for an 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, for seeking Comments with respect to proposed 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	155.40	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

*Estate Section Comments:*

Particulars	GJ-01, SEEPZ++
Area as per record	1950 Sq. mter
Rent rate for new/incoming unit (as per Circular no. 10 dated 26.06.2025 & Circular no. 13 dated 20.08.2025 )	Rs.901/- per sq. mtr per annum (10% of 9010/-)

Amount of Rent for incoming unit	Rs.17,56,950/- per annum
Transaction Charges	Rs.2,07,60,000/-

As per the Sale Certificate issued by Bank of India, Mumbai, M/s.Patdiam Jewellery Limited has purchased the said Plot No. GJ-01, SEEPZ++, SEEPZ, for Rs.23,10,00,000/-.

*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, for seeking Comments with respect to proposed broad banding of items from the Specified Officer, SEEPZ-SEZ, However, reply of the same is still awaited.*

**c. 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 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 for Merger of LOA M/s. Imperial Jewels-II, LOA No. SEEPZ-SEZ/IA-I Section/IJ/25/2022-23/09007, dated 26.06.2023, into M/s. Imperial Jewels LOA No. SEEPZ-SEZ/IA-I/NUS/APL/GJ-13/2011-12/18675 dated 22.12.2011 as amended.

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

Request for Merger of LOA M/s. Imperial Jewels-II, LOA No. SEEPZ-SEZ/IA-I Section/IJ/25/2022-23/09007, dated 26.06.2023, into M/s. Imperial Jewels LOA No. SEEPZ-SEZ/IA-I/NUS/APL/GJ-13/2011-12/18675, dated 22.12.2011 as amended.

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

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.

**d. Other Information: -**

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

Name of the Unit	M/s. Imperial Jewels	M/s. Imperial Jewels -II
Location	Unit No 72, SDF-III, & 181 & 188, SDF-VI, SEEPZ-SEZ, Andheri (East) Mumbai-400096.	Unit No. 129B, 130 & 131, SDF-V, & 129D, SDF-V, SEEPZ-SEZ, Andheri (East), Mumbai-400096.
Area	1120 Sq.mtr	1360 Sq.mtr
LOA No. & Date	SEEPZ-SEZ/IA-I/NUS/APL/GJ-13/2011-12/18675 dated 22.12.2011 as amended	SEEPZ-SEZ/IA-I Section/IJ/25/2022-23/09007, dated 26.06.2023 as amended
Item(s) of manufacture	Studded Gold Silver Jewellery, Gold Jewellery Plain/Studded with Diamond, Lab Grown Diamond, PS, SP & Synthetic Stones, Pearls, Rough Diamonds, Glass Lense & Combination Thereof & Leather & Rubber Cords, Rudder Moulds etc.	Studded Palladium Jewelry with Glass Lense, Plain/ Studded Gold, Silver, Platinum, Palladium Jewelry for Repair/ Remaking & Combination thereof., Studded Gold Jewelry with Glass Lense, Studded Platinum Jewelry with Glass Lense.
Date of commencement of production	29.10.2013	01.04.2024
Validity of LOP	28.10.2028	31.03.2029
Execution of BLUT	Yes	Yes
Outstanding dues	-	-

Validity of Lease Agreement	<b>Unit No.</b>	<b>Sub-Lease Status</b>	<b>Unit No.</b>	<b>Sub-Lease Status</b>
	Unit No. 72, SDF-III, SEEPZ-SEZ	Sub-lease agreement is executed w.e.f. 29.10.2023 to 28.10.2028	Unit No. 129B, 130, 131, SDF-V, SEEPZ-SEZ	Sub-lease agreement is registered w.e.f. 20.07.2023 to 19.07.2028
	Unit No. 181 & 188, SDF-VI, SEEPZ-SEZ	Sub-lease agreement is executed w.e.f. 21.08.2024 to 20.08.2029	129D	Draft in Process

The unit has stated the following regarding the merger of the LOA:-

1. The future business opportunities:- They feels that effective control and operational flexibility will help them to save a lot of time, cost and duplications of various functions. The unit run their operations under one unit instead of two units at present.

The unit has also submitted the following documents:

1. Balance sheet of M/s. Imperial Jewels & M/s. Imperial Jewels -II
2. Balance sheet after merger .
3. Details of Investment existing and post merger
4. Details of Partners with their shares
5. Details of Employment post Merger.
6. undertaking on Rs. 500/- non-judicial stamp paper, duly notarized, for taking over the assets and liabilities in respect of LOA dated 22.12.2011.

**LIST OF PARTNERS PRE-MERGER AND POST-MERGER ARE SAME :**

Sr. No.	Name of the Partners
1.	M/s. Dholakia Lab Grown Diamond Pvt. Ltd
2.	Shri. Rajesh Himmatbhai Dholakia

**\*\* There is no change in the list of Partners.**

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

Sr. No.	Name of the Partners	Percentage of Share	
		Existing	Partner Shares Post Merger of LOA's
1.	M/s. Dholakia Lab Grown Diamond Pvt. Ltd	99.99	99.99
2.	Shri. Rajesh Himmatbhai Dholakia	0.01	0.01

**\*\* There is no change in shareholding pattern.**

**The details projection of M/s. Imperial Jewels LOA No. SEEPZ-SEZ/IA-I/APL/GJ-13/2011-12/18675 dated 22.12.2011 are as under :**

Sr. No.	Particulars	Approved 5 years Projections i.e. 2023-24 to 2027-28

		Rs. In Lakhs	In US' (000)
1.	FOB Value of Exports	204761.22	247146.92
	Foreign Exchange outgo on		
2.	Import of Machinery	210.00	253.47
3.	Import of Raw Material and Components, including deemed imports, nominated agency etc.	117204.61	141466.04
4.	Import of spares and consumables	1972.97	2381.38
5.	Foreign Travel	205.00	247.44
6.	Total (2 to 5)	119592.585	144348.32
7.	Net Foreign Exchange Earnings in five years (1 to 6)	85168.64	102798.60

*The details projection of M/s. Imperial Jewels -II -LOA No. SEEPZ-SEZ/IA-I Section/IJ/25/2022-23/09007 dated 26.06.2023 are as under :*

Sr. No.	Particulars	Approved 5 years Projections i.e. 2024-25 to 2028-29	
		Rs. In Lakhs	In US' (000)
1.	FOB Value of Exports in First Five years	362759.00	442554.47
	Foreign Exchange outgo on		
2.	Import of Machinery	695.00	845.16
3.	Import of Raw Material and Components	269213.16	328522.99
4.	Import of Spares, Consumables, Packing Material	3627.59	4425.54
5.	Foreign Travel	310.00	377.45
6.	Total (2 to 5)	273845.75	334171.14
7.	Net Foreign Exchange Earnings in five years (1 to 6)	88913.25	108383.33

**MONITORING OF PERFORMAMCE**

M/s. Imperial Jewels	M/s. Imperial Jewels -II
SEEPZ-SEZ/IA-I/APL/GJ-13/2011-12/18675 dated 22.12.2011 as amended	SEEPZ-SEZ/IA-I Section/IJ/25/2022-23/09007 dated 26.06.2023
The proposal of the unit for monitoring performance for the period 2024-25 is placed in this UAC. Further, the unit has not yet submitted the APR for the F.Y. 2025-26.	The proposal of the unit for monitoring performance for the period 2024-25 is placed in this UAC. Further, the unit has not yet submitted the APR for the F.Y. 2025-26.

The Details of Combined Balance sheet on merger of LOA M/s. Imperial Jewels-II, SEEPZ-SEZ/IA-I Section/IJ/25/2022-23/09007 dated 26.06.2023, into M/s. Imperial Jewels LOA No. SEEPZ-SEZ/IA-I/APL/GJ-13/2011-12/18675 dated 22.12.2011.

Sr. No.	Particulars	5 years Projections i.e. 2023-24 to 2027-28	
		Rs. In Lakhs	In US' (82.85/-)
		(After Merger of LOA)	
		Rs. In Lakhs	In US' (82.85/-)
1.	FOB Value of Exports in First Five years	453300.22	547133.64
	Foreign Exchange outgo on		
2.	Import of Machinery	790.00	953.53
3.	Import of Raw Material and Components, including deemed imports, nominated agency etc	302863.23	365556.10
4.	Import of Spares and Consumables	4458.36	5381.25
5.	Foreign Travel	455.00	549.19
6.	Total (2 to 5)	308566.5929	372440.06
7.	Net Foreign Exchange Earnings in five years (1 to 6)	144733.63	174693.58

**DETAILS OF EMPLOYMENT BEFORE AND AETER MERGER**

Particulars	Pre-Merger	Pre Merger	Post Merger
	Unit I	Unit II	
Women	275	790	1065
Men	150	360	510
<b>Total</b>	<b>425</b>	<b>1150</b>	<b>1575</b>

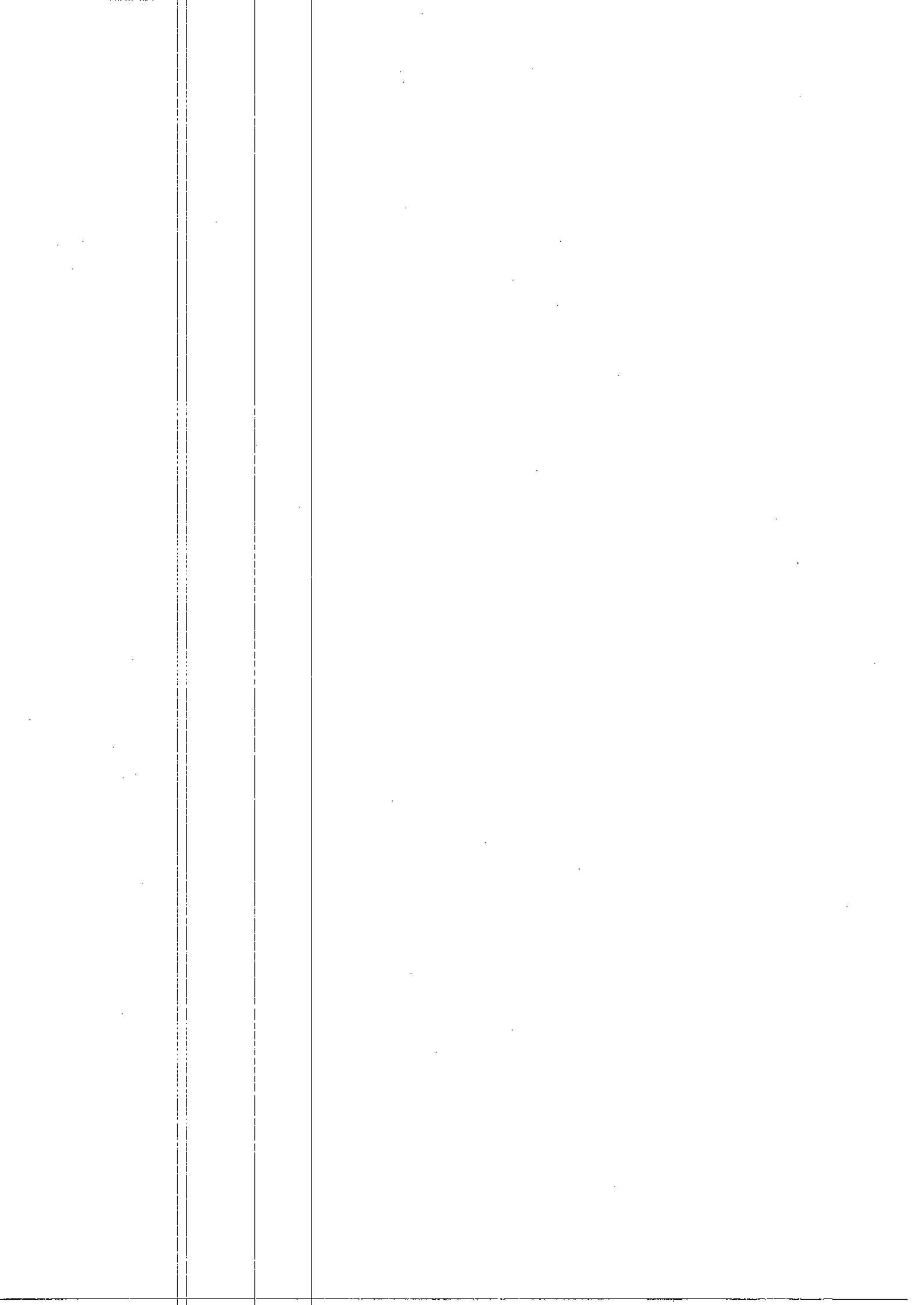
**Observation :**

Note dated 16.04.2026 issued to CA section to provide outstanding dues as on date. However, reply is still awaited.

**e. Recommendation:**

The proposal M/s. Imperial Jewels-II SEEPZ-SEZ/IA-I Section/IJ/25/2022-23/09007 dated 26.06.2023, into M/s. Imperial Jewels LOA No. SEEPZ-SEZ/IA-I/APL/GJ-13/2011-12/18675, dated 22.12.2011 as amended 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,  
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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-Emphasys Systems Pvt Ltd-II, LOA No. SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013 into M/s. E-Emphasys 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-Emphasys Systems Pvt Ltd-II, LOA No. SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013 into M/s. E-Emphasys 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-Emphasys Systems Pvt Ltd-II	M/s. E-Emphasys 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 handled 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@vitaledge.com
2	Vishal Nalin Shah	B-404, Yudhishtir NL Complex, Anand Nagar, Dahisar East, Mumbai 400068	03332728	AWPPS2648H	9821570086	vshah@vitaledge.com
3	Mayank Jamandhar Kalla	305, Cole Canyon Ct, Cary NC 27513 USA	05126625	ATAPK4454B	01(650)4765412	mkalla@@vitaledge.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. Jt with: EET India LLC	64	640	0.01
	<b>Total</b>	<b>11,15,555</b>	<b>1,11,55,550</b>	<b>100.00</b>

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

The details projection of M/s. E-Emphasys 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-Emphasys 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 PERFORAMCE**

M/s. E-Emphasys Systems Pvt Ltd-II	M/s. E-Emphasys 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-Emphasys 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)	46959.00	52468.16

**DETAILS OF EMPLOYMENT BEFORE AND AFTER MERGER**

Particulars	Pre-Merger	Post Merger
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 proposal for Monitoring performance of the both unit for the period 2024-25 is placed in ensuing UAC.***

**e. Recommendation:**

The proposal of M/s. E-Emphasys Systems Pvt Ltd-II, LOA No. SEEPZ-SEZ/IA-1/NUS/APL/03/2013-14/12369 Dated 24.10.2013 into M/s. E-Emphasys 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, GOVT. OF INDIA,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Proposal for change in constitution from Private Limited to Public Limited of the Company i.e. M/s. International Gemmological Institute (India) Pvt. Ltd to M/s. International Gemmological Institute (India) Limited alongwith change in directors and shareholding pattern.

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

Request for change in constitution from Private Limited to Public Limited of the Company i.e. M/s. International Gemmological Institute (India) Pvt. Ltd to M/s. International Gemmological Institute (India) Limited alongwith change in directors and shareholding pattern.

**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. International Gemmological Institute (India) Pvt. Ltd
2.	LOP No. & Date	IA(I)/NUS/APL/GJ/282/03-04/599, Dated 09.10.2003 as amended.
3.	Location	Gala No. 3, Building No. 1, SEEPZ++, SEEPZ-SEZ, Andheri East, Mumbai- 400096.
4.	Item(s) manufacture/Trading	of Certification of Precious Stones.
5.	Date of commencement of production	22.03.2004
6.	LOA Valid upto	31.03.2029
7.	Labour Dues	NIL
8.	Validity of Lease Agreement	Sub-lease agreement is registered w.e.f. 12.06.2003 to 31.12.2096
9.	Pending CRA Objection, if any	No
10.	Pending show Cause Notice/Eviction Order/Recovery Notice/Recovery Order issued, if any	No
11.	New Name as Proposed	M/s. International Gemmological Institute (India) Limited

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

List of Directors before and after for change in constitution :

Sr. No.	Name of Directors before change of name (M/s. International Gemmological Institute (India) Pvt. Ltd)	Sr. No.	Name of Partners after change of name (M/s. International Gemmological Institute (India) Limited)
1.	Tehmap Nariman Printer	1.	Tehmap Nariman Printer
2.	Deborh Grosman	2.	Anoop Vrajlal Mehta
3.	Mukesh Gulraj Mehta	3.	Bimal Manu Tanna
4.	Prateek Roongta	4.	Sangeeta Gulraj Mehta
5.	Tejas Deepak Naphade	5.	Mukesh Gulraj Mehta
		6.	Prateek Roongta
		7.	Tejas Deepak Naphade

There is change in Directors before & after.

**List of Shareholding Pattern before and after for change in constitution :**

**Before :**

Sr. No.	Name of the Directors	Type of Share	No. of Shares	Percentage of Holding	Face Value Per Share-Rs.
1	BCP Asia II Topco Pte Ltd	Equity	39,67,83,039	100	2
2	Mr. Tehmasp Nariman Printer (Nominee)	Equity	1	0	2
3	Mr. Easwar Subramania Iyer (Nominee)	Equity	1	0	2
4	Ms. Sindhu Loyal Chennampally (Nominee)	Equity	1	0	2
5	Ms. Kareena Sanjay Shahani (Nominee)	Equity	1	0	2
6	Mr. Aniket Mansukh Shah (Nominee)	Equity	1	0	2
7	Mr. Hardik Jitendra Desai (Nominee)	Equity	1	0	2
	<b>Total</b>		<b>39,67,83,045</b>	<b>100</b>	

**After:**

Sr. No.	Name of the Directors	Type of Share	No. of Shares	Percentage of Holding	Face Value Per Share-Rs.
1	BCP Asia II Topco Pte Ltd	Equity	33,08,35,803	76.55	2
2	Public	Equity	10,13,23,893	23.45	2
	<b>Total</b>		<b>43,21,59,696</b>	<b>100</b>	

There is change in Shareholding Pattern of Directors before & after.

**The Estate section vide note dated 09.03.2026 has informed that the processing fees of Rs. 50,000/- is payable by the unit, for change in constitution from Private Limited to Public Limited alongwith change in directors and shareholders pattern.**

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

1. Copy of Certificate of Incorporation i.r.o. M/s. International Gemmological Institute (India) Limited.
2. List of Directors before & after for change in constitution
3. List of Shareholding Pattern before & after for change in constitution
4. Copy of PAN Card i.r.o. M/s. International Gemmological Institute (India) Limited.
5. Copy of Board Resolution for change in constitution i.r.o. M/s. International Gemmological Institute (India) Limited.
6. Copy of Undertaking in terms of 109.

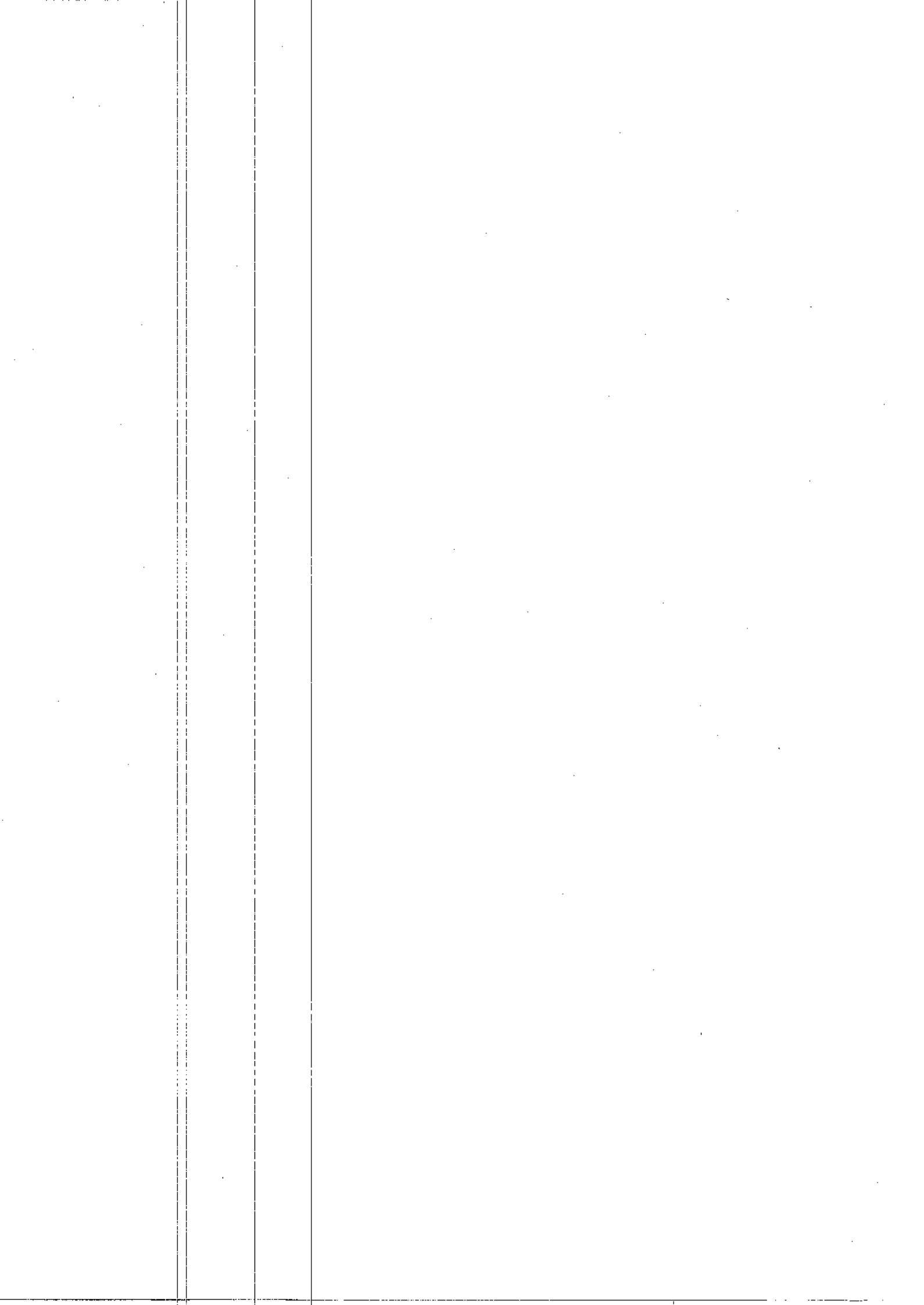
7. Form No. DIR-12 for appointment and cessation of Directors.
8. Form No. INC-27 for Conversion of private company to public company.
9. Copy of MOA & AOA for change in constitution i.r.o. M/s. International Gemmological Institute (India) Limited.

**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:**

Proposal of the unit for change in constitution from Private Limited to Public Limited of the Company i.e. M/s. International Gemmological Institute (India) Pvt. Ltd to M/s. International Gemmological Institute (India) Limited is placed before the Approval Committee Meeting for consideration in terms of MOC&I instruction No. 109, Dated 18.10.2021.

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**GOVERNMENT OF INDIA,  
OFFICE OF THE DEVELOPMENT COMMISSIONER,  
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. Elegant Collection for Change in Partner and Shareholding Pattern of the Company.

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

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

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

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

**d. Other Information: -**

1	Name of the Unit	M/s. Elegant Collection
2	LOP No. & Date	SEEPZ-SEZ/NUS/APL/GJ-125/93/4695, Dated 26.07.1993 as amended
3	Date of approval of revised projection.	SEEPZ-SEZ/NUS/APL/GJ-125/2002/VOL-V/04779, Dated 30.03.2022.
4	Location	Plot No. 56A, SEEPZ-SEZ, and Gala No. G-32, Building G &J III, SEEPZ-SEZ.

5	Item(s) of manufacture/Trading	<p>Plain and Studded Platinum, Gold &amp; Silver Jewellery, Non-precious Alloy Metal Jewellery Studded with Diamonds and Precious Stones, only, Plain or Studded precious metal (Gold/Silver/Platinum) jewellery with Cubic Zirconia or other non precious Stones, plain and studded Palladium jewellery, Precious metal jewellery studded with Rough Diamonds, Mountings, Findings, Components of Jewellery of Precious metal and partially studded (semi-mounted) jewellery or components of jewellery Rubber moulds, wax models or silver models, Watch dials or watch straps made of precious metal, Watches (including/excluding movements) made of base metals or precious metal or combination of all above metals studded with diamonds &amp; precious stones or semi precious stones or non precious stones or CZ's or combination of above stones, Watches cases made of base metals or precious metal or combination of all above metals studded with diamond &amp; precious stones or semi precious stones or non precious stones of CZ's or combination of all above stones, Watch dials of base metal or precious metal or combination of all above metal studded with diamond &amp; precious stones or semi precious stones or non precious stones or CZ's or combination of all above stones, Watch straps made of base metals or precious metal or combination of all above metal studded with diamond &amp; precious stones or semi precious stones or non precious stones or CZ's or combination of all above stones, Components thereof viz. setting keys etc. made of base metal or combination of all above metals studded with diamonds &amp; precious stones or semi precious stones or non precious stones or CZ's combination of all above stones, Mountings (watch straps, watch dials), Base Metal Jewellery-Plain or Studded with Non-precious Stones 5% of FOB value of export of previous year, Gold and Silver Momento with or without frame, Plain, unstudded or studded with diamonds, precious stones, semi-precious or non precious stones, pearls, Base metal (and its alloys) momento with or without precious metal plating, with or without frame, plain, unstudded or studded with diamonds, precious semi precious or non precious stones, pearls, Table ware and its parts thereof i.e. show pieces, memento of animal/bird, human faces or figure made of precious metal, non precious metal (base metal and its alloys) or its combination-Plain, studded, partly studded or studded, Jewellery made or precious or non precious metals studded party studded, unstudded or plain in any combination of non metallic items like cord (silk cord, leather cord) wood, rubber, pearls and beads, Precious or non-precious metal jewellery studded or unstudded with wood inlay and/or enameled jewellery, Precious or non-precious metal jewellery studded with lab-grown diamonds, colour stones, pearls, mother of pearls, beads, coral, crystal.</p>
6	Date of commencement production	25.09.1997
7	LOA Valid upto	31.03.2027

8	Validity of Sub-Lease agreement	Sub lease Agreement is registered w.e.f. 12.08.1997 for 30 years.  Sub lease Agreement is pending for Adjudication for the period 15.10.2025 to 14.10.2030 for Gala No. G-32, Building G & J III, SEEPZ-SEZ.
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### PRE AND POST LIST OF PARTNERS

Sr. No	Name of the Partners (Pre)	Name of the Partners (Post)
1	Mr. Abhay Ratilal Jasani	Mr. Abhay Ratilal Jasani
2	Mr. Mridula Abhay Jasani	Mr. Mridula Abhay Jasani
3	Mr. Satish S. Joshi	Mr. Madhav Abhay Jasani
4	Mr. Madhav Abhay Jasani	Mrs. Praachi Madhav Jasani

\*\*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 the Partner (Pre)	Profit Sharing Ration (Pre)	Name of the Partner (Post)	Profit Sharing Ration (Post)
1	Mr. Abhay Ratilal Jasani	61%	Mr. Abhay Ratilal Jasani	21%
2	Mr. Mridula Abhay Jasani	9%	Mr. Mridula Abhay Jasani	9%
3	Mr. Satish S. Joshi	15%	Mr. Madhav Abhay Jasani	35%
4	Mr. Madhav Abhay Jasani	15%	Mrs. Praachi Madhav Jasani	35%
	<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.

\*\*The unit has stated that the surplus/deficit on the sale of immovable property belongs to Partner 1 and Partner 2 only, and tax liability arising to the firm on this account shall also be borne by them equally.

The unit vide their letter dated 06.04.2026 has submitted following documents are as under :

1. List of Partners.
2. CA certified Shareholding Pattern.
3. Reconstitution of the Partnership Deed.
4. Undertaking regarding no liability cases pending against partners.
5. Undertaking in terms of Instruction 109 dated 18.10.2021.
6. Copy of Partners PAN Card.

The Estate section vide note dated 24.04.2026 has informed that the **processing fees of Rs. 50,000/-** is payable by the unit, the plot holder to change the constitution and including blood relations or close relation(i.e.husband/wife/sons/daughter/father/mother/brother/sister or removal of any persons) excluding the legal heir. This is treated as a formal transfer as per Circular No. 10 dated 26.06.2025.

**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 Partner and Shareholding Pattern of the Company is placed before Approval Committee Meeting for consideration in terms of MOC&I Instruction No. 109 dated 18.10.2021.

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

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

**A. PROPOSAL:**

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

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

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

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

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

**D. Other information:**

Sr. No.	Name Of the Unit	APRs for the period
1.	DNJ Creation LLP (Unit -II)	FY 2020-21, 2021-22, 2022-23, 2023-24, 2024-25
2.	e-Emphasys Systems Pvt. Ltd.	FY 2024-25
3.	e-Emphasys Systems Pvt. Ltd. Unit II	FY 2023-24 and 2024-25
4.	Eternity Jewels	FY 2024-25
5.	Gesswein Trading Pvt. Ltd.	FY 2023-24 and 2024-25
6.	H.K Designs India LLP	FY 2024-25
7.	Infinx Services Pvt. Ltd.	FY 2024-25
8.	Imperial Jewels Unit I	FY 2024-25
9.	Imperial Jewels Unit II	FY 2024-25
10.	Kama Jewellery Pvt. Ltd. Unit I	FY 2024-25
11.	Kiara Jewellery Pvt.Ltd.	FY 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25
12.	Lotus Ornaments Pvt. Ltd. Trading Unit	FY 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25
13.	Mohit Diamonds Pvt. Ltd.	FY 2024-25
14.	Omnia Jewels LLP	FY 2024-25
15.	Pure Dia Jewel Pvt. Ltd.	FY 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25
16.	Quinnox Consultancy Services Ltd	FY 2024-25
17.	Sarto Electro Equipments Pvt. Ltd. Trading Unit	FY 2024-25
18.	Sundaram Jewellery	FY 2024-25
19.	Star Brilliant Pvt. Ltd. Unit II	FY 2024-25
20.	Twinkle Dimond Jewellery (India) Pvt. Ltd.	FY 2024-25

**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: -**

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**FINAL SCRUTINY REPORT/ 2025-26**

**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	694.00	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 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				
	<b>TOTAL</b>	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>DIA/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)	<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>	N.A
(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. If no, details thereof</p>	N.A
(M)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	N.A
(N)	<p>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</p>	No
(O)	<p>Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring</p>	No

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

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

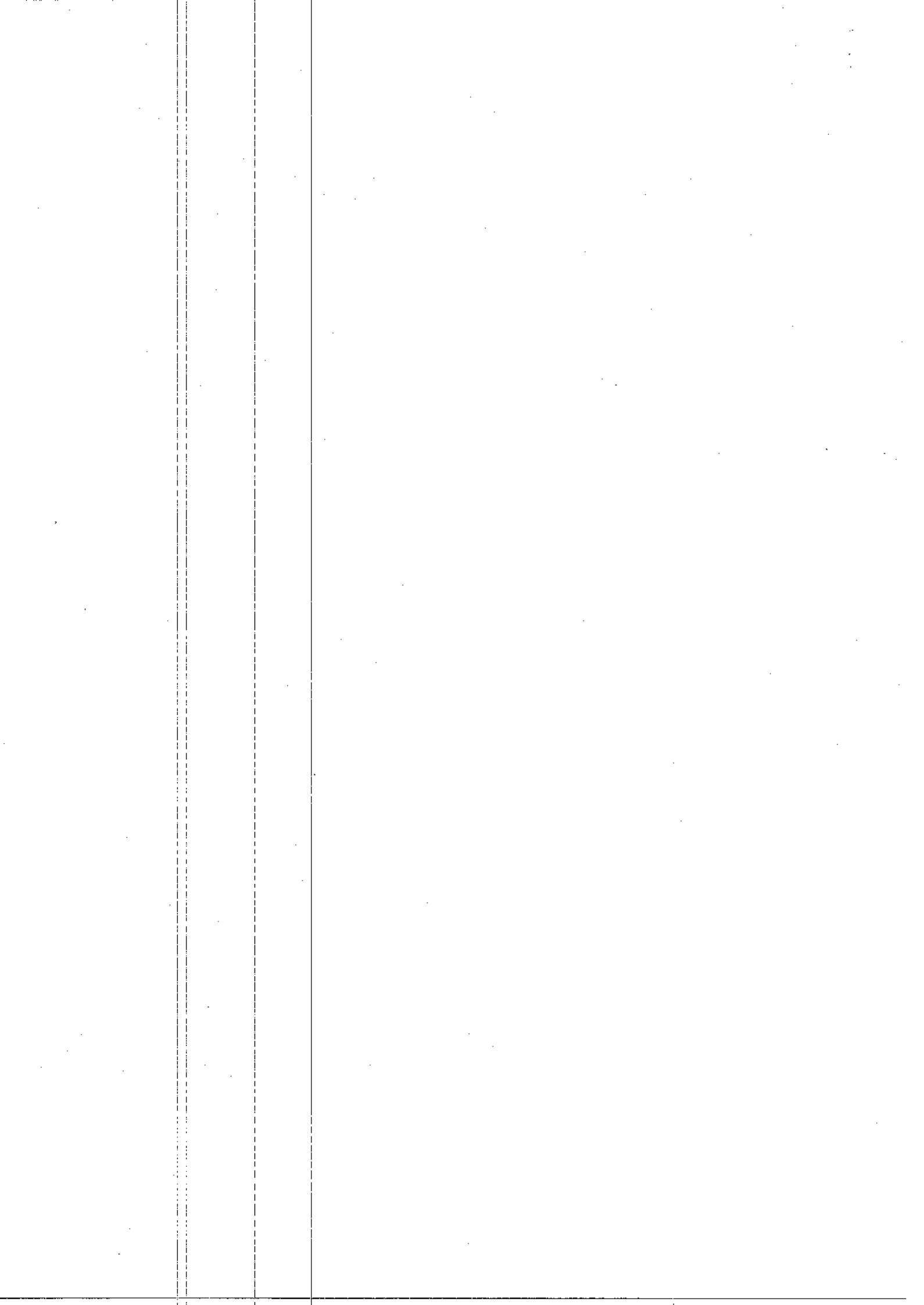
**Findings**

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% not CA Certified.
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 1day) 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. 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/2025/2025-26**

**Name of the Unit: -**M/s. e-Emphasys Systems Private Limited

**Address: -** Unit No.88, SDF- III, Seepz-Sez, Andheri (E), Mumbai- 400096

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

**Financial Year: -**2024-25

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2021-22, 2022-23 and 2023-24 was placed in the 19<sup>th</sup> Approval Committee meeting held on 03.03.2025, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22, 2022-23 and 2023-24, as the export and import data for the period 2021-22, 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- **Decision: -** After deliberation, the committee noted the performance of the unit for the period 2021-22, 2022-23 and 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

A.

**: Observation on APR**

**(I) APPROVED Projections**

**(Rs. In Lakhs)**

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	3068.00	3473.00	3929.00	4406.00	4920.00	19796.00

FE Outgo	34.00	34.00	39.00	46.00	54.00	207.00
NFE	3034.00	3440.00	3890.00	4360.00	4866.00	19590.00

(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	3068.00	3009.65	0.00	0.00	10.00	0.00	1365.00
2021-22	3473.00	4363.81	0.00	0.00	5.00	0.00	0.00
2022-23	3929.00	4819.07	0.00	0.00	5.00	0.00	0.00
2023-24	4406.00	5791.17	0.00	0.00	5.00	0.00	0.00
2024-25	4920.00	7897.38	0.00	0.00	5.00	0.00	0.00
<b>Total</b>	<b>19796.00</b>	<b>25881.08</b>	<b>0.00</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>1365.00</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	3034.00	1644.65	54.21%
2021-22	6474.00	6008.46	92.81%
2022-23	10364.00	10827.53	104.48%
2023-24	14724.00	16618.70	112.87%
2024-25	19590.00	24516.08	125.14%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEBPZ-SEZ/IA-I/SW-12/2009-10/12958 Dated 09/12/2009	
Validity of LOA	25.02.2029	
Item(s) of manufacture/ Services	Software Development Services	
Date of commencement of production	18.03.2010	
Execution of BLUT	Yes	
Pending CRA Objection, if any	No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No	
	<b>FY Year</b>	<b>No. of Employees</b>

No. of employees

	2024-25	Male -204 Female- 80 Transgender 0 TOTAL - 284
Area allotted (in sq. ft.)	8083.69 Sq Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	2024-25	28.46 Sq. Ft per employee
	<b>2024-25</b>	
Investment till date	Building	0.00
	Plant & Machinery	897.93
	Total	897.93
Per Sq. ft. Export during the FY	Rs.97690.53 per Sq. Ft. Lakhs	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL	
Value Addition during the monitoring period	Value addition is not applicable	
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.	2024-25	Yes, APR of FY 2024-25 filed on 30.09.2025

### 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
2024-25	7897.38	7822.77	74.61	We have noted an exchange rate difference. While we have considered the exchange rates as per the RBI website, the rates reflected in NSDL appear to have been sourced from a different platform. We have attached the data downloaded from the NSDL portal for your ready reference, along with details of the exchange rate differences.

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

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2024-25	Raw Material	0.00	0.00	-	No Difference

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2024-25	Capital Goods	0.00	0.00	-	No Difference

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

			2024-25
i	Total Bond-Cum Legal Undertaking (BLUT) at the beginning of the 5 years block period		Rs. 445.43
ii	Value of BLUT amount at the beginning of the Financial Year (APR Monitoring period)		Rs. 317.54
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.		Rs. Nil
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)		Rs. 50.35
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].		Rs. 267.19

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

(H) (a)	<p>Whether all softex has been filed for the said period. If no, details thereof.</p> <p>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	Yes
(b)	<p>Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.</p>	No
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	No
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	No
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	No
(K)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	No
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	Yes
(M)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	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 as on 18.03.2026
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is Registered w.e.f. 18.03.2025 To 17.03.2030

**Findings**

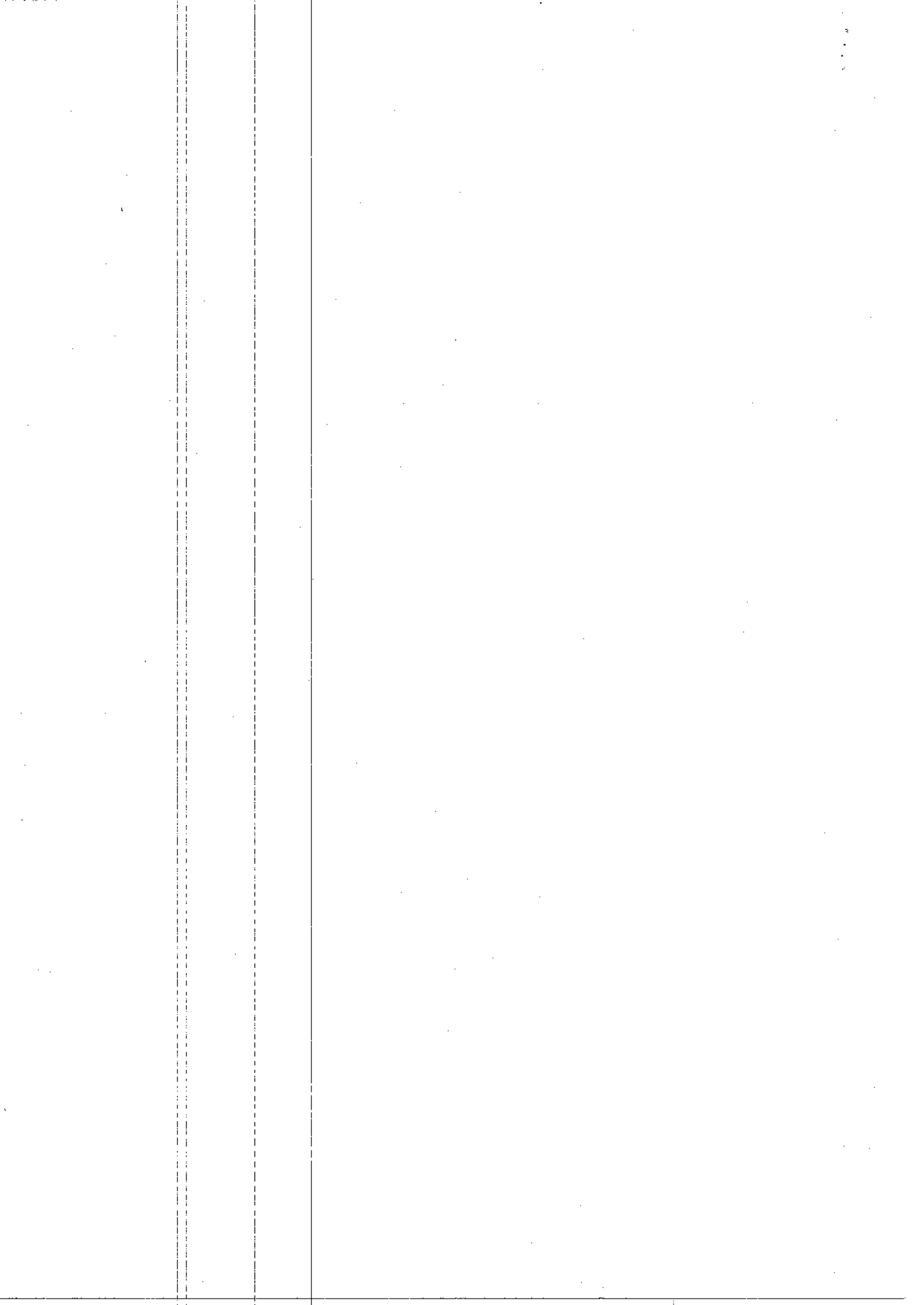
1.	This is the 5th year performance scrutiny 2024-25 for the block period 2020-21 to 2024-25.
2.	<ul style="list-style-type: none"> <li>The unit has achieved export revenue of Rs. 7897.38/- Lakhs as against projected export of Rs. 4920.00/- Lakhs i.e. 160.51% during the period for FY 2024-25.</li> </ul>
3.	<ul style="list-style-type: none"> <li>Cumulative Net Foreign Exchange Rs. 24516.08/- Lakhs is positive for FY 2024-25.</li> </ul>
4.	Pendency Foreign Currency Realization is NIL for the FY. 2024-25.
5.	There are No Labour dues/ cases, outstanding dues, pending against the unit.
6.	There is No CRA Objection pending.
7.	Sub-lease agreement is Registered w.e.f. 18.03.2025 To 17.03.2030
8.	Outstanding NIL as on 18.03.2026 .
9.	There is No SCN pending.

10.	Value addition is not applicable
11.	The APR for FY 2024-25 has been filed within prescribed time & submitted on 30.09.2025. Request id-242500021013

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. 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/ 207/2025-26**

**Name of the Unit: -M/s. e-Emphasys Systems Private Limited Unit-II**

**Address: -Unit No.101 Tower-1, Seepz ++, Seepz-Sez, Andheri (E), Mumbai- 400096**

**Block period: - 2019-20 to 2023-24 and 2024-25 to 2028-29**

**Financial Year: - 2023-24 and 2024-25**

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2020-21, 2021-22 and 2022-23 was placed in the 189<sup>th</sup> Approval Committee meeting held on 07.08.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2020-21, 2021-22 and 2022-23, as the export and import data for the period 2020-21, 2021-22 and 2022-23 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- **Decision: -** After deliberation, the committee noted the performance of the unit for the period 2020-21, 2021-22 and 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

Directions of the Approval Committee	Action Taken if any
i. Explore employment vis-a-viz space utilized per employee ii. To ensure increase in employment and export in next 6 months	The Export has been increasing, and the manpower has been increasing.

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	890	1050	1280	1560	1820	6600

FE Outgo	11.05	4.16	3.27	3.40	2.54	24.41
NFE	879	1046	1277	1557	1817	6576

	2024-25	2025-26	2026-27	2027-28	2028-29	Total
FOB value of export	1070	1140	1220	1330	1400	6160
FE Outgo	3	6	2	2	1	14
NFE	1067	1134	1218	1328	1399	6146

(II) Performance as compared to projections during the block period 2019-20 to 2023-24 and 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	890.00	730.69	0.00	0.00	10.00	0.00	0.00
2020-21	1050.00	906.38	0.00	0.00	3.00	0.00	693.75
2021-22	1280.00	1057.78	0.00	0.00	2.00	0.00	0.00
2022-23	1560.00	1059.74	0.00	0.00	2.00	0.00	0.00
2023-24	1820.00	1095.99	0.00	0.00	1.00	0.00	0.00
Total	6600.00	4850.58	0.00	0.00	18.00	0.00	693.75
Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2024-25	1070.00	1251.46	0.00	0.00	3.00	0.00	0.00

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

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	879	726.21	82.62%
2020-21	1925	934.36	48.54%
2021-22	3202	1987.66	62.07%
2022-23	4759	3042.92	63.94%
2023-24	6576	4134.43	62.87%
Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2024-25	1067	1251.46	117.29%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

<b>LOA No. &amp; Date</b>		SEEPZ-SEZ/IA-I/NUS/APL/03/2013-14/12369 Dated 24.10.2013	
<b>Validity of LOA</b>		25.02.2029	
<b>Item(s) of manufacture/ Services</b>		Software Services Software Development Support	
<b>Date of commencement of production</b>		26.02.2014	
<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>No. of employees</b>	<b>FY Year</b>	<b>No. of Employees</b>	
	2023-24	Male -32 Female- 5 Transgender 0 TOTAL- 37	
	2024-25	Male -36 Female- 9 Transgender 0 TOTAL- 45	
<b>Area allotted (in sq. ft.)</b>		6469.11 Sq Ft.	
<b>Area available for each employee per sq.ft. basis (area / no. of employees)</b>		2023-24	174.84 Sq. Ft per employee
		2024-25	143.75Sq. Ft per employee
		<b>2023-24</b>	<b>2024-25</b>
<b>Investment till date</b>	<b>Building</b>	445.49	445.49
	<b>Plant &amp; Machinery</b>	200.81	209.50
	<b>Total</b>	646.3	654.99
<b>Per Sq. ft. Export during the FY</b>		Rs. 16941.89  per Sq. Ft. Lakhs	Rs. 19345.16  per Sq. Ft. Lakhs
<b>Quantity and value of goods exported under Rule 34 (unutilized goods)</b>		NIL	
<b>Value Addition during the monitoring period</b>		Value addition is not applicable	
<b>Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.</b>		2023-24	Yes, APR for the FY 2023-24 filed on 30.09.2024
		2024-25	Yes, APR for the FY 2023-24 filed on 29.09.2025

**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
2023-24	1095.99	1086.00	9.988	We have noted an exchange rate difference. While we have considered the exchange rates as per the RBI website, the rates reflected in NSDL appear to have been sourced from a different platform.  We have attached the data downloaded from the NSDL portal for your ready reference. Along with details of the exchange rate differences.
2024-25	1251.46	1238.58	12.87	We have noted an exchange rate difference., While we have considered the exchange rates as per the RBI website, the rates reflected in NSDL appear to have been sourced from a different platform. We have attached the data downloaded from the NSDL portal for your ready reference, along with details of the exchange rate differences.

**IMPORT (RM & Capital Goods)**

(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2023-24	Raw Material	0.00	0.00	-	No Difference
2024-25		0.00	0.00	-	No Difference

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2023-24	Capital Goods	0.00	0.00	-	No Difference
2024-25		0.00	0.00	-	No Difference

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

(Rs. in Lakhs)

		2023-24	2024-25
i	Total Bond-Cum Legal Undertaking (BLUT) at the beginning of the 5 years block period	21.87	110.07

ii	Value of BLUT amount at the beginning of the Financial Year (APR Monitoring period)	0.00	110.07
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	Nil	Nil
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	11.58	8.42
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	-11.58	101.65

		2023-24	2024-25
(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	No
(H) (a)	<p>Whether all softex has been filed for the said period. If no, details thereof.</p> <p>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	Yes	Yes
(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.	Yes	Yes
(c)	Whether unit has filed any request for Cancellation of Softex	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>	Under Process	Under Process
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	Yes	Yes
(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 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)	<p>Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring</p>	No	No

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

Particulars	Status
Outstanding Rent dues	NIL as on 06.03.2026
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is Registered w.e.f. 26.05.2003 for 95 years

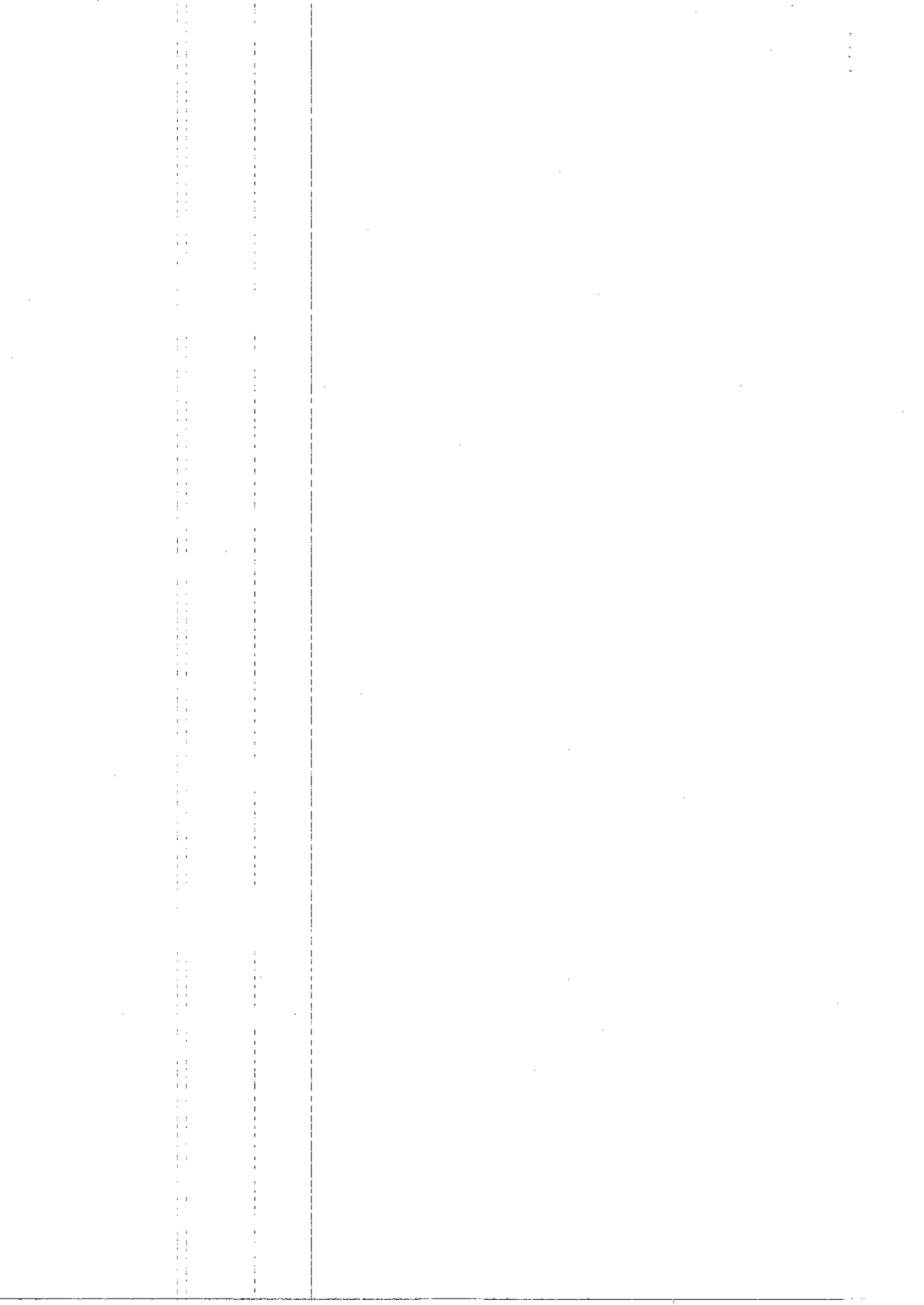
**Findings**

1.	This is the 5th year performance scrutiny 2023-24 for the block period 2019-20 to 2023-24 & 1 <sup>st</sup> year performance scrutiny 2024-25 for the block period 2024-25 to 2028-29.
2.	<ul style="list-style-type: none"><li>• The unit has achieved export revenue of Rs. 1095.99/- Lakhs as against projected export of Rs. 1820.00/- Lakhs i.e. 60.22% during the period for FY 2023-24</li><li>• The unit has achieved export revenue of Rs. 1251.46/- Lakhs as against projected export of Rs. 1070/- Lakhs i.e. 116.96 % during the period for FY 2024-25</li></ul>
3.	<ul style="list-style-type: none"><li>• Cumulative Net Foreign Exchange Rs. 4134.43/- lakhs are positive for FY 2023-24</li><li>• Cumulative Net Foreign Exchange Rs. 1251.46/- lakhs are positive for FY 2024-25.</li></ul>
4.	Pendency Foreign Currency Realization is NIL for the FY 2023-24 and 2024-25.
5.	There are No Labour dues/ cases, outstanding dues, pending against the unit.
6.	There is No CRA Objection pending.
7.	Sub-lease agreement is Registered w.e.f. 26.05.2003 for 95 years
8.	Outstanding Rent dues is NIL as on 06.03.2026
9.	There is No SCN pending.
10.	Value addition is not applicable
11.	The APR for the FY 2023-24 and 2024-25 has been filed within prescribed time & submitted on 30.09.2024 and 29.09.2025.

**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. 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: -**

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FINAL SCRUTINY REPORT/ 2025-26**

**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: -** 2024-25 (4<sup>th</sup> Year)

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2021-22, 2022-23 and 2023-24 was placed in the 205<sup>th</sup> Approval Committee meeting held on 24.03.2026, wherein the Committee **noted** the monitoring performance of the Unit for the period 2021-22, 2022-23 and 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the unit to

- Action taken report :

Directions of the Approval Committee	Action taken if any.
i. Initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2021-22, 2022-23 and 2023-24	SCN issued on 13.04.2026
ii. Unit to clear the outstanding dues of Rs. 1,39,996.17/-	Letter issued to unit on 15.04.2026

(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
FB 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
2024-25	2979.50	8856.43	1757.40	5209.60	0.00	0.00	0.00
<b>Total</b>	<b>8938.50</b>	<b>29194.29</b>	<b>4974.25</b>	<b>6328.45</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	17.19%
2022-23	1562.97	2733.67	174.90%
2023-24	2615.89	5792.37	221.43%
2024-25	4425.81	6464.77	146.06%

**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	2024-25	
	Male	10
	Female	34
	Total	44

Area allotted (in sq. ft.)	7093.42 sq ft	
Area available for each employee per sq. ft. basis (area/no. of employees)	161.21 sq. ft.	
Investment till date	Financial Year	2024-25
	Building	0.00
	Plant & Machinery	55.81
	Total	55.81
Per Sq. ft. Export during the FY	2024-25	Rs. 124854.16 Per Sq. ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	0.00	
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	8.03%	
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 02.12.2026  Request ID (2425000041195)  No delay in submission	

**(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
2024-25	8856.43	8856.43(Self Declaration by unit)	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
2024-25	Raw Material	5209.60	5209.60(Self Declaration by unit)	0.00	NA

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2024-25	Capital Goods	0.00	0.00	0.00	NA

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

Sr. No.	Particulars	2024-25
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	123997360.75
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	123997360.75
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	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>	<p>2024-25</p> <p>No</p>
(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>	<p>NA</p>
(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>	<p>NA</p>
(c)	<p>Whether unit has filed any request for Cancellation of SOFTEX/SERF</p>	<p>NA</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>	<p>No</p>
(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>	<p>No</p>
(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>No</p>
(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>	<p>Yes</p>
(M)	<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>

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

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

Particulars	Status
Outstanding Rent dues	Outstanding rent dues have not yet been received from the accounts section.
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 01.04.2021 to 31.03.2026

**Findings**

1.	APR 2024-25 is the 4 <sup>th</sup> year of the block period 2021-22 to 2025-26.							
2.	The unit has achieved export revenue of Rs. 8856.43 Lakhs as against projected export of Rs. 2979.50 Lakhs i.e. 297.25% during the period for FY 2024-25.							
3.	Cumulative Net Foreign Exchange for the F.Y 2024-25 i.e. Rs. 6464.77 is positive.							
4.	No. of employees	<p>Area allotted (in sq. ft.): -7093.42 sq. ft.</p> <table border="1" data-bbox="443 1809 1252 1928"> <tr> <td data-bbox="443 1809 624 1854">Male</td> <td data-bbox="624 1809 1252 1854">10</td> </tr> <tr> <td data-bbox="443 1854 624 1899">Female</td> <td data-bbox="624 1854 1252 1899">34</td> </tr> <tr> <td data-bbox="443 1899 624 1928">Total</td> <td data-bbox="624 1899 1252 1928">44</td> </tr> </table>	Male	10	Female	34	Total	44
Male	10							
Female	34							
Total	44							
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 2024-25 is 8.03%							
8.	There is no CRA Objection pending. e.							
9.	There is no SCN pending.							

**Recommendation:**

The proposal of the

10.	The export and import amount are self-declared by the unit. As per DC Sir's instructions, the import and export data for FY 2024-25 should be obtained from the unit and will be considered based on its self-declaration.
11.	The APR for the FY 2024-25 has been filed within stipulated time as it filed on 02.12.2026. Verification report is pending from Custom Section, SEEPZ-SEZ.
12.	

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 and 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: -**

M/s.

b.

**FINAL SCRUTINY REPORT/ <sup>209</sup> /2025-26**

**Name of the Unit: -** M/s. Gesswein Trading Pvt. Ltd.

**Address: -** Basement No.3, SDF-VI, SEEPZ-SEZ, Andheri (East), Mumbai-400096

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

**Financial Year: -**

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

2024-25(4<sup>th</sup> Year)

**Details of Previous Monitoring: -**

M/s.

b.

- The proposal of performance of the APR for the period 2021-22 & 2022-23 was placed in the 183<sup>rd</sup> Approval Committee meeting held on 07.02.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22 & 2022-23, as the export and import data for the period 2021-22 & 2022-23 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- **Decision: -** After deliberation, the committee **noted** the performance of the unit for the period 2021-22 & 2022-23, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	2150.00	2425.00	2650.00	2825.00	3200.00	13250.00
FE Outgo	1841.50	2066.50	2241.50	2366.50	2665.50	11181.50
NFE	308.50	358.50	408.50	458.50	534.50	2068.50

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

25

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2021-22	2150.00	3171.81	1830	2818.50	5.00	0.00	0.00
2022-23	2425.00	3711.51	2055	3491.16	5.00	0.00	0.00
2023-24	2650.00	4879.67	2230	4339.08	5.00	0.00	0.00
2024-25	2825.00	6291.29	2355	5830.90	5.00	0.00	0.00
2025-26	3200.00	-	2640.00	-	15.00	-	-
Total	13250.00	18054.28	11110.00	16479.64	35.00	0.00	0.00

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

26

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	308.50	500.38	162.19%
2022-23	667.00	939.44	140.84%
2023-24	1075.50	1427.37	132.71%
2024-25	1534.00	2029.64	132.31%

(IV) Whether the Unit achieved Positive NFE: Yes

**(D) Other Information:**

<b>LOA No. &amp; Date</b>		Seepz-Sez/NUS/APL/GJ/26/TRADIND/04-05/2591 Dated: 03.04.2006	
<b>Validity of LOA</b>		31.03.2026	
<b>Item(s) of manufacture/ Services</b>		Alloys, Wax rubber moulds, Findings mountings of Gold Platinum Silver, Master models, Consumables, tools stores and spares, finishing, and Polishing items related to jewellery Industry, Machinery & Equipment's casting, tumbling, burnout Furnace, injectors, polishing motors, investment mixers, ultrasonic cleaners, Imaging system, dust collectors, flex shaft motors, vacuum pumps, Enameling, electroplating, Measuring Instruments, gem testing instruments, Calipers, gauges, Weighting scales, loupes inspection and quality checking instruments Jewellery display/packing materials, boxes, Trays (within the same annual capacity)	
<b>Date of commencement of production</b>		06.07.2006	
<b>Execution of BLUT</b>		Yes	
<b>Pending CRA Objection, if any</b>		Yes	
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>		No	
<b>No. of employees</b>	<b>FY Year</b>	<b>No. of Employees</b>	
	2023-24	21	
	2024-25	19	
<b>Area allotted (in sq. ft.)</b>		8417 Sq Ft.	
<b>Area available for each employee per Sq.ft. basis (area / no. of employees)</b>	2023-24	400.80 Sq. Ft per employee	
	2024-25	443 Sq. Ft per employee	
		<b>2023-24</b>	<b>2024-25</b>
<b>Investment till date</b>	<b>Building</b>	0.00	0.00
	<b>Plant &amp; Machinery</b>	0.00	0.00
	<b>TOTAL</b>	0.00	0.00
<b>Per Sq. ft. Export during the FY</b>		Rs.57973.98 per Sq. Ft. Lakhs	Rs.74745.03 Sq. Ft. Lakhs
<b>Quantity and value of goods exported under Rule 34 (unutilized goods)</b>		NIL	
<b>Value Addition during the monitoring period</b>		Nil	
<b>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.</b>	<b>2023-24</b>	Yes, APR for the FY 2023-24 filed on 25.09.2024 Request id- 242400016342	
	<b>2024-25</b>	Yes, APR for FY. 2024-25 field on 08.09.2025 Request id- 242500014864	

(E) Reconciliation of Export & Import data.

a) EXPORT-

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Reason for Difference/Remark
2023-24	4879.67	156.13	<p>Add: 1. Purchase return of goods as per APR Report considered as exports as per Shipping Bill. Vide SEZ Req ID252301874510, 252301874672, 252303527221, 252304033380, 252304033671, 252304034150, 252400479940, 252400479940, 252400479940, 252400479940, 252400619240 =Rs. 65.35</p> <p>2. Handling, Bank Charges and Clearing, Forwarding, Custodian Charges = 0.62</p> <p>Less: Items Included in APR Report but not included in shipping Bill</p> <p>1.FOB Value of Deemed Export (Intra SEZ Transfer 4612.43, Zone to Zone 130.14, DTA Sales 100% EOU 46.94) = (4789.51)</p>
2024-25	6291.29	60.83	<p>Add: Items not included in APR Report but included in shipping bill</p> <p>1. Purchase return of goods 33.57</p> <p>2. Exchange Rate Diff (0.58)</p> <p>Less: Items included in APR Report but not included in shipping bill</p> <p>FOB Value of Deemed Export</p> <p>1. Intra SEZ Transfer 6063.20</p> <p>2. Zone to Zone 186.79</p> <p>3. 100% EOU 13.46</p>

b) IMPORT (RM & Capital Goods)

(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Reasons for difference

2023-24	Raw Material	4339.08	4407.81	<p>Add: Items Included in APR Report but not included in Customs SEZ Online Report</p> <ol style="list-style-type: none"> <li>Actual Freight paid in India for FOB shipments=26.88</li> <li>Exchange Rate Difference=00.14</li> </ol> <p>Less: Items not Included in APR Report but included in Customs NSDL Data Report</p> <ol style="list-style-type: none"> <li>Freight charges mentioned in BOE = (22.41)</li> <li>Insurance mentioned in BOE= (01.80)</li> <li>Shipment for Samples= (00.18)</li> <li>Purchase return of Goods as per APR Report considered as exports as per Shipment Bill. SEZ Request ID: 25230352721,252304033380,252304033671,252304034150,252400479940,2524004 (66.46)</li> <li>Handling, Bank, Discount Charges= (04.90)</li> </ol>
2024-25	Raw Material	5830.90	5866.38	<p>Add: Items included in APR Report but not included in NSDL &amp; ICGATE data</p> <ol style="list-style-type: none"> <li>Actual Freight Paid in India for FOB Shipments= 34.29</li> <li>Purchase Zone to Zone= 05.96</li> </ol> <p>Less: Items not Included in APR Report but included in NSDL &amp; IC gate data</p> <ol style="list-style-type: none"> <li>Fright charges mentioned in BOE 34.30</li> <li>Insurance mentioned in BOE 2.62</li> <li>Samples received 0.15</li> <li>Purchase return of goods as per APR Report 33.57</li> <li>Purchase Return Freight 0.63</li> <li>Exchange rate Difference 0.08</li> <li>Handling &amp; Bank Charges 4.38</li> </ol>

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

		2023-24	2024-25
i	Total Bond-Cum Legal Undertaking	1034.19	1034.19
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	4920.71	3988.14
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	932.57	1134.88
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	3988.14	2853.26

		2023-24	2024-25
(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	Nil
(H) (a)	<p>Whether all softex has been filed for the said period. If not, details thereof.</p> <p>So, also check whether units have obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	NA	NA
(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>	NA	NA
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	NA	NA
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	NA	NA
(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>	No	No
	<p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p>	NA	NA
	<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
(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>	Under Process	Under Process
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	Yes	Yes
(M)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	NIL	NIL

(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
(D)	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	Rs. 7900.24 as on 10.03.2026
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Pending for Execution – 20.02.2025 to 31.03.2026

**Findings**

	This is the 3 <sup>rd</sup> & 4 <sup>th</sup> year performance scrutiny for 2023-24 & 2024-25 for the block period 2021-22 to 2025-26.
	The unit has achieved export revenue of Rs. 4879.67/- Lakhs as against projected export of Rs. 2650.00 Lakhs i.e 184.13% during the period for FY 2023-24
	The unit has achieved export revenue of Rs. 6291.29 /- Lakhs as against projected export of Rs. 2825.00 Lakhs i.e 222.70 % during the period FY 2024-25.
	Cumulative Net Foreign Exchange Rs. 1427.37/- lakhs are positive for FY 2023-24.
	Cumulative Net Foreign Exchange Rs. 2029.64/- lakhs are positive for FY 2024-25.
	Pendency Foreign Currency Realization is NIL for the FY 2023-24 and 2024-25.
	There are No Labour dues/ cases, outstanding dues, pending against the unit.
	Outstanding Rent dues Rs. 7900.24 as on 10.03.2026

	Sub-lease agreement is Pending for Execution- 20.02.2025 to 31.03.2026
	There is No SCN pending.
0.	Value addition is not applicable.
1.	The APR for FY 2023-24 has been filed within prescribed time & submitted on 25.09.2024 The APR for FY 2024-25 has been filed within prescribed time & submitted on 08.09.2025.
2.	Verification report from custom officer dtd. 16.01.2026 (2023-24) Verification report from custom officer dtd. 22.04.2026(2024-25).
3.	The unit has given Self declaration letter dtd. 22.04.2026 for the F.Y. 2024-25.

**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. 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: -**

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**FINAL SCRUTINY REPORT/ 2025-26**

**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: -** 2024-25 (4<sup>th</sup> Year)

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2023-24 was placed in the 205<sup>th</sup> Approval Committee meeting held on 24.03.2026, wherein the Committee noted the monitoring performance of the Unit for the period 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the unit to-

Directions of the Approval Committee	Action Taken if any
1. Initiate action for issuance of Show Cause Notice for Delay in submission of APR for the period 2023-24.	File is in Process
2. Unit to pay the outstanding dues of Rs. 1,07,625.34/-at the earliest	

(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
2024-25	20258.44	27808.45	12762.81	17298.47	20.00	5.08	0.00
Total	75427.19	145292.07	47850.14	104748.41	100.00	96.97	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%
2024-25	27240.50	25682.57	94.28%

IV. Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(I)/NUS/APL/GJ-21/04-05/7577 Dated 16.09.2004
Validity of LOA	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/ Recovery Order/Recovery Notice/ Recovery Order issued, if any</b></p>	<p>No</p>

a. Projected employment for the block period	Male:- 204	
b. No. of employees	Female:- 52	
	Total:- 256	
Area allotted (in sq. ft.)	7222.58 Sq. Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	28.21 Sq Ft.	
Investment till date	Building	19.81
	Plant & Machinery	804.40
	TOTAL	824.21
Per Sq. ft. Export during the FY	Rs. 385021.00 per Sq. Ft.	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL	
Value Addition during the monitoring period	25.65%	
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.	2024-25- Yes, (The APR for the FY 2024-25 has been filed within time. Submitted on 19.11.2025)	

**(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.
2024-25	27808.45	27808.45 (Self Declaration)	0.00	NA

**b. IMPORT**

**i. Capital Goods**

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2024-25	5.04	5.04 (Self Declaration)	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.
2024-25	17298.47	17298.47 (Self Declaration)	0.00	NA

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

		2024-25
i	Total Bond-Cum Legal Undertaking	2329.85
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	8654.99
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	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) (a)	<p>Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.</p> <p>(S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)</p>	Not Applicable for Gems and Jewellery Units
(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>	
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?</p> <p>If yes, details thereof (year wise details to be provided).</p>	No
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ?</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?</p>	NO
(K)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?</p>	Yes

(L)	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	Not submitted
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered w.e.f 01.04.2021 to 31.03.2026

**Findings**

1.	APR 2024-25 is 4 <sup>th</sup> of the block period 2021-22 to 2025-26.
2.	The unit has achieved export revenue of Rs. 27808.45 Lakhs as against projected export of Rs.20258.44 i.e. 137.27% for the FY 2024-25.
4.	Cumulative Net Foreign Exchange for the 2024-25 is Rs.25682.57 Lakh is positive.

5.	There is no SCN is pending.
6.	The unit has submitted value addition statement the financial year 2024-25 is 25.65%
7.	There is no pending Foreign Remittance beyond Permissible period.
8.	The APR for the FY 2024-25 has been filed within prescribed time & submitted on 19.11.2025, as per the letter dated 29 September 2025 issues by MoC&I.
9.	The export and import amount are self-declared by the unit. As per DC Sir's instructions, the import and export data for FY 2024-25 should be obtained from the unit and will be considered based on its self-declaration.

**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. 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: -**

21)  
**FINAL SCRUTINY REPORT/ 2025-26**

**Name of the Unit: -** M/s. Infix Services Private Limited

**Address: -** Unit No.5, SDF-I, SEEPZ-SEZ, Andheri (E) Mumbai - 400096

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

**Financial Year: -** 2024-25 (4<sup>th</sup> Year)

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2020-21 to 2023-24 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 2023-24, as the export and import data for the period 2020-21 to 2023-24 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- **Decision: -** After deliberation, the Committee noted the performance of the unit for the period 2020-21 to 2023-24, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**The committee also directed**

<b>Directions of the Approval Committee</b>	<b>Action taken if any.</b>
The unit to clear outstanding dues of Rs. 38,361.02/-	As per report submitted by finance section there is outstanding dues is Rs. 21,28,196.31/- as on 18.03.2026

**(A): Observation on APR**

**I. APPROVED Projections during the block period 2021-22 to 2025-26**

(Rs. In Lakhs)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	900	918	936	964	993	4711
FE Outgo	145	147	149	151	155	747
NFE	755	771	787	813	838	3964

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	900	880.00	5.00	0.00	50	0.00	0.16
2022-23	918	912.04	5.00	0.00	50	0.00	3.15
2023-24	936	1019.57	5.00	0.00	50	0.00	0.05
2024-25	964	1236.40	5.00	0.00	50	0.00	0.01
Total	3718	4048.01	20.00	0.00	200	0.00	3.37

**(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	755.00	877.71	116.25%
2022-23	1526.00	1784.80	116.96%
2023-24	2313.00	2802.89	121.18%
2024-25	3126.00	4038.56	129.19%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		NUS/APL/513/96/776 Dated 16.04.1993
Validity of LOA		31.03.2026
Item(s) of manufacture/ Services		Development of computer software, consultancy systems integration, site preparation, networking and its maintenance, software maintenance, education and training in computercomputer software, etc.
Date of commencement of production		01.08.1996
Execution of BLUT		Yes
Pending CRA Objection, if any		No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No
No. of employees		Male:- 27 Female:- 25 Total:- 52
Area allotted (in sq. ft.)		7663.90 Sq Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		147.38 Sq. Ft per employee
		2024-25
Investment till date	Building	48.64
	Plant & Machinery	505.92
	TOTAL	554.56
Per Sq. ft. Export during the FY		16132.78 per Sq. Ft. Lakhs
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		Not applicable
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.		Yes, APR for the FY 2024-25 filed on 29.09.2025 Request ID (242500020582)
If no, details of the Year along with no of days delayed to be given.		

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference	Reason for Difference/Remark
2024-25	1236.40	1236.40	0.00	NA

b. IMPORT (RM & Capital Goods)

(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2024-25	Raw Material	0.00	0.00	0.00	NA

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2024-25	Capital Goods	0.00	0.00	0.00	NA

(F) Bond cum Legal Undertaking (BLUT) block period 2021-22 to 2025-26

(Rs. in Lakhs)

		2024-25
i	Total Bond-Cum Legal Undertaking	295.44
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	250.85
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	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)	28.57
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	222.28

		2024-25
(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 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
(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
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	No
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.</p> <p>If yes, details thereof (year wise details to be provided)</p>	No
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	No
(K)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	Yes
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	Yes
(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

(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	As per report submitted by finance section there is outstanding dues is Rs. 21,28,196.31/- as on 18.03.2026
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered 01.04.2021 to 31.03.2026

**Findings**

1.	APR 2024-25 is the 4 <sup>th</sup> of the block period 2021-22 to 2025-26.
2.	The unit has achieved export revenue of Rs.1236.40 Lakhs as against projected export of Rs. 964.00 Lakhs i.e. 128.26% during the period for FY 2024-25.
3.	Cumulative Net Foreign Exchange for the F.Y 2024-25 i.e. Rs. 4038.56 is positive.
4.	There is no Labour dues & Legal cases pending against the unit in estate section.
5.	There is no CRA Objection pending for the F.Y 2024-25
6.	There is no SCN is pending for the F.Y 2024-25
7.	There is no pending Foreign Remittance beyond Permissible period
8.	<p>Area allotted (in sq. ft.): - 7663.90 sq. ft.</p> <p>No. of employees as on 31.03.2025</p> <p>Men: - 27</p> <p>Female: - 25</p> <p>Total: - 52</p>
9.	As per report submitted by finance section there is outstanding dues is Rs. 21,28,196.31/- as on 18.03.2026.

10.	The APR for the FY 2024-25 has been filed within stipulated time as it filed on 29.09.2025
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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. 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: -**

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**FINAL SCRUTINY REPORT/ /2025-26**

**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: -** 2024-25 (2<sup>nd</sup>)

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2022-23 and 2023-24 was placed in the 205<sup>th</sup> Approval Committee meeting held on 24.03.2026, wherein the Committee noted the monitoring performance of the Unit for the period 2022-23 and 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed the unit to-

Directions of the Approval Committee	Action Taken if any
1. Initiate action for issuance of Show Cause Notice for Delay in submission of APR for the period 2023-24.	SCN issued on 13.04.2026
2. Unit to pay the outstanding dues of Rs. 73,842.44/-at the earliest	Letter issued on 13.04.2026

**(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	32464.10	37125.00	40837.50	44921.25	49413.38	204761.22
FE Outgo	16214.31	22275.00	24502.50	26952.75	29648.03	119592.59
NFE	16249.79	14850.00	16335.00	17968.50	19765.35	85168.64

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

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/TUT		Other outflow
			Projected	Actual	Projected	Actual	
2023-24	32464.10	32556.26	16184.31	29022.77	30.00	29.75	0.00
2024-25	37125.00	29477.93	22135.00	18675.53	65.00	0.85	0.00
Total	69589.10	62034.19	38319.31	47698.30	95.00	30.60	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2023-24	16249.79	5376.16	33.08%
2024-25	31099.79	11308.32	36.36%

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

**(D) Other Information:**

LOA No. & Date	SEEPZ-SEZ/IA(T)/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	2024-25
	Male- 70
	Female-19 Total-89
Area allotted (in sq. ft.)	8083.69
Area available for each employee per sq. ft. basis (area/no. of employees)	90.83 Per sq. ft.

Investment till date	Financial Year	2024-25
	Building	118.85
	Plant & Machinery	597.54
	Total	716.39
Per Sq. ft. Export during the FY		Rs. 364662.04 Per Sq. ft. Export
Quantity and value of goods exported under Rule 34 (unutilized goods)		153.47
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		31.89%
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 2024-25 has been filed within stipulated time as it filed on 27.10.2025.

**(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.
2024-25	29477.93	29477.93 (Self-declared by unit)	0.00	NA

**b. IMPORT**

**i. Capital Goods**

**(Rs. In Lakhs)**

Year/Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2024-25	0.85	0.85 (Self-declared by unit)	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.
2024-25	9604.30	9604.30 (Self-declared by unit)	0.00	NA

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

(Rs. In Lakhs)

		2024-25
i	Total Bond-Cum Legal Undertaking	30861.84
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.	0.00

<b>(G)</b>	Details of pending Foreign Remittance beyond Permissible period, if any.	2024-25
	<b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	No
<b>(H) (a)</b>	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
<b>(b)</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.	
<b>(c)</b>	Whether unit has filed any request for Cancellation of SOFTEX/SERF	
<b>(I)</b>	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period?  If yes, details thereof (year wise details to be provided).	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 SBZ?</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 DSPP 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
(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
(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)	<p>Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?</p>	No

**(B) Observations on Estate Division**

Particulars	Status
Outstanding Rent dues	Outstanding rent dues have not yet been received from the accounts section.
Labour Dues or Labour Cases	Labour dues have not yet been received from the section.
Validity of Lease Agreement	<p>Registered w.e.f 26.12.2016 to 28.10.2023</p> <p>(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.)</p>

**Findings**

1.	APR 2024-25 is the 2 <sup>nd</sup> Year of the block period 2023-24 to 2027-28.						
2.	The unit has achieved export revenue of Rs. 29477.93 Lakhs as against projected export of Rs. 37125.00 i.e. 79.40% for the FY 2024-25.						
3.	Cumulative Net Foreign Exchange for the 2024-25 is Rs. 11308.32 Lakh is positive.						
4.	There is no SCN pending.						
5.	Area allotted (in sq. ft.): - 8083.69						
	<table border="1"> <thead> <tr> <th></th> <th>2024-25</th> </tr> </thead> <tbody> <tr> <td rowspan="3">No. of employees</td> <td>Male- 70</td> </tr> <tr> <td>Female-19</td> </tr> <tr> <td>Total-89</td> </tr> </tbody> </table>		2024-25	No. of employees	Male- 70	Female-19	Total-89
	2024-25						
No. of employees	Male- 70						
	Female-19						
	Total-89						
6.	The export and import amount are self-declared by the unit. As per DC Sir's instructions, the import and export data for FY 2024-25 should be obtained from the unit and will be considered based on its self-declaration.						
7.	There is no pending Foreign Remittance beyond Permissible period.						
8.	The APR for the FY 2024-25 has been filed within prescribed time & submitted on 27.10.2025. The unit has not yet filed the APR for the F.Y. 2025-26.						
9.	Verification report for the F.Y. 2024-25 is pending from Custom Section, SEEPZ-SEZ.						
10.	The unit has not submitted the CA Certified Value Addition for the F.Y. 2024-25.						

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. 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: -**

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**FINAL SCRUTINY REPORT/ 2025-26**

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

**Address: -** Unit No. 129B, 130 & 131, SDF-V, SEEPZ-SEZ, Andheri (E), Mumbai 400096

**Block period: -** 2024-25 to 2028-29

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

**(A): Observation on APR**

**I. APPROVED Projections for the FY 2024-25 to 2028-29**

(Rs. in Lakhs)

	2024-25	2025-26	2026-27	2027-28	2028-29	Total
FOB value of export	42500.00	54750.00	69023.00	86916.00	109570.00	362759.00
FE Outgo	32502.50	41401.95	52039.46	65462.30	82439.54	273845.75
NFE	9997.50	13348.05	16983.54	21453.70	27130.46	88913.25

**II. Performance as compared to projections during the block 2024-25 to 2028-29.**

(Rs. in Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2024-25	42500.00	9494.35	32172.50	4212.24	250.00	27.29	0.00

III. Cumulative NFE achieved during the block period 2024-25 to 2028-29.

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2024-25	9997.50	1419.76	14.20%

IV. Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-ISECTION/IJ/25/2022-23 Dated 26.06.2023
Validity of LOA	31/03/2029
Item(s) of manufacture/ Services	Plain/ studded gold, silver jewelry & combination thereof, plain/ studded gold, silver, platinum, palladium jewelry for repair/ remaking & combination thereof  Studded gold jewelry with glass Lense, studded palladium jewelry with glass Lense, studded platinum jewelry with glass Lense, studded silver jewelry with glass Lense
Date of commencement of production	01.04.2024
Execution of BLUT	Yes
Pending CRA Objection, if any	No
Pending Show Cause Notice/ Ejection Order/Recovery Notice/ Recovery Order issued, if any	No
No. of employees	2024-25
	Male- 56
	Female-142 Total-198
Area allotted (in sq. ft.)	13681
Area available for each employee per sq. ft. basis (area/no. of employees)	69.10 Per sq. ft.

Investment till date	Financial Year	2024-25
	Building	274.02
	Plant & Machinery	120.49
	Total	394.51
Per Sq. ft. Export during the FY		Rs. 69398.07 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)		26.69%
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 2024-25 has been filed within stipulated time as it filed on 20.11.2025.

**(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.
2024-25	9494.35	9494.35 (Self-declared by unit)	0.00	NA

**b. IMPORT**

**i. Capital Goods**

**(Rs. In Lakhs)**

Year/ Period	Figures as per APR	Figures as per Trade Data	Difference	Reason for difference/remark submitted by the unit.
2024-25	27.29	27.29 (Self-declared by unit)	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.
2024-25	4212.24	4212.24 (Self-declared by unit)	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

(Rs. In Lakhs)

		2024-25
i	Total Bond-Cum Legal Undertaking	85743.80
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	85743.80
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.  To cross-check the same and verify whether necessary permission from AD Bank/ RBI has been obtained.	2024-25
		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

(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	Outstanding rent dues have not yet been received from the accounts section.
Labour Dues or Labour Cases	Labour dues have not yet been received from the section.
Validity of Lease Agreement	Registered w.e.f 20.07.2023 to 19.07.2028

### Findings

1.	APR 2024-25 is the 1 <sup>st</sup> Year of the block period 2024-25 to 2028-29.	
2.	The unit has achieved export revenue of Rs. 9494.35 Lakhs as against projected export of Rs. 42500.00 i.e. 22.34% for the FY 2024-25.	
3.	Cumulative Net Foreign Exchange for the 2024-25 is Rs. 1419.76 Lakh is positive.	
4.	No Labour dues & Labour cases are pending against the unit in estate section.	
5.	There is no SCN pending.	
6.	No. of employees	FY 2024-25
		Male      56
		Female      142
		Total      198
	Total Area allotted to the unit:- 13681 in Sq. Ft.	
7.	There is no pending Foreign Remittance beyond Permissible period.	
8.	The export and import amount are self-declared by the unit. As per DC Sir's instructions, the import and export data for FY 2024-25 should be obtained from the unit and will be considered based on its self-declaration.	
9.	The APR for FY 2024-25 has been filed within prescribed time & submitted on 20.11.2025. However, the unit has not yet filed the APR for the F.Y. 2025-26.	
10.	Verification report is pending from Custom Section, SEEPZ SEZ.	
11.	The unit has not yet submitted the CA Certified Value Addition for the F.Y. 2024-25.	

**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. 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: -**

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**FINAL SCRUTINY REPORT/ /2025-26**

**Name of the Unit: -** M/s. Kama Jewelry Pvt. Ltd. Unit I

**Address: -** Unit No. 203-204, Tower-II, SEEPZ-SEZ. Andheri (E), Mumbai - 400096

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

**Financial Year: -** 2024-25 (4th Year)

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2022-23 and 2023-24 was placed in the 201<sup>st</sup> Approval Committee meeting held on 19.08.2025, wherein the Committee noted the monitoring performance of the Unit for the period 2022-23 and 2023-24, as the export and import data for the period 2022-23 and 2023-24 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- **Decision:** - After deliberation, the committee noted the performance of the unit for the period 2022-23 and 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

Directions of the Approval Committee	Action Taken if any
• Initiate action for issuance of Show Cause notice for delay in submission of APR for the period 2022-23	SCN issued on 18.09.2025  O-I-O issued on 11.11.2025
• Unit to clear the outstanding dues of Rs. 10,000/-	Letter issued to unit on 19.09.2025

(A): Observation on APR

I. APPROVED Projections

(Rs. In Lakhs)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	2000.00	2200.00	2400.00	2600.00	2800.00	12000.00
FE Outgo	1771.00	1925.50	2085.00	2240.50	2411.00	10433.00
NFE	229.00	274.50	315.00	359.50	389.00	1567.00

(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	2000.00	536.36	1705.00	0.00	8.00	0.00	0.00
2022-23	2200.00	2116.43	1855.50	0.00	9.00	0.00	18.30
2023-24	2400.00	1533.63	2006.00	4.32	9.00	0.00	0.00
2024-25	2600.00	1087.85	2156.50	352.12	8.00	0.00	0.00
Total	9200.00	5274.27	7723.00	356.44	34.00	0.00	18.30

(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	229.00	482.03	210.49 %

2022-23	503.5	1772.10	351.96 %
2023-24	818.5	2907.47	355.22 %
2024-25	1178	3197.90	271.47%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SSEPZ-SEZ/NUS/APL/GJ/08/05-06/9621 Dated 18.10.2005
Validity of LOA	31.03.2026
Item(s) of manufacture/ Services	Brass Plain Jewellery And Brass Studded Jewellery with Diamonds, CZ,CS Pearls And Black Diamonds @5 Percent of Fob value of Export of previous year, combination Jewellert, copper plain jewellery and coper studded jewellery with diamonds, CZ, CS pearls and black diamond's @5 percent of fob value of export of previous year, Gemex, Engraved Diamonds, Gold Jewellery, Platinum Jewellery
Date of commencement of production	23.05.2006
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:- 150 Female:- 50 Total:- 200
Area allotted (in sq. ft.)	5250.80 Sq Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)	26.25 Sq. Ft per employee
	2024-25

Investment till date	Building	507.87
	Plant & Machinery	509.88
	TOTAL	1017.75
Per Sq. ft. Export during the FY		20717.79 per Sq. Ft. Lakhs
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		13.32%
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.		Yes, APR filed online on 01.12.2025 vide Request ID No. 242500038185.

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

**a. EXPORT**

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB/Value)	Books of A/C data provided by Unit	Difference	Reason for Difference/Remark
2024-25	1087.85	1087.85 (Self Declaration by unit)	0.00	NA

**b. IMPORT (RM & Capital Goods)**

(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Books of A/C data provided by Unit	Difference	Reasons for difference
2024-25	Raw Material	352.12	352.12 (Self Declaration by unit)	0.00	N.A.

Year/ Period	Import	Figures as per APR	Books of A/C data provided by Unit	Difference	Reasons for difference
2024-25	Capital Goods	0.00	0.00	-	NA

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

**(Rs. in Lakhs)**

		2024-25
i	Total Bond-Cum Legal Undertaking	1846.02
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	1793.02
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00

		2024-25
<b>(G)</b>	Details of pending Foreign Remittance beyond Permissible period, if any  <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	No
<b>(H) (a)</b>	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
<b>(b)</b>	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
<b>(c)</b>	Whether unit has filed any request for Cancellation of Softex	NA
<b>(I)</b>	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.  If yes, details thereof (year wise details to be provided)	NA
<b>(J)</b>	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.  If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NA

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

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

Particulars	Status
Outstanding Rent dues	Outstanding rent dues have not yet been received from the accounts section.
Labour Dues or Labour Cases	Labour dues have not yet been received from the labour section.
Validity of Lease Agreement	Registered 10.08.2005 for 95 Years

**Findings**

1.	APR 2024-25 is the 4 <sup>th</sup> of the block period 2021-22 to 2025-26.
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2.	The unit has achieved export revenue of Rs.1087.85 Lakhs as against projected export of Rs. 2600.00 Lakhs i.e. 41.84% during the period for FY 2024-25.
3.	Cumulative Net Foreign Exchange for the F.Y 2024-25 i.e. Rs. 2715.87 is positive.
4.	There is no Labour dues & Legal cases pending against the unit in estate section.
5.	There is no CRA Objection pending for the F.Y 2024-25.
6.	There is no SCN is pending for the F.Y 2024-25.
7.	There is no pending Foreign Remittance beyond Permissible period.
8.	Area allotted (in sq. ft.): -5250.80 sq. ft.
	No. of employees as on 31.03.2025.
	Men: - 150
	Female: - 50
	Total: - 200
10.	The unit has submitted value addition statement from CA M/s Pulindra Patel & Co., wherein it is certified that the Value Addition during the financial year 2024-25 is 13.32%.
11.	The APR for the FY 2024-25 has been filed within stipulated time as it filed on 01.12.2025 as per letter dated 29 Sep 2025 issued by MoC&I.
12.	The export and import amount is self-declared by the unit.
13.	This FSR has not been verified by the Customs Section, SEEPZ-SEZ.

**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, 2021-22, 2022-23, 2023-24 and 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/ 2<sup>1</sup>5 /2025-26**

**Name of the Unit: - M/s. Kiara Jewellery Pvt. Limited.**

**Address: - Unit No. 180, SDF-VI, SEEPZ-SEZ, Andheri (East), Mumbai- 400096**

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

**Financial Year: - 2020-21**

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

**Financial Year: - 2021-22 to 2024-25**

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2019-20 was placed in the 153<sup>rd</sup> Approval Committee meeting held on 13.07.2021, wherein the Committee noted the monitoring performance of the Unit for the period 2019-20, as the export and import data for the period 2019-20 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- **Decision: -** After deliberation, the committee noted the performance of the unit for the period 2019-20, as the unit 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>
The Committee also directed the unit for: - <ul style="list-style-type: none"><li>• Written submission with the justified reason for pending foreign exchange realization and submitting report to Specified Officer.</li></ul>	<b>Letter issued to unit dated. 29.07.2021</b>

**(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	5000.00	5000.00	5500.00	5500.00	5500.00	26500
FE Outgo	3860.00	3860.00	4641.50	4641.50	4641.50	21644.5
NFE	1140.00	1140.00	858.50	858.50	858.50	4855.50

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	6000.00	6000.00	6000.00	6000.00	6000.00	30000.00
FE Outgo	5058.00	5058.00	5058.00	5058.00	5058.00	25290.00
NFE	942.00	942.00	942.00	942.00	942.00	4710.00

**(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	5000.00	5846.84	4100.00	3537.59	60.00	3.69	51.75
2017-18	5000.00	5507.58	4100.00	3889.12	60.00	3.91	24.12
2018-19	5500.00	4616.83	4510.00	2975.81	60.00	30.87	13.30
2019-20	5500.00	8064.69	4510.00	4911.30	60.00	21.73	36.04
2020-21	5500.00	6382.56	4510.00	359.61	60.00	0.35	76.16
<b>Total</b>	<b>26500.00</b>	<b>30418.50</b>	<b>21730</b>	<b>15673.43</b>	<b>300.00</b>	<b>60.55</b>	<b>201.37</b>
Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	6000.00	10201.96	4920.00	2125.03	60.00	0.39	0.00
2022-23	6000.00	10353.60	4920.00	6689.18	60.00	0.55	0.00
2023-24	6000.00	10436.56	4920.00	6272.22	60.00	0.00	0.00
2024-25	6000.00	12523.08	4920.00	8066.51	60.00	0.49	3.24
2025-26	6000.00		4920.00		60.00		
<b>Total</b>	<b>30000.00</b>	<b>43515.20</b>	<b>24600.00</b>	<b>23152.94</b>	<b>300.00</b>	<b>1.43</b>	<b>3.24</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	1140.00	2229.47	195.56%
2017-18	2280.00	3973.44	174.27%
2018-19	3138.50	5472.35	174.36%
2019-20	3997.00	7422.05	185.69%

2020-21	4855.50	9400.27	193.60%
<b>Year</b>	<b>Cumulative Projections NFE</b>	<b>Cumulative NFE Achieved</b>	<b>Cumulative % NFE Achieved</b>
2021-22	942.00	3894.35	413.41%
2022-23	1884.00	8124.64	431.24%
2023-24	2826.00	11608.80	410.78%
2024-25	3768.00	16779.27	445.30%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		SEEPZ/SEZ/NUS/APL/GJ/3104-05/3988, Dated 26.04.2005	
Validity of LOA		31.03.2026	
Item(s) of manufacture/ Services		10 percent of the previous year's FOB value of exports-03KT Gold Findings, 10percent of the previous year's FOB value of exports-Brass Jewellery Studded with Diamonds or Colour Stone or Cubic Zirconias., 10 percent of the previous year's FOB value of exports-Bronze jewellery Studded with Diamonds or Colour Stone or Cubic Zirconias., 10percent of the previous year's FOB value of exports- Stainless Steel Jewellery in Combination of Gold, Silver, Platinum, Brass, Bronze Studded with Diamonds or Colour Stones or Cubic Zirconias., Brass metal in combination of Gold Jewellery studded Diamonds and Precious Stones., Gold, Platinum, Silver Jewellery studded with Diamonds, Precious Stones & combination Jewellery	
Date of commencement of production		18.01.2006	
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		<b>FY Year</b>	<b>No. of Employees</b>
		2020-21	Male- 63, Female- 12, Transgender- 0 Total- 75
		2021-22	Male- 55, Female- 11, Transgender- 0 Total- 66
		2022-23	Male-58, Female- 10, Transgender- 0 Total- 68
		2023-24	Male- 39, Female- 6, Transgender- 0 Total- 45
		2024-25	Male- 63, Female- 12, Transgender- 0 Total- 75
Area allotted (in sq. ft.)		5770 Sq Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)		2020-21	76.93 Sq. Ft per employee
		2021-22	87.42 Sq. Ft per employee

		2022-23	84.85 Sq. Ft per employee			
		2023-24	128.22 Sq. Ft per employee			
		2024-25	76.93 Sq. Ft per employee			
		2020-21	2021-22	2022-23	2023-24	2024-25
Investment till date	Building	0.00	0.00	0.00	0.00	0.00
	Plant & Machinery	422.58	431.03	450.60	476.52	532.67
	TOTAL	422.58	431.03	450.60	476.52	532.67
Per Sq. ft. Export during the FY	Rs. 110616.29 per Sq. Ft. Laksh	Rs. 176810.39 per Sq. Ft. Lakhs	Rs. 179438.47 per Sq. Ft. Lakhs	Rs. 180876.25 per Sq. Ft. Lakhs	Rs. 217037.78 per Sq. Ft. Lakhs	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL					
Value Addition during the monitoring period						
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.		2020-21	Yes, APR for the FY 2020-21 unit has been filed on 29.12.2021. Request id- 242100031585			
		2021-22	No, APR for the FY 2021-22 filed on 03.04.2023. The unit has delayed in submission of APR by 184days. Request id- 242300001510			
		2022-23	No, APR of FY 2022-23 filed on 11.09.2024. The unit has delayed in submission of APR by 346 days. Request id- 242400001465			
		2023-24	No, APR for FY 2023-24 filed on 18.03.2025. The unit has been delayed in submission of APR by 168 days. Request id- 242500002441			
		2024-25	No, APR for the FY 2024-25 filed on 11.03.2026. The unit has delayed in submission of APR by 100 days. Request id- 242600001560			

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

a. EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference	Reason for Difference/Remark
2020-21	6382.56	6372.56	10.00	Less: Exhibition/ Consig/RET 1.33, Add: Exchange Rate 11.33
2021-22	10201.96	10017.41	184.55	Add: Exhibition/Consig/RET 6.40, Add: Exchange Rate 178.15
2022-23	10353.60	10363.03	9.43	Less: Exhibition/Consig/RET 43.96 Add: Exchange Rate 34.53
2023-24	10436.56	10363.03	73.53	Less: Exhibition/Consig/RET 3.16, Add: Exchange Rate 73.52
2024-25	12523.08	12523.08	0.00	

**IMPORT (M & Capital Goods)**

(Rs. In Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2020-21	Raw Material	359.61	387.74	28.13	Less: Exhibition/Consignment return 5.31  Less: Packing Mate/Spare & Asse 3.20  Less: Rate Difference -19.62
2021-22		2125.03	551.33	1573.7	Add: Gold Purchase 1638.96, Add: Exhibition/Consignment Return 5.20, Less: Rate Difference-70.46
2022-23		6689.18	2473.81	4215.37	Add: gold Purchase Rs. 4232.64,  Less: Exhibition/Consignment return 22.50,  Less: Packing Mate/Spares & Asse 11.08, Add: Rate Difference -16.31

2023-24		6272.22	5475.86	796.36	Add: gold Purchase 863.83, Less: Exhibition/Consignment return 1.54, Less: Packing Mate/Spares & Asse 3.28, Less: Rate Difference -62.65
2024-25		7145.12	7145.12	0.00	-

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2020-21	Capital Goods	0.35	0.35	-0.01	Exchange rate difference
2021-22		0.39	0	0.39	IUT Purchase
2022-23		0.55	0	0.55	Exchange rate difference
2023-24		0	1.82	-1.82	IUT Purchase
2024-25		0.49	-	-0.49	IUT Purchase

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

**(Rs. in Lakhs)**

		2020-21	2021-22	2022-23	2023-24
i	Total Bond-Cum Legal Undertaking	7393.12	7393.12	7393.12	7393.12
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	7393.12	7301.18	7189.02	5822.97
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-	379.62	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	91.93	112.16	6809.41	398.56
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	7301.18	7189.02	6809.41	5424.41

		2020-21	2021-22	2022-23	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>	NIL			
(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>	NIL			
(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>	NIL			
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	NIL			
(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>	NIL			

(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>	NIL
(K)	<p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>	Yes
(L)	<p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>	NIL
(M)	<p>Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report</p>	NIL

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

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

Particulars	Status
Outstanding Rent dues	NIL as on 02.04.2026
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-lease agreement is Registered w.e.f. 01.04.2021 to 31.03.2026

**Findings**

1.	This is the 5 <sup>th</sup> year performance scrutiny 2020-21 for the block period 2016-17 TO 2020-21 & These are the 1 <sup>st</sup> , 2 <sup>nd</sup> 3 <sup>rd</sup> , 4 <sup>th</sup> year performance scrutiny 2021-22, 2022-23, 2023-24and 2024-25 for the block period 2021-22 to 2025-26.
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2.	<ul style="list-style-type: none"> <li>• The unit has achieved export revenue of Rs. 6382.56/- Lakhs as against projected export of Rs. 5500/-Lakhs i.e. 116.04% during the period FY 2020-21.</li> <li>• The unit has achieved export revenue of Rs. 10201.96/- Lakhs as against projected export of Rs. 6000.00/-Lakhs i.e. 170.03 % during the period for FY 2021-22</li> <li>• The unit has achieved export revenue of Rs. 10353.60/- Lakhs as against projected export of Rs. 6000.00/- Lakhs i.e. 172.56% during the period for FY 2022-23</li> <li>• The unit has achieved export revenue of Rs. 10436.56/- Lakhs as against projected export of Rs. 6000.00/- Lakhs i.e. 173.94 % during the period FY 2023-24</li> <li>• The unit has achieved export revenue of Rs. 12523.08/- Lakhs as against projected export of Rs. 6000.00/- Lakhs i.e. 208.71% during the period for FY 2024-25</li> <li>•</li> </ul>
3.	<ul style="list-style-type: none"> <li>• Cumulative Net Foreign Exchange Rs. 9400.27/- lakhs is positive for FY 2020-21.</li> <li>• Cumulative Net Foreign Exchange Rs. 3894.35/- lakhs is positive for FY 2021-22.</li> <li>• Cumulative Net Foreign Exchange Rs. 8124.64/- lakhs is positive for FY 2022-23.</li> <li>• Cumulative Net Foreign Exchange Rs. 11608.80/- lakhs is positive for FY 2023-24.</li> <li>• Cumulative Net Foreign Exchange Rs. 16779.27/- lakhs is positive for FY 2024-25.</li> </ul>
4.	Foreign Exchange realization Nil.
5.	There is No Laboure dues/ cases, outstanding dues, pending against the unit
6.	There is no CRA Objection pending.
7.	Sub-lease agreement is Registered w.e.f. 01.04.2021 to 31.03.2026.
8.	Outstanding Rent dues is NIL as on 02.04.2026
9.	There is No SCN pending.
10.	The unit has submitted value addition statement from CA SONALEE PARIKH & CO., wherein it is certified that the Value Addition during the financial year 2020-21, 2021-22, 2022-23, 2023-24 & 2024-25 is 14.10%, 16.36%, 18.40%, 19.11% and 15.27% respectively.
11.	The APR for the FY. 2020-21 has been field within prescribed time & submitted on 29.12.2021.  The APR for the FY 2021-22, 2022-23 2023-24 & 2024-25 has not been filed within prescribed time & submitted on 03.04.2023, 11.09.2024, 18.03.2025, 11.03.2026 i.e. there is a delay of 184,346,168,100 days respectively.
12.	The APR for the FY. 2020-21 TO 2023-24 Verified by Custom Officer and the APR for the year 2024-25 only given on unit declaration documents.

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/216/2025-26**

**Name of the Unit: -** M/s. Lotus Ornaments Pvt. Ltd. (Trading Div)

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

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

**Financial Year: -** 2020-21 (5<sup>th</sup> Year)

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

**Financial Year: -** 2021-22 to 2024-25

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2019-20 was placed in the 153<sup>rd</sup> Approval Committee meeting held on 13.07.2021, wherein the Committee noted the monitoring performance of the Unit for the period 2019-20, as the export and import data for the period 2019-20 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- **Decision:-** After deliberation, the committee noted the performance of the unit for the period 2019-20, as the unit has achieved positive NFE in terms of Rule 54 of SEZ Rules, 2006.

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	400.00	420.00	425.00	445.00	450.00	2140.00
FE Outgo	373.50	393.26	397.95	417.67	422.10	2004.48
NFE	26.50	26.74	27.05	27.33	27.90	135.52

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	408.00	428.40	433.50	453.90	459.00	2182.80
FE Outgo	380.97	401.13	405.91	426.02	430.54	2044.57
NFE	27.03	27.27	27.59	27.88	28.46	138.23

**(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	400.00	345.42	363.5	86.89	10.00	0	0.00
2017-18	420.00	291.08	381.26	70.59	12.00	0	0.00
2018-19	425.00	394.67	383.95	160.06	14.00	0	0.00
2019-20	445.00	276.06	401.67	25.54	16.00	0	0.00
2020-21	450.00	358.66	404.1	12.06	18.00	0	0.00
<b>Total</b>	<b>2140.00</b>	<b>1465.89</b>	<b>1934.48</b>	<b>355.14</b>	<b>70.00</b>	<b>0</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	
2021-22	408.00	236.93	370.77	0	10.20	0	0.00
2022-23	428.40	164.60	388.89	0	12.24	0	0.00
2023-24	433.50	201.24	391.63	0	14.28	0	0.00
2024-25	453.90	154.85	409.7	0	16.32	0	0.00
2025-26	459.00		412.18		18.36		
<b>Total</b>	<b>2182.80</b>	<b>757.62</b>	<b>1973.17</b>	<b>0</b>	<b>71.40</b>	<b>0</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	26.50	264.86	999.47%
2017-18	53.24	474.74	891.69%

2018-19	80.29	700.85	872.89%
2019-20	107.62	912.45	847.84%
2020-21	135.52	1047.71	773.10%
<b>Year</b>	<b>Cumulative Projections NFE</b>	<b>Cumulative NFE Achieved</b>	<b>Cumulative % NFE Achieved</b>
2021-22	27.03	219.15	810.77%
2022-23	54.3	368.76	679.12%
2023-24	81.89	560.90	684.94%
2024-25	109.77	701.36	638.94%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date		SEEPZ-SEZ:IA(I):APL:GJ-28Trading: 2005-06:2776 Dated 19.04.2006				
Validity of LOA		31.03.2026				
Item(s) of manufacture/ Services		Alloy, Machinery, & Tools, consumables, Gold platinum silver findings				
Date of commencement of production		10.08.2006				
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		<b>FY Year</b>	<b>No. of Employees</b>			
		2020-21	9			
		2021-22	9			
		2022-23	9			
		2023-24	9			
	2024-25	9				
Area allotted (in sq. ft.)		135 Sq Ft.				
Area available for each employee per sq.ft. basis (area / no. of employees)		2020-21	15 Sq. Ft per employee			
		2021-22	15 Sq. Ft per employee			
		2022-23	15 Sq. Ft per employee			
		2023-24	15 Sq. Ft per employee			
		2024-25	15 Sq. Ft per employee			
Investment till date		2020-21	2021-22	2022-23	2023-24	2024-25
	Building	0.00	0.00	0.00	0.00	0.00
	Plant & Machinery	1.19	1.19	1.19	1.19	1.19
	TOTAL					
Per Sq. ft. Export during the FY		Rs. 117525.93 per Sq. Ft.Laksh	Rs.175503.70 per Sq. Ft.Lakhs	Rs.121925.93 per Sq. Ft. Lakhs	Rs. 149066.67 per Sq. Ft. Lakhs	Rs. 114703.70 per Sq. Ft. Lakhs
Quantity and value of goods exported under Rule 34 (unutilized goods)		No				

Value Addition during the monitoring period	Not Applicable	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.	2020-21	No, APR for the FY 2020-21 filed on 20.01.2022. The unit has delayed in submission of APR by 19 days.
	2021-22	No, APR for the FY 2021-22 filed on 29.02.2024. The unit has delayed in submission of APR by 516 days.
	2022-23	No, APR for the FY 2022-23 filed on 29.02.2024. The unit has delayed in submission of APR by 151 days.
	2023-24	No, APR for the FY 2023-24 filed on 02.04.2025. The unit has delayed in submission of APR by 183 days.
	2024-25	Yes, APR for the FY 2024-25 filed on 25.12.2025, well within time as per letter dated 29 september 2025 issued by MOC&L.

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

**a. EXPORT**

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference	Reason for Difference/Remark
2020-21	158.66	267.51	108.84	The unit vide their letter dated 17.01.2026 informed that due to multiple invoices being reflected on the NSDL portal, a difference has arisen, as their accounts were maintained using the RBI reference exchange rate, whereas NSDL has considered the Customs exchange rate.
2021-22	236.93	232.98	-3.95	They have accounted for the transactions as per the RBI reference exchange rate, whereas NSDL has used the Customs exchange rate; therefore, the difference is appearing.
2022-23	164.60	176.85	12.25	The unit vide their letter dated 17.01.2026 informed that due to multiple invoices being reflected on the NSDL portal, a difference has arisen, as their accounts were maintained using the RBI reference exchange rate, whereas NSDL has considered the Customs exchange rate.
2023-24	201.24	189.43	-11.81	They have accounted for the transactions as per the RBI reference exchange rate, whereas NSDL has used the Customs exchange rate; therefore, the difference is appearing.
2024-25	154.85	93.51	-61.34	They have accounted for the transactions as per the RBI reference exchange rate, whereas NSDL has used the Customs exchange rate; therefore, the difference is appearing.

**IMPORT (RM & Capital Goods)**

(Rs. in Lakhs)

Year/Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2020-21	Raw Material	12.06	12.06	0	-
2021-22		0.00	0.00	0	-
2022-23		0.00	0.00	0	-
2023-24		0.00	0.00	0	-

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2020-21	Capital Goods	0.00	0.00	0	N.A.
2021-22		0.00	0.00	0	N.A.
2022-23		0.00	0.00	0	N.A.
2023-24		0.00	0.00	0	N.A.

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

		2020-21	2021-22	2022-23	2023-24	2024-25
i	Total Bond-Cum Legal Undertaking	1061.43	1040.74			
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	945.24	1040.74	1040.74	1040.74	1040.74
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0	0	0	0	0
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	3.74	0	0	0	0
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	941.50	1040.74	1040.74	1040.74	1040.74

		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	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	
(c)	Whether unit has filed any request for Cancellation of Softex	NA	NA	NA	NA	NA

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

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

Particulars	Status
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Outstanding Rent dues	Rs. 1157850.56 /- as on 18.03.2026
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Registered 01.04.2025 to 31.03.2030

### Findings

1.	These are the 1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> , 4 <sup>th</sup> , and 5 <sup>th</sup> years performance scrutiny 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 block period 2016-17 to 2020-21 and 2021-22 to 2025-26.
20.	<ul style="list-style-type: none"> <li>● The unit has achieved export revenue of Rs. 158.66/- Lakhs as against projected export of Rs. 450/-Lakhs i.e. 35.26% during the period for FY 2020-21</li> <li>● The unit has achieved export revenue of Rs.236.93/- Lakhs as against projected export of Rs. 408/- Lakhs i.e. 58.07% during the period for FY 2021-22</li> <li>● The unit has achieved export revenue of Rs. 164.60/- Lakhs as against projected export of Rs. 428.40/- Lakhs i.e. 38.42% during the period for FY 2022-23</li> <li>● The unit has achieved export revenue of Rs. 201.24/- Lakhs as against projected export of Rs. 433.50/- Lakhs i.e. 46.42% during the period for FY 2023-24</li> <li>● The unit has achieved export revenue of Rs. 154.85/- Lakhs as against projected export of Rs. 453.90/- Lakhs i.e. 34.12% during the period for FY 2024-25</li> </ul>
3.	<ul style="list-style-type: none"> <li>● Cumulative Net Foreign Exchange Rs.1047.71/- lakhs is positive for FY 2020-21.</li> <li>● Cumulative Net Foreign Exchange Rs.219.15/- lakhs is positive for FY 2021-22.</li> <li>● Cumulative Net Foreign Exchange Rs.368.76/- lakhs is positive for FY 2022-23.</li> <li>● Cumulative Net Foreign Exchange Rs.560.90/- lakhs is positive for FY 2023-24.</li> <li>● Cumulative Net Foreign Exchange Rs.701.36/- lakhs is positive for FY 2024-25.</li> </ul>
4.	Pendency Foreign Currency Realization is NIL.
5.	There are no Labour dues/ cases, outstanding dues, pending against the unit.
7.	There is an outstanding rental dues Rs. 1157850.56 /- as on 18.03.2026 against the unit.
8.	There is no CRA Objection pending.
9.	Sub-lease agreement is Registered 01.04.2025 to 31.03.2030
10.	There is No SCN pending.
11.	Value addition Not Applicable.
12.	<ul style="list-style-type: none"> <li>● The APR for the FY 2020-21 has not been filed within prescribed time &amp; submitted on 20.01.2022 i.e. there is a delay of 19 days.</li> <li>● The APR for FY 2021-22 has not been filed within prescribed time &amp; submitted on 29.02.2024 i.e. there is a delay of 516 days.</li> <li>● The APR for the FY 2022-23 has not been filed within prescribed time &amp; submitted on 29.02.2024 i.e. there is a delay of 151 days.</li> <li>● The APR for FY 2023-24 has not been filed within prescribed time &amp; submitted on 2.04.2025. There is a delay of 183 days.</li> <li>● The APR for FY 2024-25 has been filed within prescribed time &amp; submitted on 25.12.2025 as per letter dated 29 september 2025 issued by MOC&amp;I.</li> </ul>

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. 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 / 217 /2025-26**

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

Address: Unit No. 301 To 304, TOWER-2, SEEPZ Plus Plus, SEEPZ SEZ, Andheri East, Mumbai- 400096

Financial Year: -

Block Period – 2020-21 to 2024-25

a. 2024-25 (5<sup>th</sup> Year)

**Details of Previous Monitoring: -**

1. Previous UAC observation

The proposal of performance of the APR for the period 2023-24 was placed in the 197<sup>th</sup> Approval Committee meeting held on 24.03.2025 wherein the Committee noted the monitoring performance of the Unit for the period 2023-24.

(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
	2020-21	2021-22	2022-23	2023-24	2024-25	
FOB value of export	1500.00	1800.00	2200.00	2500.00	3000.00	11000.00
FE Outgo	360.00	431.60	483.04	539.63	565.26	2379.53
NFE	1140.00	1368.40	1716.96	1960.37	2434.74	8620.47

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

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	Actual
2020-21	1500.00	422.36	305.00	2.39	10	0.00	0.93
2021-22	1800.00	609.24	375.10	30.47	10.20	0.00	0.82
2022-23	2200.00	372.31	430.20	111.09	10.40	0.00	1.96
2023-24	2500.00	1170.37	485.31	1742.70	10.61	0.00	1.53
2024-25	3000.00	3521.65	509.41	2140.39	10.82	0.00	3.04

(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	1140.00	269.35	23.63%
2021-22	2508.40	653.96	26.07%
2022-23	4225.36	890.25	21.07%
2023-24	6185.73	1171.74	18.94%
2024-25	8620.47	1787.42	20.73%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) D) Other Information:

LOA No. & Date	IA(I)/NUS/APL/GJ-344/03-04/3947 Dtd.07/06/2004	
Validity of LOA	01.4.2019 To 31.03.2024	
Item(s) of manufacture/ Services	GOLD, PLATINUM AND COMBINATION JEWELLERY, STUDED WITH DIAMONDS, PRECIOUS, SEMI PRECIOUS STONES, PRE CLOUS STONES, PRE CLOUS METAL AND STONES I.E, SILVER JEWELLERY COLD AND PLATINUM STUDED WITH TREATED DIAMONDS STUDDING WITH PEARLS	
Date of commencement of production	04.07.2005	
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	Male -123 & Women - 15, Total -138	
Area allotted (in sq. ft.)	26168.32 Sq. Ft.	
Area available for each employee per sq. ft. basis (area / no. of employees)	Rs. 189.62 Sq. Ft per employee	
Investment till date	Building	Rs.1039.12
	Plant & Machinery	Rs. 74.43
	TOTAL	Rs.1113.55

Per Sq. ft. Export during the FY	Rs. 13457.68 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL
Value Addition during the monitoring period	9.49 %
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 2024-25 has been filed within time (submitted on 24.12.2025)  Request id: 242500036166

(E) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark submitted by the unit
2024-25	3521.65	3555.68	34.03	a. The Exhibition & Consignment export of Rs.32.11 lakhs and sales Return of Rs. 4.05 lakhs and mental rate difference in a export of consignee W GLOBAL TRADING FZ-LLC of Rs. 2.13 lakhs which we had recorded in the books of accounts, as these are not actual sales for consumption and there will be no cash inflow/ no payment involved against these Exhibition & Consignment. However, as per NSDL/ICBGATE record Exhibition & Consignment export are covered under export (inflow). (Refer Annexure I for reconciliation along with request id)

IMPORT -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
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2024-25	2140.39	3196.27	1055.88	<p>a. The import against the Diamond on Loan basis of lakhs. Returnable Samples of Rs. 0.74 lakhs, Returnable Samples of Rs. 0.35 lakhs, Consignment &amp; Exhibition Return of Rs. 32.86 lakhs, Sales Return of Rs. 4.19 lakhs are not recorded in the books of accounts, as these are not actual purchases for consumption and there will be no cash outflow/ no payment involved against these imports. However, as per NSDL/ICE GATE record Diamond on Loan are covered under Import(outflow). (Refer Annexure 2 for reconciliation along with request id)</p> <p>b. As per ICE GATE the Gold value is calculated in TGM, however we recorded and added in the books of account as per the import exchange rate so there is difference of Rs.2.91 lakhs.</p>
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b) Capital Goods:

i)	Capital Goods Value mentioned in APR 2023-24 Column 4(B) (v)	15.08
ii)	Purchase of FY. 2014-15 amortized on FY 2024-25 (10 <sup>th</sup> year)	0.31
iii)	Capital goods Purchase in FY. 2018-19 for Rs. 7.27 lakhs sold as scrap in the Domestic Tariff Area during FY. 2024-25	7.27
iv)	As per Capital Goods value mentioned in FY. 2024-25 APR Column 4(B) (i) Total value of currently existing capital Goods imports, spares and foreign technical know-how fee till end of the year under report (ie. FY. 2024-25) for the last 10 years (including this year) (i-ii-iii)	7.50

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

(Rs. In Lakhs)

i	Total Bond-Cum Legal Undertaking at the beginning of the 5years block period (2020-21 To 2024-25)	Rs. 1344.39
ii	Value of BLUT amount at the beginning of the financial year ( APR Monitoring period 2024-25)	Rs. 752.47

iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 655.11
v	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	Rs.97.36

(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 Pending foreign remittance beyond permissible period.
(H) (a)	<p>Whether all softex has been filed for the said period. If no, details thereof.</p> <p>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	Not Applicable
(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.	Not Applicable
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	<p>Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in I/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)	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, We have not uploaded DSPF FOR Services procured during the monitoring period, we will start uploading the same in due course.

(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.	Yes
(M)	If no, details thereof Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	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	Pending
Labour Dues or Labour Cases	Pending
Validity of Lease Agreement	Pending

FINDINGS

1.	This is the 5 <sup>th</sup> year of the block period 2020-21 to 2024-25.
2.	The unit has achieved export revenue of Rs. 3521.65 Lakhs as against projected export of Rs. 3000.00 Lakhs i.e. 117.38% for the FY 2024-25.
3.	Cumulative Net Foreign Exchange for the FY 2024-25 i.e. Rs. 1787.42 Lakh is positive.
4.	Value Addition submitted by the Unit in APR is 9.49%.  The unit has submitted value addition statement from PYS & COLLP Chartered Accountants, wherein it is certified that the Value Addition during the financial year 2024-25 is 9.49%
5.	There is No CRA Objection pending.
6.	There is No SCN pending.

7.	The APR for the FY 2024-25 has been filed within prescribed time & submitted on 24.12.2025. (Request id- 242500036166)
8.	The export and import amount are self-declared by the unit.
9.	Verification report has not been received from the Customs.

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. 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: -**

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**FINAL SCRUTINY REPORT/ /2025-26**

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

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

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

**Financial Year:-** 2024-25 (4<sup>th</sup> Year)

**Details of Previous Monitoring:-**

The proposal of performance of the APR for the period 2023-24 was placed in the 183<sup>rd</sup> Approval Committee meeting held on 17.04.2025, wherein the Committee noted the monitoring performance of the Unit for the period 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. The Committee also directed

- Action taken report :

Directions of the Approval Committee	Action taken if any.
The unit to clear the outstanding dues of Rs. 5,000/- (Creche facility)	Letter issued to the unit dated 08.05.2025

**(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
	2021-22	2022-23	2023-24	2024-25	2025-26	
FOB value of export	10800	14580	18954	25019	31274	100627
FE Outgo	5644	7536	9825	12600	16685	52290
NFE	5156	7044	9129	12419	14589	48337

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

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	10800	8622.06	5514	3870.88	100	8.42	2233.66
2022-23	14580	9246.11	7436	5474.24	50	0.00	2534.99
2023-24	18954	13690.28	9705	11382.58	70	0.00	0.00
2024-25	25019	19993.09	12510	16248.05	50	62.99	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	5156	1943.91	37.70%
2022-23	12200	3105.18	25.45%
2023-24	21329	4577.96	21.46%
2024-25	33748	4924.68	14.59%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-I/OJL/16/2020-21 dated 02.09.2020	
Validity of LOA	05.02.2026	
Item(s) of manufacture/ Services	GOLD/SILVER/PLATINUM/PALLADIUM SILVER/BRASS/STEEL/COPPER PLAIN AND STUDI PRECIOUS, SEMI PRECIOUS STONES ETC	
Date of commencement of production	06.02.2021	
Execution of BLUT	YES	
Pending CRA Objection, if any	No	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No	
No. of employees	2024-25	
	Male	216
	Female	14
	Total	230
Area allotted (in sq. ft.)	5769.46 sq.ft.	
Area available for each employee per sq. ft. basis (area/no. of	2024-25	

employees)		25.08 sq. ft.
Investment till date	Financial Year	2024-25
	Building	0.00
	Plant & Machinery	269.76
	Total	269.76
Per Sq. ft. Export during the FY	2023-24	Rs. 346533.12 per sq. ft.
Quantity and value of goods exported under Rule 34	2024-25	NIL
(unutilized goods)		
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)		23.05%
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.		Yes
If no, details of the Year along with no of days delayed to be given.		Submitted on 27.09.2025 Request ID (242500036155)

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

**a. EXPORT**

**(Rs.in lakhs)**

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2024-25	19993.09	19993.09(Self-declared by unit)	0.00	NA

**b. IMPORT**

**i. (Capital Goods)**

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2024-25	62.99	62.99(Self-declared by unit)	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
2024-25	16248.05	162.48.05 (Self-declared by unit)	0.00	NA

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

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

(INR in Lakhs)

Sr. No.	Particulars		
		2024-25	
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	10,710.52	
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	8,089.26	

(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0
(iv)	Duty foregone amount on account of goods and services imported or procured from DTA during the APR monitoring period	1,449.55
(v)	Remaining or closing value of BLUT at the end of the APR monitoring period	6,639.71

(G)	Details of pending Foreign Remittance beyond Permissible period, if any.  <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	2024-25
		Nil
(H) (a)	Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.  (S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)	NA
(b)	Whether all SOFTEX/SERF has been certified, if so till which month has the same been certified? If not, provide details of the SOFTEX and reasons for pendency.	NA
(c)	Whether unit has filed any request for Cancellation of SOFTEX/SERF	NA
(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)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ?</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated?</p>	NA
(K)	<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>	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
(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)	<p>Whether any violation of any of the provisions of law has been noticed/observed by the Specified Officer during the period under monitoring?</p>	NO

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

Particulars	Status
Outstanding Rent dues	Outstanding rent dues have not yet been received from the accounts section.
Labour Dues or Labour Cases	Labour dues have not yet been received from the section.
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 07.09.2020 to 06.09.2025.

**Findings**

1.	APR 2024-25 is the 4 <sup>th</sup> of the block period 2021-22 to 2025-26.		
2.	The unit has achieved export revenue of Rs. 19993.09 Lakhs as against projected export of Rs. 25019 Lakhs i.e. 79.91% during the period for FY 2024-25.		
3.	Cumulative Net Foreign Exchange for the F.Y 2024-25 i.e. Rs. 4924.68 is positive.		
4.	No. of employees	Area allotted (in sq. ft.): - 5769.46 sq. ft.	
		Male	216
		Female	14
		Total	230
5.	There is no CRA Objection pending.		
6.	There is no SCN is pending.		
7.	There is no pending Foreign Remittance beyond Permissible period.		
8.	The unit has submitted value addition statement from CA M/s R A Kuvadia & Co., wherein it is certified that the Value Addition during the financial year 2024-25 is 23.05%		
9.	The export and import amount are self-declared by the unit. As per DC Sir's instructions, the import and export data for FY 2024-25 should be obtained from the unit and will be considered based on its self-declaration.		
10.	The APR for the FY 2024-25 has been filed within stipulated time as it filed on 27.09.2025.		
11.	Verification report is pending from Custom Section.		

e. **Recommendation:**

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

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**GOVERNMENT OF INDIA,  
OFFICE OF THE DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE, 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, 2021-22, 2022-23, 2023-24 and 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: -**

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**FINAL SCRUTINY REPORT/ /2026-27**

**Name of the Unit: -** M/s. Pure Dia Jewel Pvt Ltd

**Address: Unit No.29, SDF- I, SEEPZ-SEZ, Andheri (E), Mumbai-400096.**

**Block period: -**

- a. 2016-17 to 2020-21
- b. 2021-22 to 2025-26

**Financial Year: -**

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

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2019-20 was placed in the 153<sup>rd</sup> Approval Committee meeting held on 13.07.2021, wherein the Committee noted the monitoring performance of the Unit for the period 2019-20, as the export and import data for the period 2019-20 was retrieved from NSDL for cross verification with data submitted by them was found satisfactory.
- **Decision: -** After deliberation, the committee noted the performance of the unit for the period 2019-20, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

Directions of the Approval Committee	Action Taken if any
1. Pay the outstanding rental dues amounting to Rs. 10,91,514/- as on date immediately	Outstanding rent dues have not yet been received from the accounts section.
2. Expedite the execution of sub lease agreement	The execution of the sub-lease agreement has been expedited.

**(A): Observation on APR**

**I. APPROVED Projections:**

**(For Block Period 2016-17 to 2020-21)**

**(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
	2016-17	2017-18	2018-19	2019-20	2020-21	
FOB value of export	3362.00	3843.00	4322.00	4803.00	4803.00	21133.00
FE Outgo	3083.00	3380.00	3833.00	4249.00	4261.00	18806.00
NFE	279.00	463.00	489.00	554.00	542.00	2327.00

**(For Block Period 2021-22 to 2024-25)**

**(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	1120.67	1921.50	2182.61	11110.00	11211.00	27545.78
FE Outgo	1027.67	1690.00	1935.67	9902.26	9982.84	24538.44
NFE	93.00	231.50	246.94	1207.74	1228.16	3007.34

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

**(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	3362.00	64178.03	2859.00	0.00	125.00	0.00	0.00
2017-18	3843.00	27.06	3262.00	0.00	0.00	36.05	0.00
2018-19	4322.00	5848.61	3717.00	5581.23	0.00	0.00	0.00
2019-20	4803.00	10840.49	4125.00	9691.19	0.00	0.00	0.00
2020-21	4803.00	180.81	4135.00	295.93	0.00	0.00	0.00
<b>Total</b>	<b>21133.00</b>	<b>81075.00</b>	<b>18098.00</b>	<b>15568.35</b>	<b>125.00</b>	<b>36.05</b>	<b>0.00</b>

**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	Actual
2021-22	1120.67	517.27	918.00	2347.98	41.67	0.00	0.00
2022-23	1921.50	6332.53	1568.00	1619.66	0.00	5.21	0.00
2023-24	2182.61	10313.32	1802.85	2154.28	0.00	0.00	0.00
2024-25	11110.00	10213.36	9278.73	4064.80	0.00	0.00	0.00
Total	16334.78	27376.48	13567.58	10186.72	41.67	5.21	0.00

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2016-17	279.00	-2.72	-0.97%
2017-18	742.00	19.36	2.61%
2018-19	1231.00	330.56	26.85%
2019-20	1785.00	832.08	46.61%
2020-21	2327.00	868.44	37.32%

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

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	93.00	135.56	145.76%
2022-23	324.50	4520.90	1393.18%
2023-24	571.44	11160.90	1953.11%
2024-25	1779.18	17550.78	986.45%

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

**(D) Other Information:**

LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/15/15/05-06/10434
Validity of LOA	31.03.2026
Item(s) of manufacture/ Services	Diamond, Precious & Semi Precious Stone Studded Gold & Platinum Jewellery
Date of commencement of production	01.09.2006
Execution of BLUT	YES
Pending CRA Objection, if any	No

Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No										
No. of employees	2020-21		2021-22		2022-23		2023-24		2024-25		
	Male	9	Male	40	Male	76	Male	76	Male	76	
	Female	1	Female	5	Female	13	Female	13	Female	13	
	Total	10	Total	45	Total	89	Total	89	Total	89	
Area allotted (in sq. ft.)	5252.79 Sq. ft.										
Area available for each employee per sq. ft. basis (area/no. of employees)	2020-21		2021-22		2022-23		2023-24		2024-25		
	525.28 sq. ft.		116.73 sq. ft.		59.02 sq. ft.		59.02 sq. ft.		59.02 sq. ft.		
Investment till date	Financial Year	2020-21		2021-22		2022-23		2023-24		2024-25	
	Building	0.00		0.00		0.00		0.00		0.00	
	Plant & Machinery	60.37		60.37		70.79		70.79		70.79	
	Total	60.37		60.37		70.79		70.79		70.79	
Per Sq. ft. Export during the FY	2020-21		2021-22		2022-23		2023-24		2024-25		
	Rs. 3442.17 per sq. ft.		Rs. 9847.53 per sq. ft.		Rs. 120555.52 per sq. ft.		Rs. 196347.46 per sq. ft.		Rs. 194436.86 per sq. ft.		
	2020-21		2021-22		2022-23		2023-24		2024-25		
	NO		NO		NO		NO		No		
	2020-21		2021-22		2022-23		2023-24		2024-25		
10.99%		11.12%		8.69%		11.13%		11.13%			
Quantity and value of goods exported under Rule 34 (unused goods)	2020-21		2021-22		2022-23		2023-24		2024-25		
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	2020-21		2021-22		2022-23		2023-24		2024-25		
Whether all the APRs being considered now have been filed well within the time limit, or otherwise.	No		No		No		No		Yes		
If no, details of the Year along with no of days delayed to be given.	Submitted on 20.01.2022		Submitted on 14.02.2024		Submitted on 14.02.2024		Submitted on 24.03.2025		Submitted on 24.12.2025		
	Request ID (242100025591)		Request ID (242200036643)		Request ID (242400001292)		Request ID (242500002861)		Request ID (242500042794)		
	Delay of 20 days		Delay of 501 days		Delay of 136 days		Delay of 174 days				

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

**a. EXPORT**

**(Rs. in Lakhs)**

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2020-21	180.81	50.80	130.01	Difference due to export made against remaking goods used
2021-22	517.27	382.93	134.34	Difference due to export made against remaking goods used
2022-23	6331.55	6332.53	0.98	Difference due to Freight Amt
2023-24	10313.72	10331.61	17.89	Difference due to export made against remaking goods used
2024-25	10213.36	10213.36 (Self Declaration by unit)	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
2020-21	0.00	0.00	-	NA
2021-22	0.00	0.00	-	NA
2022-23	5.21	5.21	0.00	No Difference
2023-24	0.00	0.00	-	NA
2024-25	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
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2020-21	295.93	295.93	0.00	No difference
2021-22	2347.98	2349.12	1.14	Difference due to spare parts of machinery purchased shown in RM
2022-23	1620.11	1619.66	0.45	Difference due to Freight Amt
2023-24	2138.2	2154.28	16.08	Difference due to Freight Amt
2024-25	4064.80	4064.80 (Self Declaration by unit)	0.00	NA

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

Sr. No.	Particulars	2020-21
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	48377160.00
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	48377160.00
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00

Sr. No.	Particulars	2021-22	2022-23	2023-24	2024-25
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	418635343.94	418635343.94	418635343.94	418635343.94
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	418635343.94	418635343.94	418635343.94	418635343.94
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00	0.00	0.00	0.00

<b>(G)</b>	Details of pending Foreign Remittance beyond Permissible period, if any.  <b>To cross-check the same and verify</b>	2020-21	2021-22	2022-23	2023-24	2024-25

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

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

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

Particulars	Status
Outstanding Rent dues	Outstanding rent dues have not yet been received from the accounts section.
Labour Dues or Labour Cases	Labour dues have not yet been received from the labour section.
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2021 to 31.03.2026

**Findings**

1.	<p>i. APR 2020-21 is 5<sup>th</sup> Year of the block period 2016-17 to 2020-21.</p> <p>ii. 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.</p>
2.	<p>The unit has achieved export revenue of Rs. 180.81 Lakhs as against projected export of Rs. 4803.00 Lakhs i.e. 3.76% during the period for FY 2020-21.</p> <p>i. The unit has achieved export revenue of Rs. 517.27 Lakhs as against projected export of Rs. 1120.67 Lakhs i.e. 46.16% during the period for FY 2021-22.</p> <p>ii. The unit has achieved export revenue of Rs. 6332.53 Lakhs as against projected export of Rs. 1921.50 Lakhs i.e. 329.56% during the period for FY 2022-23.</p> <p>iii. The unit has achieved export revenue of Rs. 10313.32 Lakhs as against projected export of Rs. 2182.61 Lakhs i.e. 472.52% during the period for FY 2023-24.</p> <p>iv. The unit has achieved export revenue of Rs. 10213.36 Lakhs as against projected export of Rs. 11110.00 Lakhs i.e. 91.93% during the period for FY 2024-25.</p>

3.	<p>i. Cumulative Net Foreign Exchange for the F.Y 2020-21 i.e. Rs. 868.44 is positive.</p> <p>ii. Cumulative Net Foreign Exchange for the F.Y 2021-22 i.e. Rs. 135.56 is positive.</p> <p>iii. Cumulative Net Foreign Exchange for the F.Y 2022-23 i.e. Rs. 4520.90 is positive.</p> <p>iv. Cumulative Net Foreign Exchange for the F.Y 2023-24 i.e. Rs. 11160.90 is positive.</p> <p>v. Cumulative Net Foreign Exchange for the F.Y 2024-25 i.e. Rs. 17550.78 is positive.</p>																																								
4.	The unit has submitted value addition statement from CA M/s Chirag Surana, wherein it is certified that the Value Addition during the financial year 2020-21 is 10.99%, 2021-22 is 11.12%, 2022-23 is 8.69%, 2023-24 is 11.13% and 2024-25 is 11.13%.																																								
5.	<p>i. Area allotted (in sq. ft.): - 5252.79 Sq. ft.</p> <p>ii. No. of employees</p> <table border="1"> <thead> <tr> <th colspan="2">2020-21</th> <th colspan="2">2021-22</th> <th colspan="2">2022-23</th> <th colspan="2">2023-24</th> <th colspan="2">2024-25</th> </tr> </thead> <tbody> <tr> <td>Male</td> <td>9</td> <td>Male</td> <td>40</td> <td>Male</td> <td>76</td> <td>Male</td> <td>76</td> <td>Male</td> <td>76</td> </tr> <tr> <td>Female</td> <td>1</td> <td>Female</td> <td>5</td> <td>Female</td> <td>13</td> <td>Female</td> <td>13</td> <td>Female</td> <td>13</td> </tr> <tr> <td>Total</td> <td>10</td> <td>Total</td> <td>45</td> <td>Total</td> <td>89</td> <td>Total</td> <td>89</td> <td>Total</td> <td>89</td> </tr> </tbody> </table>	2020-21		2021-22		2022-23		2023-24		2024-25		Male	9	Male	40	Male	76	Male	76	Male	76	Female	1	Female	5	Female	13	Female	13	Female	13	Total	10	Total	45	Total	89	Total	89	Total	89
2020-21		2021-22		2022-23		2023-24		2024-25																																	
Male	9	Male	40	Male	76	Male	76	Male	76																																
Female	1	Female	5	Female	13	Female	13	Female	13																																
Total	10	Total	45	Total	89	Total	89	Total	89																																
6.	There is no CRA Objection pending.																																								
7.	There is no SCN pending.																																								
8.	<p>The export and import amount are self-declared by the unit.</p> <p>Further, verification report is pending from Custom, SEEPZ-SEZ.</p>																																								
9.	<p>i. The APR for the FY 2020-21 has not been filed within stipulated time as it filed on 20.01.2022. <b>The delay is of 20 days.</b></p> <p>ii. The APR for the FY 2021-22 has not been filed within stipulated time as it filed on 14.02.2024. <b>The delay is of 501 days.</b></p> <p>iii. 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 136 days</b></p> <p>iv. The APR for the FY 2023-24 has not been filed within stipulated time as it filed on 24.03.2025. <b>The delay is of 174 days.</b></p> <p>v. The APR for the FY 2024-25 has not been filed within stipulated time as it filed on 24.12.2025.</p>																																								

**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. 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: -**

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2FINAL SCRUTINY REPORT/ /2025-26

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

**Address: Unit No. 170A & B, 170C SDF VI, 171C, SEEPZ-SEZ, Andheri, East, Mumbai- 400096.**

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

**Financial Year: - 2024-25 (4<sup>th</sup>)**

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2023-24 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 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**(A): Observation on APR**

**(I) APPROVED Projections:**

(Rs. in Lakhs)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	1100.00	1100.00	1100.00	1100.00	1100.00	5500.00
FE Outgo	25.00	25.00	25.00	25.00	25.00	125.00
NFE	1075.00	1075.00	1075.00	1075.00	1075.00	5375.00

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

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import/IUT		Other outflow
			Projected	Actual	Projected	Actual	
2021-22	1100.00	2379.89	-	-	5.00	0.00	34.86
2022-23	1100.00	2476.95	-	-	5.00	0.00	103.51
2023-24	1100.00	2232.35	-	-	5.00	0.00	61.09
2024-25	1100.00	2615.50	-	-	5.00	89.08	61.15

**(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
2021-22	1075.00	2336.27	217.33%
2022-23	2150.00	4707.33	218.95%
2023-24	3225.00	6877.33	213.25%
2024-25	4300.00	9422.77	219.13%

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

**(D) Other Information:**

		2024-25
LOA No. & Date		NUS/APL/95/16227 DT. 02.01.1996
Validity of LOA		31.03.2026
Item(s) of manufacture/ Services		Computer Software Systems and Computer Software Consultancy
Date of commencement of production		01.04.1996
Execution of BLUT		Yes
Pending CRA Objection, if any		No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No
No. of employees		Male - 92 & Women - 43, Total - 135
Area allotted (in sq. ft.)		14787.20 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		109.53 Sq. Ft per employees
Investment till date	Building	Rs. 0.00
	Plant & Machinery	Rs. 1134.51 Lakhs
	TOTAL	Rs. 1134.51 Lakhs
Per Sq. ft. Export during the FY		Rs. 17687.59 per Sq. Ft.

Quantity and value of goods exported under Rule 34 (unutilized goods)	No
Value Addition during the monitoring period	0
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 2024-25 has been filed within time submitted on 30.09.2025)  Request ID: 242500023286

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

**a. EXPORT**

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark submitted by the unit
2024-25	2615.50	2507.86	(107.64)	Mar24 Softex details were considered in NSDL in Apr 24 for a value of Rs. 178.48 lakhs However, Mar 25 Softex details have not yet been considered in NSDL for a value of Rs. 270.91 lakhs. Exchange rate Difference Rs. 15.20 lakhs.

**IMPORT – 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
2024-25	0.00	0.00	-	No Difference

**ii. Capital Goods.**

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reason for Difference/Remark submitted by the unit
2024-25	89.08	89.08	-	No Difference

**(F) Bond cum Legal Undertaking (BLUT) (FY. 2021-22 To 2024-25)**

(Rs. In Lakhs)

		2024-25
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i	Total Amount of Bond-Cum Legal Undertaking	366.04
ii	Remaining Value of BLUT given by entity at the start of the Financial Year	226.15
iii	Value additional Bond cum legal undertaking executed during the financial year	-
v	The Duty Forgone amount on Account of goods and Services imported or procured from DTA during the F. Y	59.95
vi	Remaining or closing value of BLUT at the end of the FY.	166.20

(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>	Nil
(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
(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>	Softex request ID # 142500083983 for Feb 25 and 142500114035 for Mar 25 are pending for approval.
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	No
(I)	<p>Whether any Services provided in DTA/SEZ/BOU/STPI etc. against payment in INR in v/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)	<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



7.	Area Allotted- 14787.20 Sq. Ft. Employment Details: FY. 2024-25 -men – 92, Female- 43, Transgender – 0 Total- 135
8.	The Unit has Field APR and is Certified by the CA VINAYAK.R. PANDYA Chartered Accountant.
9.	The APR for the FY. 2024-25 has been filed within prescribed time & submitted on 30.09.2025 (Request Id- 242500023286).
10.	Unit has given self-declaration letter for the financial year 2024-25 dtd. 20.04.2026
11.	Custom verification pending from Custom Section, SEEPZ-SEZ.

**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. 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/22/2025-26**

**Name of the Unit: -** M/s. Sarto Electro Equipment's Pvt. Ltd.

**Address: -** Unit No.81 D, S.D.F.3, Ground Floor, SEEPZ-SEZ, Andheri (E) , Mumbai - 400096

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

**Financial Year: -** 2024-25

**Details of Previous Monitoring:-**

- The proposal of performance of the APR for the period 2023-24 was placed in the 201<sup>ST</sup> Approval Committee meeting held on 19.08.2025, wherein the Committee noted the monitoring performance of the Unit for the period 2023-24, as the export and import data for the period 2023-24 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 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

Directions of the Approval Committee	Action Taken if any
To initiate action for issuance of Show Cause notice to the unit for delay in submission of APR for the period 2023-24.	SCN issued on 18.09.2025  O-i-O issued on 29.10.2025

**(A): Observation on APR**

**(I) APPROVED Projections**

**(Rs. In Lakhs)**

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	442.18	508.50	584.78	672.49	773.37	2981.31

F.E. Outgo	388.54	446.82	513.84	590.92	679.56	2619.68
NFE	53.64	61.68	70.93	81.57	93.81	361.63

(I) 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	Actual
2021-22	442.18	334.48	235.77	196.81	133.80	0.00	4.05
2022-23	508.50	366.16	271.12	179.65	153.87	0.00	19.29
2023-24	584.78	249.97	311.8	125.97	176.95	0.00	18.06
2024-25	672.49	290.11	358.57	194.65	203.50	0.00	19.89
2025-26	773.37	-	412.35	-	234.02		-
Total	2981.32	1240.72	1589.61	697.08	902.14	0.00	61.29

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

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	53.64	62.85	117.17%
2022-23	115.32	140.88	122.16%
2023-24	186.25	200.65	107.73%
2024-25	267.82	268.94	100.41%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SSEPZ-SEZ/NUS/APL/GJ/21/Trading/05-06/2625 Dated 13.04.2006
Validity of LOA	31.03.2026

Item(s) of manufacture/ Services	All types of Investment Powder used in Jewellery making, All types of Wax used in Jewellery making, Non-Hazardous Chemicals used in jewellery making, precious metal Analyses and its Components and Spare Parts, Engraving or Marking Machine and its Components and Spare Parts, Diamond Marking Machines and its Components and parts, Diamond Marking Machines and its Components and Spare parts, Alloys with all Metal Base Viz, Silver, Copper, Cubic Zirconia CZ and American Diamond, Development of Jewellery Designs Through-CAD, Digital Weighing Scales used in jewellery making. Its components and Spare parts required for assembly and repairing, Envision Tec Rapid Prototyping Machines and its Components, Envision Tec Consumables such as Resin, Lamps, Trays, Filters etc., All Types of Filling & Polishing Tools and used for jewellery making, All Types of Filling & Polishing Tools and Accessories required for jewellery making, Gold & Silver Chain's Finished & Unfinished in spool form, Machineries used in jewellery making, precious metal findings used in Jewellery making, Various Alloys used for making different Karatage Making, Technical know how to implement improved new methods, Development of jewellery Designs through CAD Within Approved Production Capacity	
Date of commencement of production	12.07.2006	
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	<b>FY Year</b>	<b>No. of Employees</b>
	2024-25	6
Area allotted (in sq. ft.)	1226.64 Sq Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	2024-25	204.44 Sq. Ft per employee
	2024-25	
Investment till date	<b>Building</b>	0.00
	<b>Plant &amp; Machinery</b>	0.00
	<b>TOTAL</b>	0.00
Per Sq. ft. Export during the FY	Rs. 23650.78 per Sq. Ft. Lakhs	
Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL	
Value Addition during the monitoring period	Not Applicable	
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	2024-25	Yes, APR for the FY 2024-25 filed on 30.08.2025.
If no, details of the Year along with no of days delayed to be given.		

### Custom Officer Verification Report

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

a. EXPORT

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Details
2024-25	14.41  275.70	a. Outside India Export 9.70 & Re-Export (Retrun)-4.70  b) Sales Breakup 1) IUT-SEZ to SEZ -70.78, 2) Deemed Export - 165.56(Inside Seepz- Sales of Goods & Services, 3) AMC Sales- 39.36  Total FOB = 290.11

**b. IMPORT (RM & Capital Goods)**

(Rs. In Lakhs)

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2024-25	Raw Material	194.65	194.65	-	a) Import purchase 145.37 b) Sample of re-export 49.29

Year/ Period	Import	Figures as per APR	Figures as per Trade Data	Difference	Reasons for difference
2024-25	Capital Goods	0.00	0.00	0.00	N.A.

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

(Rs. in Lakhs)

	2024-25
i) Total Bond-Cum Legal Undertaking	11,91,79,386
ii) Remaining Value of BLUT given by entity at the start of the Financial Year.	11,03,65,111
iii) Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-
iv-a) The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	15,72,623
iv-b) The IGST forgone on Goods/Services imported or procured during the financial year	35,60,830

	Sub- Total of iv-a+iv-b	51,33,453
	Remaining Value of BLUT as at the end of the Financial Year	10,52,31,659

		2024-25
(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 no, details thereof.</p> <p>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	NA
(b)	<p>Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.</p>	NA
(c)	<p>Whether unit has filed any request for Cancellation of Softex</p>	NA
(D)	<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>	NA
(E)	<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>	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

(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	Pending
Labour Dues or Labour Cases	Pending
Validity of Lease Agreement	Pending

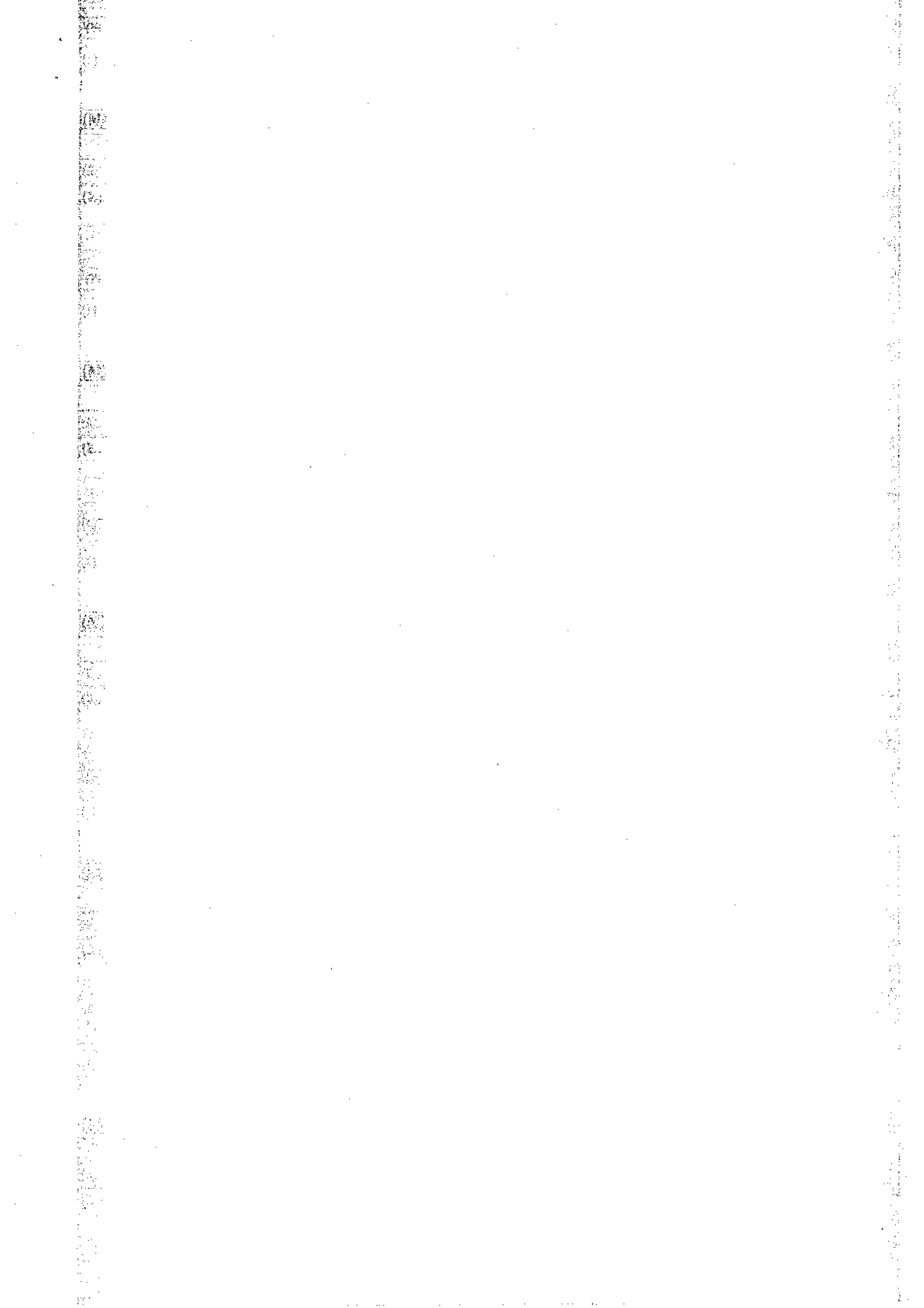
**Findings**

1.	These are the 4-year performance scrutiny 2024-25 for the block period 2021-22 to 2025-26.
2.	The unit has achieved export revenue of Rs. 290.11/- Lakhs as against projected export of Rs. 672.49/- Lakhs i.e.43.13% during the period for FY 2024-25.
3.	Cumulative Net Foreign Exchange Rs. 268.94 /- lakhs are positive for FY 2024-25.
4.	Pendency foreign Currency Realization is NIL.
6.	There is no CRA Objection pending.
9.	There is no SCN pending.
10.	Value addition is not applicable.
11.	The APR for the FY 2024-25 has been filed within prescribed time & submitted on 30.08.2025.
12.	Verification report received from Custom Officer for FY. 2024-25 dtd. 22.04.2026.

**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**

\*\*\*\*\*

**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Monitoring Performance of the Unit for the F.Y. 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: -**

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**FINAL SCRUTINY REPORT/ /2025-26**

**Name of the Unit: -** M/s. Sundaram Jewellery,

**Address: -** Unit No. 26, SDF I, SEEPZ-SEZ, Andheri East, Mumbai 400096

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

**Financial Year: -** 2024-25 (4<sup>th</sup> Year)

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2023-24 was placed in the 201<sup>st</sup> Approval Committee meeting held on 19.08.2025, wherein the Committee **noted** the monitoring performance of the Unit for the period 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**(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
	2021-22	2022-23	2023-24	2024-25	2025-26	

FOB value of export	3000.00	3200.00	3900.00	4300.00	4600.00	19000.00
FE Outgo	2007.00	2143.00	2622.00	2893.00	3096.00	12761.00
NFE	993.00	1057.00	1278.00	1407.00	1504.00	6239.00

**II. Performance as compared to projections during FY 2024-25 for 5 years block period i.e. FY 2021-22 to 2025-26, is as follows:**

(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	3000.00	6557.26	1992.00	468.76	15.00	1.37	0.00
2022-23	3200.00	6386.57	2127.00	2264.40	16.00	0.15	0.00
2023-24	3900.00	3973.81	2572.00	1595.65	27.00	0.00	0.00
2024-25	4300.00	9088.27	2839.00	3225.45	28.00	0.00	0.00
<b>Total</b>	<b>14400.00</b>	<b>26005.91</b>	<b>9530.00</b>	<b>7554.26</b>	<b>86.00</b>	<b>1.52</b>	<b>0.00</b>

**(III) Cumulative NFE achieved during FY 2024-25 for the block period 2021-22 to 2025-26:**

(Rs. In Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2021-22	993.00	3611.47	363.69%
2022-23	2050.00	7423.88	362.14%
2023-24	3328.00	9612.09	288.82%
2024-25	4735.00	13121.87	277.13%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other information:

<b>LOA No. &amp; Date</b>		SEEPZ-SEZ/NUS/APL/GJ/33/04-05/2420			
		DATED 10.03.2005			
<b>Validity of LOA</b>		01.04.2021 to 31.03.2026			
<b>Item(s) of manufacture/ Services</b>		Studded Diamond Brass Jewellery Studded Gold Jewellery.			
<b>Date of commencement of production</b>		14.10.2005			
<b>Execution of BLUT</b>		Yes			
<b>Pending CRA Objection, if any</b>		NO			
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>		NIL			
<b>a. Projected employment for the block period</b>					
<b>b. No. of employees as on 31.03.2025</b>		<b>Men</b>	<b>Women</b>	<b>Transgender</b>	<b>Total</b>
		136	18	0	154
<b>Area allotted (in sq. ft.)</b>		6664 sq. ft.			
<b>Area available for each employee per sq. ft. basis (area/no. of employees)</b>		43.27 sq. ft.			
<b>Investment till date</b>	<b>Building</b>	0.00 lakhs			
	<b>Plant &amp; Machinery</b>	354.99 lakhs			
	<b>TOTAL</b>	354.99 lakhs			
<b>Per Sq. ft. Export during the FY</b>		Rs. 136378.60 sq. ft.			
<b>Quantity and value of goods exported under Rule 34 (un-utilized goods)</b>		No			
<b>Value Addition during the monitoring period</b>		12.04%			
<b>Whether the APR being considered now has been filed well within the time limit, or otherwise.</b>		Yes, APR filed online on 31.12.2025 vide Request ID No. 242500046670.			
<b>If no, details of the Year along with no of days delayed to be given.</b>					

### Custom Verification Report

(E) Reconciliation of Export & Import data.

a. EXPORT:

(Rs. in Lakh)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Account Book	Difference if any	Reason for Difference/Remark
2024-25	9088.27	8955.44	132.83	Difference of Loan, Freight & Insurance Amt

b. IMPORT

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

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2024-25	0.00	0.00	0.00	NA

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

(Rs. In Lakhs)

F.Y.	Figures as per APR	Figures as per NSDL(Trade Data)	Difference if any	Reasons for difference
2024-25	6269.05	6119.95	149.10	Difference of Loan Amt

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

(Rs. In Lakhs)

i	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	554.13
ii	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	1867.21
iii	Value of additional Bond cum legal undertaking executed during the Financial Year 2024-25, if any	-

<b>(G)</b>	<p>Details of pending Foreign Remittance beyond Permissible period, if any.</p> <p><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b></p>	NIL
<b>(H) (a)</b>	<p>Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.</p> <p>(S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)</p>	Not Applicable for Gems and Jewellery Units
<b>(b)</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>	
<b>(c)</b>	<p>Whether unit has filed any request for Cancellation of SOFTEX/SERF</p>	
<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
<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>	Yes
<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

(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	As per report submitted by finance section there is outstanding dues is Rs. 106350.71 as on 13.03.2026
Labour Dues or Labour Cases	NIL
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period 01.04.2021 to 31.03.2026 for unit and 03.08.2022 to 31.03.2026 for Pantry

**Findings**

1.	APR 2024-25 is the 4 <sup>th</sup> of the block period 2021-22 to 2025-26.
2.	The unit has achieved export revenue of Rs. 9088.27 Lakhs as against projected export of Rs. 4300.00 Lakhs i.e. 211.36% during the period for FY 2024-25.
3.	Cumulative Net Foreign Exchange for the F.Y 2024-25 i.e. Rs. 13121.87 is positive.
4.	There is no Labour dues & Legal cases pending against the unit in estate section.
5.	There is no CRA Objection pending for the F.Y 2024-25

6.	There is no SCN is pending for the F.Y 2024-25
7.	There is no pending Foreign Remittance beyond Permissible period
8.	Area allotted (in sq. ft.): - 6664 sq. ft.
	No. of employees as on 31.03.2025
	Men: - 136
	Female: - 18
	Total: - 154
9.	As per report submitted by finance section there is outstanding dues is Rs. 106350.71 as on 13.03.2026.
10.	The unit has submitted value addition statement from CA M/s V. A. PARIKH & ASSOCIATES LLP, wherein it is certified that the Value Addition during the financial year 2024-25 is 12.04%.
11.	The APR for the FY 2024-25 has been filed within stipulated time as it filed on 31.12.2025

**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. 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: -**

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**FINAL SCRUTINY REPORT /2025-26**

**Name of the Unit: -** M/s. Star Brilliant 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: -** 2024-25 (4<sup>th</sup> Year)

**Details of Previous Monitoring: -**

The proposal of performance of the APR for the period 2022-23 and 2023-24 was placed in the 205<sup>th</sup> Approval Committee meeting held on 24.03.2026 wherein the Committee noted the monitoring performance of the Unit for the period 2022-23 and 2023-24, as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**(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
2024-25	45.00	4.32	0.00	0.00	0.00	0.00	0.00
Total	120.00	37.85	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%
2024-25	60.00	35.65	59.42%

**(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		2024-25
		Male 4
		Female 2
		Total 6
Area allotted (in sq. ft.)		2108.96 sq. ft.
Area available for each employee per sq. ft. basis (area/no. of employees)		351.49 sq. ft.
Investment till date	Financial Year	2024-25
	Building	68.54
	Plant & Machinery	5.51
	Total	74.05
Per Sq. ft. Export during the FY		Rs. 204.84 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)		NA

<p>Whether all the APRs being considered now have been filed well within the time limit, or otherwise.</p> <p>If no, details of the Year along with no of days delayed to be given.</p>	<p>Yes, Submitted on 27.09.2025</p> <p>Request ID (242500035002)</p> <p>There is No delay</p>
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**(E) Reconciliation of Export & Import data.**

**a. EXPORT**

**(Rs. in Lakhs)**

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2024-25	4.32	4.32	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
2024-25	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
2024-25	0.00	0.00	0.00	NA

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

Sr. No.	Particulars	2024-25
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	38.65
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	37.80
(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00

<b>(G)</b>	<p>Details of pending Foreign Remittance beyond Permissible period, if any.</p> <p><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b></p>	NIL
<b>(H)</b> <b>(a)</b>	<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>	No
<b>(b)</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>	No
<b>(c)</b>	<p>Whether unit has filed any request for Cancellation of SOFTEX/SERF</p>	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
<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>	<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	Outstanding rent dues have not yet been received from the accounts section.
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 2024-25 is 4 <sup>th</sup> Year of the block period 2021-22 to 2025-26.
2.	The unit has achieved export revenue of Rs.4.32 Lakhs as against projected export of Rs.45.00 i.e. 9.60% for the FY 2024-25.
3.	Cumulative Net Foreign Exchange for the 2024-25 is Rs35.65 Lakh is positive.
4.	Area allotted (in sq. ft.): - 2108.96 sq. ft.
	No. of employees
	2024-25

	Male: - 4 Female: 2- Total: -6
5.	There is no SCN pending.
6.	There is no pending Foreign Remittance beyond Permissible period.
7.	The APR for the FY 2024-25 has been filed within prescribed time & submitted on 27.09.2025.
8.	This FSR has not been verified by the customs Section, SEEPZ-SEZ. As per DC Sir's instructions, the import and export data for FY 2024-25 should be obtained from the unit based on its self-declaration.

**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. 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: -**

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**FINAL SCRUTINY REPORT /2025-26**

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

**Address:** Unit No. 503, Block-1, Seepz++, SEEPZ-SEZ, Andheri (E), Mumbai-400096.

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

**Financial Year: -** 2024-25 (4<sup>th</sup> Year)

**Details of Previous Monitoring: -**

The proposal of performance of the APR for the period 2020-21 to 2023-24 was placed in the 201<sup>st</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 2023-24. The Committee also directed the unit to

- Report on action taken:

Directions of the Approval Committee	Action taken if any.
Unit to initiate action for issuance of show cause notice to unit for delay in submission of APR for the FY 2020-21, 2022-23 and 2023-24	SCN issued dt. 18.09.2025 submission for delay in of APR for the Period 2020-21, 2022-23 and 2023-24 and Order in Original issued dtd. 09.10.2025.

(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	3000.00	6500.00	7750.00	10063.00	12588.00	39901.00
FE Outgo	300.00	2447.00	2990.00	3901.00	5066.00	14704.00
NFE	2700.00	4053.00	4760.00	6162.00	7522.00	25197.00

(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	3000.00	5759.55	185.00	2591.36	10.00	0.00	0.00
2022-23	6500.00	5636.19	1398.00	2879.78	190.00	0.00	0.00
2023-24	7750.00	8028.58	2454.00	3944.73	135.00	0.00	0.00
2024-25	10063.00	10217.65	3820.00	4281.36	80.00	0.00	350.75
Total	27313.00	29641.97	7857.00	13697.23	415.00	0.00	350.75

(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	2700.00	3361.63	124.50%

2022-23	4053.00	6111.23	150.78%
2023-24	4760.00	9970.30	209.46%
2024-25	6162.00	15078.28	244.69%

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA(T)/NUS/APL/GJ-315/03-04/6220 dated 14.10.2002		
Validity of LOA	31/03/2026		
Item(s) of manufacture/ Services	CUT & POLISHED DIAMOND, PLAIN GOLD PLATINUM SILVER JEWELLERY, STUDED GOLD PLATINUM SILVER JEWELLERY		
Date of commencement of production	18/10/2005		
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	Male	107	
	Female	19	
	Total	126	
Area allotted (in sq. ft.)	6638.92 sq. ft.		
Area available for each employee per sq. ft. basis (area/no. of employees)	52.69 sq. ft.		
Investment till date	Financial Year	2024-25	
	Building	209.33	
	Plant & Machinery	22.00	
	Total	231.33	
Per Sq. ft. Export during the FY	Rs. 153905.30 per sq. ft.		
Quantity and value of goods exported under Rule 34 (unutilized goods)	Total Value Rs. 1,67,30,956.75/-		
Total Cts- Diamonds	6.92		
Total Gms- Gold	561.53		
Value Addition during the monitoring period (applicable for Gems & Jewellery Units)	14.85%		

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 11.07.2025

Request ID (242500011025)

There is No delay

a. EXPORT

(Rs. in Lakhs)

F.Y.	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for difference/remark submitted by the unit
2024-25	10217.65	10217.65(As per books of account)	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
2024-25	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
2024-25	4281.36	4281.36 (As per books of account)	0.00	NA

(F) Bond cum Legal Undertaking (BLUT)

Sr. No.	Particulars	2024-25
(i)	Total amount of Bond-Cum-legal undertaking (BLUT) at the beginning of the 5 years block period	8,44,21,634.00
(ii)	Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)	21,87,41,428.00

(iii)	Value of additional Bond cum legal undertaking executed during the APR monitoring period, if any	0.00
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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>	NIL
(H) (a)	<p>Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.</p> <p>(S.O. to also check whether unit has obtained SOFTEX condonation from DC office/RBI and if approved, whether they have filed such pending SOFTEX.)</p>	Not Applicable for Gems and Jewellery Units
(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>	
(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 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>	Unit has updating DSPF data regularly

(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	Outstanding rent dues have not yet been received from the accounts section.
Labour Dues or Labour Cases	Labour dues have not yet been received from the labour section.
Validity of Lease Agreement	Sub-Lease Agreement is registered for the period w.e.f. 23.01.2004 to 31.12.2096

**Findings**

1.	APR 2024-25 is 4 <sup>th</sup> Year of the block period 2021-22 to 2025-26.
2.	The unit has achieved export revenue of Rs.10217.65 Lakhs as against projected export of Rs. 10063.00 i.e. 101.54% for the FY 2024-25.
3.	Cumulative Net Foreign Exchange for the 2024-25 is Rs.15078.28 Lakh is positive.

4.	Area allotted (in sq. ft.): - 6638.92 sq. ft.
	No. of employees Male: - 107 Female: - 19 Total: -126
5.	There is no SCN pending.
6.	There is no pending Foreign Remittance beyond Permissible period.
7.	The unit has submitted value addition statement from CA M/s B R Maniar & Company, wherein it is certified that the Value Addition during the financial year 2024-25 is 14.85%
8.	The APR for the FY 2024-25 has been filed within prescribed time & submitted on 1.07.2025.
9.	The export and import amount are self-declared by the unit.
10.	Verification report has not been received from Customs.

**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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