

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 210<sup>th</sup> 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 : 08 अक्टूबर 2026  
DATE : 8<sup>th</sup> October 2026

समय : 12.00 PM बाद  
TIME : 12.00 P.M. onwards

08 अक्टूबर 2026 को विकास आयुक्त, SEEPZ-SEZ की अध्यक्षता में SEEPZ-SEZ के लिए 210 वी अनुमोदन समिति की बैठक।

**210<sup>th</sup> MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON 08<sup>th</sup> October 2026.**

**अनुक्रमणिका (INDEX)**

| <b>Agenda Item No</b> | <b>Subject</b>                                                                                                                                               |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Agenda Item No.01     | Confirmation of Minutes of the last meeting held on 07.09.2026                                                                                               |
| Agenda Item No.02     | Application received from M/s. JSVP Enterprises for broad banding items.                                                                                     |
| Agenda Item No.03     | Application received from M/s. Unicorn Trading Company for broad banding of items with revised projection for the period of 5 years i.e. 2026-27 to 2030-31. |
| Agenda Item No.04     | Application received from M/s. Micro Components, for Capacity Enhancement in existing items for the Block period 2026- 27 to 2030-31.                        |
| Agenda Item No.05     | Application received from M/s. Rank International (Trading Division), for Capacity Enhancement in existing items for the block period 2026-27 to 2030-31.    |
| Agenda Item No.06     | Application received from M/s. Sidds Jewels India LLP for increase capacity of existing items in the LOP.                                                    |
| Agenda Item No.07     | Application received from M/s. Euro Diamonds Pvt. Ltd for Resignation of the Director of the Company.                                                        |
| Agenda Item No.08     | Monitoring Performance of the unit holders as per FSR (07) attached.                                                                                         |

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०७<sup>th</sup> सितम्बर २०२६ को विकास आयुक्त की अध्यक्षता में आयोजित SEEPZ SEZ के लिए अनुमोदन समिति की 209 वीं बैठक का कार्यवृत्त।

MINUTES OF 209<sup>th</sup> MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE  
CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 07<sup>th</sup>  
September 2026.

|                                  |                             |
|----------------------------------|-----------------------------|
| एसईजेड का नाम<br>Name of the SEZ | सीपज़-सेज़<br>SEEPZ-SEZ     |
| बैठक संख्या<br>Meeting No        | २०९ वी<br>209 <sup>th</sup> |
| दिनांक<br>Date                   | ०७.०९.२०२६<br>07.09.2026    |

Members Present:

| Sr.<br>No. | Name of the Members         | Designation                              | Organization                                                           |
|------------|-----------------------------|------------------------------------------|------------------------------------------------------------------------|
| 1          | Shri. Mayur R. Mankar       | Joint Development Commissioner           | SEEPZ-SEZ                                                              |
| 2          | Shri. Sunil Aghawane        | Additional Commissioner of<br>Income Tax | Nominee of<br>Commissioner of<br>Income Tax Office,<br>Mumbai          |
| 3          | Shri. Backiyavelu Mutharasu | Dy. DGFT                                 | Nominee of the<br>Additional DGFT ,<br>Mumbai                          |
| 4          | Shri. Sandip D. Bhosale     | Deputy Development<br>Commissioner       | SEEPZ-SEZ                                                              |
| 5          | Shri. Vivek Verma           | Dy. Commissioner of Customs              | Nominee of<br>Commissioner of<br>Customs, General, Air<br>Cargo, Sahar |
| 6          | Shri. Digvijay Pol          | Industries Officer                       | Nominee of DC<br>Industries, Government<br>of Maharashtra              |



| Sr. No. | Name of the Members  | Designation       | Organization |
|---------|----------------------|-------------------|--------------|
| 7       | Shri. Jay Manoj Shah | Specified Officer | SEEPZ SEZ    |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| <p><b>एजेंडा आइटम नंबर 01:</b> 20.07.2026 को आयोजित 208वीं बैठक के कार्यवृत्त की पुष्टि।</p> <p>दिनांक 20.07.2026 को आयोजित 208वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p><b>Agenda Item No. 01:</b> Confirmation of Minutes of the 208th meeting held on 20.07.2026.</p> <p>The Minutes of the 208th Meeting held on 20.07.2026 were confirmed with consensus.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>एजेंडा आइटम नंबर 02:</b> SEEPZ-SEZ में मैन्युफैक्चरिंग यूनिट लगाने के लिए मेसर्स अलांजा ज्वेल्स प्राइवेट लिमिटेड का प्रस्ताव।</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p><b>Agenda Item No. 02:</b> Proposal of M/s. Allanza Jewels Pvt. Ltd for setting up of a Manufacturing unit in SEEPZ-SEZ.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <p>मेसर्स अलांजा ज्वेल्स प्राइवेट लिमिटेड ने SEEPZ-SEZ के SDF-III, सेक्टर-5 में ग्राउंड फ्लोर पर स्थित 110 वर्ग मीटर जगह (गाला नंबर: स्टिल्ट) में स्टडेड पैलेडियम ज्वेलरी, स्टडेड सिल्वर ज्वेलरी, प्लेन सिल्वर ज्वेलरी, सिल्वर माउंटिंग ज्वेलरी, गोल्ड माउंटिंग ज्वेलरी, प्लेन गोल्ड ज्वेलरी, स्टडेड गोल्ड ज्वेलरी, प्लेन प्लेटिनम ज्वेलरी, कॉम्बिनेशन ज्वेलरी, स्टडेड प्लेटिनम ज्वेलरी, स्टडेड स्टेनलेस स्टील ज्वेलरी, प्लेन ब्रास ज्वेलरी, स्टडेड कॉपर ज्वेलरी और स्टडेड ब्रास ज्वेलरी की मैन्युफैक्चरिंग यूनिट लगाने के लिए आवेदन किया था।</p>                                                                                                                                       | <p>M/s. Allanza Jewels Pvt. Ltd had submitted the application for setting up of a Manufacturing unit for Studded Palladium Jewellery, Studded Silver Jewellery, Plain Silver Jewellery, Silver Mounting Jewellery, Gold Mounting Jewellery, Plain Gold Jewellery, Studded Gold Jewellery, Plain Platinum Jewellery, Combination Jewellery, Studded Platinum Jewellery, Studded Stain Steel Jewellery, Plain Brass Jewellery, Studded Copper Jewellery, Studded Brass Jewellery, at Gala No. Stilt (Floor No. Ground Floor, SDF-III, Sector-5), SEEPZ-SEZ, admeasuring area 110 sq.mtr.</p>                                                                                             |
| <p><b>निर्णय:</b> विचार-विमर्श के पश्चात, समिति ने गाला 'स्टिल्ट', भूतल, एसडीएफ-III, सेक्टर-5, सीपज़-सेज़ में मेसर्स अलांजा ज्वेल्स प्राइवेट लिमिटेड द्वारा नई इकाई स्थापित करने के प्रस्ताव को, विशेष आर्थिक क्षेत्र नियम, 2006 के नियम 17 एवं 18 के अंतर्गत, निम्नलिखित की प्रस्तुति के अधीन अनुमोदित किया:</p> <ol style="list-style-type: none"> <li>प्रस्तावित परियोजना हेतु वित्त पोषण के साधनों का स्पष्टीकरण;</li> <li>संशोधित रोजगार प्रक्षेपण प्रस्तुत करना, जिसमें रोजगार सृजन में वृद्धि दर्शाई जाए तथा 5 वर्षीय प्रक्षेपित रोजगार आंकड़ा 40 से अधिक हो; तथा</li> <li>प्रस्तावित निर्मित क्षेत्रफल का कार्यालय/फैक्ट्री स्थान एवं भंडारण क्षेत्र के मध्य विभाजन।</li> </ol> | <p><b>Decision:</b> After deliberation, the Committee approved the proposal for setting up of the new unit by M/s. Allanza Jewels Pvt. Ltd. at Gala 'Stilt', Ground Floor, SDF-III, Sector-5, SEEPZ-SEZ, in terms of Rule 17 &amp; 18 of the SEZ Rules, 2006, subject to submission of the following:</p> <ol style="list-style-type: none"> <li>Clarification of the Means of Finance for the proposed project;</li> <li>Revised employment projection showing an increase in employment generation, with the 5-year projected employment figure to be more than 40; and</li> <li>Bifurcation of the proposed built-up area between Office/Factory space and Storage area.</li> </ol> |



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| <p><b>एजेंडा आइटम नंबर 03:</b> SEEPZ-SEZ में मैन्युफैक्चरिंग यूनिट लगाने के लिए मेसर्स. हार्टस्मिथ्स इंडिया प्राइवेट लिमिटेड का प्रस्ताव।</p>                                                                                                                                                                                                                                                                                                                                              | <p><b>Agenda Item No. 03:</b> Proposal of M/s. Heartsmiths India Pvt. Ltd for setting up of a Manufacturing unit in SEEPZ-SEZ.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p>मेसर्स. हार्टस्मिथ्स इंडिया प्राइवेट लिमिटेड ने SEEPZ-SEZ के सेक्टर 1 में SDF-VI की दूसरी मंजिल पर गाला नंबर 183 (532 वर्ग मीटर एरिया) में कई तरह की ज्वेलरी बनाने के लिए एक मैन्युफैक्चरिंग यूनिट लगाने का आवेदन दिया था। इन ज्वेलरी में स्टडेड पैलेडियम, स्टडेड सिल्वर, प्लेन सिल्वर, सिल्वर माउंटिंग, गोल्ड माउंटिंग, प्लेन गोल्ड, स्टडेड गोल्ड, प्लेन प्लेटिनम, कॉम्बिनेशन, स्टडेड प्लेटिनम, स्टडेड स्टेनलेस स्टील, प्लेन ब्रास, स्टडेड कॉपर और स्टडेड ब्रास ज्वेलरी शामिल हैं।</p> | <p>M/s. Heartsmiths India Pvt. Ltd had submitted the application for setting up of Manufacturing unit for Studded Palladium Jewellery, Studded Silver Jewellery, Plain Silver Jewellery, Silver Mounting Jewellery, Gold Mounting Jewellery, Plain Gold Jewellery, Studded Gold Jewellery, Plain Platinum Jewellery, Combination Jewellery, Studded Platinum Jewellery, Studded Stain Steel Jewellery, Plain Brass Jewellery, Studded Copper Jewellery, Studded Brass Jewellery, at Gala No. 183, Floor No.2, SDF-VI, Sector 1) SEEPZ-SEZ, admeasuring area 532 sq.mtr.</p> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

निर्णय: विचार-विमर्श के पश्चात, समिति ने गाला सं. 183, तल 2, एसडीएफ-VI, सेक्टर-1, सीपज़-सेज़ में मेसर्स हार्टस्मिथ्स इंडिया प्राइवेट लिमिटेड द्वारा नई इकाई स्थापित करने के प्रस्ताव को, विशेष आर्थिक क्षेत्र नियम, 2006 के नियम 17 एवं 18 के अंतर्गत, निम्नलिखित के अधीन अनुमोदित किया:

1. शेयरधारिता स्वरूप को 'विदेशी शेयरधारिता (Foreign Holding)' के रूप में दर्शाते हुए संशोधित फॉर्म-एफ प्रस्तुत करना, क्योंकि होल्डिंग कंपनी (मेसर्स हार्टस्मिथ्स लिमिटेड, यूके) के नियंत्रक शेयरधारक जिनके पास 75% या उससे अधिक शेयर एवं मताधिकार हैं की राष्ट्रीयता ब्रिटिश है तथा उनका कोई ओसीआई दर्जा अभिलेख में दर्ज नहीं है, अतः वे 'एनआरआई होल्डिंग' वर्गीकरण हेतु लागू एनआरआई/ओसीआई स्वामित्व-एवं-नियंत्रण कसौटी को पूरा नहीं करते; साथ ही होल्डिंग कंपनी की पीएससी (PSC) फाइलिंग भी प्रस्तुत करना;
2. उक्त विदेशी होल्डिंग कंपनी को शेयरों के हस्तांतरण के संबंध में फेमा रिपोर्टिंग आवश्यकताओं (फॉर्म एफसी-टीआरएस) के अनुपालन की पुष्टि करना, अथवा इसके नियमितीकरण का प्रमाण प्रस्तुत करना;
3. प्रस्तावित परियोजना हेतु वित्त पोषण के साधनों का स्पष्टीकरण, निदेशकों के नेट वर्थ प्रमाणपत्रों सहित प्रस्तुत करना, क्योंकि कंपनी की स्वयं की अंकेक्षित निवल संपत्ति (रु.26 लाख) मात्र आंतरिक उपार्जन एवं निदेशक अंशदान के माध्यम से रु.400 लाख की परियोजना हेतु पर्याप्त प्रतीत नहीं होती;
4. नोटरीकृत शपथपत्र प्रस्तुत करना; तथा
5. प्रस्तावित परिसर का ले-आउट प्लान प्रस्तुत करना, क्योंकि कुल निर्मित क्षेत्रफल 532 वर्ग मीटर में से केवल 32 वर्ग मीटर फैक्ट्री एवं कार्यालय हेतु आवंटित है, जबकि 500 वर्ग मीटर वेयरहाउसिंग/भंडारण हेतु आवंटित है।

**Decision:** After deliberation, the Committee approved the proposal for setting up of a new unit by M/s. Heartsmiths India Pvt. Ltd. at Gala No. 183, Floor 2, SDF-VI, Sector-1, SEEPZ-SEZ, in terms of Rule 17 & 18 of the SEZ Rules, 2006, subject to:

1. Submission of a corrected Form F reflecting the shareholding pattern as Foreign Holding, since the controlling shareholder of the holding company (M/s. Heartsmiths Limited, UK) holding 75% or more of shares and voting rights is a British national with no OCI status on record, and therefore does not meet the NRI/OCI ownership-and-control test applied for NRI-holding classification; along with submission of the PSC filing of the holding company;
2. Confirmation of compliance with FEMA reporting requirements (Form FC-TRS) in respect of the transfer of shares to the said overseas holding company, or evidence of regularisation thereof;
3. Clarification of the Means of Finance for the proposed project, along with Net Worth Certificates of the Directors, given that the Company's own audited net worth (Rs. 26 lakh) does not appear sufficient to support the Rs. 400 lakh project through internal accruals and director's contribution alone;
4. Submission of the notarized Affidavit; and
5. Submission of the layout plan of the proposed premises, given that of the total built-up area of 532 sq. mtrs., only 32 sq. mtrs. has been allocated to Factory & Office as against 500 sq. mtrs. to Warehousing/Storage.



**एजेंडा मद संख्या 04:** SEZ नियम, 2006 के नियम 19(2) (नियम 74 A और नियम 74 के साथ पढ़ा जाए) के तहत, मेसर्स QG टेक्नोलॉजीज़ (इंडिया) प्राइवेट लिमिटेड - यूनिट-II की एसेट्स और लायबिलिटीज़ को मेसर्स यूनी-डिज़ाइन ज्वेलरी प्राइवेट लिमिटेड में लेने और Unit no. 501, Tower-II, SEEPZ++, SEEPZ-SEZ में एक अतिरिक्त लोकेशन जोड़ने का प्रस्ताव।

**Agenda Item No. 04:** The proposal for taking over the assets and liabilities of M/s. QG Technologies (India) Pvt. Ltd-Unit -II into M/s. Uni- Design Jewellery Pvt. Ltd. and addition of location at Unit no. 501, Tower-II, SEEPZ++, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006.

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

**List of Directors (M/s QG Technologies (India) Pvt Ltd)Unit -II**

| Sr. No | Name of Director/Promoter | DIN No   |
|--------|---------------------------|----------|
| 1      | Michael Jay Langhammer    | 07598688 |
| 2      | Pareesh Madanmohan Mehta  | 06994933 |

**List of Directors (M/s Uni Design Jewellery Pvt Ltd- Unit-II)**

| Sr. No | Name of Director   | DIN No   |
|--------|--------------------|----------|
| 1      | Raj Hiten Parikh   | 00921828 |
| 2      | Aalap Milan Parikh | 06385499 |

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

**Shareholding Pattern M/s QG Technologies India Pvt Ltd-Unit II (as on 31.12.2025)**

| Sr. No | Name of Director/Promoter | % of stake holding |
|--------|---------------------------|--------------------|
| 1      | J & M Group Holding Inc   | 99.90%             |
| 2      | Pareesh Madanmohan Mehta  | 00.10%             |

**J & M Group Holding Inc (as on 31.12.2025)**

|   |                        |     |
|---|------------------------|-----|
| 1 | Michael Jay Langhammer | 50% |
| 2 | Jason Langhammer       | 50% |

**Shareholding Pattern M/s Uni Design Jewellery Pvt Ltd- Unit-II (as on 31.03.2026)**

| Sr No | Name of Shareholder           | No. of Equity Share | Amount Per Share |
|-------|-------------------------------|---------------------|------------------|
| 1     | Jitendra Chimanlal Parikh     | 4000                | 100              |
| 2     | Milan Kavin Parikh            | 2000                | 100              |
| 3     | Diarough N.V                  | 71120               | 100              |
| 4     | Shaunak Jitendra Parikh       | 1600                | 100              |
| 5     | Uni-Design Jewellery Holdings | 60280               | 100              |
|       | Total                         | 139000              | -                |

**Cost of the Project and Means of Finance**

|                           |                              |
|---------------------------|------------------------------|
| <b>A. Cost of Project</b> |                              |
| <b>Particulars</b>        | <b>Amount (Rs. In Lakhs)</b> |
| Imported Capital Goods    | 2641.00                      |
| Indigenous Capital Goods  | 600.00                       |
| Imported Raw Material     | 337947.99                    |
| Indigenous Raw Material   | 85300.00                     |
| <b>Total</b>              | <b>4,26,488.99</b>           |



|                                                                                    |                              |
|------------------------------------------------------------------------------------|------------------------------|
| <b>B. Means o Finance</b>                                                          |                              |
| <b>Particulars</b>                                                                 | <b>Amount (Rs. In Lakhs)</b> |
| From Existing Reserves and Surplus and cash and bank balance and trade receivables | 68717.40                     |
| Bank Loan                                                                          | 10000.00                     |
| From Internal Accruals (Over a period of five years                                | 347771.59                    |
| <b>Total</b>                                                                       | <b>4,26,488.99</b>           |

#### DETAILS OF EMPLOYMENT

|                          |                          |              |
|--------------------------|--------------------------|--------------|
| <b>Existing Employee</b> | <b>Propose Employees</b> | <b>Total</b> |
| 1512                     | 425                      | 1937         |

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

| Sr. No. |                                                                                                          | M/s QG Technologies India Pvt Ltd-Unit II Approved for 5 years 2023-24 to 2027-28<br>(1US\$= Rs. 78.60) |                 |
|---------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------|
|         |                                                                                                          | Rs. In Lakhs                                                                                            | US'000          |
| 1.      | FOB value of exports                                                                                     | 13365                                                                                                   | 17003.18        |
| 2.      | Foreign Exchange Outgo On                                                                                |                                                                                                         |                 |
| 3.      | Import of Capital Goods                                                                                  | 200                                                                                                     | 255.05          |
| 4.      | Import of Raw Material and components                                                                    | 8574                                                                                                    | 10908.30        |
| 5.      | Import of spares Parts & Consumables                                                                     | 94                                                                                                      | 120.05          |
| 6.      | Repatriation of Dividends and Profit to Foreign Collaborators                                            | -                                                                                                       | -               |
| 7.      | Royalty                                                                                                  | -                                                                                                       | -               |
| 8.      | Lumpsum Know how fee                                                                                     | -                                                                                                       | -               |
| 9.      | Design & Drawing fees                                                                                    | -                                                                                                       | -               |
| 10.     | Payment of Foreign Technicians                                                                           | -                                                                                                       |                 |
| 11.     | Payment of 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 Payment                                                                                        | -                                                                                                       | -               |
| 16.     | <b>Total (2 to 15)</b>                                                                                   | <b>8869</b>                                                                                             | <b>11283.40</b> |
| 17.     | <b>Net Foreign Exchange Earning in Five Years(1-16)</b>                                                  | <b>4496</b>                                                                                             | <b>5719.78</b>  |

#### M/s Uni Design Jewellery Pvt Ltd-Unit-II

| Sr No | Particulars          | 5 years Projections i.e. 2025-26 to 2029-30 |                  |
|-------|----------------------|---------------------------------------------|------------------|
|       |                      | Rs. In Lakhs                                | 1US\$= RS. 95.34 |
| 1.    | FOB value of exports | 1432060                                     | 1502055.38       |
| 2.    | Import of Machinery  | 1865                                        | 1956.16          |

|     |                                                                |         |            |
|-----|----------------------------------------------------------------|---------|------------|
| 3.  | Import of Raw Material and components in its raw material form | 235831  | 247357.86  |
| 4.  | Import Raw Material on loan basis form. Approx                 | 9890    | 10373.40   |
| 5.  | Assorted Jewellery for remaking/melting as raw material Approx | 79986   | 83895.53   |
| 6.  | Input of spares and consumables                                | 12241   | 12839.31   |
| 7.  | Repatriation of dividends and profits to foreign collaborates  | 325     | 340.89     |
| 8.  | Royalty                                                        | -       | -          |
| 9.  | Lumpsum Know how fee                                           | -       | -          |
| 10. | Design & Drawing fees                                          | -       | -          |
| 11. | Payment on training of Indian tech. abroad                     | -       | -          |
| 12. | Commission on export                                           | 14321   | 15020.98   |
| 13. | Foreign Travel                                                 | 5689    | 5967.07    |
| 14. | Amount of interest to be paid on ECB /DPC                      | -       | -          |
| 15. | Any other payment                                              | -       | -          |
| 16. | कुल Total (2 to 15)                                            | 360148  | 377751.19  |
| 17. | एनएफई<br>NFE (1-16)                                            | 1071912 | 1124304.19 |

**M/s Uni Design Jewellery Pvt Ltd-Unit-II After 74A**

| Sr No | Particulars                                                    | 5 years Projections i.e. 2025-26 to 2029-30 |                  |
|-------|----------------------------------------------------------------|---------------------------------------------|------------------|
|       |                                                                | Rs. In Lakhs                                | 1US\$= RS. 96.00 |
| 1.    | FOB value of exports                                           | 1445059.60                                  | 1505270.42       |
| 2.    | Import of Machinery                                            | 2641.00                                     | 2751.04          |
| 3.    | Import of Raw Material and components in its raw material form | 235830.99                                   | 245657.28        |
| 4.    | Import Raw Material on loan basis form. Approx                 | 9890.00                                     | 10302.08         |
| 5.    | Assorted Jewellery for remaking/melting as raw material Approx | 79986.00                                    | 83318.75         |
| 6.    | Input of spares and consumables                                | 12241.00                                    | 12751.04         |
| 7.    | Repatriation of dividends and profits to foreign collaborates  | 325.00                                      | 338.54           |



|     |                                            |            |            |
|-----|--------------------------------------------|------------|------------|
| 8.  | Royalty                                    |            |            |
| 9.  | Lumpsum Know how fee                       |            |            |
| 10  | Design & Drawing fees                      |            |            |
| 11  | Payment on training of Indian tech. abroad |            |            |
| 12  | Commission on export                       | 14321.00   | 14917.71   |
| 13  | Foreign Travel                             | 5689.00    | 5926.04    |
| 14. | Amount of interest to be paid on ECB /DPC  |            |            |
| 15. | Any other payment                          |            |            |
| 16  | कुल Total (2 to 15)                        | 360923.99  | 375962.49  |
| 17  | एनएफई<br>NFE (1-16)                        | 1084135.61 | 1129307.93 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>निर्णय :</b> विचार-विमर्श के बाद, समिति ने SEZ नियम, 2006 के नियम 19(2) (नियम 74A और नियम 74 के साथ) के तहत मेसर्स QG टेक्नोलॉजीज (इंडिया) प्राइवेट लिमिटेड - यूनिट-II की संपत्ति और देनदारियों को मेसर्स यूनी-डिजाइन ज्वेलरी प्राइवेट लिमिटेड में शामिल करने और Unit no. 501, Tower-II, SEEPZ++, SEEPZ-SEZ में एक अतिरिक्त लोकेशन जोड़ने के प्रस्ताव को मंजूरी दे दी। समिति ने ये निर्देश दिए:</p> <p>1. मेसर्स Q G टेक्नोलॉजीज (इंडिया) प्राइवेट लिमिटेड - यूनिट-II की सभी एग्जिट औपचारिकताएं पूरी करें।</p> <p>2. रुपये 48,20,189/- के ट्रांज़ैक्शन चार्ज का भुगतान करें।</p> | <p><b>Decision:</b> After deliberation, the Committee <b>approved</b> the proposal for taking over assets and liabilities of M/s. QG Technologies (India) Pvt. Ltd-Unit -II into M/s. Uni- Design Jewellery Pvt Ltd and addition location at Unit no. 501, Tower-II, SEEPZ++, SEEPZ-SEZ in terms of Rule 19(2) read with 74A and Rule 74 of SEZ Rules, 2006. The committee directed to :</p> <p>1.Complete all exit formalities of M/s. QG Technologies (India) Pvt. Ltd-Unit -II.</p> <p>2. Payment of Transaction Charges amounting to Rs. 48,20,189/-.</p> |
| <p><b>एजेंडा आइटम नंबर 05:</b> मेसर्स टाइगर ज्वेलरी इंडिया प्राइवेट लिमिटेड के उद्यम में परिवर्तन तथा उसकी परिसंपत्तियों और देनदारियों को M/s Arnima Jewels, Unit No. 502, Block-II, SEEPZ-SEZ में SEZ Rules, 2006 के Rule 19(2) को Rule 74 और Rule 74A के साथ पढ़े जाने के अनुसार हस्तांतरित करने हेतु आवेदन।</p>                                                                                                                                                                                                                                                                     | <p><b>Agenda Item No. 05:</b> Application for Change of entrepreneurship and transfer of assets and liabilities of M/s. Tiger Jewellery India Pvt Ltd into M/s. Arnima Jewels, Unit No. 502, Block-II, SEEPZ-SEZ in terms of Rule 19(2) read with 74 and Rule 74A of SEZ Rules, 2006.</p>                                                                                                                                                                                                                                                                     |

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

| M/s. Tiger Jewellery India Pvt Ltd |             | M/s. Arnima Jewels          |             |
|------------------------------------|-------------|-----------------------------|-------------|
| Name                               | Designation | Name                        | Designation |
| 1 Mr. Himanshu Mehta               | Director    | Mr Kishor Khimjibhai Patel  | Partner     |
| 2 Mr. Rahil H Mehta                | Director    | Mr. Natubhai Jivabhai Donda | Partner     |
| 3 -                                | -           | Mr. Dhruv Ketul Sukhadia    | Partner     |

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

| M/s. Tiger Jewellery India Pvt Ltd |                |                  |                   |
|------------------------------------|----------------|------------------|-------------------|
| Name of Shareholders               | Type of Shares | No. of Shares of | % of total shares |



|                                |              |            |       |
|--------------------------------|--------------|------------|-------|
| CRP Jewellery Thailand Limited | Equity       | 22,65,000  | 48.07 |
| Mr. Rahil H Mehta              | Equity       | 16,97,000  | 36.01 |
| Mr. Himanshu Mehta             | Equity       | 7,50,000   | 15.92 |
|                                | <b>Total</b> | <b>100</b> |       |

|                                |                   |
|--------------------------------|-------------------|
| M/s. Arnima Jewels             |                   |
| <b>Name of the shareholder</b> | <b>% of share</b> |
| Mr Kishor Khimjibhai Patel     | 41%               |
| Mr. Natubhai Jivabhai Donda    | 41%               |
| Mr. Dhruv Ketul Sukhadia       | 18%               |
| <b>Total</b>                   | <b>100.00%</b>    |

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

| Cost of the Project and Means of Finance |       |                              |
|------------------------------------------|-------|------------------------------|
| <b>A. Cost of Project</b>                |       |                              |
| <b>Particulars</b>                       |       | <b>Amount (Rs. In Lakhs)</b> |
| Plant & Machinery                        |       |                              |
| Indigenous                               | 200   |                              |
| Imported                                 | 220   | 420.00                       |
| Furniture & Fixtures & Interiors         |       | 45.00                        |
| Air Conditioning                         |       | 5.00                         |
| Office Equipment's                       | 12.00 |                              |
| Computer                                 | 6.50  |                              |
| Telephone System                         | 1.00  |                              |
| Xerox/Fax/Printers                       | 0.50  | 20.00                        |
| Electrical Cabling & Points              |       | 10.00                        |
| Net working capital                      |       | 150.00                       |
| <b>Total</b>                             |       | <b>650.00</b>                |

|                                          |                              |
|------------------------------------------|------------------------------|
| <b>B. Means of Finance</b>               |                              |
| <b>Particulars</b>                       | <b>Amount (Rs. In Lakhs)</b> |
| Capital contribution from Indian Partner | 650                          |
| <b>Total</b>                             | <b>650</b>                   |

#### **DETAILS OF EMPLOYMENT**

|     |                                    |                    |
|-----|------------------------------------|--------------------|
|     | M/s. Tiger Jewellery India Pvt Ltd | M/s. Arnima Jewels |
| Men | 60                                 | 150                |

|       |    |     |
|-------|----|-----|
| Women | 12 | 100 |
|-------|----|-----|

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

| Sr. No. |                                                                                                          | M/s. Tiger Jewellery India Pvt Ltd Approved for 5 years 2024-25 to 2028-29 |                 | M/s. Arnima Jewels Projection 5 years After 74A (1US\$= Rs. 88.00) |                 |
|---------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------|--------------------------------------------------------------------|-----------------|
|         |                                                                                                          | Rs. In Lakhs                                                               | US'85.40        | Rs. In Lakhs                                                       | US'000          |
| 1.      | FOB value of exports                                                                                     | 19500.00                                                                   | 23665.05        | 22500.00                                                           | 25568.18        |
| 2.      | Foreign Exchange Outgo On                                                                                |                                                                            |                 |                                                                    |                 |
| 3.      | Import of Machinery                                                                                      | 48.00                                                                      | 58.25           | 200.00                                                             | 227.27          |
| 4.      | Import of Raw Material and components                                                                    | 14500.00                                                                   | 17597.09        | 9550.00                                                            | 10852.27        |
| 5.      | Import of spares Parts & Consumables                                                                     |                                                                            |                 | 337.50                                                             | 383.52          |
| 6       | Repatriation of Dividends and Profit to Foreign Collaborators                                            |                                                                            |                 |                                                                    |                 |
| 7       | Royalty                                                                                                  |                                                                            |                 |                                                                    |                 |
| 8       | Lumpsum Know how fee                                                                                     |                                                                            |                 |                                                                    |                 |
| 9       | Design & Drawing fees                                                                                    |                                                                            |                 |                                                                    |                 |
| 10      | Payment of Foreign Technicians                                                                           |                                                                            |                 |                                                                    |                 |
| 11      | Payment of training of Indian Technicians abroad                                                         |                                                                            |                 |                                                                    |                 |
| 12      | Commission on export etc.                                                                                |                                                                            |                 |                                                                    |                 |
| 13      | Foreign Travel                                                                                           | 62.00                                                                      | 75.61           | 125.00                                                             | 142.05          |
| 14      | Amount of Interest to be paid on external commercial borrowing/deferred payment credit (specify details) |                                                                            |                 |                                                                    |                 |
| 15      | Any Other Payment                                                                                        |                                                                            |                 |                                                                    |                 |
| 16      | <b>Total (2 to 15)</b>                                                                                   | <b>14610.00</b>                                                            | <b>17730.95</b> | <b>10212.50</b>                                                    | <b>11605.11</b> |
| 17      | <b>Net Foreign Exchange Earning in Five Years (1-16)</b>                                                 | <b>4890.00</b>                                                             | <b>5934.10</b>  | <b>12287.50</b>                                                    | <b>13963.07</b> |

**निर्णय :** विचार-विमर्श के बाद, समिति ने SEZ Rules, 2006 के Rule 19(2) को Rule 74 और Rule 74A के साथ पढ़े जाने के अनुसार M/s. Tiger Jewellery India Pvt Ltd के उद्यमिता में परिवर्तन और परिसंपत्तियों तथा देनदारियों के हस्तांतरण के प्रस्ताव को M/s. Arnima Jewels, Unit No. 502, Block-II, SEEPZ-SEZ के पक्ष में निम्नलिखित शर्तों के अधीन अनुमोदित किया:

1. M/s. Tiger Jewellery India Pvt Ltd द्वारा सभी निकास औपचारिकताओं को पूरा करना।
2. रु.48,20,189/- की लेन-देन शुल्क राशि का भुगतान।

**Decision:** After Deliberation, the committee **Approved** the proposal of Change of entrepreneurship and transfer of assets and liabilities of M/s. Tiger Jewellery India Pvt Ltd into M/s. Arnima Jewels, Unit No. 502, Block-II, SEEPZ-SEZ in terms of Rule 19(2) read with 74 and Rule 74A of SEZ Rules, 2006 subject to the following conditions:

1. Completion of all exit formalities by M/s. Tiger Jewellery India Pvt. Ltd.
2. Payment of transaction charges amounting to Rs. 48,20,189/-.

**एजेंडा मद संख्या 06** : M/s. Trezza Jewels LLP से अतिरिक्त स्थान अर्थात् गाला नं. IT-20, SDF-VII, SEEPZ SEZ, जिसका क्षेत्रफल 618.00 वर्ग मीटर है, के लिए आवेदन प्राप्त हुआ है, जिसमें क्षमता वृद्धि तथा शेष 4 वर्षों अर्थात् 2026-27 से 2029-30 के लिए प्रक्षेपण में संशोधन शामिल है।

**Agenda Item No. 06** : Application received from M/s. Trezza Jewels LLP for Additional Location i.e. Gala No. IT-20, SDF-VII, SEEPZ SEZ admeasuring area 618.00 Sq Mtr with capacity enhancement and revision of projection for remaining 4 years i.e. 2026-27 to 2029-30.

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

| Items of Manufacture   | Existing area   | Additional location area | Total area     |
|------------------------|-----------------|--------------------------|----------------|
| M/s. Trezza Jewels LLP | 1751.97 Sq.mtr. | 618 sq mtr               | 2369.97 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 |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------------|-------------------------------|
| Gold Jewellery Studded With Diamond, Semi Precious Stone, Precious Stone And Cubic Zirconic And Plain Gold Jewellery      | 270000                  | 90000                                        | 360000                        |
| Studded Platinum Jewellery With Diamond, Precious And Semi Precious Stone And Synthetic Stone                             | 90000                   | -                                            | 90000                         |
| Studded Platinum Jewellery With Diamond, Precious And Semi Precious Stone And Cubic Zirconic and Plain platinum Jewellery | 50000                   | 50000                                        | 100000                        |
| 925 silver Studded Jewellery With Synthetic Stone                                                                         | 60000                   | 20000                                        | 80000                         |
| Steel Studded Jewellery with Diamond, Precious and Semi-Precious Stone and Cubic Zirconic and Plain Steel Jewellery       | 15000                   | 5000                                         | 20000                         |
| Combination of Gold and Steel with Diamond/CZ and Precious and Semi-precious Stone                                        | 15000                   | 5000                                         | 20000                         |



|                                                                                               |       |       |       |
|-----------------------------------------------------------------------------------------------|-------|-------|-------|
| Combination of Gold, Silver and Platinum with Diamond/CZ and precious and Semi-Precious Stone | 15000 | 5000  | 20000 |
| Combination Jewellery of Gold/Copper with Semi-Precious Stone                                 | 30000 | 10000 | 40000 |
| 925 Silver Plain Jewellery                                                                    | 15000 | 5000  | 20000 |

The remaining Four Year Block of the unit is 2026-27 to 2029-30. The proposed projection and existing approved projection submitted by the unit is as follows:

Projections:-

| Sl. No. |                      | Approved 5 years<br>2025-26 to 2029-30 | Approved 4 years 2026-27 to 2029-30 | Proposed 4 years additional location 2026-27 to 2029-30 | Total projection after addition of location 4 years<br><br>2026-27 to 2029-30 |              |
|---------|----------------------|----------------------------------------|-------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------|--------------|
|         |                      | Rs. In Lakhs                           | Rs. In Lakhs                        | Rs. In Lakhs                                            | Rs. In Lakhs                                                                  | (US\$.95.00) |
| 1.      | FOB value of exports | 161750                                 | 133000                              | 26250                                                   | 159250                                                                        | 167631.58    |
| 2.      | Import of Machinery  | 393                                    | 283                                 | 170                                                     | 453                                                                           | 476.84       |

|     |                                                               |          |          |          |          |          |
|-----|---------------------------------------------------------------|----------|----------|----------|----------|----------|
| 3.  | Import of Raw Material and components                         | 71024.50 | 57827    | 11267.50 | 69094.50 | 72731.05 |
| 4.  | Import of Spares & Consumables                                | 1320     | 1122.50  | 393.75   | 1516.25  | 1596.05  |
| 5.  | Unused Jewellery for Repair/ Remaking Return                  | -        | -        | -        | -        | -        |
| 6.  | Repatriation of dividends and profits to foreign collaborates | -        | -        | -        | -        | -        |
| 7.  | Royalty                                                       | -        | -        | -        | -        | -        |
| 8.  | Lumpsum Know how fee                                          | -        | -        | -        | -        | -        |
| 9.  | Design & Drawing fees                                         | -        | -        | -        | -        | -        |
| 10. | Payment of foreign technicians                                | -        | -        | -        | -        | -        |
| 11. | Payment on training of Indian tech. abroad                    | -        | -        | -        | -        | -        |
| 12. | Commission on export                                          | -        | -        | -        | -        | -        |
| 13. | Foreign Travel                                                | 250      | 220      | 90.00    | 310      | 326.32   |
| 14. | Amount of interest to be paid on ECB                          | -        | -        | -        | -        | -        |
| 15. | Any other payment                                             | -        | -        | -        | -        | -        |
| 16. | <b>Total (2 to 15)</b>                                        | 72987.50 | 59452.50 | 11921.25 | 71373.75 | 75130.26 |
| 17. | <b>NFE (1-16)</b>                                             | 88762.50 | 73547.50 | 14328.75 | 87876.25 | 92501.32 |

● **EMPLOYMENT GENERATION :-**

|              | <b><i>Existing</i></b> | <b><i>Proposed</i></b> | <b><i>Total</i></b> |
|--------------|------------------------|------------------------|---------------------|
| Men          | 726                    | 130                    | 856                 |
| Women        | 249                    | 100                    | 349                 |
| <b>Total</b> | <b>975</b>             | <b>230</b>             | <b>1205</b>         |

**निर्णय:** विचार-विमर्श के बाद, समिति ने SEZ नियम 2006 के नियम 19 (2) के तहत, अतिरिक्त स्थान अर्थात् गाला नं. IT-20, SDF-VII, SEEPZ SEZ, जिसका क्षेत्रफल 618.00 वर्ग मीटर है, के कारण शेष 4 वर्षों अर्थात् 2026-27 से 2029-30 के लिए प्रक्षेपण में संशोधन के साथ इकाई के क्षमता संवर्धन के प्रस्ताव को अनुमोदित किया।

**Decision:** After deliberation, the Committee **Approved** the proposal of the unit for Capacity Enhancement with revision of projection for remaining 4 years i.e. 2026-27 to 2029-30, due to addition of location i.e. Gala No. IT-20, SDF-VII, SEEPZ SEZ admeasuring area 618.00 Sq Mtr in terms of Rule 19 (2) of SEZ Rules 2006.

**एजेंडा मद संख्या 07:** M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd के पक्ष में स्वीकृत अतिरिक्त स्थान के संबंध में लेनदेन शुल्क के संशोधन की कार्योत्तर स्वीकृति।

**Agenda Item No. 07 :** Post facto approval of the revision of transaction charges in respect of Additional Location approved in favor of M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd.

| Revised Transaction Charges details    |                       |
|----------------------------------------|-----------------------|
| Particulars                            | Unit No.603           |
| Annual Rent                            | Rs.5,55,917/-         |
| Transaction charges (Earlier Approved) | Rs. 70,28,000/-       |
| <b>Transaction Charges (Revised)</b>   | <b>Rs.48,20,179/-</b> |

|                                                                                                                                                                                                                |                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| निर्णय: विचार-विमर्श के बाद, समिति ने M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd. के पक्ष में अनुमोदित Additional Location के संबंध में लेन-देन शुल्क के पश्चातवर्ती संशोधन के प्रस्ताव को अनुमोदित किया। | <b>Decision:</b> After deliberation, the Committee <b>Approved</b> the proposal for post facto revision of transaction charges in respect of Additional Location approved in favor of M/s. Twinkle Diamond Jewellery (India) Pvt. Ltd. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| एजेंडा मद संख्या 08: मेसर्स लक्जरी ज्वेलरी (इंडिया) प्राइवेट लिमिटेड के पक्ष में अनुमोदित अतिरिक्त स्थान के संबंध में लेन-देन शुल्क में संशोधन हेतु पश्चात अनुमोदन (Post-facto Approval) के लिए आवेदन प्राप्त हुआ है। इसका विवरण निम्नानुसार है: | <b>Agenda Item No. 08:</b> Application for Post facto approval of the revision of transaction charges in respect of Additional Location approved in favour of M/s. Luxury Jewelry (India) Private Limited. The details are as under: |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Revised Transaction Charges details    |                       |                       |                       |
|----------------------------------------|-----------------------|-----------------------|-----------------------|
| Particulars                            | Unit No.603           | Unit No.604           | Total                 |
| Annual Rent                            | Rs.5,55,917/-         | Rs.5,55,917/-         | Rs.11,11,834/-        |
| Transaction charges (Earlier Approved) | Rs.70,27,997.86/-     | Rs.70,27,997.86/-     | Rs.1,40,55,995.72/-   |
| <b>Transaction Charges (Revised)</b>   | <b>Rs.48,20,179/-</b> | <b>Rs.48,20,179/-</b> | <b>Rs.96,40,358/-</b> |

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| निर्णय: विचार-विमर्श के बाद, समिति ने मेसर्स लक्जरी ज्वेलरी (इंडिया) प्राइवेट लिमिटेड के पक्ष में स्वीकृत अतिरिक्त स्थान के संबंध में लेनदेन शुल्क के पश्चातवर्ती संशोधन के प्रस्ताव को मंजूरी दे दी। | <b>Decision:</b> After deliberation, the Committee <b>approved</b> the proposal for Post facto revision of transaction charges in respect of Additional Location approved in favour of M/s. Luxury Jewelry (India) Private Limited |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                  |                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| एजेंडा मद संख्या 09: मेसर्स पोर्टस्केप इंडिया प्राइवेट लिमिटेड के लिए LOA-वार जगह जोड़ने/हटाने और दोबारा आवंटन, और संबंधित 'लेटर ऑफ़ अप्रूवल' (LOA) में जरूरी बदलाव के लिए आवेदन प्राप्त हुआ है। | <b>Agenda Item No. 09:</b> Application for LOA-wise addition/deletion and reallocation of M/s Portescap India Pvt. Ltd. of the approved premises and consequential amendment of the respective Letters of Approval. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| मेसर्स पोर्टस्केप इंडिया प्राइवेट लिमिटेड ने मंजूर की गई जगह के लिए LOA के आधार पर जोड़ने/हटाने और दोबारा आवंटन करने, और संबंधित 'लेटर ऑफ़ अप्रूवल' (LOA) में जरूरी बदलाव करने के लिए आवेदन जमा किया है। विवरण नीचे दिए गए हैं। | M/s Portescap India Pvt. Ltd. submitted the application for LOA-wise addition/deletion and reallocation of M/s Portescap India Pvt. Ltd. of the approved premises and consequential amendment of the respective Letters of Approval. The details are as indicated below: |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



| Sr. No. | Letter of Approval                                                  | Existing Approved Premises (Present LOA)                                                              | Position approved by 204th UAC (22.01.2026)                                                                         | Present proposal of the Unit                                                                                                                                                                | Final Approved Premises after proposed amendment                  |
|---------|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1       | LOA No. NUS/APL/489/94/4968 dated 27.04.1994                        | Unit No. 4, SDF-I, SEEPZ-SEZ (8,859 sq. ft.)                                                          | SDF-I premises already approved for deletion by the Approval Committee consequent upon redevelopment of SDF-I.      | The unit has requested that Premises Nos. 601 & 602, SEEPZ++ (13,283 sq. ft.), presently attached to LOA dated 28.02.2012, be allotted under this LOA. No change in approved projections.   | Premises Nos. 601 & 602, SEEPZ++, SEEPZ-SEZ (13,283 sq. ft.)      |
| 2       | LOA No. IA(I)/NUS/APL/GJ/590/03-04/178 dated 12.06.2003             | Unit Nos. 2, 13 & 16, SDF-I (15,758 sq. ft.) and (ii) Premises Nos. 101-104, SEEPZ++ (25,489 sq. ft.) | SDF-I portion already approved for deletion by the Approval Committee.                                              | The unit proposes to retain only Premises Nos. 101-104, SEEPZ++ under this LOA. No change in approved projections.                                                                          | Premises Nos. 101-104, SEEPZ++, SEEPZ-SEZ (25,489 sq. ft.)        |
| 3       | LOA No. SEEPZ-SEZ/IA(I)/NUS/APL/HW-14/2011-12/3198 dated 28.02.2012 | Unit No. 3, SDF-I (8,859 sq. ft.) and (ii) Premises Nos. 601 & 602, SEEPZ++ (13,283 sq. ft.)          | SDF-I premises already approved for replacement by Premises Nos. G-01, 101 & 105, NEST-2 by the Approval Committee. | The unit has requested deletion of Premises Nos. 601 & 602, SEEPZ++ from this LOA and retention of Premises Nos. G-01, 101 & 105, NEST-2 under this LOA. No change in approved projections. | Premises Nos. G-01, 101 & 105, NEST-2, SEEPZ-SEZ (33,242 sq. ft.) |

**निर्णय:** विचार-विमर्श के उपरान्त, समिति ने विशेष आर्थिक क्षेत्र नियम, 2006 के नियम 19(2) के तहत अनुमोदित परिसरों को LOA-वार जोड़ने, हटाने एवं पुनः आवंटित करने के प्रस्ताव को मंजूरी दी तथा तदनुसार संबंधित लेटर ऑफ अप्रूवल में आवश्यक संशोधन करने की भी मंजूरी दी।

**Decision:** After deliberation, the Committee **approved** the proposal for LOA-wise addition, deletion and reallocation of the approved premises, along with consequential amendment of the respective Letters of Approval in terms of Rule 19(2) of the Special Economic Zones Rules, 2006.

**एजेंडा मद संख्या 10:** M/s. Sunjewels Pvt Ltd से आइटम के ब्रॉड बैंडिंग के लिए प्राप्त आवेदन |

**Agenda Item No. 10:** Application received from M/s. Sunjewels Pvt Ltd for broad banding of item.

इकाई ने SEZ नियम 2006 के नियम 19 (2) के तहत आइटमों की ब्रॉड बैंडिंग के लिए आवेदन प्रस्तुत किया था और विवरण नीचे दर्शाए गए हैं।

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

● EXISTING APPROVED ITEMS OF MANUFACTURE

| Sr. No. | Description of the items to be manufactured                                                                                                                                                                    | Approved Capacity | ITC (HS) Classification |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| 1       | Gold & Silver plain & studded Jewellery                                                                                                                                                                        | 35000.00          | 7113                    |
| 2.      | Gold , Silver & Platinum plain& studded diamonds, Pr. Stone, Semi Precious stone, CZ & Pearl                                                                                                                   | 130000.00         | 7113                    |
| 3.      | Brass Jewellery with precious stones                                                                                                                                                                           | 0.00              | 7113                    |
| 4       | Gold & silver Jewellery studded with Mother of Pearl                                                                                                                                                           | 135000.00         | 7113                    |
| 5       | Plain Statues made in Gold , Silver & Platinum or attached precious stones = USD 700,000 approx                                                                                                                | 110.00            | 7114                    |
| 6       | Statues made in Bronze & Brass with precious stones = USD 27 5,000 approx                                                                                                                                      | 150.00            | 7418                    |
| 7       | Steel specs frame parts with attached décor made of Gold & Silver studded jewellery with diamonds, Pr. Stone, Semi Pr. Stone & Pearl                                                                           | 12000.00          | 9003                    |
| 8       | Keychain made in steel, brass, bronze Plain & Mounting and studded with diamonds , Pr stones , Semi Pr. Stone, Pearl, mother of pearl.                                                                         | 3000.00           | 7418                    |
| 9       | Keychain made in Gold, silver & platinum Plain & Mounting and studded with diamonds, Pr stones, Semi Pr. Stone, Pearl, mother of pearl.                                                                        | 0.00              | 7113                    |
| 10      | Brass Jewellery Plain & Mounting and studded with Semi Pr. Stone, Pearl and synthetic stone= 5 percent of the FOB value of export of previous year                                                             | 12000.00          | 7117                    |
| 11      | Bronze Jewellery Plain & Mounting and studded with Semi Pr. Stone, Pearl and synthetic stone= 5 percent of the FOB value of export of previous year                                                            | 0.00              | 7117                    |
| 12      | Bronze Jewellery studded with Diamonds, Precious Stones , Semi Precious Stone,                                                                                                                                 | 0.00              | 7113                    |
| 13      | Precious jewellery Ceramic Jewellery Plain & Mounting and studded with diamonds , Pr stones , Semi Pr. Stone, Pearl and synthetic stone and with Gold & silver Combination studded & plain, Mounting jewellery | 10000.00          | 7113                    |
| 14      | Precious jewellery Titanium Jewellery Plain & Mounting and studded with diamonds , Precious stones , Semi Precious Stone                                                                                       | 0.00              | 7117                    |



|    |                                                                                                                                                                                                                                                                     |           |      |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
| 15 | Precious jewellery Steel Jewellery Plain & Mounting and studded with Diamonds, Pr. Stones , Semi Precious Stone, Pearl.                                                                                                                                             | 0.00      | 7117 |
| 16 | Gold & Silver plain & studded jewellery with diamonds, Pr. Stone, Semi Pr. stone, CZ & Pearl & Mother of Pearl with support Materials made of thread ,Nylon, Rubber, Leather, Wooden, Brass, Magnet & steel.= 5 percent of the FOB value of export of previous year | 125000.00 | 7113 |
| 17 | Precious stone studded on non precious base metal materials Precious stone studded on non precious base metal or materials                                                                                                                                          | 0.00      | 7116 |
| 18 | Lifestyle watches with precious stones embedded with chips                                                                                                                                                                                                          | 50000.00  | 9031 |
| 19 | Jewellery Items embedded with or without chips                                                                                                                                                                                                                      | 0.00      | 9031 |
| 20 | plain& studded Gold & Silver Jewellery Gold & Silver Jewellery Electroformed fancy Jewellery with Semi Precious Stones or without stones                                                                                                                            | 35000.00  | 7113 |
| 21 | Earring Finding in Gold Silverand Platinum                                                                                                                                                                                                                          | 7000.00   | 7113 |
| 22 | Earring finding in Bronze, Brass, Titanium & steel                                                                                                                                                                                                                  | 100000.00 | 7117 |
| 23 | Cellulose Acetate, Forged Carbon Jewellery Plain & Mounting and studded with synthetic stone                                                                                                                                                                        | 5000.00   | 7117 |
| 24 | Cellulose Acetate, Forged Carbon Jewellery un studded and studded with diamonds, Pr stones, Semi Pr. Stone, Pearl and synthetic stone, MOP and pearl with Gold & silver, platinum, brass, Bronze, and titanium Combination.                                         | 25000.00  | 7113 |
| 25 | Aluminum Jewellery Plain & Mounting and studded with semi-precious with synthetic stones.                                                                                                                                                                           | 10000.00  | 7117 |
| 26 | Finding in Nitinol                                                                                                                                                                                                                                                  | 1000.00   | 7117 |
| 27 | Watch cases in Gold, Silver, Platinum, Aluminum, Bronze, Brass, Titanium & steel with Plain, Mounting and studded                                                                                                                                                   | 250.00    | 9111 |
| 28 | Straps parts and Bracelet watches in Gold, Silver, Platinum Aluminum, Bronze, Brass, Titanium & steel with Plain, Mounting and studded.                                                                                                                             | 250.00    | 9113 |
| 29 | Belt Buckles in Gold, Silver & Platinum with Plain, Mounting and studded.                                                                                                                                                                                           | 250.00    | 7114 |
| 30 | Belt Buckles in Aluminum, Bronze, Brass, Titanium & steel with Plain, Mounting and studded.                                                                                                                                                                         | 250.00    | 8308 |
| 31 | Wood Plain Jewellery                                                                                                                                                                                                                                                | 100.00    | 4421 |
| 32 | Wood Jewellery, with combination in Gold, Silver & Platinum with Plain, Mounting and studded.                                                                                                                                                                       | 50.00     | 7113 |



|    |                                                                                                                                                                          |        |      |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------|
| 33 | Wood Jewellery with combination in Bronze, Brass, Titanium & steel with Plain, mounting & studded                                                                        | 50.00  | 7117 |
| 34 | Tantalum jewellery, Plain, mounting & studded with all stones                                                                                                            | 250.00 | 7117 |
| 35 | Plain Disc in Platinum with decorative                                                                                                                                   | 7.00   | 7114 |
| 36 | Plain Disc in Gold with decorative                                                                                                                                       | 5.00   | 7114 |
| 37 | Plain Disc in Titanium with decorative                                                                                                                                   | 5.00   | 8108 |
| 38 | Plain Disc in Tantalum with decorative                                                                                                                                   | 5.00   | 8103 |
| 39 | Plain Disc in Brass with decorative                                                                                                                                      | 3.00   | 7419 |
| 40 | Gold, Silver & platinum & Palladium Jewellery Studded with Lab Grown Diamond and diamonds Pr Stones, Semi Pr. Stone, pearl, Mother of pearl, Synthetic Stone and Abalone | 800.00 | 7113 |
| 41 | Brass, bonze & Titanium Jewellery Studded with Lab Grown Diamonds and diamonds, Pr Stones, Semi Pr Stone, Pearl, Mother of Pearl and Synthetic Stone and Abalone         | 200.00 | 7117 |

● PROPOSED BROAD BANDING ITEM :

| Sr. No.                                                                                                                                                                                                                                                                                                                                          | Description of the items to be newly added Service Activity                                    | Proposed Capacity                                                                                                                                                                                                                                                                                                                                                                  | ITC (HS) Classification |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 1                                                                                                                                                                                                                                                                                                                                                | Jewellery made on Gold, Silver & Platinum un-studded and studded with Clad non-precious metals | 10,000                                                                                                                                                                                                                                                                                                                                                                             | 71131990                |
| <p><u>निर्णय</u> : विचार-विमर्श के उपरांत, समिति ने ब्रॉड-बैंडिंग के प्रस्ताव को अनुमोदित किया, बशर्ते आयातित क्लैड सामग्री का परिणामी निर्यात उत्पादों के साथ उचित लेखांकन एवं मिलान सुनिश्चित किया जाए। समिति ने यूनिट को उसके अनुमोदन पत्र में मौजूदा अनुमोदित सभी मदों के लागू 8-अंकीय ITC(HS)/CTH कोड प्रस्तुत करने का भी निर्देश दिया।</p> |                                                                                                | <p><b>Decision:</b> After deliberation, the Committee approved the proposal for broad-banding, subject to proper accounting and reconciliation of the imported clad material with the resultant export products. The Committee further directed the Unit to furnish the applicable 8-digit ITC(HS)/CTH codes for all the existing items approved under its Letter of Approval.</p> |                         |
| <p><b>एजेंडा मद संख्या 11:</b> M/s. Vishay Semiconductor (I) Pvt Ltd से 4 वर्षों की शेष अवधि अर्थात 2026-27 से 2029-30 के लिए संशोधित प्रक्षेपण के साथ मदों की ब्रॉड बैंडिंग हेतु आवेदन प्राप्त हुआ है।</p>                                                                                                                                      |                                                                                                | <p><b>Agenda Item No. 11:</b> Application received from M/s. Vishay Semiconductor (I) Pvt Ltd for broad banding of items with revised projection for the remaining period of 4 years i.e. 2026-27 to 2029-30.</p>                                                                                                                                                                  |                         |
| <p>यूनिट ने SEZ नियम 2006 के नियम 19 (2) के अनुसार मदों की ब्रॉड बैंडिंग के लिए आवेदन प्रस्तुत किया था और विवरण नीचे दर्शाए गए हैं।</p>                                                                                                                                                                                                          |                                                                                                | <p>The unit had submitted the application for Broad Banding of items in terms of Rule 19 (2) of SEZ Rules 2006 and the details are as indicated below.</p>                                                                                                                                                                                                                         |                         |

● EXISTING APPROVED ITEMS

| Sr. No. | Description of the items to be manufactured                                                           | Approved Capacity | ITC (HS) Classification |
|---------|-------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| 1       | Semiconductor Devices, piece parts and assemblies thereof i.e. diodes, SCR's Solid state relays etc.. | 2540000.00        | 8541                    |

● PROPOSED BROAD BANDING ITEM

| Sr. No. | Description of the items to be newly manufactured | Proposed Capacity | ITC (HS) Classification |
|---------|---------------------------------------------------|-------------------|-------------------------|
| 1       | Semiconductor parts- Diores-DIE on TRAY           | 120000.00         | 85419000                |

*Revision of projections for the remaining period of 4 years are as follows:*

Projections:-

| Particulars                                                   | Approved Projection<br>For 2025-26 to 2029-30 | Approved projection for<br>4 Year i.e. 2026-27 to<br>2029-30 | Proposed Revised Projection for 4 Year i.e.<br>2026-27 to 2029-30 |                 |
|---------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------|-----------------|
|                                                               | Rs. in lakhs                                  | Rs. in lakhs                                                 | Rs. in lakhs                                                      | (US\$ 95.00)    |
| FOB value of Exports                                          | 44,065.53                                     | 35627.49                                                     | 37484.32                                                          | 39457.18        |
| Import of Machinery                                           | 1537.00                                       | 1250.00                                                      | 1302.18                                                           | 1370.72         |
| Import of Raw Material                                        | 29965.00                                      | 24227.00                                                     | 25770.03                                                          | 27126.35        |
| Import of Spares & Consumables                                | 251.00                                        | 210.00                                                       | 216.26                                                            | 227.64          |
| Repatriation of dividends and profits to foreign collaborates | -                                             | -                                                            | -                                                                 | -               |
| Royalty                                                       | -                                             | -                                                            | -                                                                 | -               |
| Lumpsum Know how fee                                          | -                                             | -                                                            | -                                                                 | -               |
| Design & Drawing fees                                         | -                                             | -                                                            | -                                                                 | -               |
| Payment of foreign technicians                                | -                                             | -                                                            | -                                                                 | -               |
| Payment on training of Indian tech. Abroad                    | -                                             | -                                                            | -                                                                 | -               |
| Commission on export                                          | -                                             | -                                                            | -                                                                 | -               |
| Foreign Travel                                                | 79.00                                         | 66.00                                                        | 66.32                                                             | 69.81           |
| Any other payment                                             |                                               |                                                              |                                                                   |                 |
| 1.IT charges                                                  |                                               |                                                              |                                                                   |                 |
| 2. Lease line charges                                         | 1274                                          | 1035                                                         | 1035.24                                                           | 1089.73         |
| 3. Others                                                     | 18                                            | 15                                                           | 14.29                                                             | 15.04           |
|                                                               | 118                                           | 96                                                           | 102.06                                                            | 107.43          |
| <b>Foreign exchange outgo</b>                                 | <b>33241.00</b>                               | <b>26898</b>                                                 | <b>28506.37</b>                                                   | <b>30006.71</b> |
| <b>NFE</b>                                                    | <b>10824.00</b>                               | <b>8729</b>                                                  | <b>8977.95</b>                                                    | <b>9450.47</b>  |



|                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>निर्णय :</b> विचार-विमर्श के उपरान्त, समिति ने शेष चार वर्षों अर्थात् 2026-27 से 2029-30 की संशोधित प्रक्षेपणों सहित प्रस्तावित मद के ब्रॉड-बैंडिंग के प्रस्ताव को अनुमोदित किया। समिति ने यूनिट को उसके अनुमोदन पत्र के अंतर्गत मौजूदा अनुमोदित मदों के लागू 8-अंकीय ITC(HS) कोड प्रस्तुत करने का भी निर्देश दिया।</p> | <p><b>Decision:</b> After deliberation, the Committee <b>approved</b> the proposal for broad-banding of the proposed item, along with the revised projections for the remaining period of four years, i.e. 2026-27 to 2029-30. The Committee further directed the Unit to furnish the applicable 8-digit ITC(HS) code(s) for the existing approved item(s) under its Letter of Approval.</p> |
| <p><b>एजेंडा मद संख्या 12:</b> SEZ नियम 2006 के नियम 19 (2) के तहत, 5 साल की अवधि के लिए अनुमानों में संशोधन के साथ आइटम्स की ब्रॉड-बैंडिंग के लिए मेसर्समालका अमित जेके लॉजिस्टिक्स प्राइवेट लिमिटेड से आवेदन प्राप्त हुआ है।</p>                                                                                            | <p><b>Agenda Item No. 12:</b> Application received from M/s. Malca Amit JK Logistics Pvt. Ltd. for broad banding items with revision of projection for a period of 5 years in terms of Rule 19 (2) of SEZ Rules 2006.</p>                                                                                                                                                                    |
| <p>मेसर्स मालका अमित जेके लॉजिस्टिक्स प्राइवेट लिमिटेड ने SEZ नियम 2006 के नियम 19 (2) के तहत, साल की अवधि के लिए अनुमानों में 5 संशोधन के साथ आइटम की 'ब्रॉड बैंडिंग' के लिए आवेदन जमा किया था। विवरण नीचे दिए गए हैं।</p>                                                                                                   | <p>M/s. Malca Amit JK Logistics Pvt. Ltd had submitted the application for broad banding items with revision of projection for a period of 5 years in terms of Rule 19 (2) of SEZ Rules 2006. The details as indicated below:</p>                                                                                                                                                            |

● EXISTING APPROVED ITEMS

| Sr. No | Item(s) Description                                                                                                                                                                                                                                                                                                                             | ITC HS /CPC Code | Capacity (Not required for service unit) |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------|
| 1      | Services Provided for A Fee/Commission or Contract Basis on Wholesale Trade                                                                                                                                                                                                                                                                     | 996111/612       |                                          |
| 2      | Air Transport Services of Letters & Parcels and Other Goods                                                                                                                                                                                                                                                                                     | 996531/65311     |                                          |
| 3      | Warehousing and Storage Activities i.e.. Items listed in Chapter 71 and Chapter 91 of the Customs Tariff Act, 1975 (Except Prohibited and restricted items)                                                                                                                                                                                     | 99672/672        |                                          |
| 4      | Other Goods Transport Services                                                                                                                                                                                                                                                                                                                  | 996793/ 679      |                                          |
| 4      | Courier Services                                                                                                                                                                                                                                                                                                                                | 996812/6802      |                                          |
| 6      | Information Technology (IT) Consulting and Support Services (IT support services related to automation, inventory management, or client interface systems used in warehousing operations)                                                                                                                                                       | 998313/8313      |                                          |
| 7      | Information Technology (IT) Design and Development Services (Software development and Application Development, Enhancement in Existing application/ Software services related to automation, inventory management, or client interface systems used in warehousing operations)                                                                  | 998314/8314      |                                          |
| 8      | Packaging services (Packing, Re-Packing, Multi-Unit Packing, Labelling, Re-Labelling, Kitting, Sorting/Assorting, Shrink-Wrapping and Strapping, Unitizing, Palletisation)                                                                                                                                                                      | 99854/854        |                                          |
| 9      | Events, Exhibitions, Conventions and Trade Shows Organization and Assistance Services                                                                                                                                                                                                                                                           | 998596/85962     |                                          |
| 10     | Other Support Services n.e.c. i.e. activities ancillary to core warehousing and logistics operations, Temporary exit of goods from the SEZ unit for display purposes (e.g., luxury goods such as watches and jewellery at exhibitions or client showrooms), Value-added services like customized packaging, tagging, or pre-dispatch inspection | 998599/6799      |                                          |

● PROPOSED BROAD BANDING ITEM

| Sr. No | Item(s) Description                                                                                                                                                                                                                                   | ITC HS /CPC Code | Capacity (Not required for service unit) |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------|
| 1      | Warehousing and Storage Activities as Vault Manager in accordance to IFSCA Bullion Exchange Regulations, 2020 as amended from time to time w.r.t. physical bullion and any other goods as may be allowed by IFSCA from time to time                   | 996729/7429      |                                          |
| 2      | Imaging Services – Digital imaging, scanning and photography of diamonds, gems & jewellery and other valuables carried out on physical inputs goods owned by others, for certification, grading support, inventory , cataloguing and record purposes  | 998599/87909     |                                          |
| 3      | Other cargo and baggage handling services in the nature of Carting Agent Services for goods warehoused in SEZ unit, handling and secure movement of precious cargo within the customs area or to /from air cargo complex as an approved Carting Agent | 996719/74190     |                                          |

**Projections:-**

| Sr. No. |                                                                                                          | Approved projection for 5 years<br>(1US\$ = Rs. 85.00) |               | Proposed projection for 5 years<br>(1US\$ = Rs. 95.00) |               |
|---------|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------|---------------|--------------------------------------------------------|---------------|
|         |                                                                                                          | Rs. In Lakhs                                           | US'000        | Rs. In Lakhs                                           | US'000        |
| 1.      | FOB value of exports                                                                                     | 650.00                                                 | 764.71        | 747.50                                                 | 786.84        |
| 2.      | Foreign Exchange Outgo On                                                                                |                                                        |               |                                                        |               |
| 3.      | Import of Capital Goods                                                                                  | 6.28                                                   | 7.39          | 6.91                                                   | 7.28          |
| 4.      | Import of Raw Material and components, including deemed imports , nominated agency etc                   | -                                                      | -             | -                                                      | -             |
| 5.      | Import of spares Parts & Consumables                                                                     | -                                                      | -             | -                                                      | -             |
| 6.      | Import of remaking and re manufacturing unused /used, new , broken jewellery goods                       | -                                                      | -             | -                                                      | -             |
| 7.      | Repatriation of Dividends and Profit to Foreign Collaborators                                            | -                                                      | -             | -                                                      | -             |
| 8.      | Royalty                                                                                                  | -                                                      | -             | -                                                      | -             |
| 9.      | Lumpsum Know how fee                                                                                     | -                                                      | -             | -                                                      | -             |
|         | Design & Drawing fees                                                                                    | -                                                      | -             | -                                                      | -             |
| 10.     | Payment of Foreign Technicians                                                                           | -                                                      | -             | -                                                      | -             |
| 11.     | Payment of 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 Payment (Value of input Services)                                                              | 13.00                                                  | 15.29         | 14.30                                                  | 15.05         |
| 16.     | <b>Total (2 to 15)</b>                                                                                   | <b>19.28</b>                                           | <b>22.68</b>  | <b>21.21</b>                                           | <b>22.33</b>  |
|         | <b>Net Foreign Exchange Earning in Five Years (1-16)</b>                                                 | <b>630.72</b>                                          | <b>742.03</b> | <b>726.29</b>                                          | <b>764.51</b> |



|                                                                                                                                                                                    |                                                                                                                                                                                                        |
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| निर्णय: विचार-विमर्श के उपरांत, समिति ने SEZ नियम, 2006 के नियम 19(2) के तहत मदों की ब्रॉड-बैंडिंग तथा आगामी पाँच वर्षों की अवधि के लिए संशोधित अनुमानों के प्रस्ताव को मंजूरी दी। | <b>Decision:</b> After deliberation, the Committee <b>approved</b> the proposal for broad banding items with revision of projection for a period of 5 years in terms of Rule 19 (2) of SEZ Rules 2006. |
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|                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>एजेंडा मद संख्या 13:</b> M/s. Sidds Jewels India LLP से LOP में मौजूदा मदों की क्षमता बढ़ाने के साथ-साथ LOA के नवीनीकरण हेतु 5 वर्षों की अतिरिक्त अवधि अर्थात् 2026-27 से 2030-31 के लिए, दिनांक 09.08.2026 से 08.09.2031 तक आवेदन प्राप्त हुआ है। | <b>Agenda Item No. 13:</b> Application received from M/s. Sidds Jewels India LLP for increase capacity of existing items in the LOP alongwith Renewal of LOA for further period of 5 years i.e. 2026-27 to 2030-31 w.e.f. 09.08.2026 to 08.09.2031. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

#### **Capacity Enhancement of Item:-**

| Sr. No. | Items of Manufacture/ Trading                                                                                                                                                          | Approved Capacity | Proposed Capacity |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| 1       | Plain & studded Jewellery with gold silver , silver with 5 platinum, platinum, Brass with Diamond, colour stone, Lab grown Diamond, Precious & Semi Precious & synthetic colour Stones | 20,00,000.00      | 50,00,000.00      |

*It is seen from above mentioned table the unit has increased the capacity of existing Items*

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>निर्णय :</b> विचार-विमर्श के उपरांत, समिति ने उत्पादन क्षमता में वृद्धि के प्रस्ताव को स्थगित किया। समिति ने यह सत्यापित करने का निर्देश दिया कि मौजूदा अनुमोदित उत्पादन क्षमता वार्षिक आधार पर है अथवा संपूर्ण पाँच वर्षीय ब्लॉक अवधि के लिए है। यूनिट को निम्नलिखित निर्देश दिए गए:</p> <ol style="list-style-type: none"> <li>मौजूदा मशीनरी का विवरण प्रस्तावित बढ़ी हुई उत्पादन क्षमता के संदर्भ में प्रस्तुत करे तथा प्रस्तावित उत्पादन क्षमता में वृद्धि के अनुरूप अपने रोजगार प्रक्षेपण को संशोधित करे।</li> <li>विनिर्दिष्ट अधिकारी को प्रस्ताव की विस्तृत जाँच कर समिति के आगामी विचारार्थ विस्तृत रिपोर्ट प्रस्तुत करने का निर्देश दिया गया।</li> </ol> | <p><b>Decision:</b> After deliberation, the Committee <b>deferred</b> the proposal for enhancement of production capacity. The Committee directed that it be verified whether the existing approved production capacity is annual or for the entire five-year block period. The Unit was further directed to:</p> <ol style="list-style-type: none"> <li>Furnish details of the existing machinery vis-à-vis the proposed enhanced capacity and to revise its employment projection commensurate with the proposed enhancement in production capacity.</li> <li>The Specified Officer was directed to examine the proposal and submit a detailed report for further consideration of the Committee.</li> </ol> |
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| <b>एजेंडा आइटम नंबर 14:</b> मेसर्स. इंटेलिक्ट डिजाइन एरिना लिमिटेड का उनके अधिकृत कार्यों के लिए सेवाओं की अतिरिक्त सूची का प्रस्ताव। | <b>Agenda Item No. 14 :</b> Proposal of M/s. Intellect Design Arena Limited for Additional List of Services for their Authorised Operations. |
|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                         |                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| यूनिट ने सेवाओं की उस अतिरिक्त सूची के लिए आवेदन जमा किया है जो सेवाओं की डिफॉल्ट सूची में शामिल नहीं हैं; इसका विवरण नीचे दिया गया है: | The unit has submitted application for Additional List of Services which are not covered under default list of services as per details given below: |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|

| Sr. No. | List of Additional Services                                                  | Justification                                                                                                                                                                                                                                                                                                                                                                                |
|---------|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Club or Association Services                                                 | This Services they availed for Export Promotion Council Membership from EPCES for EOUs and SEZs. And this is mandatory requirements as per Rule 2 (1-zg) of SEZ Rules 2006.                                                                                                                                                                                                                  |
| 2       | Business Auxiliary Services                                                  | These are essentially back-office services, which they outsourced to contractors. These services are availed primarily to support their main business activities and to facilitate smooth functioning of the Company. Even, though these are routine services, these are vital for performing the authorized operations of the Company. they take this service for payroll related services. |
| 3       | Hosting & Information technologies (IT) infrastructure provisioning Services | Information Technology Services are availed to take necessary technical support from the IT Experts/specialists and for purchase of software licenses required for operating the computers and also used for rendering the services to the clients.                                                                                                                                          |
| 4       | Licensing Service for the right to use computer software & database          | Information Technology Services are availed to take necessary technical support from the IT Experts/specialists and for purchase of software licenses required for operating the computers and also used for rendering the services to the clients.                                                                                                                                          |

|                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>निर्णय:-</b> विचार-विमर्श के उपरांत, समिति ने अनुदेश संख्या 94 दिनांक 08.05.2019 के अनुसार यूनिट के प्राधिकृत परिचालनों हेतु क्रम संख्या 3 एवं 4 पर उल्लिखित अतिरिक्त सेवाओं को मंजूरी दी।</p> | <p><b>Decision:-</b> After deliberation, the Committee <b>approved</b> the additional services mentioned at Sr. Nos. 3 and 4 for the authorized operations of the Unit, in terms of Instruction No. 94 dated 08.05.2019. Regarding services 1 and 2 the UAC has asked unit to give detail justification and previous example if any unit availed this services.</p> |
| <p><b>एजेंडा आइटम नंबर 15:</b> मेसर्स इन्फिनिक्स टेक्नोलॉजी सॉल्यूशंस प्राइवेट लिमिटेड से कंपनी के डायरेक्टर और शेयरहोल्डिंग पैटर्न में बदलाव के लिए मिला आवेदन।</p>                                 | <p><b>Agenda Item No. 15 :</b> Application received from M/s. Infinx Technology Solutions Pvt. Ltd for Change in Directors and Shareholding Pattern of the Company.</p>                                                                                                                                                                                             |
| <p>मेसर्स इन्फिनिक्स टेक्नोलॉजी सॉल्यूशंस प्राइवेट लिमिटेड ने कंपनी के डायरेक्टर्स और शेयरहोल्डिंग पैटर्न में बदलाव के लिए आवेदन जमा किया था और इसकी जानकारी इस प्रकार है:</p>                       | <p>M/s. Infinx Technology Solutions Pvt. Ltd had submitted the application for Change in Directors and Shareholding Pattern of the Company and the details are as under:</p>                                                                                                                                                                                        |

#### LIST OF DIRECTORS PRE AND POST

| Sr. No. | List of Directors (Pre) | Sr. No. | List of Directors (Post) |
|---------|-------------------------|---------|--------------------------|
| 1       | Mr. Sandeep Tandon      | 1       | Mr. Sandeep Tandon       |
| 2       | Mr. Sudeep Tandon       | 2       | Mr. Sudeep Tandon        |
| 3       | Mr. Vikram Chopra       | 3       | Mr. Vikram Chopra        |
| 4       | Mr. Akshay Tanna        | 4       | Mr. Akshay Tanna         |
| 5       | Mr. Rohan Rakesh Suri   | 5       | Mr. Rohan Rakesh Suri    |
| 6       |                         | 6       | Mr. Arvind Balaji        |

**\*\*It is seen from the above table that there is Change in the List of Directors.**



# PRE AND POST LIST OF SHAREHOLDING PATTERN

| Sr. No. | Name of the Shareholder                    | Residential Status | Pre-Shareholding Pattern<br>(As on 10.10.2025) |                    | Post-Shareholding Pattern<br>(As on 12.08.2026) |                    |
|---------|--------------------------------------------|--------------------|------------------------------------------------|--------------------|-------------------------------------------------|--------------------|
|         |                                            |                    | No. of Shares                                  | Percentage Holding | No of Shares                                    | Percentage Holding |
| 1       | Mrs. Veena Kumari Tandon                   | Resident           | 2,75,16,700                                    | 44.39              | 2,75,16,700                                     | 44.19              |
| 2       | Mrs. Gauri Tandon                          | Resident           | 15,35,000                                      | 2.48               | 15,35,000                                       | 2.47               |
| 3       | Mrs. Priya Tandon                          | Resident           | 16,65,000                                      | 2.69               | 16,65,000                                       | 2.67               |
| 4       | Tancom Electronics Pvt. Ltd                | India company      | 8,56,330                                       | 1.38               | 8,56,330                                        | 1.38               |
| 5       | M.L. Tandon & Sons. HUF                    | Resident           | 9,07,000                                       | 1.46               | 9,07,000                                        | 1.46               |
| 6       | EBT Trust Through Catalyst Trusteeship Ltd | Indian Trust       | 28,990                                         | 0.05               | 28,990                                          | 0.05               |
| 7       | Norwest Capital, LLC                       | Foreign Company    | 1,45,54,420                                    | 23.48              | 1,45,54,420                                     | 23.38              |
| 8       | Ironman Asia Holdings II Pte. Ltd          | Foreign Company    | 1,47,74,660                                    | 23.83              | 1,47,74,660                                     | 23.73              |
| 9       | Mr. Hiren Kulkarni                         | Resident           | 36,400                                         | 0.06               | 36,400                                          | 0.06               |
| 10      | Mr. Ashwarya Gupta                         | Resident           | 29,190                                         | 0.05               | 38,930                                          | 0.06               |
| 11      | Mr. Srinivas Gupta                         | Resident           | 24,000                                         | 0.04               | 1,70,550                                        | 0.27               |
| 12      | Ms. Meenakshi Bhattacharjee                | Resident           | 17,500                                         | 0.03               | 27,930                                          | 0.04               |
| 13      | Mr. Ritesh Bhupendra Shah                  | Resident           | 3,500                                          | 0.01               | 5,500                                           | 0.01               |
| 14      | Mr. Harish N Gowda                         | Resident           | 3,060                                          | 0.00               | 3,060                                           | 0.00               |
| 15      | Mr. Navaneeth G Nair                       | Non-Resident       | 12,500                                         | 0.02               | 12,500                                          | 0.02               |
| 16      | Mr. Ankur Pawa                             | Non-Resident       | 6,325                                          | 0.01               | 11,275                                          | 0.02               |
| 17      | Mr. Anubhav Sahay                          | Resident           | 11,690                                         | 0.02               | 11,690                                          | 0.02               |
| 18      | Mr. Subramania Satish Kumar                | Resident           | 11,250                                         | 0.02               | 15,000                                          | 0.02               |
| 19      | Mr. Vikas Gupta                            | Resident           | -                                              | 0.00               | 68600                                           | 0.11               |
| 20      | Mr. Vikram Chopra                          | Resident           | -                                              | 0.00               | 3750                                            | 0.01               |
| 21      | Mr. Harish Pucha                           | Resident           | -                                              | 0.00               | 12656                                           | 0.02               |
| 22      | Ms. Pooja Manish Mehendale                 | Resident           | -                                              | 0.00               | 2400                                            | 0.00               |
| 23      | Mr. Abhijit Sinha                          | Resident           | -                                              | 0.00               | 4000                                            | 0.01               |
|         |                                            |                    |                                                |                    |                                                 |                    |
|         | <b>Total</b>                               |                    | <b>6,19,93,515</b>                             | <b>100.00</b>      | <b>6,22,62,341</b>                              | <b>100.00</b>      |

**\*\*It is seen from the above table that there is Change in the Shareholding Pattern of the company**

**निर्णय:** विचार-विमर्श के बाद, कमीटी ने MOC&I के 18.10.2021 के निर्देश नंबर 109 के तहत कंपनी के डायरेक्टर और शेयरहोल्डिंग पैटर्न में बदलाव के लिए यूनिट के प्रस्ताव को मंजूरी दे दी। साथ ही, कमीटी ने यूनिट को 18.10.2021 के निर्देश नंबर 109 की शर्तों का पालन करने का भी निर्देश दिया।

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

**एजेंडा आइटम नंबर 16:** मेसर्स इन्फिनिक्स टेक्नोलॉजी सॉल्यूशंस प्राइवेट लिमिटेड से कंपनी के डायरेक्टर और शेयरहोल्डिंग पैटर्न में बदलाव के लिए मिला आवेदन।

**Agenda Item No. 16 :** Application received from M/s. Infinox Technology Solutions Pvt. Ltd for Change in Directors and Shareholding Pattern of the Company.

मेसर्स इन्फिनिक्स टेक्नोलॉजी सॉल्यूशंस प्राइवेट लिमिटेड ने कंपनी के डायरेक्टर्स और शेयरहोल्डिंग पैटर्न में बदलाव के लिए आवेदन जमा किया था और उसका विवरण इस प्रकार है:

M/s. Infinox Technology Solutions Pvt. Ltd had submitted the application for Change in Directors and Shareholding Pattern of the Company and the details are as under:

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

| Sr. No. | List of Directors (Pre) | Sr. No. | List of Directors (Post) |
|---------|-------------------------|---------|--------------------------|
| 1       | Mr. Sandeep Tandon      | 1       | Mr. Sandeep Tandon       |
| 2       | Mr. Sudeep Tandon       | 2       | Mr. Sudeep Tandon        |
| 3       | Mr. Vikram Chopra       | 3       | Mr. Vikram Chopra        |
| 4       | Mr. Akshay Tanna        | 4       | Mr. Akshay Tanna         |
| 5       | Mr. Rohan Rakesh Suri   | 5       | Mr. Rohan Rakesh Suri    |
| 6       |                         | 6       | Mr. Arvind Balaji        |

**\*\*It is seen from the above table that there is Change in the List of Directors.**

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

| Sr. No. | Name of the Shareholder                    | Residential Status | Pre-Shareholding Pattern (As on 10.10.2025) |                    | Post-Shareholding Pattern (As on 12.08.2026) |                    |
|---------|--------------------------------------------|--------------------|---------------------------------------------|--------------------|----------------------------------------------|--------------------|
|         |                                            |                    | No. of Shares                               | Percentage Holding | No of Shares                                 | Percentage Holding |
| 1       | Mrs. Veena Kumari Tandon                   | Resident           | 2,75,16,700                                 | 44.39              | 2,75,16,700                                  | 44.19              |
| 2       | Mrs. Gauri Tandon                          | Resident           | 15,35,000                                   | 2.48               | 15,35,000                                    | 2.47               |
| 3       | Mrs. Priya Tandon                          | Resident           | 16,65,000                                   | 2.69               | 16,65,000                                    | 2.67               |
| 4       | Tancom Electronics Pvt. Ltd                | India company      | 8,56,330                                    | 1.38               | 8,56,330                                     | 1.38               |
| 5       | M.L. Tandon & Sons. HUF                    | Resident           | 9,07,000                                    | 1.46               | 9,07,000                                     | 1.46               |
| 6       | EBT Trust Through Catalyst Trusteeship Ltd | Indian Trust       | 28,990                                      | 0.05               | 28,990                                       | 0.05               |
| 7       | Norwest Capital, LLC                       | Foreign Company    | 1,45,54,420                                 | 23.48              | 1,45,54,420                                  | 23.38              |



|    |                                   |                 |                    |               |                    |               |
|----|-----------------------------------|-----------------|--------------------|---------------|--------------------|---------------|
| 8  | Ironman Asia Holdings II Pte. Ltd | Foreign Company | 1,47,74,660        | 23.83         | 1,47,74,660        | 23.73         |
| 9  | Mr. Hiren Kulkarni                | Resident        | 36,400             | 0.06          | 36,400             | 0.06          |
| 10 | Mr. Ashwarya Gupta                | Resident        | 29,190             | 0.05          | 38,930             | 0.06          |
| 11 | Mr. Srinivas Gupta                | Resident        | 24,000             | 0.04          | 1,70,550           | 0.27          |
| 12 | Ms. Meenakshi Bhattacharjee       | Resident        | 17,500             | 0.03          | 27,930             | 0.04          |
| 13 | Mr. Ritesh Bhupendra Shah         | Resident        | 3,500              | 0.01          | 5,500              | 0.01          |
| 14 | Mr. Harish N Gowda                | Resident        | 3,060              | 0.00          | 3,060              | 0.00          |
| 15 | Mr. Navaneeth G Nair              | Non-Resident    | 12,500             | 0.02          | 12,500             | 0.02          |
| 16 | Mr. Ankur Pawa                    | Non-Resident    | 6,325              | 0.01          | 11,275             | 0.02          |
| 17 | Mr. Anubhav Sahay                 | Resident        | 11,690             | 0.02          | 11,690             | 0.02          |
| 18 | Mr. Subramania Satish Kumar       | Resident        | 11,250             | 0.02          | 15,000             | 0.02          |
| 19 | Mr. Vikas Gupta                   | Resident        | -                  | 0.00          | 68600              | 0.11          |
| 20 | Mr. Vikram Chopra                 | Resident        | -                  | 0.00          | 3750               | 0.01          |
| 21 | Mr. Harish Pucha                  | Resident        | -                  | 0.00          | 12656              | 0.02          |
| 22 | Ms. Pooja Manish Mehendale        | Resident        | -                  | 0.00          | 2400               | 0.00          |
| 23 | Mr. Abhijit Sinha                 | Resident        | -                  | 0.00          | 4000               | 0.01          |
|    |                                   |                 |                    |               |                    |               |
|    | <b>Total</b>                      |                 | <b>6,19,93,515</b> | <b>100.00</b> | <b>6,22,62,341</b> | <b>100.00</b> |

**\*\*It is seen from the above table that there is Change in the Shareholding Pattern of the company**  
**निर्णयः:** विचार-विमर्श के बाद, कमिटी ने MOC&I के 18.10.2021 के निर्देश नंबर 109 के तहत कंपनी के डायरेक्टर और शेयरहोल्डिंग पैटर्न में बदलाव के लिए यूनिट के प्रस्ताव को मंजूरी दे दी। साथ ही, कमिटी ने यूनिट को 18.10.2021 के निर्देश नंबर 109 की शर्तों का पालन करने का भी निर्देश दिया।

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

**एजेंडा मद संख्या 17:** मेसर्स जिनाई ज्वेल्स एलएलपी से भागीदारों एवं शेयरधारिता पैटर्न में परिवर्तन हेतु आवेदन प्राप्त हुआ।

**Agenda Item No. 17:** Application received from M/s. Jinai Jewels LLP for changes in partners and the shareholding pattern

मेसर्स जिनाई ज्वेल्स एलएलपी द्वारा MOC&I के निर्देश संख्या 109 दिनांक 18.10.2021 के अनुसार भागीदारों एवं शेयरधारिता पैटर्न में परिवर्तन हेतु आवेदन प्रस्तुत किया गया है तथा इसका विवरण नीचे दर्शाया गया है।

M/s. Jinai Jewels LLP submitted the application for changes in partners and the shareholding pattern in term of MOC&I Instruction No. 109 dated 18.10.2021 and the details are as indicated below.

| List of Partners Pre |                           | List of Partners Post |                           |
|----------------------|---------------------------|-----------------------|---------------------------|
| Sr. No               | Name of Partners          | Sr. No                | Name of Partners          |
| 1                    | Naresh Manganmal Sadhwani | 1                     | Naresh Manganmal Sadhwani |
| 2                    | Ishaan Naresh Sadhwani    | 2                     | Ishaan Naresh Sadhwani    |
| 3                    | Priyal Parag Shah         | 3                     | Sonia Naresh Sadhwani     |

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

| Shareholding Pattern Pre |                           |                   | Shareholding Pattern Post |                           |                   |
|--------------------------|---------------------------|-------------------|---------------------------|---------------------------|-------------------|
| Sr. No                   | Name of Partners          | % of shareholding | Sr. No                    | Name of Partners          | % of shareholding |
| 1                        | Naresh Manganmal Sadhwani | 87.99%            | 1                         | Naresh Manganmal Sadhwani | 75.00%            |
| 2                        | Ishaan Naresh Sadhwani    | 12.00%            | 2                         | Ishaan Naresh Sadhwani    | 12.50%            |
| 3                        | Priyal Parag Shah         | 0.01%             | 3                         | Sonia Naresh Sadhwani     | 12.50%            |

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

**निर्णय:** विचार-विमर्श के बाद, समिति ने MOC&I के 18.10.2021 के निर्देश संख्या 109 के तहत पार्टनर और शेयरहोल्डिंग पैटर्न में बदलाव के लिए यूनिट के प्रस्ताव को मंजूरी दे दी।  
समिति ने यूनिट को 50,000 रुपये का औपचारिक ट्रांसफर शुल्क चुकाने का निर्देश दिया।

**Decision:** After deliberation, the Committee **approved** the proposal of the unit for changes in partners and the shareholding pattern in term of MOC&I Instruction No. 109 dated 18.10.2021.

The Committee directed the unit to pay a formal transfer charges of Rs. 50,000/-.

**एजेंडा मद संख्या 18:** मेसर्स प्रिज्म ज्वेलरी से पार्टनर के रिटायर होने, नए पार्टनर को शामिल करने और शेयरहोल्डिंग पैटर्न में बदलाव के लिए आवेदन मिला है।

**Agenda Item No. 18:** Application received from M/s. Prism Jewellery for retirement of partner, addition of partners, and change in shareholding pattern.

मेसर्स प्रिज्म ज्वेलरी ने MOC&I के 18.10.2021 के निर्देश नंबर 109 के तहत पार्टनर के रिटायर होने, नए पार्टनर को शामिल करने और शेयरहोल्डिंग पैटर्न में बदलाव के लिए आवेदन जमा किया है, और इसका विवरण नीचे दिया गया है।

M/s. Prism Jewellery has submitted the application for the retirement of a partner, addition of partners, and change in shareholding pattern in term of MOC&I Instruction No. 109 dated 18.10.2021 and the details are as indicated below:



| List of Partners Pre |                     | List of Partners Post |                   |
|----------------------|---------------------|-----------------------|-------------------|
| Sr. No               | Name of Partners    | Sr. No                | Name of Partners  |
| 1                    | Jitendra K Bhansali | 1                     | Nirav J Bhansali  |
| 2                    | Nirav J Bhansali    | 2                     | Reshma N Bhansali |
| 3                    | Reshma N Bhansali   | 3                     | Adit N Bhansali   |
|                      |                     | 4                     | Aayush N Bhansali |

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

| Shareholding Pattern Pre |                     |                   | Shareholding Pattern Post |                   |                   |
|--------------------------|---------------------|-------------------|---------------------------|-------------------|-------------------|
| Sr. No                   | Name of Partners    | % of shareholding | Sr. No                    | Name of Partners  | % of shareholding |
| 1                        | Jitendra K Bhansali | 50%               | 1                         | Nirav J Bhansali  | 60%               |
| 2                        | Nirav J Bhansali    | 40%               | 2                         | Reshma N Bhansali | 30%               |
| 3                        | Reshma N Bhansali   | 10%               | 3                         | Adit N Bhansali   | 5%                |
|                          |                     |                   | 4                         | Aayush N Bhansali | 5%                |

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

|                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                            |
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| <p><b>निर्णय:</b> विचार-विमर्श के बाद, समिति ने MOC&amp;I के 18.10.2021 के निर्देश संख्या 109 के तहत पार्टनर के रिटायरमेंट, नए पार्टनर को शामिल करने और शेयरहोल्डिंग पैटर्न में बदलाव के लिए यूनिट के प्रस्ताव को मंजूरी दे दी।</p> <p>समिति ने यूनिट को 50,000 रुपये का औपचारिक ट्रांसफर शुल्क चुकाने का निर्देश दिया।</p> | <p><b>Decision:</b> After deliberation, the Committee <b>approved</b> the proposal of the unit for retirement of partner, addition of partners, and change in shareholding pattern in term of MOC&amp;I Instruction No. 109 dated 18.10.2021.</p> <p>The Committee directed the unit to pay a formal transfer charges of Rs. 50,000/-.</p> |
| <p><b>एजेंडा आइटम नंबर 19:</b> स्पेशल इकोनॉमिक ज़ोन एक्ट, 2005 की धारा 16(1) के तहत उचित कार्रवाई के लिए M/s. ACE Software Solutions (I) Pvt. Ltd, यूनिट नंबर 17 और 21, SDF-I, SEEPZ-SEZ, अंधेरी (पूर्व), मुंबई- 400096 के मामले पर विचार करना।</p>                                                                         | <p><b>Agenda Item No. 19:</b> To consider the case of M/s. ACE Software Solutions (I) Pvt. Ltd, Unit Nos. 17 &amp; 21, SDF-I, SEEPZ-SEZ, Andheri (East), Mumbai- 400096, for appropriate action under section 16(1) of the Special Economic Zones Act, 2005.</p>                                                                           |

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| <p><b>निर्णय:</b> विस्तृत विचार-विमर्श तथा यूनिट द्वारा लगातार किए गए गैर-अनुपालन, जिसमें लगातार पाँच वित्तीय वर्षों के वार्षिक निष्पादन प्रतिवेदन (APR) प्रस्तुत न करना, अपर्याप्त परिचालन गतिविधि तथा पर्याप्त बकाया किराया शामिल है, को ध्यान में रखते हुए समिति ने SEZ अधिनियम, 2005 की धारा 16(1) के अंतर्गत M/s. ACE Software Solutions (I) Pvt. Ltd. के अनुमोदन पत्र को रद्द करने का निर्णय लिया।</p> <p>समिति ने आगे निर्देश दिया कि यूनिट को केवल निर्धारित विकास संबंधी औपचारिकताएँ पूर्ण करने तथा परिसर खाली करने हेतु उचित समय प्रदान किया जाएगा तथा उसके परिचालन को जारी रखने/पुनः आरंभ करने के लिए कोई अतिरिक्त समय प्रदान न किया जाए।</p> | <p><b>Decision:</b> After detailed deliberation and considering the persistent non-compliance by the Unit, including non-submission of Annual Performance Reports for five consecutive financial years, inadequate operational activity, and substantial outstanding rental dues, the Committee decided to cancel the Letter of Approval of M/s. ACE Software Solutions (I) Pvt. Ltd. under Section 16(1) of the SEZ Act, 2005.</p> <p>The Committee further directed that the Unit be given reasonable time only for completion of the prescribed exit formalities and vacation of the premises, and that no further time be granted for continuation/revival of its operations.</p> |
| <p><b>कार्यसूची मद सं 20:</b> संलग्न एफएसआर [8 संख्या] के अनुसार इकाइयों के प्रदर्शन की निगरानी करना।</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p><b>Agenda Item No. 20:</b> Monitoring performance of the Units as per the FSRs [8 no.s] attached.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p><b>एफएसआर 250.</b> मेसर्स गैब्स हेल्थकेयर सॉल्यूशन प्राइवेट लिमिटेड के 4 वर्षों अर्थात् वित्तीय वर्ष 2022-23, 2023-24, 2024-25 एवं 2025-26 की अवधि के कार्य-निष्पादन की निगरानी।</p> <p>इकाई द्वारा वित्तीय वर्ष <b>2024-25</b> की <b>APR</b>, चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित, प्रस्तुत की गई है। वित्तीय वर्ष <b>2022-23, 2023-24, 2024-25</b> एवं <b>2025-26</b> के लिए निगरानी कार्य इकाई द्वारा प्रस्तुत <b>APR</b> एवं स्व-घोषणा के आधार पर किया गया है।</p>                                                                                                                                                                          | <p><b>FSR 250.</b> Monitoring Performance of M/s. <b>Gebbs Healthcare Solution Pvt. Ltd</b> for the period of 4 years i.e. <b>2022-23, 2023-24, 2024-25</b> and <b>2025-26</b></p> <p>The unit has submitted the APR for the period 2024-25 duly certified by Chartered Accountant. The FY 2022-23, 2023-24, 2024-25 and 2025-26 monitoring has carried out on the basis of APR and self declaration submitted by the unit.</p>                                                                                                                                                                                                                                                       |
| <p><b>निर्णय:</b> विचार-विमर्श के उपरांत, समिति ने पाया कि यूनिट ने वित्तीय वर्ष 2022-23, 2023-24, 2024-25 एवं 2025-26 की अवधि के दौरान संचयी आधार पर शून्य शुद्ध विदेशी मुद्रा अर्जन प्राप्त किया है। समिति ने आगे, यूनिट को पहले ही <b>Exit Order</b> जारी किए जाने के दृष्टिगत, वित्तीय वर्ष 2022-23, 2023-24 एवं 2024-25 के APR प्रस्तुत करने में हुई देरी को माफ किया।</p>                                                                                                                                                                                                                                                                          | <p><b>Decision:</b> After deliberation, the Committee noted that the Unit had achieved NIL Net Foreign Exchange (NFE) on a cumulative basis during the period 2022-23, 2023-24, 2024-25 and 2025-26. The Committee further condoned the delay in submission of the APRs for FY 2022-23, 2023-24 and 2024-25, considering that the Unit has already been issued the Exit Order.</p>                                                                                                                                                                                                                                                                                                    |



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| <p><b>एफएसआर 251.</b> मेसर्स इमेंस ज्वेलरी एलएलपी के 1 वर्ष अर्थात् वित्तीय वर्ष 2024-25 की अवधि के कार्यनिष्पादन की-निगरानी।</p> <p>इकाई द्वारा वित्तीय वर्ष 2024-25 की APR, चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित, प्रस्तुत की गई है। वित्तीय वर्ष 2024-25 के लिए निगरानी कार्य इकाई द्वारा प्रस्तुत APR एवं स्व-घोषणा के आधार पर किया गया है।</p>                                                                                                                                                                                                                                                                                                                 | <p><b>FSR 251.</b> Monitoring Performance of M/s. <b>Immense Jewellery LLP</b> for the period of 1 year i.e. <b>2024-25.</b></p> <p>The unit has submitted the APR for the period 2024-25 duly certified by Chartered Accountant. The FY 2024-25 monitoring has carried out on the basis of APR and self-declaration submitted by the unit.</p>                                                                                                                                                                                                                                                                         |
| <p><b>निर्णय:</b> विचारविमर्श के उपरांत-, समिति ने वित्तीय वर्ष 2024-25 की अवधि के लिए इकाई के कार्यनिष्पादन का संज्ञान-लिया। इकाई ने SEZ नियम, 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक शुद्ध विदेशी मुद्रा (NFE) अर्जित की है।</p> <p>समिति ने निम्नलिखित निर्देश भी दिए:</p> <p>i) इकाई को र. 9,874.00/- की बकाया राशि का भुगतान यथाशीघ्र करने का निर्देश दिया गया।</p> <p>ii) इकाई को रु. 37.03 लाख की लंबित विदेशी मुद्रा प्राप्ति को यथाशीघ्र पूर्ण करने का निर्देश दिया गया।</p> <p>iii) इकाई को लंबित विदेशी मुद्रा प्राप्ति के संबंध में एडी बैंक से प्राप्त विस्तार (Extension) पत्र प्रस्तुत करने का निर्देश दिया गया।</p> <p>iv) रोजगार बढ़ाना।</p> | <p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2024-25 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p> <p>The Committee also directed</p> <ol style="list-style-type: none"> <li>The unit shall clear the outstanding dues amounting to Rs. 9,874.00/- at the earliest.</li> <li>The unit to clear Rs. 37.03 Lakhs pending foreign exchange realization</li> <li>The unit to submit the extension from AD Bank regarding pending foreign exchange realization.</li> <li>To increase employment.</li> </ol> |
| <p><b>एफएसआर 252.</b> मेसर्स लोरे ज्वेल के 1 वर्ष अर्थात् वित्तीय वर्ष 2024-25 की अवधि के कार्यनिष्पादन की निगरानी।-</p> <p>इकाई द्वारा वित्तीय वर्ष 2024-25 की APR, चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित, प्रस्तुत की गई है। वित्तीय वर्ष 2024-25 के लिए निगरानी कार्य इकाई द्वारा प्रस्तुत APR एवं स्वघोषणा-के आधार पर किया गया है।</p>                                                                                                                                                                                                                                                                                                                           | <p><b>FSR 252.</b> Monitoring Performance of M/s. <b>Lorey Jewel</b> for the period of 1 years i.e. <b>2024-25</b></p> <p>The unit has submitted the APR for the period 2024-25 duly certified by Chartered Accountant. The FY 2024-25 monitoring has carried out on the basis of APR and self declaration submitted by the unit.</p>                                                                                                                                                                                                                                                                                   |

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| <p><b>निर्णय:</b> विचार-विमर्श के उपरांत, समिति ने वित्तीय वर्ष <b>2024-25</b> के लिए यूनिट के प्रदर्शन का संज्ञान लिया तथा पाया कि यूनिट ने SEZ नियम, 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक NFE अर्जित किया है।</p> <p>तथापि, समिति ने पाया कि यूनिट का प्रदर्शन अनुमोदित संचयी NFE अनुमानों की तुलना में कम रहा है तथा यूनिट को अपने प्रदर्शन में सुधार करने एवं रोजगार बढ़ाने की सलाह दी।</p> <p>समिति ने यूनिट को रु. 11,149.67/- की बकाया किराया राशि का शीघ्र भुगतान करने का भी निर्देश दिया।</p>                                                                                                                                                                                                           | <p><b>Decision:</b> After deliberation, the Committee noted the performance of the Unit for FY 2024-25 and observed that the Unit had achieved positive NFE on a cumulative basis in terms of Rule 54 of the SEZ Rules, 2006.</p> <p>The Committee, however, observed that the Unit had underperformed vis-à-vis the approved cumulative NFE projections and advised the Unit to improve its performance and increase employment.</p> <p>The Committee further directed the Unit to clear the outstanding rental dues amounting to Rs. 11,149.67 at the earliest.</p>                                                      |
| <p><b>एफएसआर 253.</b> मेसर्स क्यूजी टेक्नोलॉजीज इंडिया प्राइवेट लिमिटेड, यूनिट-II के 3 वर्षों अर्थात् वित्तीय वर्ष 2023-24, 2024-25 एवं 2025-26 की अवधि के कार्यनिष्पादन की-निगरानी।</p> <p>इकाई द्वारा वित्तीय वर्ष 2023-24 की APR, चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित, प्रस्तुत की गई है। वित्तीय वर्ष 2023-24 की अवधि के निर्यात एवं आयात संबंधी आंकड़े इकाई द्वारा APR में प्रस्तुत आंकड़ों के साथ क्रॉस-वेरिफिकेशन हेतु NSDL से प्राप्त किए गए तथा उक्त आंकड़े संतोषजनक पाए गए। वित्तीय वर्ष 2024-25 एवं 2025-26 की APR भी चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित प्रस्तुत की गई हैं। वित्तीय वर्ष 2024-25 एवं 2025-26 के लिए निगरानी कार्य इकाई द्वारा प्रस्तुत APR एवं स्व-घोषणा के आधार पर किया गया है।</p> | <p><b>FSR 253.</b> Monitoring Performance of M/s. QG TECHNOLOGIES INDIA PVT LTD UNIT II for the period of 3 years i.e. 2023-24, 2024-25 and 2025-26</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 and 2024-25 and 2025-26 duly certified by Chartered Accountant. The FY 2024-25 and 2025-26 monitoring has carried out on the basis of APR and self-declaration submitted by the unit.</p> |
| <p><b>निर्णय:</b> विचार-विमर्श के उपरांत, समिति ने वित्तीय वर्ष 2022-23, 2023-24, 2024-25 एवं 2025-26 की अवधि के लिए इकाई के कार्य-निष्पादन का संज्ञान लिया। इकाई ने SEZ नियम, 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक शुद्ध विदेशी मुद्रा (NFE) अर्जित की है।</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p><b>Decision:</b> After deliberation, the Committee noted the performance of the unit for the period 2022-23, 2023-24, 2024-25 and 2025-26 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>                                                                                                                                                                                                                                                                                                                                                                          |



**FSR 254.** Monitoring Performance of M/s. **Ruchira Export Pvt. Ltd.** for the period of 5 years i.e. 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25

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 was retrieved from NSDL for cross verification with data submitted by them in the APR and same was found satisfactory. The FY 2024-25 monitoring has carried out on the basis of APR and self-declaration submitted by the unit.

एफएसआर 254. मेसर्स रुचिरा एक्सपोर्ट प्राइवेट लिमिटेड के 5 वर्षों अर्थात् वित्तीय वर्ष 2020-21, 2021-22, 2022-23, 2023-24 एवं 2024-25 की अवधि के कार्यनिष्पादन की- निगरानी।

इकाई द्वारा वित्तीय वर्ष 2020-21, 2021-22, 2022-23, 2023-24 एवं 2024-25 की APR, चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित, प्रस्तुत की गई हैं। वित्तीय वर्ष 2020-21, 2021-22, 2022-23 एवं 2023-24 की अवधि के निर्यात एवं आयात संबंधी आंकड़े इकाई द्वारा APR में प्रस्तुत आंकड़ों के साथ क्रॉसवेरिफिकेशन हेतु- NSDL से प्राप्त किए गए तथा उक्त आंकड़े संतोषजनक पाए गए। वित्तीय वर्ष 2024-25 के लिए निगरानी कार्य इकाई द्वारा प्रस्तुत APR एवं स्वघोषणा के- आधार पर किया गया है।

**निर्णय:** विचार-विमर्श के बाद, समिति ने FY 2020-21 से FY 2024-25 तक यूनिट के कामकाज का जायजा लिया और पाया कि यूनिट ने FY 2020-21 के लिए पॉजिटिव NFE हासिल किया था, लेकिन मौजूदा ब्लॉक पीरियड में 2021-22 से 2024-25 तक कुल मिलाकर नेगेटिव NFE रहा। समिति ने यूनिट को निर्देश दिया कि वह SEZ नियम, 2006 के नियम 80 के तहत NFE में हुई कमी को ठीक करे।

समिति ने आगे निम्नलिखित निर्देश दिए:

1. वित्त वर्ष 2020-21, 2021-22 एवं 2022-23 के APR विलंब से प्रस्तुत करने के संबंध में यूनिट को कारण बताओ नोटिस जारी करने की कार्रवाई प्रारंभ की जाए।
2. यूनिट रु. 70,725.62 की बकाया किराया राशि का शीघ्र भुगतान करे।
3. यूनिट रु. 64.75 लाख की लंबित विदेशी मुद्रा प्राप्ति (Foreign Exchange Realisation) की वसूली हेतु आवश्यक कार्रवाई करे तथा उक्त लंबित प्राप्ति के संबंध में, यथालागू, संबंधित AD Bank/RBI द्वारा प्रदान की गई समय-विस्तार की स्वीकृति प्रस्तुत करे।

**Decision:** After deliberation, the Committee noted the performance of the Unit for FY 2020-21 to FY 2024-25 and observed that the Unit had achieved positive NFE for FY 2020-21 and negative NFE on a cumulative basis for the 2021-22 to 2024-25 in the current block period. The Committee directed the Unit to regularize the shortfall in NFE in terms of Rule 80 of the SEZ Rules, 2006.

The Committee further directed that:

1. Action be initiated for issuance of Show Cause Notice for delayed submission of APRs for FY 2020-21, 2021-22 and 2022-23.
2. The Unit shall clear the outstanding rental dues of Rs. 70,725.62 at the earliest.
3. The Unit shall take necessary action for realisation of the pending foreign exchange amounting to Rs. 64.75 lakh and submit the extension granted by the concerned AD Bank/RBI, as applicable, in respect of such pending realisation.

**एफएसआर 255.** मेसर्स सिड्स ज्वेल्स इंडिया एलएलपी के 1 वर्ष अर्थात् वित्तीय वर्ष 2024-25 की अवधि के कार्यनिष्पादन की निगरानी।

इकाई द्वारा वित्तीय वर्ष 2024-25 की APR, चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित, प्रस्तुत की गई है। वित्तीय वर्ष 2024-25 के लिए निगरानी कार्य इकाई द्वारा प्रस्तुत APR एवं स्व-घोषणा के आधार पर किया गया है।

**FSR 255.** Monitoring Performance of M/s. Sidds Jewels India LLP for the period of 1 years i.e. 2024-25

The unit has submitted the APR for the period 2024-25 duly certified by Chartered Accountant. The FY 2024-25 monitoring has carried out on the basis of APR and self declaration submitted by the unit.



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| <p><u>निर्णय:</u> विचार-विमर्श के उपरांत, समिति ने वित्तीय वर्ष 2024-25 के लिए यूनिट के प्रदर्शन का संज्ञान लिया, क्योंकि यूनिट ने SEZ नियम, 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक NFE अर्जित किया है।</p> <p>समिति ने आगे निम्नलिखित निर्देश दिए:</p> <p>i. यूनिट रु. 48,76,086.01/- की बकाया किराया राशि का शीघ्र भुगतान करे।</p> <p>ii. यूनिट लंबित विदेशी मुद्रा प्राप्ति के संबंध में, यथालागू, संबंधित AD बैंक/RBI से प्राप्त आवश्यक समय-विस्तार प्रस्तुत करे।</p> <p>iii. यूनिट अपने निर्यात एवं आयात के आंकड़ों का सीमा शुल्क अभिलेखों के साथ मिलान करे तथा मिलान किया हुआ विवरण प्रस्तुत करे।</p>                                                           | <p><u>Decision:</u> After deliberation, the Committee noted the performance of the Unit for FY 2024-25, as the Unit had achieved positive NFE on a cumulative basis in terms of Rule 54 of the SEZ Rules, 2006.</p> <p>The Committee further directed that:</p> <p>i. The Unit shall clear the outstanding rental dues amounting to Rs. 48,76,086.01/- at the earliest.</p> <p>ii. The Unit shall submit the requisite extension from the concerned AD Bank/RBI, as applicable, in respect of the pending foreign exchange realization.</p> <p>iii. The Unit shall reconcile its export and import figures with the Customs records and submit the reconciled statement.</p> |
| <p><u>एफएसआर 256:-</u> मेसर्स टाइगर ज्वेलरी इंडिया) प्राइवेट) लिमिटेड के 2 वर्षों अर्थात् वित्तीय वर्ष 2023-24 एवं 2024-25 की अवधि के कार्यनिष्पादन की निगरानी।-</p> <p>इकाई द्वारा वित्तीय वर्ष 2023-24 की APR, चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित, प्रस्तुत की गई है। वित्तीय वर्ष 2023-24 की अवधि के निर्यात एवं आयात संबंधी आंकड़े इकाई द्वारा APR में प्रस्तुत आंकड़ों के साथ क्रॉस-वेरिफिकेशन हेतु NSDL से प्राप्त किए गए तथा उक्त आंकड़े संतोषजनक पाए गए। वित्तीय वर्ष 2024-25 की APR भी चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित प्रस्तुत की गई है। वित्तीय वर्ष 2024-25 के लिए निगरानी कार्य इकाई द्वारा प्रस्तुत APR एवं स्व-घोषणा के आधार पर किया गया है।</p> | <p><u>FSR 256.</u> Monitoring Performance of M/s. Tiger Jewellery (India) Pvt. Ltd. for the period of 2 years i.e. 2023-24 and 2024-25.</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 and 2024-25 duly certified by Chartered Accountant. The FY 2024-25 monitoring has carried out on the basis of APR and self-declaration submitted by the unit.</p>                                                                                       |
| <p><u>निर्णय:</u> विचार-विमर्श के उपरांत, समिति ने वित्तीय वर्ष 2023-24 एवं 2024-25 की अवधि के लिए इकाई के कार्य-निष्पादन का संज्ञान लिया। इकाई ने SEZ नियम, 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक शुद्ध विदेशी मुद्रा (NFE) अर्जित की है।</p>                                                                                                                                                                                                                                                                                                                                                                                                                       | <p><u>Decision:</u> After deliberation, the Committee noted the performance of the unit for the period 2023-24 and 2024-25 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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| <p><u>एफएसआर 257:-</u> मेसर्स टियाना ज्वेलरी एक्सपोर्ट्स प्राइवेट लिमिटेड के 1 वर्ष अर्थात् वित्तीय वर्ष 2024-25 की अवधि के कार्यनिष्पादन की निगरानी।-</p> <p>इकाई द्वारा वित्तीय वर्ष 2024-25 की APR, चार्टर्ड अकाउंटेंट द्वारा विधिवत प्रमाणित, प्रस्तुत की गई है। वित्तीय वर्ष 2024-25 के लिए निगरानी कार्य इकाई द्वारा प्रस्तुत APR एवं स्व-घोषणा के आधार पर किया गया है।</p> | <p><u>FSR 257.</u> Monitoring Performance of M/s. Tiana Jewellery Exports Private Limited for the period of 1 year i.e. 2024-25.</p> <p>The unit has submitted the APR for the period 2024-25 duly certified by Chartered Accountant. The FY 2024-25 monitoring has carried out on the basis of APR and self declaration submitted by the unit.</p> |
| <p><u>निर्णय:</u> विचार-विमर्श के उपरांत, समिति ने वित्तीय वर्ष 2024-25 की अवधि के लिए इकाई के कार्य-निष्पादन का संज्ञान लिया। इकाई ने SEZ नियम, 2006 के नियम 54 के अनुसार संचयी आधार पर सकारात्मक शुद्ध विदेशी मुद्रा (NFE) अर्जित की है।</p>                                                                                                                                    | <p><u>Decision:</u> After deliberation, the Committee noted the performance of the unit for the period 2024-25 as the unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.</p>                                                                                                                                 |
|                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                     |
| <p>यह बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ समाप्त हुई।</p>                                                                                                                                                                                                                                                                                                                     | <p>This meeting concluded with a vote of thanks to the chair.</p>                                                                                                                                                                                                                                                                                   |
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Digitally Signed By  
Dnyaneshwar B Patil  
Date: 13-09-2026 21:46:11

Shri. Dnyaneshwar B Patil  
Development Commissioner  
SEEPZ- SEZ



**Action Taken for Approval Committee held on 07-09-2026**

| Agenda Item No.    | Subject                                                                                                                                                          | Remarks                                 |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Agenda Item No. 01 | Confirmation of the Minutes of the 7th Meeting held on 20-07-2026                                                                                                |                                         |
| Agenda Item No. 02 | Application for setting up of a new unit(ALLANZA JEWELS PRIVATE LIMITED)                                                                                         | Letter issued to the unit on 16.09.2026 |
| Agenda Item No. 03 | Application for setting up of a new unit(HEARTSMITHS INDIA PRIVATE LIMITED)                                                                                      | Letter issued to the unit on 15.09.2026 |
| Agenda Item No. 04 | Application for Taking Over Assets And Liabilities of SEZ unit(Uni-Design Jewellery Pvt.Ltd. Unit II)                                                            | Letter issued to the unit on 15.09.2026 |
| Agenda Item No. 05 | Application for Taking Over Assets And Liabilities of SEZ unit(Tiger Jewellery India Pvt Ltd)                                                                    | Letter issued to the unit on 15.09.2026 |
| Agenda Item No. 06 | Application for Addition of Location(Trezza Jewels LLP)                                                                                                          | Letter issued to the unit on 16.09.2026 |
| Agenda Item No. 07 | Post facto approval of the revision of transaction charges in respect of Additional Location(Twinkle Diamond Jewellery (India) Pvt. Ltd)                         | noted (taken on record)                 |
| Agenda Item No. 08 | Post facto approval of the revision of transaction charges in respect of Additional Location(Luxury Jewelry India Pvt. Ltd.)                                     | Noted (taken on record)                 |
| Agenda Item No. 09 | LOA-wise addition/deletion and reallocation of the approved premises and consequential amendment of the respective Letters of Approval(PORTESCAP INDIA PVT. LTD) | Letter issued to the unit on 23.09.2026 |
| Agenda Item No. 10 | Application for Broad – Banding of Items(Sunjewels Pvt Ltd)                                                                                                      | Letter issued to the unit on 16.09.2026 |
| Agenda Item No. 11 | Application for Broad – Banding of Items(Vishay Semiconductor India Pvt. Ltd.)                                                                                   | Letter issued to the unit on 16.09.2026 |
| Agenda Item No. 12 | Application for Broad – Banding of Items(Malca-Amit JK Logistics Pvt. Ltd.)                                                                                      | Letter issued to the unit on 15.09.2026 |
| Agenda Item No. 13 | Application for Additional List of Services(Intellect Design Arena Ltd)                                                                                          | Letter issued to the unit on 17.09.2026 |
| Agenda Item No. 14 | Application for change in list of directors & change in share holding pattern(Infinx Technology Solutions Pvt. Ltd.)                                             | Letter issued to the unit on 16.09.2026 |
| Agenda Item No. 15 | Application for change in list of directors & change in share holding pattern(Infinx Technology Solutions Pvt. Ltd.)                                             | Letter issued to the unit on 16.09.2026 |
| Agenda Item No. 16 | Application for change in list of directors/ partners & change in share holding pattern(Jinai Jewels LLP)                                                        | Letter issued to the unit on 15.09.2026 |
| Agenda Item No. 17 | Application for change in list of directors/ partners & change in share holding pattern(Prism Jewellery)                                                         | Letter issued to the unit on 15.09.2026 |

| Agenda Item No.    | Subject                                                                                                              | Remarks                                                                                       |
|--------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Agenda Item No. 18 | Appropriate action under Section 16(1) of the Special Economic Zones Act, 2005.(ACE Software Solutions (I) Pvt. Ltd) | Letter issued to the unit on 23.09.2026                                                       |
| Agenda Item No. 19 | Application for Monitoring of Performance(Gebbs Healthcare Solutions Pvt. Ltd)                                       | Letter issued to the unit on 15.09.2026                                                       |
| Agenda Item No. 20 | Application for Monitoring of Performance(Immense Jewellery LLP)                                                     | Letter issued to the unit on 15.09.2026                                                       |
| Agenda Item No. 21 | Application for Monitoring of Performance(Lorey Jewel)                                                               | Letter issued to the unit on 15.09.2026                                                       |
| Agenda Item No. 22 | Application for Monitoring of Performance(QG Technologies (India) Pvt. Ltd (Unit-II))                                | Letter issued to the unit on 15.09.2026                                                       |
| Agenda Item No. 23 | Application for Monitoring of Performance(Ruchira Exports Pvt. Ltd)                                                  | Letter issued to the unit on 15.09.2026<br>Show-cause Notice issued to the unit on 22.09.2026 |
| Agenda Item No. 24 | Application for Monitoring of Performance(SIDDS JEWELS INDIA LLP)                                                    | Letter issued to the unit on 15.09.2026                                                       |
| Agenda Item No. 25 | Application for Monitoring of Performance(Tiger Jewellery India Pvt Ltd)                                             | Letter issued to the unit on 15.09.2026                                                       |
| Agenda Item No. 26 | Application for Monitoring of Performance(Tiana Jewellery Exports Pvt. Ltd)                                          | Letter issued to the unit on 15.09.2026                                                       |



**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 :**

Application received from M/s. JSVP Enterprises for broad banding items.

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

Permission for Broad Banding items.

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

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

**d. Other Information: -**

|                                                                                                                                  |                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of the Company                                                                                                              | M/s. JSVP Enterprises                                                                                                                                                                                                                                            |
| Location                                                                                                                         | Gala No.406, Building NEST-2, SEEPZ-SEZ, Andheri East, Mumbai- 400096.                                                                                                                                                                                           |
| LOA No. & Date                                                                                                                   | LOA No. SEEPZ-SEZ/IA-I SECTION/JSVP/40/2025-26/11751 Dated 11.09.2025 as amended                                                                                                                                                                                 |
| Items of Manufacture/Trading                                                                                                     | RHODIUM SOLUTION, WAXES, INVSMENT POWDER, PLASTIC TRAY, PAID, POLYBAGS, LABAL, PEARL, CUBIC ZIRCONIA, ALLOY (SILVER), 925 SILVER CHAINS, 9KT,10KT,14KT,18KT, 20KT,22KT GOLD CHAINS, 9KT,10KT,14KT,18KT, 20KT,22KT GOLD CHAINS, PT600, PT950,PLATINUM CHAINS etc. |
| Date of Commencement of Production                                                                                               | 19.02.2026                                                                                                                                                                                                                                                       |
| Validity of LOA                                                                                                                  | 18.02.2031                                                                                                                                                                                                                                                       |
| Sublease Agreement Status                                                                                                        | Pending for Adjudication                                                                                                                                                                                                                                         |
| Whether Addl. CG Export, if any, envisaged for the new product                                                                   | No                                                                                                                                                                                                                                                               |
| Whether newly included items restricted/banned                                                                                   | No                                                                                                                                                                                                                                                               |
| Whether design and production facilities are common and have similar manufacturing process in relation to the existing products. | NA                                                                                                                                                                                                                                                               |
| Monitoring of Performance                                                                                                        | The unit commenced production on 19.02.2026.                                                                                                                                                                                                                     |

• **EXISTING APPROVED ITEMS OF TRADING**

| Sr No. | Items Description                          | Existing Capacity  | ITC HS Code |
|--------|--------------------------------------------|--------------------|-------------|
| 1      | RHODIUM SOLUTION                           | 500.00 Grams       | 28439012    |
| 2      | WAXES                                      | 1.00 Kgs           | 34070000    |
| 3      | INVSMENT POWDER                            | 200.00 Kgs         | 38160000    |
| 4      | PLASTIC TRAY                               | 200.00 Nos         | 39249000    |
| 5      | PAID, POLYBAGS                             | 25000.00 Nos       | 39269099    |
| 6      | LABAL                                      | 5000.00 Nos        | 48219090    |
| 7      | PEARL                                      | 1000.00<br>Cartons | 71012200    |
| 8      | CUBIC ZIRCONIA                             | 100.00 Cartons     | 71049000    |
| 9      | ALLOY (SILVER)                             | 50.00 Kgs          | 71069290    |
| 10     | 925 SILVER CHAINS                          | 10.00 Kgs          | 71131130    |
| 11     | 9KT,10KT,14KT,18KT, 20KT,22KT GOLD CHAINS  | 6.00 Kgs           | 71131190    |
| 12     | PT600, PT950, PLATINUM CHAINS              | 3.00 Kgs           | 71131921    |
| 13     | BRANDED JEWELLERY                          | 2.00 Kgs           | 71131930    |
| 14     | 9KT,10KT,14KT,18KT, 20KT,22KT GOLD FINDIGS | 4.00 Kgs           | 71131960    |
| 15     | Palladium Chains                           | 2.00 Kgs           | 71131990    |
| 16     | SILVER ARTICLES JEWELLEY                   | 2.00 Kgs           | 71141149    |
| 17     | Alloy (Zinc Base)                          | 50.00 Kgs          | 74032100    |
| 18     | ALLOY (COPPER)                             | 50.00 Kgs          | 74072100    |
| 19     | CASTING MACHINE                            | 10.00 Nos          | 84543010    |
| 20     | Jewellery Tools                            | 500000.00 Pcs      | 84609000    |
| 21     | FROEDOOM MOTOR                             | 200.00 Nos         | 84669300    |
| 22     | LESER MACHINE PARTS                        | 100.00 Nos         | 84682010    |
| 23     | RUBBER MOULD                               | 500.00 Nos         | 84807900    |
| 24     | SOLDERING MACHINERIES                      | 75.00 Nos          | 851519      |

• ***PROPOSED BROAD BANDING ITEM***

| Sr. No. | Description of the items                                                                                                                                                                                                                                                                             | Proposed Capacity  | ITC HS Code |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------|
| 1       | Synthetic Or Reconstructed Precious Or Semiprecious Stones, Whether Or Not Worked Or Graded But Not Strung, Mounted Or Set; Ungraded Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Temporarily Strung For Convenience Of Transport                                                    | 100000.00<br>Carat | 7104        |
| 2       | Piezo-Electric Quartz                                                                                                                                                                                                                                                                                | 100000.00<br>Carat | 71041000    |
| 3       | Other, unworked or simply sawn or roughly shaped                                                                                                                                                                                                                                                     | 100000.00<br>Carat | 710420      |
| 4       | Synthetic Or Reconstructed Precious Or Semiprecious Stones, Whether Or Not Worked Or Graded But Not Strung, Mounted Or Set; Ungraded Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Temporarily Strung For Convenience Of Transport - Other, Unworked Or Simply Sawn Or Roughly Shaped | 100000.00<br>Carat | 71042000    |
| 5       | Laboratory-created or laboratory grown or manmade or cultured or synthetic diamonds                                                                                                                                                                                                                  | 100000.00<br>Carat | 71042010    |



|    |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                    |          |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|
| 6  | Other                                                                                                                                                                                                                                                                                                                                                                                                                                | 100000.00<br>Carat | 71042090 |
| 7  | Natural Or Cultured Pearls, Precious Or Semi-Precious Stones, Precious Metals, Metals Clad With Precious Metal, And Articles Thereof; Imitation Jewellery; Coin~Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Whether Or Not Worked Or Graded But Not Strung, Mounted Or Set; Ungraded Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Temporarily Strung For Convenience Of Transport~Diamonds~Diamonds | 100000.00<br>Carat | 71042100 |
| 8  | Lab Grown Rough Diamonds Seed                                                                                                                                                                                                                                                                                                                                                                                                        | 100000.00<br>Carat | 71042110 |
| 9  | Lab Grown Rough Diamond                                                                                                                                                                                                                                                                                                                                                                                                              | 100000.00<br>Carat | 71042120 |
| 10 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                | 100000.00<br>Carat | 710429   |
| 11 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                | 100000.00<br>Carat | 71042900 |
| 12 | Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Whether Or Not Worked Or Graded But Not Strung, Mounted Or Set; Ungraded Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Temporarily Strung For Convenience Of Transport-Other-Laboratory Created Or Laboratory Grown Or Manmade Or Cultured Or Synthetic Diamonds                                                                                         | 100000.00<br>Carat | 71049010 |
| 13 | Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Whether Or Not Worked Or Graded But Not Strung, Mounted Or Set; Ungraded Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Temporarily Strung For Convenience Of Transport-Other--Laboratory Created Or Laboratory Grown Or Manmade Or Cultured Or Synthetic Diamonds--Other                                                                                 | 100000.00<br>Carat | 71049090 |
| 14 | Natural Or Cultured Pearls, Precious Or Semi-Precious Stones, Precious Metals, Metals Clad With Precious Metal, And Articles Thereof; Imitation Jewellery; Coin~Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Whether Or Not Worked Or Graded But Not Strung, Mounted Or Set; Ungraded Synthetic Or Reconstructed Precious Or Semi-Precious Stones, Temporarily Strung For Convenience Of Transport~Diamonds~Diamonds | 100000.00<br>Carat | 71049100 |
| 15 | Industrial                                                                                                                                                                                                                                                                                                                                                                                                                           | 100000.00<br>Carat | 71049110 |
| 16 | Non-Industrial                                                                                                                                                                                                                                                                                                                                                                                                                       | 100000.00<br>Carat | 71049120 |
| 17 | Other                                                                                                                                                                                                                                                                                                                                                                                                                                | 100000.00<br>Carat | 710499   |
| 18 | Gold, Mounting                                                                                                                                                                                                                                                                                                                                                                                                                       | 50.00<br>Kgs       | 71131911 |

|    |                             |               |          |
|----|-----------------------------|---------------|----------|
| 19 | Silver Mounting             | 200.00<br>Kgs | 71131141 |
| 20 | Platinum, Mounting, Finding | 50.00<br>Kgs  | 71131921 |
| 21 | Platinum Jewellery Studded  | 50.00<br>Kgs  | 71131923 |
| 22 | Silver Jewellery Studded    | 200.00<br>Kgs | 71131143 |
| 23 | Silver Jewellery Lab Grown  | 200.00<br>Kgs | 71131144 |
| 24 | Gold Jewellery Studded      | 50.00<br>Kgs  | 71131913 |
| 25 | Gold Jewellery Lab Grown    | 50.00<br>Kgs  | 71131914 |
| 26 | Silver Model                | 50.00<br>Kgs  | 71131120 |
| 27 | Silver Articles Jewellery   | 100.00<br>Kgs | 711411   |

It is seen from the above table the unit has not submitted 8-digit ITC HS Code for items mentioned in Sr. No.1,3,10,17 and 27.

- Further the unit vide its letter dated 01.09.2026 and 28.09.2026 has stated as under :
1. During the submission process on the NSDL SEZ Online Portal, they observed that several valid and officially recognized 8-digit HSN (Harmonized System of Nomenclature) Codes under the Customs Tariff / Indian Trade Classification (ITC-HS)-which are required for their specific broad-banding scope-are currently not updated, reflected, or selectable in the drop-down master database of the NSDL SEZ Portal.
  2. In order to avoid operational delays and process their broad-banding application on time, they are submitting their request based on the available mapping on the portal and official customs tariff classifications.

They also formally submit the following Disclaimer and Undertaking

1. **System Discrepancy Disclaimer:** The non-availability or absence of specific 8-digit HSN codes on the NSDL SEZ portal is a technical system/database limitation of the NSDL/SEZ Online platform and is beyond their control.
2. **Exemption from Liability:** Their company, its Proprietor, Authorized Signatories, or Representatives shall not be held responsible or liable for any technical mismatch system rejection, erroneous classification flags, or administrative delays arising solely due to non-updated HSN code databases on the NSDL SEZ portal.
3. **Accuracy of Declarations:** They confirmed that all physical goods exported, imported, under the proposed broad-banding will strictly adhere to the official ITC (HS) Customs Tariff classifications as prescribed by the CBIC and DGFT.

Customs, vide their letter dated 16.09.2026, submitted the following comments:

1. The matter has been examined from the Customs perspective in terms of Rule 19(2) of the SEZ Rules, 2006,



broad-banding/change in the items of manufacture is to be considered by the Approval Committee, subject to the requirements of Rule 18. The LOA is required to specify the items of manufacture along with the corresponding ITC(HS) classification.

2. The unit has submitted certain applicable 8 digit HSN codes are not available in the SEZ Online portal dropdown/master and has requested that its application may be processed on the basis of the available portal mapping and that the relevant HSN codes may also be updated in the system.
3. In this regard, they stated that non availability of a particular 8-digit HSN code in the SEZ Online portal dropdown appears to be a portal/master-data related issue, which may be taken up with the concerned technical authority for necessary updation.
4. Further the undertaking submitted by the unit seeking to absolve self from responsibility for any classification mismatch or erroneous classification cannot override the applicable provisions of Customs law. The correctness of classification of goods at the time of import/export shall remain subject to verification under the applicable Customs law and procedures.
5. They have no objection to the request being processed by the competent authority under Rule 19(2) of the SEZ Rules 2006 subject to the above observations and applicable provisions of law.

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

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

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

**Observation:** The unit has not submitted the 8-digit ITC (HS) Code for the items mentioned at Sr. Nos.1,3,10,17 and 27.

**e. Recommendation:**

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

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. Unicorn Trading Company for broad banding of items with revised projection for the period of 5 years i.e. 2026-27 to 2030-31.

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

Permission for Broad Banding items.

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

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

**d. Other Information: -**

M/s. Unicorn Trading Company was granted LOA : SEEPZ-SEZ/IA-I SECTION/UTC/52 / 2025-26/11809 dated 09.09.2025 for manufacture & export for for Gold Chains, Silver Chains, Soldering Machineries, Gold Findings, Silver Findings, Alloy Silver, Alloy Copper, Alloy Zinc Base, Rubber Mould, Waxes, Plastic Tray, Investment Powder , Laser Machine Parts, Laser Lamp, Froedoom Motor, Pearl, Branded Jewellery, Labal, Paid, Polybags, Silver Articles Jewllery, Casting Machines, Jewellery Tools etc. The unit started its commercial production w.e.f. 20.04.2026. The validity of LOA is upto 19.04.2031.

|                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of the Company                                                                                                              | M/s. Unicorn Trading Company                                                                                                                                                                                                                                                                                                                                                      |
| Location                                                                                                                         | Gala No. 308, Nest - 2 , SEEPZ-SEZ                                                                                                                                                                                                                                                                                                                                                |
| LOA No. & Date                                                                                                                   | SEEPZ-SEZ/IA-I SECTION/UTC/52 / 2025-26/11809 dated 09.09.2025                                                                                                                                                                                                                                                                                                                    |
| Items of Manufacture/Trading                                                                                                     | manufacture & export for for Gold Chains, Silver Chains, Soldering Machineries, Gold Findings, Silver Findings, Alloy Silver, Alloy Copper, Alloy Zinc Base, Rubber Mould, Waxes, Plastic Tray, Investment Powder , Laser Machine Parts, Laser Lamp, Froedoom Motor, Pearl, Branded Jewellery, Labal, Paid, Polybags, Silver Articles Jewllery, Casting Machines, Jewellery Tools |
| Date of Commencement of Production                                                                                               | 20.04.2026                                                                                                                                                                                                                                                                                                                                                                        |
| Validity of LOA                                                                                                                  | 19.04.2031                                                                                                                                                                                                                                                                                                                                                                        |
| Whether Addl. CG Export, if any, envisaged for the new product                                                                   | No                                                                                                                                                                                                                                                                                                                                                                                |
| Whether newly included items restricted/banned                                                                                   | No.                                                                                                                                                                                                                                                                                                                                                                               |
| Whether design and production facilities are common and have similar manufacturing process in relation to the existing products. | YES                                                                                                                                                                                                                                                                                                                                                                               |

• **EXISTING APPROVED ITEMS**



| Sr. No. | Description of the items to be manufactured | Approved Capacity | ITC (HS) Classification |
|---------|---------------------------------------------|-------------------|-------------------------|
| 1       | GOLD CHAINS                                 | 75000.00 Pcs      | 71131960                |
| 2       | SILVER CHAINS                               | 60000.00 Pcs      | 71131190                |
| 3       | SOLDERING MACHINERIES                       | 75.00 Pcs         | 851519                  |
| 4       | GOLD FINDINGS                               | 1000.00 grams     | 71131910                |
| 5       | SILVER FINDINGS                             | 1000.00 grams     | 71131110                |
| 6       | ALLOY-SILVER                                | 1000.00 grams     | 71069290                |
| 7       | ALLOY-COPPER                                | 1000.00 grams     | 74072100                |
| 8       | ALLOY-ZINC BASE                             | 1000.00 grams     | 74032100                |
| 9       | RUBBER MOULD                                | 500.00 pieces     | 84807900                |
| 10      | WAXES                                       | 1000.00 grams     | 34070000                |
| 11      | PLASTIC TRAY                                | 200.00 Pcs        | 39249000                |
| 12      | INVSMENT POWDER                             | 200.00 Pcs        | 38160000                |
| 13      | LASER MACHINE PARTS                         | 100.00 Pcs        | 84682010                |
| 14      | LASER LAMP                                  | 100.00 Pcs        | 85394100                |
| 15      | FROEDOOM MOTOR                              | 200.00 Pcs        | 84669300                |
| 16      | PEARL                                       | 1000.00 carat     | 71012200                |
| 17      | BRANDED JEWELLERY                           | 2000.00 grams     | 71131930                |
| 18      | LABEL                                       | 5000.00 Pcs       | 48219090                |
| 19      | PAID POLYBAGS                               | 25000.00 Pcs      | 39269099                |
| 20      | SILVER ARTICLES JEWELLERY                   | 2000.00 grams     | 71141149                |
| 21      | CASTING MACHINE                             | 10.00 Pcs         | 84543010                |
| 22      | JEWELLERY TOOLS                             | 500.00 Pcs        | 84609000                |

• **PROPOSED BROAD BANDING ITEM**

| Sr. No. | Description of the items to be newly manufactured   | Proposed Capacity | ITC (HS) Classification |
|---------|-----------------------------------------------------|-------------------|-------------------------|
| 1       | 10Kt Plain Gold Jewellery                           | 15.00 kgs         | 71131911                |
| 2       | 10Kt Gold Jewellery Studded With Diamonds           | 5.00 kgs          | 71131913                |
| 3       | 10Kt Gold Jewellery Studded With Lab Grown Diamond  | 20.00 kgs         | 71131914                |
| 4       | 10Kt Gold Jewellery Studded With Diamonds, Ps, Sps. | 10.00 kgs         | 71131919                |
| 5       | 14Kt Plain Gold Jewellery                           | 10.00 kgs         | 71131911                |
| 6       | 14Kt Gold Jewellery Studded With Diamond            | 5.00 kgs          | 71131913                |
| 7       | 14Kt Gold Jewellery Studded With Lgd                | 20.00 kgs         | 71131914                |
| 8       | 14Kt Gold Jewellery Studded With Diamond,Ps,Sps     | 15.00 kgs         | 71131919                |
| 9       | 925 Plain Silver Jewellery                          | 5.00 kgs          | 71131141                |
| 10      | 925 Silver Jewellery Studded With Diamond           | 3.00 kgs          | 71131143                |
| 11      | 925 Silver Jewellery Studded With Diamonds,Ps,Sps   | 5.00 kgs          | 71131149                |
| 12      | 925 Silver Jewellery Studded With Lab Grown Diamond | 10.00 kgs         | 71131144                |

|    |                                                                   |               |          |
|----|-------------------------------------------------------------------|---------------|----------|
| 13 | 950Pt Plain Platinum Jewellery                                    | 2.00 kgs      | 71131921 |
| 14 | 950Pt Platinum Jewellery Studded With Diamonds                    | 2.00 kgs      | 71131923 |
| 15 | 950Pt Platinum Jewellery Studded With Lab Grown Diamonds          | 5.00 kgs      | 71131924 |
| 16 | 950 Platinum Jewellery Studded With Diamonds,Ps,Sps               | 2.00 kgs      | 71131929 |
| 17 | 925 Silver14Kt Gold Combination Jewellery Studded With Diamonds   | 2.00 kgs      | 71131990 |
| 18 | 18Kt Gold950 Platinum Combination Jewellery Studded With Diamonds | 1.00 kgs      | 71131990 |
| 19 | Platinum                                                          | 5.00 kgs      | 71101900 |
| 20 | Silver Grains                                                     | 25.00 kgs     | 71069110 |
| 21 | Gold Grains                                                       | 25.00 kgs     | 71081300 |
| 22 | Precious Stones Semi Precious                                     | 5000.00 carat | 71039120 |
| 23 | Grown Cut Polished Lgd001                                         | 5000.00 carat | 71042110 |
| 24 | Laboratory Grown Cut & Pol Dia d Lgd003                           | 5000.00 carat | 71049120 |
| 25 | Cut & Polished Diamond                                            | 5000.00 carat | 71023910 |
| 26 | Silver                                                            | 30.00 kgs     | 71069290 |
| 27 | Cz                                                                | 5000.00 carat | 71049900 |
| 28 | Cs                                                                | 5000.00 carat | 71042090 |
| 29 | Syn Stone                                                         | 5000.00 carat | 54024400 |
| 30 | Pearl                                                             | 2000.00 carat | 71161000 |
| 31 | Platinum                                                          | 50.00 kgs     | 71101119 |

• *Revision of projections for the period of 5 years are as follows:*

**Projections:-**

| Particulars                                                   | Approved projection for 5 Year i.e. 2026-27 to 2030-31 |                | Proposed Revised Projection for 5 Year i.e. 2026-27 to 2030-31 |                |
|---------------------------------------------------------------|--------------------------------------------------------|----------------|----------------------------------------------------------------|----------------|
|                                                               | Rs. in lakhs                                           | (US\$ 86.00)   | Rs. in lakhs                                                   | (US\$ 86.00)   |
| FOB value of Exports                                          | 6400.00                                                | 7441.86        | 12000.00                                                       | 13953.49       |
| Import of Machinery                                           | 5.00                                                   | 5.81           | 10.00                                                          | 11.63          |
| Import of trading goods and components                        | 2725.00                                                | 3168.60        | 5450.00                                                        | 6337.21        |
| Import of Spares & Consumables                                | -                                                      | -              | -                                                              | -              |
| Repatriation of dividends and profits to foreign collaborates | -                                                      | -              | -                                                              | -              |
| Royalty                                                       | -                                                      | -              | -                                                              | -              |
| Lumpsum Know how fee                                          | -                                                      | -              | -                                                              | -              |
| Design & Drawing fees                                         | -                                                      | -              | -                                                              | -              |
| Payment of foreign technicians                                | -                                                      | -              | -                                                              | -              |
| Payment on training of Indian tech. Abroad                    | -                                                      | -              | -                                                              | -              |
| Commission on export                                          | -                                                      | -              | -                                                              | -              |
| Foreign Travel                                                | 17.55                                                  | 20.11          | 35.10                                                          | 40.81          |
| Any other payment                                             | -                                                      | -              | -                                                              | -              |
| <b>Foreign exchange outgo</b>                                 | <b>2747.55</b>                                         | <b>3194.52</b> | <b>5495.10</b>                                                 | <b>6389.65</b> |
| <b>NFE</b>                                                    | <b>3652.45</b>                                         | <b>4247.34</b> | <b>6504.90</b>                                                 | <b>7563.84</b> |



Custom Section, vide email dated 28.09.2026, has stated that the proposal for inclusion of the following items in the LOA has been examined, and no objection is hereby conveyed, subject to certain conditions:

- i. The trading activity for gold, silver, platinum, other precious metals, diamonds and other precious and semi-precious stones, shall be permitted only on an intra-SEZ basis, i.e., within SEEPZ only, and shall be subject to strict compliance with Instruction No. 100 dated 25.10.2019 issued by the Ministry of Commerce & Industry, New Delhi, read with Department of Commerce Instruction vide F. No. D.12/4/2013- SEZ dated 31.12.2013 and DoC clarification letter dated 18.06.2014.
- ii. The unit shall adhere to and comply with all restrictions, guidelines, and instructions issued from time to time by the DGFT and the Ministry of Commerce & Industry, as applicable to SEZ units.
- iii. The unit shall exercise due diligence and ensure compliance with all conditions prescribed under the SEZ Act, 2005 and the Rules framed thereunder.
- vi. The unit shall ensure strict compliance to Public Notice No.03/2025 dated 01.07.2025 issued by JDC SEEPZ-SEZ.

Further, the proposal may be decided by the UAC for appropriate decision under Rule 19(2) of the SEZ Rules, 2006.

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

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

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

**e. Recommendation:**

The proposal of the unit for Broad Banding of items with revised projection for the period of 5 years i.e. 2026-27 to 2030-31, is placed before the Approval Committee for consideration in terms of Rule 19 (2) of SEZ Rule, 2006.

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

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. Micro Components, for Capacity Enhancement in existing items for the Block period 2026-27 to 2030-31

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

Approval for Capacity Enhancement in existing items for the block period 2026-27 to 2030-31.

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

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

**d. Other Information: -**

| Sr. No. | Heading                                                                                  | Details                                                                                                                     |
|---------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| 1       | Name of the Unit-                                                                        | M/s. Micro Components                                                                                                       |
| 2       | Location                                                                                 | Unit No. 157 & 160, SDF-V, SEEPZ-SEZ, Andheri East, Mumbai- 400096.                                                         |
| 3       | LOA No. & Date-                                                                          | SEEPZ-SEZ/IA-I/NUS/APL/HW-03/16-17 dated 01.07.2016 as amended                                                              |
| 4       | Authorized Operation-                                                                    | HALF SIZE, CRYSTAL CAN RELAYS, RELAYS AND ANY OF ITS SUB COMPONENTS COILS, MOTORS, HEADERS                                  |
| 5       | Date of Commencement-                                                                    | 26.10.2016                                                                                                                  |
| 6       | Existing Block Period                                                                    | 2021-22 to 2025-26                                                                                                          |
| 7       | Validity of LOA                                                                          | 25.10.2026                                                                                                                  |
| 8       | Outstanding Rent dues                                                                    | NIL as on 01.09.2026                                                                                                        |
| 9       | Labour Dues                                                                              | NIL                                                                                                                         |
| 10      | Validity of Lease Agreement                                                              | Unit No.160 - Sub-lease agreement is registered w.e.f. 26.10.2021 to 25.10.2031.<br><br>Unit No.157- No Sub-Lease agreement |
| 11      | Pending CRA Objection, if any                                                            | No                                                                                                                          |
| 12      | Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | No                                                                                                                          |

The unit vide their letter 29.09.2026 submitted the application for Capacity Enhancement of the existing items. The details of the same are as follows:-

**A. Capacity Enhancement of Item:-**



| Sr. No. | Items of Manufacture/ Trading                                                                 | Approved Capacity<br>(Metric) | Proposed Capacity<br>(Metric) |
|---------|-----------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| 1       | Half size, Crystal Can Relay, S. Relays and any of its Subcomponents (Coils, motors, headers) | 1535000.00                    | 1957500.00                    |

It is seen from above mentioned table the unit has enhanced capacity of their existing approved item i.e. Half size, Crystal Can Relay, S. Relays and any of its Subcomponents (Coils, motors, headers) from 1535000.00 to 1957500.00.

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

**e. Recommendation:**

The request of the unit for Capacity Enhancement in existing items for the block period 2026-27 to 2030-31 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. Rank International (Trading Division), for Capacity Enhancement in existing items for the block period 2026-27 to 2030-31.

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

Approval for Capacity Enhancement in existing items block period 2026-27 to 2030-31.

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

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

**d. Other Information: -**

| Sr. No. | Heading                                                                                  | Details                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Name of the Unit-                                                                        | M/s. Rank International (Trading Division)                                                                                                                                                                                                                                                                                                                                                                        |
| 2       | Location                                                                                 | Unit No. G-44, G & J Complex-I, SEEPZ-SEZ, Andheri East, Mumbai- 400096.                                                                                                                                                                                                                                                                                                                                          |
| 4       | LOA No. & Date-                                                                          | SEEPZ-SEZ/IA-I/NUS/APL/GJ-06/2011-12/11455 dated 20.07.2011 as amended                                                                                                                                                                                                                                                                                                                                            |
| 5       | Authorized Operation-                                                                    | Findings Mountings Chains made of Silver, Findings Mounting Chains made of Gold Platinum Palladium, Enamels and Lacquers, Nobel Metal Solution of Ruthenium, Nobel metal solution of Platin um Rhodium and palladium, Pickling preparations and other Soldering brazing or welding powders or Pastes, Britener and Replinisher for Palladium Bath, Palladium Solution for plating and Copper Zinc Base Alloy etc. |
| 6       | Date of Commencement-                                                                    | 10.10.2011                                                                                                                                                                                                                                                                                                                                                                                                        |
| 7       | Existing Block Period                                                                    | 2021-22 to 2025-26                                                                                                                                                                                                                                                                                                                                                                                                |
| 9       | Validity of LOA                                                                          | 09.10.2026                                                                                                                                                                                                                                                                                                                                                                                                        |
| 10      | Outstanding Rent dues                                                                    | NIL as on 28.09.2026                                                                                                                                                                                                                                                                                                                                                                                              |
| 11      | Labour Dues                                                                              | NIL                                                                                                                                                                                                                                                                                                                                                                                                               |
| 12      | Validity of Lease Agreement                                                              | Sub-lease agreement is registered w.e.f. 17.04.2024 to 16.04.2029.                                                                                                                                                                                                                                                                                                                                                |
| 13      | Pending CRA Objection, if any                                                            | No                                                                                                                                                                                                                                                                                                                                                                                                                |
| 14      | Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | No                                                                                                                                                                                                                                                                                                                                                                                                                |

The unit vide their letter 21.09.2026 submitted the application for Capacity Enhancement of the existing items for the block period 2026-27 to 2030-31. The details of the same are as follows:-

**A. Capacity Enhancement of Item:-**



| Sr. No. | Items of Manufacture/ Trading                            | Approved Capacity | Proposed Capacity |
|---------|----------------------------------------------------------|-------------------|-------------------|
| 1       | Findings Mountings Chains made of Silver                 | 300000.00         | 500000.00         |
| 2       | Findings Mounting Chains made of Gold Platinum Palladium | 200000.00         | 500000.00         |

It is seen from above mentioned table the unit has enhanced capacity of their existing approved item for the block period 2026-27 to 2030-31 :-

1. Findings Mountings Chains made of Silver from 300000.00 to 500000.00.
2. Findings Mounting Chains made of Gold Platinum Palladium 200000.00 to 500000.00

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

**e. Recommendation:**

The request of the unit for Capacity Enhancement in existing items for the block period 2026-27 to 2030-31 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**

\*\*\*\*\*

**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal :**

Application received from M/s. Sidds Jewels India LLP for increasing the capacity of existing items.

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

Approval for increase in capacity of existing items in the LOP.

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

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

**d. Other Information: -**

M/s. Sidds Jewels India LLP was granted Letter of Approval No. SEEPZ-SEZ/IA-I/NUS/APL/GJ 07/2015-16/4688 dated 01.04.2016 as amended for Plain & studded Jewellery with gold silver, silver with 5 platinum, platinum, Brass with Diamond, colour stone, Lab grown Diamond, Precious & Semi Precious & synthetic colour Stones. The unit has commenced production w.e.f. 09.09.2016. The validity of LOA is upto 08.09.2026.

| Sr. No. | Heading                       | Details                                                                                                                                                                                |
|---------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Name of the Unit-             | M/s. Sidds Jewels India LLP                                                                                                                                                            |
| 2       | Location                      | Unit No. 126-127, SDF-IV, SEEPZ-SEZ, Andheri East, Mumbai- 400096.                                                                                                                     |
| 3       | Area                          | 126 -492 Sq.mtr<br>127 -554 Sq.mtr                                                                                                                                                     |
| 4       | LOA No. & Date-               | SEEPZ-SEZ/IA-I/NUS/APL/GJ 07/2015-16/4688 dated 01.04.2016 as amended                                                                                                                  |
| 5       | Authorized Operation-         | Plain & studded Jewellery with gold silver , silver with 5 platinum, platinum, Brass with Diamond, colour stone, Lab grown Diamond, Precious & Semi Precious & synthetic colour Stones |
| 6       | Date of Commencement-         | 09.09.2016                                                                                                                                                                             |
| 7       | Existing Block Period         | 2026-27 to 2030-31                                                                                                                                                                     |
| 9       | Validity of LOA               | Up to 08.09.2026                                                                                                                                                                       |
| 10      | Outstanding Rent dues         | Rs. 48,76,086.01/- as on 20.08.2024                                                                                                                                                    |
| 11      | Labour Dues                   | NIL                                                                                                                                                                                    |
| 12      | Validity of Lease Agreement   | Sub-lease agreement is registered w.e.f. 05.02.2015 to 08.09.2026.                                                                                                                     |
| 13      | Pending CRA Objection, if any | No                                                                                                                                                                                     |



|    |                                                                                             |    |
|----|---------------------------------------------------------------------------------------------|----|
| 14 | Pending Show Cause<br>Notice/<br>Order/Recovery Notice/<br>Recovery Order issued, if<br>any | No |
|----|---------------------------------------------------------------------------------------------|----|

The unit, vide their letter 14.08.2026, has submitted an application for increase in capacity of the existing items in the LOP. The details of the same are as follows:-

**Capacity Enhancement of Item :-**

| Sr. No. | Items of Manufacture/<br>Trading                                                                                                                                                      | Approved Capacity | Proposed Capacity |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| 1       | Plain & studded Jewellery with gold silver, silver with 5 platinum, platinum, Brass with Diamond, colour stone, Lab grown Diamond, Precious & Semi Precious & synthetic colour Stones | 20,00,000.00      | 50,00,000.00      |

- It is seen from the above mentioned table that the unit has increased the capacity of the existing Items.

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

**Observation:**

The agenda for increase capacity of the existing items in the LOP was deferred in the UAC meeting held on 07.09.2026.

1. The unit was directed to furnish details of the existing machinery vis-à-vis the proposed enhanced capacity and to revise its employment projection commensurate with the proposed enhancement in production capacity.
2. The Specified Officer was directed to examine the proposal and submit a detailed report for further consideration of the Committee.

**The unit vide letter dated 23.09.2026 has submitted the below clarification:**

1. **Clarification regarding production capacity:** The production capacity of 50,00,000 (five million) units proposed by them is for the entire 05 years block period from 09.09.2026 to 08.09.2031 and is not an annual production capacity.
2. **Capacity of existing machinery & Employment Generation:** They confirm that the existing machinery and production infrastructure available with the unit are adequate and capable of producing the proposed estimated quantity of 50,00,000 units during the entire five years period.

The proposed production quantity is based on the existing installed machinery available infrastructure and the operational capacity of the unit. No major machinery is presently envisaged for achieving the proposed production quantity, subject to normal maintenance, operational requirements and business conditions.

The company proposes to increase its employment strength by approximately 50% during the forthcoming five year period.

The additional employment will be generated progressively in line with the increase in production and business activities and will support the achievement of the estimated production of 50,00,000 units during the five year period from 09.09.2026 to 08.09.2031.

**\*\* A letter has been issued to the Specified Officer, SEEPZ-SEZ on 16.09.2026 and 30.09.2026 to examine the proposal and submit a detailed report for further consideration of the Committee. However, the reply of the same is still awaited.**

e. Recommendation:

The request of the unit for increase in capacity of the existing items in the LOP is placed before the Approval Committee for consideration.

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mansi.prajapati < mansi.prajapati@gov.in >

**Fwd: Clarification regarding Capacity Enhancement – M/s Sidds Jewels India LLP, SEEPZ-SEZ - reg.**

**JANESH TRIPATHI < janesh.tripathi@gov.in >**

Wed, 07 Oct 2026 3:00:48 PM +0530

To "Mansi Prajapati"<mansi.prajapati@gov.in>

===== Forwarded message =====

From: Jai Deep <jaijj.g149201@gov.in>

To: "Palash Shankar"<palash.shankar@gov.in>, "JANESH TRIPATHI"  
<janesh.tripathi@gov.in>

Cc: "Specified Officer (SEEPZ-SEZ)"<customseepz-mah@nic.in>, "Abhishek  
Chopra"<abhishekc.c091701@gov.in>

Date: Wed, 07 Oct 2026 13:48:25 +0530

Subject: Clarification regarding Capacity Enhancement – M/s Sidds Jewels India  
LLP, SEEPZ-SEZ - reg.

===== Forwarded message =====

Sir,

With reference to the proposal for renewal of LoA and enhancement of capacity  
submitted by M/s Sidds Jewels India LLP, SEEPZ-SEZ, the following is submitted:

1. The unit is authorised to undertake the activity of manufacture of Plain &  
Studded Jewellery.
2. The existing approved capacity for the above-mentioned item under the LoA  
was 20,00,000.
3. The unit has sought enhancement of the capacity from 20,00,000 to 50,00,000  
under the application dated 14.08.2026.
4. It is clarified that the proposed enhanced capacity of 50,00,000 is the capacity  
for the entire validity period of the LoA (01.04.2024 to 31.03.2029) and **is not an  
annual capacity**.

Accordingly, the enhanced capacity of 50,00,000 may kindly be considered as the  
total capacity \*proposed to be included\* for the entire LoA period, and not as  
50,00,000 per annum.

This is submitted for information and further necessary action please.

Regards,

Customs Section, SEEPZ-SEZ

**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. Euro Diamonds Pvt. Ltd for Resignation of the Director of the Company.

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

Request for Resignation of the Director of the Company.

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

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

**d. Other Information: -**

|    |                             |                                                                                                                                                                                                                                                 |
|----|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Name of the Unit            | M/s. Euro Diamonds Pvt. Ltd                                                                                                                                                                                                                     |
| 2. | LOA No. & Date              | IA(I)/NUS/APL/GJ/339/03-04/2479, Dated 08.04.2004 as amended                                                                                                                                                                                    |
| 3. | Location                    | Unit No. 704, Tower-II, SEEPZ++, SEEPZ-SEZ, Andheri (E), Mumbai- 400096.                                                                                                                                                                        |
| 4. | Item of Manufacture         | Diamond Studded Gold/Platinum Jewellery/Palin Gold Jewellery, Studded Steel Jewellery with Diamonds, Precious and Semi-Precious and Cubic Zirconia, Studded Plain Brass Jewellery with Diamonds, Precious and Semi-precious and Cubic Zirconia. |
| 5. | Date of Commencement        | 01.12.2004                                                                                                                                                                                                                                      |
| 6. | LOA Valid upto              | 31.03.2030                                                                                                                                                                                                                                      |
| 7. | Validity of Lease Agreement | Sub-lease agreement is registered w.e.f. 28.01.2004 to 31.12.2096.                                                                                                                                                                              |

The unit, vide its letter dated 12.08.2026, requested for Change in Directors and Shareholding Pattern of the Company.

The details are as follows:

**LIST OF DIRECTORS PRE AND POST**

| Sr. No. | List of Directors<br>(Pre) | Sr. No. | List of Directors<br>(Post) |
|---------|----------------------------|---------|-----------------------------|
| 1       | Manish B Jain              | 1       | Manish B Jain               |
| 2       | Mahavir M Jain             | 2       | Mahavir M Jain              |
| 3       | Sushil Kumar Duggar        |         |                             |

**\*\*It is seen from the above table that there is Change in the List of Directors.**



## PRE AND POST LIST OF SHAREHOLDING PATTERN

| Sr. No. | Name of the Shareholder     | Pre-Shareholding Pattern |                    | Post-Shareholding Pattern |                    |
|---------|-----------------------------|--------------------------|--------------------|---------------------------|--------------------|
|         |                             | No. of Shares            | Percentage Holding | No of Shares              | Percentage Holding |
| 1       | Manish B Jain               | 2,01,000                 | 27.45%             | 2,01,000                  | 27.45%             |
| 2       | Rajesh Flour Mills Pvt. Ltd | 5,31,360                 | 72.55%             | 5,31,360                  | 72.55%             |
|         | <b>Total</b>                | <b>7,32,360</b>          | <b>100.00%</b>     | <b>7,32,360</b>           | <b>100.00%</b>     |

\*\*It is seen from the above table that there is no change in the Shareholding Pattern of the company after resignation of Mr. Sushil Kumar Duggar as Director of the company.

The unit vide their letter dated 12.08.2026 & 02.09.2026 has submitted the following documents :

1. List of Directors Pre & Post.
2. CA Certified list of Shareholding Pattern Pre & Post.
3. Copy of Form No DIR-12.
4. Copy of Board Resolution for Resignation of Directors.
5. Copy of MOA & AOA & Certificate of Incorporation.
6. Undertaking in terms of Instruction No. 109. Dated 18.10.2021.
7. Undertaking regarding personal liability arising if any, against director.
8. Address Proof of Directors.

**MOC&I Instruction No. 109 dated 18.10.2021** states that: "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 the Resignation of the Director of the Company is placed before the Approval Committee 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,  
SEEPZ 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:**

| <b>Sr. No.</b> | <b>Name of the Unit</b>           | <b>APRs for the period</b>                        |
|----------------|-----------------------------------|---------------------------------------------------|
| 1.             | Eco Friendly Diamonds LLP         | FY 2023-24 to 2024-25                             |
| 2.             | Infinia Jewel Designs LLP         | FY 2024-25 and 2025-26                            |
| 3.             | Intergold (India) Private Limited | FY 2024-25                                        |
| 4.             | Interlink Jewellery services LLP  | FY 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 |
| 5.             | Micro Components                  | FY 2024-25                                        |
| 6.             | Navgrahaa Gems Pvt Ltd            | FY 2021-22, 2022-23, 2023-24 and 2024-25          |
| 7.             | Rank International                | FY 2020-21, 2021-22, 2022-23, 2023-24 and 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. 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/ 258/2026-27

**Name of the Unit:** - M/s. Eco Friendly Diamonds LLP

**Address:** - Unit No.143, SDF-V, SEEPZ-SEZ, Andheri (e), Mumbai-400096

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

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

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2021-22 & 2022-23 was placed in the 184th Approval Committee meeting held on 27.03.2024, wherein the Committee noted the monitoring performance of the Unit for the period 2021-22 and 2022-23, as the export and import data for the period 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 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 |
|--------------------------------------|---------------------|
|--------------------------------------|---------------------|

|                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The Committee also directed Specified Officer to submit a report on the utilization of space vis-a-viz exports envisaged.</p> | <p>Letter issued to the unit on 08.04.2024.</p> <p>It is to mention that the monitoring performance of the unit for the period 2020 - 21, 2021-22 &amp; 2022-23 was placed before the UAC Meeting dated 27.03.2024 wherein the committee noted the performance of the unit as the unit has achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006. Further the committee also directed the Specified Officer to submit the report on the utilization of space viz-a-viz exports envisaged. In this regard, a letter dated 08.04.2024 was sent to Specified officer to submit the report. In response the Specified Office vide letter dated 03.07.2024 had submitted the report and the same processed in e-file and DDC sir has directed to scrutinise the so report.</p> |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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 | 1500.00 | 1700.00 | 1800.00 | 2000.00 | 2200.00 | 9200.00 |
| FE Outgo            | 230.00  | 260.00  | 265.00  | 285.00  | 305.00  | 1345.00 |
| NFE                 | 1270.00 | 1440.00 | 1535.00 | 1715.00 | 1895.00 | 7855.00 |

(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<br>(Goods/Services) |        | C.G. import |        | Other outflow |
|         |           |         | Projected                        | Actual | Projected   | Actual | Actual        |
| 2021-22 | 1500.00   | 200.04  | 225.00                           | 147.93 | 5.00        | 27.87  | 0.00          |
| 2022-23 | 1700.00   | 380.39  | 245.00                           | 139.82 | 15.00       | 52.12  | 0.00          |
| 2023-24 | 1800.00   | 334.58  | 255.00                           | 112.06 | 10.00       | 5.25   | 0.00          |
| 2024-25 | 2000.00   | 808.44  | 275.00                           | 115.52 | 10.00       | 0.00   | 0.00          |
| 2025-26 | 2200.00   | -       | 300.00                           | -      | 5.00        | -      | -             |
| Total   | 9200.00   | 1723.45 | 1300.00                          | 515.33 | 45.00       | 85.24  | 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 | 1270.00                    | 2.26                    | 0.18%                     |
| 2022-23 | 2710.00                    | 211.53                  | 7.81%                     |
| 2023-24 | 4245.00                    | 317.66                  | 7.48%                     |
| 2024-25 | 5960.00                    | 983.26                  | 16.49%                    |
| 2025-26 | 7855.00                    | -                       |                           |

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

|                                                                                                    |                   |                                                                                          |                                   |
|----------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------------------|-----------------------------------|
| LOA No. & Date                                                                                     |                   | SEEPZ-SEZ/IA-I/NUS/AGJ/10/14-15                                                          |                                   |
|                                                                                                    |                   | Dated 21.01.2015                                                                         |                                   |
| Validity of LOA                                                                                    |                   | 27.11.2026                                                                               |                                   |
| Item(s) of manufacture/ Services                                                                   |                   | GROWING OF CVD ROUGH DIAMONDS, MANUFACTURING AND CUTTING & POLISHING DIAMONDS FOR EXPORT |                                   |
| Date of commencement of production                                                                 |                   | 28.11.2016                                                                               |                                   |
| Execution of BLUT                                                                                  |                   | Yes                                                                                      |                                   |
| Pending CRA Objection, if any                                                                      |                   | No                                                                                       |                                   |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any           |                   | No                                                                                       |                                   |
| No. of employees                                                                                   |                   | FY Year                                                                                  | No. of Employees                  |
|                                                                                                    |                   | 2023-24                                                                                  | 29                                |
|                                                                                                    |                   | 2024-25                                                                                  | 28                                |
| Area allotted (in sq. ft.)                                                                         |                   | 6189.25 Sq Ft.                                                                           |                                   |
| Area available for each employee per Sq.ft. basis (area / no. of employees)                        |                   | 2023-24                                                                                  | 213.42 Sq. Ft per employee        |
|                                                                                                    |                   | 2024-25                                                                                  | 221.04 Sq. Ft per employee        |
|                                                                                                    |                   |                                                                                          |                                   |
| Investment till date                                                                               |                   | 2023-24                                                                                  | 2024-25                           |
|                                                                                                    | Building          | 42.73                                                                                    | 42.73                             |
|                                                                                                    | Plant & Machinery | 6743.91                                                                                  | 6743.91                           |
|                                                                                                    | TOTAL             | 6786.64                                                                                  | 6786.64                           |
| Per Sq. ft. Export during the FY                                                                   |                   | Rs.5405.82<br>per Sq. Ft. Lakhs                                                          | Rs. 13062.00<br>per Sq. Ft. Lakhs |
| Quantity and value of goods exported under Rule 34 (unutilized goods)                              |                   | NIL                                                                                      |                                   |
| Value Addition during the monitoring period                                                        |                   | 31.62%                                                                                   | 51.71%                            |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise. | 2023-24           | Yes, APR for the FY 2023-24 filed on 19.09.2024                                          |                                   |
|                                                                                                    | 2024-25           | Yes, APR for the FY 2024-25 filed on 23.09.2025                                          |                                   |
| 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                                                                                                                                                                                    |
|-------------|-------------------------------------|----------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2023-24     | 334.58                              | 334.58                     | -          | No Difference                                                                                                                                                                                                   |
| 2024-25     | 808.44                              | ICEGATE DATA NOT AVAILABLE | -          | The unit has submitted a self-declaration stating that the figures reported in the APR for FY 2024-25 have been considered and complied with based on the books of accounts and records maintained by the unit. |

b. 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 | 112.06             | 112.06                     | -          | No Difference                                                                                                                                                                                                   |
| 2024-25     |              | 115.52             | ICEGATE DATA NOT AVAILABLE | -          | The unit has submitted a self-declaration stating that the figures reported in the APR for FY 2024-25 have been considered and complied with based on the books of accounts and records maintained by the unit. |

| Year/Period | Import        | Figures as per APR | Figures as per Trade Data  | Difference | Reasons for difference                                                                                                                                                                                          |
|-------------|---------------|--------------------|----------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2023-24     | Capital Goods | 5.25               | 5.25                       | -          | No Difference                                                                                                                                                                                                   |
| 2024-25     |               | 0.00               | ICEGATE DATA NOT AVAILABLE | -          | The unit has submitted a self-declaration stating that the figures reported in the APR for FY 2024-25 have been considered and complied with based on the books of accounts and records maintained by the unit. |

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in Lakhs)

|  |  |         |         |
|--|--|---------|---------|
|  |  | 2023-24 | 2024-25 |
|--|--|---------|---------|



|     |                                                                                                                                                     |        |        |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| i   | Total Bond-Cum Legal Undertaking                                                                                                                    | -      | -      |
| ii  | Remaining Value of BLUT given by entity at the start of the Financial Year.                                                                         | 336.96 | 220.95 |
| 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) | 113.01 | 74.84  |
| v   | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].                                                                  | 223.95 | 146.11 |

|         |                                                                                                                                                                                                                                        | 2023-24                                                 | 2024-25                                                                                                                                |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| (G)     | Details of pending Foreign Remittance beyond Permissible period, if any<br><br><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>                                            | NO                                                      | <b>Yes (As per file), The pendency of Foreign exchange realization beyond permissible limit are 1 cases amounting to Rs.0.42 Lakhs</b> |
| (H) (a) | Whether all softex has been filed for the said period. If no, details thereof.<br><br>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | NA                                                      | NA                                                                                                                                     |
| (b)     | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.                                                                             | NA                                                      | NA                                                                                                                                     |
| (c)     | Whether unit has filed any request for Cancellation of Softex                                                                                                                                                                          | NA                                                      | NA                                                                                                                                     |
| (I)     | Whether any Services provided in <b>DTA/SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period.<br><br>If yes, details thereof (year wise details to be provided)                                          | The unit has rendered Job Work service within Seepz-SEZ |                                                                                                                                        |

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                       |     |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----|
| (J) | <p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>                                         | NO                                                                                                                                    | NO  |
| (K) | <p>Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.</p>                                                                                                                                                                                                                                                                    | No, they have not uploaded DSPF for services procured during the monitoring period, they will start uploading the same in due course. |     |
| (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       | Rs. 546780.80/- as on 05.10.2026.   |
| Labour Dues or Labour Cases | NIL                                 |
| Validity of Lease Agreement | Registered 01.04.2022 to 31.03.2027 |

#### Findings

|     |                                                                                                                                                                                                                                                                                                                                                                                    |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | These are the two year performance scrutiny 2023-24 and 2024-25 for the block period 2021-22 to 2025-26.                                                                                                                                                                                                                                                                           |
| 2.  | <ul style="list-style-type: none"> <li>The unit has achieved export revenue of Rs. 334.58/- Lakhs as against projected export of Rs. 1800.00/- Lakhs i.e. 18.59 % during the period for FY 2023-24</li> <li>The unit has achieved export revenue of Rs. 808.44/- Lakhs as against projected export of Rs. 2000.00/- Lakhs i.e. 40.42 % during the period for FY 2024-25</li> </ul> |
| 3.  | <ul style="list-style-type: none"> <li>Cumulative Net Foreign Exchange Rs.317.66/- lakhs is positive for FY 2023-24.</li> <li>Cumulative Net Foreign Exchange Rs.983.26/- lakhs is positive for FY 2024-25.</li> </ul>                                                                                                                                                             |
| 4.  | <p>Pendency Foreign Currency Realization is NIL for the FY 2023-24.</p> <p>1 cases amounting to Rs.0.42 Lakhs are pending for FE realization beyond permissible limit as per APR for FY 2024-25.</p>                                                                                                                                                                               |
| 5.  | There is no Labour dues/ cases, outstanding dues, pending against the unit in estate section.                                                                                                                                                                                                                                                                                      |
| 6.  | There is no CRA Objection pending.                                                                                                                                                                                                                                                                                                                                                 |
| 7.  | Sub-lease agreement is registered 01.04.2022 to 31.03.2027.                                                                                                                                                                                                                                                                                                                        |
| 8.  | Outstanding Rent dues is Rs. 546780.80/- as on 05.10.2026.                                                                                                                                                                                                                                                                                                                         |
| 9.  | There is no SCN pending.                                                                                                                                                                                                                                                                                                                                                           |
| 10. | The unit has submitted value addition statement from CA Pulindra patel & Co., wherein it is certified that the Value Addition during the financial year 2023-24 & 2024-25 is 31.62% and 51.71%.                                                                                                                                                                                    |
| 11. | The APR for the FY 2023-24 and 2024-25 has been filed within prescribed time & submitted on 19.09.2024 and 23.09.2025.                                                                                                                                                                                                                                                             |



|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | <p>A note was issued to the Specified Officer, SEEPZ, on 23.09.2026 to submit the verification report. However, the Specified Officer submitted the reply as under:</p> <p>The mail received on 29.09.2026 from the specified officer stated that M/s. Eco Friendly Diamond LLP has a difference in the import and export figures reported in the APR vis-à-vis the NSDL records for FY 2023-24.</p> <p>In this regard, it is observed that the unit has achieved positive Net Foreign Exchange (NFE) during the relevant period. However, slight discrepancies have been noticed between the import and export figures reported in the APR and the ICES/NSDL data for FY 2023-24.</p>                                                                                                                                                                                                                                                                      |
| 12. | <p>The unit has submitted the reasons for the difference along with a copy of the revised APR for FY 2024-25. As per the revised figures, the unit has reported exports of Rs. 9.10 crore and imports of Rs. 1.20 crore, as against the earlier reported exports of Rs. 8.08 crore and imports of Rs. 1.15 crore.</p> <p>The exact reasons for the difference in the reported figures can be ascertained only after detailed reconciliation of the import and export transactions with the unit's books of accounts and supporting documents.</p> <p>The value addition norms under Rule 53D of the SEZ Rules, 2006, read with Para 4.60 of HBP 2023, do not appear to be applicable in this case, as the unit is engaged in the growing of CVD rough diamonds and in the manufacturing, cutting and polishing of diamonds for export. As per the LOA, the unit is not engaged in dealing with gold, silver or platinum jewellery and articles thereof.</p> |
| 13. | <p>The unit, vide its letter dated 11.09.2026, has undertaken that the figures reported in the APR for FY 2023-24 &amp; 2024-25 have been considered and complied based on the books of accounts and records maintained by the unit.</p> <p>They further stated that the required NSDL data is presently not available with them for verification and reconciliation of the export figures. Accordingly, in the absence of the NSDL data at this stage, the figures reported in the APR have been taken from their books of accounts.</p> <p>Further, they confirm that the above declaration is true and correct to the best of their knowledge and based on the record available with them.</p>                                                                                                                                                                                                                                                           |

e. Recommendation:

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

\*\*\*\*\*

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 and 2025-26.

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/ 259 /2026-27

Name of the Unit: -M/s. Infinia Jewel Designs LLP

Address: - Unit No. 54, SDF-II, SEEPZ ++, Andheri (E), Mumbai- 400096

Block period: - 2022-23 to 2026-27

Financial Year: - 2024-25 and 2025-26

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.

(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

|                     | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27  | Total    |
|---------------------|---------|---------|---------|---------|----------|----------|
| FOB value of export | 7000.00 | 8000.00 | 8500.00 | 9000.00 | 10000.00 | 42500.00 |
| FE Outgo            | 6115.00 | 6956.00 | 7389.50 | 7848.00 | 8714.00  | 37022.50 |
| NFE                 | 885.00  | 1044.00 | 1110.50 | 1152.00 | 1286.00  | 5477.50  |

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

(Rs. In Lakhs)

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

|         |          |          |          |          |        |       |      |
|---------|----------|----------|----------|----------|--------|-------|------|
| 2022-23 | 7000.00  | 8221.53  | 6020.00  | 7509.80  | 50.00  | 6.16  | 0.00 |
| 2023-24 | 8000.00  | 8752.77  | 6880.00  | 8292.44  | 25.00  | 0.00  | 0.00 |
| 2024-25 | 8500.00  | 9899.81  | 7310.00  | 8397.22  | 25.00  | 4.89  | 0.00 |
| 2025-26 | 9000.00  | 7582.08  | 7740.00  | 7555.68  | 50.00  | 3.76  | 0.00 |
| 2026-27 | 10000.00 | -        | 8600.00  | -        | 50.00  | -     | -    |
| Total   | 42500.00 | 34456.19 | 36550.00 | 31755.14 | 200.00 | 14.81 | 0.00 |

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

(Rs. In Lakhs)

| Year    | Cumulative Projections NFE | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|----------------------------|-------------------------|---------------------------|
| 2022-23 | 885.00                     | 618.75                  | 69.92%                    |
| 2023-24 | 1929.00                    | 1175.60                 | 60.94%                    |
| 2024-25 | 3039.5                     | 1720.37                 | 56.60%                    |
| 2025-26 | 4191.5                     | 2206.27                 | 52.64%                    |

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

|                                                                                          |                   |                                                                                                                                                                                                                                                                                                                                             |                                 |
|------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| LOA No. & Date                                                                           |                   | SEEPZ-SEZ/IA-I/NUS/GJ-04/16-17                                                                                                                                                                                                                                                                                                              |                                 |
|                                                                                          |                   | Dated 25.07.2016                                                                                                                                                                                                                                                                                                                            |                                 |
| Validity of LOA                                                                          |                   | 02.04.2027                                                                                                                                                                                                                                                                                                                                  |                                 |
| Item(s) of manufacture/ Services                                                         |                   | Manufacture and export of plain and combination Jewellery made of GoldSilverPlatinumPalladium.<br><br>GoldPlatinumPalladiumSilver Jewellery Studded with Diamonds Precious metal Semi Precious Stones, Cubic Zirconia, Colour Stones and Pearls<br><br>BrassSteelCopper Jewellery studded with Diamonds, Precious and Semi Precious Stones. |                                 |
| Date of commencement of production                                                       |                   | 03.04.2017                                                                                                                                                                                                                                                                                                                                  |                                 |
| Execution of BLUT                                                                        |                   | Yes                                                                                                                                                                                                                                                                                                                                         |                                 |
| Pending CRA Objection, if any                                                            |                   | No                                                                                                                                                                                                                                                                                                                                          |                                 |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any |                   | No                                                                                                                                                                                                                                                                                                                                          |                                 |
| No. of employees                                                                         |                   | FY Year                                                                                                                                                                                                                                                                                                                                     | No. of Employees                |
|                                                                                          |                   | 2024-25                                                                                                                                                                                                                                                                                                                                     | 143                             |
|                                                                                          |                   | 2025-26                                                                                                                                                                                                                                                                                                                                     | 140                             |
| Area allotted (in sq. ft.)                                                               |                   | 5812.51 Sq Ft.                                                                                                                                                                                                                                                                                                                              |                                 |
| Area available for each employee per sq.ft. basis (area / no. of employees)              |                   | 2024-25                                                                                                                                                                                                                                                                                                                                     | 40.65 Sq. Ft per employee       |
|                                                                                          |                   | 2025-26                                                                                                                                                                                                                                                                                                                                     | 41.52 Sq. Ft per employee       |
|                                                                                          |                   |                                                                                                                                                                                                                                                                                                                                             |                                 |
|                                                                                          |                   | 2024-25                                                                                                                                                                                                                                                                                                                                     | 2025-26                         |
| Investment till date                                                                     | Building          | 0.00                                                                                                                                                                                                                                                                                                                                        | 0.00                            |
|                                                                                          | Plant & Machinery | 212.15                                                                                                                                                                                                                                                                                                                                      | 225.29                          |
|                                                                                          | TOTAL             | 212.15                                                                                                                                                                                                                                                                                                                                      | 225.29                          |
| Per Sq. ft. Export during the FY                                                         |                   | Rs. 170319.01 per Sq. Ft. Lakhs                                                                                                                                                                                                                                                                                                             | Rs. 130444016 per Sq. Ft. Lakhs |
| Quantity and value of goods exported under Rule 34 (unutilized goods)                    |                   | NIL                                                                                                                                                                                                                                                                                                                                         |                                 |



|                                                                                                    |         |                                                 |
|----------------------------------------------------------------------------------------------------|---------|-------------------------------------------------|
| Value Addition during the monitoring period                                                        | 17.84%  | 7.69%                                           |
| 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 13.09.2025 |
|                                                                                                    | 2025-26 | Yes, APR for the FY 2025-26 filed on 21.09.2026 |
| 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     | 9899.81                             | ICEGATE DATA NOT AVAILABLE | -          | Vide Letter dated 29.09.2026 the unit has stated that the exports value taken as per books of accounts |
| 2025-26     | 7582.08                             | ICEGATE DATA NOT AVAILABLE | -          | Vide Letter dated 29.09.2026 the unit has stated that the exports value taken as per books of accounts |

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 | 8397.22            | ICEGATE DATA NOT AVAILABLE | -          | Vide Letter dated 29.09.2026 the unit has stated that the import raw material value taken as per books of accounts |
| 2025-26     |              | 7555.68            | ICEGATE DATA NOT AVAILABLE | -          | Vide Letter dated 29.09.2026 the unit has stated that the import raw material value taken as per books of accounts |

| Year/Period | Import        | Figures as per APR | Figures as per Trade Data  | Difference | Reasons for difference                                                                                                   |
|-------------|---------------|--------------------|----------------------------|------------|--------------------------------------------------------------------------------------------------------------------------|
| 2024-25     | Capital Goods | 4.89               | ICEGATE DATA NOT AVAILABLE | -          | Vide Letter dated 29.09.2026 the unit has stated that the import Capital goods value taken as per books of accounts      |
| 2025-26     |               | 3.76               | ICEGATE DATA NOT AVAILABLE | -          | Vide Letter dated 29.09.2026 the unit has stated that the value of imported Capital goods taken as per books of accounts |

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in Lakhs)

|     |                                                                                                                                                     | 2024-25 | 2025-26 |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|
| i   | Total Bond-Cum Legal Undertaking                                                                                                                    | 5786.61 | 5786.61 |
| ii  | Remaining Value of BLUT given by entity at the start of the Financial Year.                                                                         | 4479.30 | 3555.17 |
| 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) | 924.13  | 1617.92 |
| v   | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].                                                                  | 3555.17 | 1937.25 |

|         |                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2024-25 and 2025-26 |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| (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 unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>                                                                                                                                                                                    | NA                  |
| (b)     | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.                                                                                                                                                                                                                                                                       | NA                  |
| (c)     | Whether unit has filed any request for Cancellation of Softex                                                                                                                                                                                                                                                                                                                                                                    | NA                  |
| (I)     | <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                  |
| (J)     | <p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p> | NA                  |
| (K)     | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.                                                                                                                                                                                                                                   | 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.<br><br>If no, details thereof                                                                                                                                                                                                                                                                                                  | Yes |
| (M) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report                                                                                                                                                                                                                                                                                                                                           | NA  |
| (N) | Has the unit set up any cafeteria / canteen / food court in unit premises.<br><br>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise<br><br>Whether unit has availed any duty free goods / services for setting up such facility?<br><br>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       | Rs.37375 as on 29.09.2026                      |
| Labour Dues or Labour Cases | NIL                                            |
| Validity of Lease Agreement | Pending for execution 22.05.2026 to 21.05.2031 |

**Findings**

|    |                                                                                                                                                                                                                                                                                                                             |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | These are the two-year performance scrutiny 2024-25 and 2025-26 for the block period 2022-23 to 2026-27.                                                                                                                                                                                                                    |
| 2. | The unit has achieved export revenue of Rs. 9899.81/- Lakhs as against projected export of Rs. 8500/- Lakhs i.e. 116.46% during the period for FY 2024-25.<br><br>The unit has achieved export revenue of Rs. 7582.08/- Lakhs as against projected export of Rs. 9000/- Lakhs i.e. 84.24% during the period for FY 2025-26. |
| 3. | Cumulative Net Foreign Exchange Rs. 1720.37/- lakhs is positive for FY 2024-25.<br><br>Cumulative Net Foreign Exchange Rs. 2206.27/- lakhs is positive for FY 2025-26.                                                                                                                                                      |
| 4. | Pendency Foreign Currency Realization is NIL for the FY 2024-25 and FY 2025-26.                                                                                                                                                                                                                                             |
| 5. | There is no Labour dues/cases, outstanding dues, pending against the unit.                                                                                                                                                                                                                                                  |
| 6. | There is no CRA Objection pending.                                                                                                                                                                                                                                                                                          |
| 7. | Sub-lease agreement is pending for execution 22.05.2026 to 21.05.2031                                                                                                                                                                                                                                                       |



|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8.  | Outstanding Rent dues is Rs.37375 as on 29.09.2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 9.  | There is no SCN is pending.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 10. | The unit has submitted value addition statement from CA Kushal Jain & Associates, wherein it is certified that the Value Addition during the financial year 2024-25 and 2025-26 is 17.84% and 7.69% .                                                                                                                                                                                                                                                                                                                                                                                         |
| 11. | The APR for the FY 2024-25 and 2025-26 has been filed within prescribed time & submitted on 13.09.2025 and 21.09.2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 12. | Note was issued to specified officer seepz to submit the verification report on 23.09.2026. <b>However, reply of the same is still awaited.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 13. | <p>The unit, vide its letter dated 28.09.2026, has undertaken that Export and Import Data for compilation of Annual Performance Report for F.Y. 2024-25 &amp; 2025-26 as per their books of accounts.</p> <p>Further stated that they were unable to submit the comparison with NSDL/ICEGATE, as they are unable to view ICEGATE details.</p> <p>Exoport are taken as per shipping bills and import are booked as per Bill of Entry except for Imports on Loan Basis.</p> <p>Further, as directed, the Agenda is being placed on the basis of the self-declaration submitted by the Unit.</p> |

e. Recommendation:

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

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

\*\*\*\*\*

**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/ /2026-27**

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

**Address: -**Unit No. 34, SEEPZ-SEZ, Andheri (E), Mumbai 400096.

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

**Financial Year: -** 2024-25(5<sup>th</sup>)

**Details of Previous Monitoring: -**

- The proposal of performance of the APR for the period 2020-21 to 2023-24 was placed in the 19<sup>th</sup> Approval Committee meeting held on 24.03.2025, wherein the Committee noted the monitoring 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.

**(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 | 35000.00             | 36400.00             | 37800.00             | 38500.00             | 40600.00             | 188300.00 |
| FE Outgo            | 31707.89             | 32965.89             | 34173.29             | 34798.39             | 36663.09             | 170308.55 |

|     |         |         |         |         |         |          |
|-----|---------|---------|---------|---------|---------|----------|
| NFE | 3292.11 | 3434.11 | 3626.71 | 3701.61 | 3936.91 | 17991.45 |
|-----|---------|---------|---------|---------|---------|----------|

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<br>(Goods/Services) |          | C.G. import/IUT |        | Other<br>outflow |
|         |           |           | Projected                        | Actual   | Projected       | Actual |                  |
| 2020-21 | 35000.00  | 57287.20  | 30975.00                         | 9875.88  | 200.00          | 50.85  | 384.17           |
| 2021-22 | 36400.00  | 80976.63  | 32214.00                         | 19600.42 | 200.00          | 103.47 | 596.20           |
| 2022-23 | 37800.00  | 72771.86  | 33377.40                         | 22806.54 | 225.00          | 198.76 | 655.12           |
| 2023-24 | 38500.00  | 76517.50  | 33995.50                         | 20861.63 | 225.00          | 194.18 | 537.21           |
| 2024-25 | 40600.00  | 75402.93  | 35809.20                         | 15001.84 | 250.00          | 35.94  | 604.95           |
| Total   | 188300.00 | 362956.12 | 166371                           | 88146.31 | 1100.00         | 583.20 | 2777.65          |
|         |           |           | .10                              |          |                 |        |                  |

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

(Rs. In lakhs)

| Year    | Cumulative Projections<br>NFE | Cumulative NFE<br>Achieved | Cumulative % NFE<br>Achieved |
|---------|-------------------------------|----------------------------|------------------------------|
| 2020-21 | 3292.11                       | 33662.52                   | 1022.52%                     |
| 2021-22 | 6726.22                       | 78842.86                   | 1172.17%                     |
| 2022-23 | 10352.93                      | 114594.47                  | 1106.88%                     |
| 2023-24 | 14054.54                      | 148370.82                  | 1055.67%                     |
| 2024-25 | 17991.45                      | 187318.02                  | 1041.15%                     |



(IV) Whether the Unit achieved Positive NFE : Yes

[D] Other Information:

|                                                                                          |                   |                                                                                                                                                                                                                                                                                                              |     |       |       |
|------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------|-------|
| LOA No. & Date                                                                           |                   | 11/8/25/86-EPZ dated: 02.12.1988                                                                                                                                                                                                                                                                             |     |       |       |
| Validity of LOA                                                                          |                   | 31.03.2030                                                                                                                                                                                                                                                                                                   |     |       |       |
| Item(s) of manufacture/ Services                                                         |                   | Cut & Polished Diamond, Rough Diamonds after preparation pre-manufacturing minor processing studded Gold Jewellery, studded Platinum jewellery, plain gold platinum, silver jewellery, plain & studded combination jewellery made of silver gold platinum, mounting in stainless steel studded with diamonds |     |       |       |
| Date of commencement of production                                                       |                   | 02.01.1988                                                                                                                                                                                                                                                                                                   |     |       |       |
| Execution of BLUT                                                                        |                   | Yes                                                                                                                                                                                                                                                                                                          |     |       |       |
| Pending CRA Objection, if any                                                            |                   | No                                                                                                                                                                                                                                                                                                           |     |       |       |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any |                   | No                                                                                                                                                                                                                                                                                                           |     |       |       |
| a. Projected employment for the block period<br>b. No. of employees as on 31.03.2025     |                   |                                                                                                                                                                                                                                                                                                              | Men | Women | Total |
|                                                                                          |                   | 2024-25                                                                                                                                                                                                                                                                                                      | 649 | 178   | 827   |
| Area allotted (in sq. ft.)                                                               |                   | 62053 Sq. Ft.                                                                                                                                                                                                                                                                                                |     |       |       |
| Area available for each employee per sq. ft. basis (area / no. of employees)             |                   | 75.03 Sq. Ft per employee                                                                                                                                                                                                                                                                                    |     |       |       |
| Investment till date                                                                     | Building          | 487.50                                                                                                                                                                                                                                                                                                       |     |       |       |
|                                                                                          | Plant & Machinery | 1113.60                                                                                                                                                                                                                                                                                                      |     |       |       |
|                                                                                          | TOTAL             | 1601.10                                                                                                                                                                                                                                                                                                      |     |       |       |
| Per Sq. ft. Export during the FY                                                         |                   | Rs. 121513.75/- (in Rupees) Per Sq. ft. Export                                                                                                                                                                                                                                                               |     |       |       |
| Quantity and value of goods exported under Rule 34<br><br>(unutilized goods)             |                   | NIL                                                                                                                                                                                                                                                                                                          |     |       |       |
| Value Addition during the monitoring period                                              |                   | 28.22%                                                                                                                                                                                                                                                                                                       |     |       |       |

|                                                                                               |                                                    |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------|
| Whether the APR being considered now has been filed well within the time limit, or otherwise. | Yes,<br>APR for the FY 2024-25 filed on 02.12.2025 |
| If no, details of the Year along with no of days delayed to be given.                         | Req ID (242500042341)                              |

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

**a. EXPORT**

**(Rs. in Lakhs)**

| Year/<br>Period | Figures reported<br>in APR (FOB<br>Value) | Figures as per<br>Softex/Trade Data             | Difference if<br>any | Reason for Difference/Remark                                                                                                                                       |
|-----------------|-------------------------------------------|-------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2024-25         | 75402.93                                  | 75402.93<br>(Self-declaration<br>given by unit) | 0.00                 | Unit declare that all that the information provided herein is complete and true to the best of their knowledge and belief, and is based on their books of accounts |

**b. IMPORT**

**Raw Materials**

**(Rs. in Lakhs)**

| F.Y.    | Figures as per APR | Figures as per<br>Trade Data                    | Difference if<br>any | Reasons for difference                                                                                                                                             |
|---------|--------------------|-------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2024-25 | 15001.84           | 15001.84(Self-<br>declaration given<br>by unit) | 0.00                 | Unit declare that all that the information provided herein is complete and true to the best of their knowledge and belief, and is based on their books of accounts |

**Capital Goods**

| F.Y.    | Figures as per APR | Figures as per Trade Data             | Difference if any | Reasons for difference                                                                                                                                             |
|---------|--------------------|---------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2024-25 | 35.94              | 35.94(Self-declaration given by unit) | 0.00              | Unit declare that all that the information provided herein is complete and true to the best of their knowledge and belief, and is based on their books of accounts |

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

**(Rs. in Lakhs)**

|     |                                                                                           | 2024-25  |
|-----|-------------------------------------------------------------------------------------------|----------|
| i   | Total Bond-Cum Legal Undertaking                                                          | 16876.89 |
| ii  | Remaining Value of BLUT given by entity at the start of the Financial Year.               | 1566.08  |
| iii | Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year. | 0.00     |

|         |                                                                                                                                                                                                                                        | 2024-25 |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| (G)     | Details of pending Foreign Remittance beyond Permissible period, if any<br><br><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>                                            | NA      |
| (H) (a) | Whether all softex has been filed for the said period. If no, details thereof.<br><br>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | NA      |
| (b)     | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.                                                                             | NA      |
| (c)     | Whether unit has filed any request for Cancellation of Softex                                                                                                                                                                          | NA      |
| (I)     | Whether any Services provided in <b>DTA/SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period.<br><br>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>                                         | No  |
| (K) | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.                                                                                                                                                                                                                                                                           | Yes |
| (L) | <p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>                                                                                                                                                                                                                                                                                                  | Yes |
| (M) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report                                                                                                                                                                                                                                                                                                                                                  | No  |
| (N) | <p>Has the unit set up any cafeteria / canteen / food court in unit premises?</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p> | No  |
| (O) | Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring                                                                                                                                                                                                                                                                                                                            | No  |

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

| Particulars                 | Status                                   |
|-----------------------------|------------------------------------------|
| Outstanding Rent dues       | NIL                                      |
| Labour Dues or Labour Cases | NIL                                      |
| Validity of Lease Agreement | Registered w.e.f 1.03.2018 to 28.02.2048 |

### **Findings**

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | APR 2024-25 is the 5 <sup>th</sup> of the block period 2020-21 to 2024-25.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 2.  | The unit has achieved export revenue of Rs. 75402.93 Lakhs as against projected export of Rs. 40600.00 Lakhs i.e. 185.72% during the period for FY 2024-25.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 3.  | Cumulative Net Foreign Exchange for the F.Y 2024-25 i.e. Rs. 187318.02 is positive.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 4.  | There is no Rent, 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.  | Area allotted (in sq. ft.) :- 62053 sq. ft.<br><br>No. of employees<br><br>Male:- 649<br><br>Female:- 178<br><br>Total:- 827                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 7.  | There is no SCN is pending for the F.Y 2024-25.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 8.  | The unit has submitted value addition statement from CA M/s GMSK & Associates, wherein it is certified that the Value Addition during the financial year 2024-25 is 28.22%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 9.  | The APR for the FY 2024-25 has been filed within stipulated time as it filed on 02.12.2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 10. | <p>The unit vide letter dated 28.09.2026 has declared that the Annual Performance Report submitted for the financial year 2024-25 has been prepared based on their audited financial reports, books of accounts, and supporting financial statements available with the organization.</p> <p>They further confirm that the information, figures and details furnished in the said report are true correct, and complete to the best of their knowledge and belief. Since the relevant and complete data/report is not available from the NSDL and ICEGATE portals for the concerned period, the report has been prepared using the financial records maintained by the organization.</p> <p>They undertake full responsibility for the accuracy and authenticity of the information provided in the Annual Performance Report and affirm that no material facts have been concealed or misrepresented.</p> <p>A note dated 23.09.2026 issued to specified officer, SEEPZ-SEZ to submit the the verification report. However, reply from the same is awaited; further, as directed, the agenda is being placed on the basis of self declaration submitted by the unit.</p> |

**e. Recommendation:**

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

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

\*\*\*\*\*

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/ 261 /2026-27**

**Name of the Unit: -** M/s. Interlink Jewellery Services LLP

**Address: -** Unit 129C, SDF V, 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 2016-17 to 2019-20 was placed in the 161<sup>st</sup> Approval Committee meeting held on 30.03.2022, wherein the Committee noted the monitoring performance of the Unit for the period 2016-17 to 2019-20, as the export and import data for the period 2016-17 to 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 2016-17 to 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 |
|--------------------------------------|---------------------|
|--------------------------------------|---------------------|



|                                                                                                                                        |                                     |
|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| The Committee also directed: -                                                                                                         | Letter issued to unit on 06.04.2022 |
| <ul style="list-style-type: none"> <li>The unit to pay the outstanding rental dues amounting to Rs. 5,14,079/- immediately.</li> </ul> |                                     |

A.

: Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

|                     | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | Total |
|---------------------|---------|---------|---------|---------|---------|-------|
| FOB value of export | 400.00  | 450.00  | 500.00  | 550.00  | 600.00  | 2500  |
| FE Outgo            | 260     | 270     | 300     | 330     | 360     | 1500  |
| NFE                 | 140     | 180     | 200     | 220     | 240     | 1000  |

|                     | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | Total   |
|---------------------|---------|---------|---------|---------|---------|---------|
| FOB value of export | 300.00  | 350.00  | 400.00  | 450.00  | 500.00  | 2000.00 |
| FE Outgo            | 202.00  | 234.50  | 261.00  | 293.50  | 326.00  | 1317.00 |
| NFE                 | 98.00   | 115.50  | 139.00  | 156.50  | 174.00  | 683.00  |

(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     |        | C.G. import |        | Other outflow |
|         |           |         | (Goods/Services) |        | Projected   | Actual |               |
|         |           |         | Projected        | Actual |             |        | Actual        |
| 2016-17 | 400       | 6.97    | 220.00           | 0.00   | 40.00       | 0.00   | 0.00          |
| 2017-18 | 450       | 24.63   | 270.00           | 0.00   | 0.00        | 0.00   | 0.00          |
| 2018-19 | 500       | 14.61   | 300.00           | 0.00   | 0.00        | 0.00   | 0.00          |
| 2019-20 | 550       | 189.30  | 330.00           | 108.28 | 0.00        | 0.00   | 0.00          |
| 2020-21 | 600       | 256.90  | 360.00           | 81.26  | 0.00        | 0.00   | 0.00          |
| Total   | 2500      | 492.41  | 1480.00          | 189.54 | 40.00       | 0.00   | 0.00          |
| Year    | Export    |         | F.E. OUTGO       |        |             |        |               |
|         | Projected | Actual  | Raw Material     |        | C.G. import |        | Other outflow |
|         |           |         | (Goods/Services) |        | Projected   | Actual |               |
|         |           |         | Projected        | Actual |             |        | Actual        |
| 2021-22 | 300.00    | 653.43  | 197              | 8.83   | 5.00        | 0.00   | 0.00          |
| 2022-23 | 350.00    | 1196.14 | 229.5            | 907.64 | 5.00        | 0.00   | 0.00          |
| 2023-24 | 400.00    | 51.73   | 261              | 0.02   | 0.00        | 0.00   | 0.00          |
| 2024-25 | 450.00    | 62.07   | 293.5            | 0.00   | 0.00        | 0.00   | 0.00          |

|              |         |         |      |        |       |      |      |
|--------------|---------|---------|------|--------|-------|------|------|
| 2025-26      | 500.00  |         | 326  |        | 0.00  |      |      |
| <b>Total</b> | 2000.00 | 1963.37 | 1307 | 916.49 | 10.00 | 0.00 | 0.00 |

(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<br>NFE | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|-------------------------------|-------------------------|---------------------------|
| 2016-17 | 140                           | 6.97                    | 4.98%                     |
| 2017-18 | 320                           | 31.60                   | 9.87%                     |
| 2018-19 | 520                           | 46.21                   | 8.88%                     |
| 2019-20 | 740                           | 175.29                  | 23.69%                    |
| 2020-21 | 980                           | 335.53                  | 34.24%                    |
| Year    | Cumulative Projections<br>NFE | Cumulative NFE Achieved | Cumulative % NFE Achieved |
| 2021-22 | 98.00                         | 122.22                  | 124.71%                   |
| 2022-23 | 213.5                         | 445.41                  | 208.62%                   |
| 2023-24 | 352.5                         | 496.12                  | 140.74%                   |
| 2024-25 | 509                           | 550.82                  | 108.22%                   |

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

|                                                                                          |                                                                                                                                          |                         |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| LOA No. & Date                                                                           | IA-I/GJ-06/SERVICES/2015-16<br>Dated 19.01.2016                                                                                          |                         |
| Validity of LOA                                                                          | 21.08.2026                                                                                                                               |                         |
| Item(s) of manufacture/ Services                                                         | Diamond and precious and semi precious stone studded gold, silver, platinum, steel and copper jewellery and gold plated silver jewellery |                         |
| Date of commencement of production                                                       | 22.08.2016                                                                                                                               |                         |
| Execution of BLUT                                                                        | Yes                                                                                                                                      |                         |
| Pending CRA Objection, if any                                                            | No                                                                                                                                       |                         |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | No                                                                                                                                       |                         |
| No. of employees                                                                         | <b>FY Year</b>                                                                                                                           | <b>No. of Employees</b> |
|                                                                                          | 2020-21                                                                                                                                  | 25                      |
|                                                                                          | 2021-22                                                                                                                                  | 25                      |
|                                                                                          | 2022-23                                                                                                                                  | 25                      |
|                                                                                          | 2023-24                                                                                                                                  | 25                      |

|                                                                                                                                                                                 |                   |                  |                  |                                                                                                        |                   |                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|------------------|--------------------------------------------------------------------------------------------------------|-------------------|-------------------|
|                                                                                                                                                                                 |                   | 2024-25          |                  | 25                                                                                                     |                   |                   |
| Area allotted (in sq. ft.)                                                                                                                                                      |                   | 1100 Sq Ft.      |                  |                                                                                                        |                   |                   |
| Area available for each employee per sq.ft. basis (area / no. of employees)                                                                                                     |                   | 2020-21          |                  | 44.00 Sq. Ft per employee                                                                              |                   |                   |
|                                                                                                                                                                                 |                   | 2021-22          |                  | 44.00 Sq. Ft per employee                                                                              |                   |                   |
|                                                                                                                                                                                 |                   | 2022-23          |                  | 44.00 Sq. Ft per employee                                                                              |                   |                   |
|                                                                                                                                                                                 |                   | 2023-24          |                  | 44.00 Sq. Ft per employee                                                                              |                   |                   |
|                                                                                                                                                                                 |                   | 2024-25          |                  | 44.00 Sq. Ft per employee                                                                              |                   |                   |
|                                                                                                                                                                                 |                   |                  |                  |                                                                                                        |                   |                   |
|                                                                                                                                                                                 |                   | 2020-21          | 2021-22          | 2022-23                                                                                                | 2023-24           | 2024-25           |
| Investment till date                                                                                                                                                            | Building          | 15.00            | 18.00            | 18.00                                                                                                  | 18.00             | 18.00             |
|                                                                                                                                                                                 | Plant & Machinery | 4.91             | 10.37            | 16.27                                                                                                  | 16.27             | 16.27             |
|                                                                                                                                                                                 | TOTAL             | 19.91            | 28.37            | 34.27                                                                                                  | 34.27             | 34.27             |
| Per Sq. ft. Export during the FY                                                                                                                                                |                   | Rs.23627.27      | Rs.59220.91      | Rs.108740                                                                                              | Rs.4702.73        | Rs.5642.73        |
|                                                                                                                                                                                 |                   | per Sq. Ft.Lakhs | per Sq. Ft.Lakhs | per Sq. Ft.Lakhs                                                                                       | per Sq. Ft. Lakhs | per Sq. Ft. Lakhs |
| Quantity and value of goods exported under Rule 34 (unutilized goods)                                                                                                           |                   | NIL              |                  |                                                                                                        |                   |                   |
| Value Addition during the monitoring period                                                                                                                                     |                   | 2020-21          | 2021-22          | 2022-23                                                                                                | 2023-24           | 2024-25           |
|                                                                                                                                                                                 |                   | 16.97%           | 10.90%           | 15.74%                                                                                                 | 0.00%             | 0.00%             |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise.<br><br>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 27.12.2022. The unit has delayed in submission of APR by 360 days. |                   |                   |
|                                                                                                                                                                                 |                   | 2021-22          |                  | No, APR for the FY 2021-22 filed on 28.09.2024. The unit has delayed in submission of APR by 728 days. |                   |                   |
|                                                                                                                                                                                 |                   | 2022-23          |                  | No, APR for the FY 2022-23 filed on 08.11.2024. The unit has delayed in submission of APR by 404 days. |                   |                   |
|                                                                                                                                                                                 |                   | 2023-24          |                  | No, APR for the FY 2023-24 filed on 21.11.2024. The unit has delayed in submission of APR by 51 days.  |                   |                   |
|                                                                                                                                                                                 |                   | 2024-25          |                  | No, APR for the FY 2024-25 filed on 19.08.2026. The unit has delayed in submission of APR by 230 days. |                   |                   |

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

**a. EXPORT**

**(Rs. in lakhs)**



| Year/Period | Figures reported in APR (FOB Value) | Figures as per Trade Data | Difference | Reason for Difference/Remark                                                                                                                                                             |
|-------------|-------------------------------------|---------------------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2020-21     | 256.90                              | 177.86                    | 79.04      | The unit has stated that the export value of supplies under Rule 53A(A to K) is not reflected in NSDL, resulting in a difference of ₹3.00 lakh due to fluctuations in the exchange rate. |
| 2021-22     | 653.43                              | 575.06                    | 78.37      | The unit has stated that the Export Supplies Under Rule 53A (A to K) is not reflected in NSDL                                                                                            |
| 2022-23     | 1196.14                             | 1107.21                   | 88.93      | The unit has stated that the Export Supplies Under Rule 53A (A to K) is not reflected in NSDL                                                                                            |
| 2023-24     | 51.73                               | 0.00                      | 51.73      | The unit has stated that the Export Supplies Under Rule 53A (A to K) is not reflected in NSDL                                                                                            |
| 2024-25     | 62.07                               | 2.38                      | 59.69      | The unit has stated that the Export Supplies Under Rule 53A (A to K) is not reflected in NSDL                                                                                            |

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

**(Rs. In Lakhs)**

| Year/<br>Period | Import       | Figures as per APR | Figures as per Trade Data | Difference | Reasons for difference                                       |
|-----------------|--------------|--------------------|---------------------------|------------|--------------------------------------------------------------|
| 2020-21         | Raw Material | 81.26              | 85.38                     | 4.12       | Loan & Returnable Basis                                      |
| 2021-22         |              | 8.83               | 14.70                     | 5.87       | 8.83 Loan Basis not taken 5.87 into A/C Re-Import            |
| 2022-23         |              | 907.64             | 986.19                    | 78.55      | 59.17Gold On Loan<br>19.26 Diamonds on Loan<br>12 Metal mold |
| 2023-24         |              | 0.02               | 0.02                      | 0.00       | Nil                                                          |
| 2024-25         |              | 0.00               | 0.00                      | 0.00       | Nil                                                          |

| Year/<br>Period | Import        | Figures as per APR | Figures as per Trade Data | Difference | Reasons for difference |
|-----------------|---------------|--------------------|---------------------------|------------|------------------------|
| 2020-21         | Capital Goods | 0.00               | 0.00                      | -          | NIL                    |
| 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)**

**(Rs. in Lakhs)**

|  |  |         |         |         |         |         |
|--|--|---------|---------|---------|---------|---------|
|  |  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|--|---------|---------|---------|---------|---------|

|     |                                                                                                                                                     |        |        |        |        |        |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|--------|--------|
| i   | Total Bond-Cum Legal Undertaking                                                                                                                    | 556.15 | 327.76 | 327.76 | 327.76 | 327.76 |
| ii  | Remaining Value of BLUT given by entity at the start of the Financial Year.                                                                         | 549.88 | 327.76 | 321.23 | 5.86   | 5.74   |
| iii | Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.                                                           | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| iv  | The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services) | 22.33  | 6.53   | 315.37 | 0.12   | 3.26   |
| v   | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].                                                                  | 527.55 | 321.23 | 5.86   | 5.74   | 2.48   |

|            |                                                                                                                                                                                                                                        | 2020-21 | 2021-22 | 2022-23                              | 2023-24                               | 2024-25                               |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|--------------------------------------|---------------------------------------|---------------------------------------|
| (G)        | Details of pending Foreign Remittance beyond Permissible period, if any<br><br><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>                                            | Nil     | Nil     | 10 cases amounting to Rs.49.42 Lakhs | 19 cases amounting to Rs.227.47 Lakhs | 15 cases amounting to Rs.253.12 Lakhs |
| (H)<br>(a) | Whether all softex has been filed for the said period. If no, details thereof.<br><br>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | NA      | NA      | NA                                   | NA                                    | NA                                    |
| (b)        | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.                                                                             | NA      | NA      | NA                                   | NA                                    | NA                                    |
| (c)        | Whether unit has filed any request for Cancellation of Softex                                                                                                                                                                          | NA      | NA      | NA                                   | NA                                    | NA                                    |

|     |                                                                                                                                                                                                                                                                                                                                                                                                                           |     |     |     |     |     |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|
| (I) | Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period.<br><br>If yes, details thereof (year wise details to be provided)                                                                                                                                                                                                                                    | NO  | NO  | NO  | NO  | NO  |
| (J) | Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.<br><br>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms<br><br>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.<br><br>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 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?                                                                    | NO | NO | NO | NO | NO |
|     | If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered |    |    |    |    |    |
| (O) | Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring            | NO | NO | NO | NO | NO |

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

| Particulars                 | Status                              |
|-----------------------------|-------------------------------------|
| Outstanding Rent dues       | Rs.922733.92 as on 05.10.2026       |
| Labour Dues or Labour Cases | NIL                                 |
| Validity of Lease Agreement | Registered 01.04.2023 to 31.03.2028 |

**Findings**

|    |                                                                                                                                                                |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | These are the 5th years performance scrutiny 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 for the block period and 2016-17 to 2020-21 and 2021-22 to 2025-26 |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.  | <ul style="list-style-type: none"> <li>• The unit has achieved export revenue of Rs. 256.90/- Lakhs as against projected export of Rs. 600.00/-Lakhs i.e. 42.82 % during the period for FY 2020-21.</li> <li>• The unit has achieved export revenue of Rs. 653.43/- Lakhs as against projected export of Rs. 300.00/-Lakhs i.e. 217.81 % during the period for FY 2021-22</li> <li>• The unit has achieved export revenue of Rs.1196.14/- Lakhs as against projected export of Rs. 350.00/- Lakhs i.e. 341.75 % during the period for FY 2022-23</li> <li>• The unit has achieved export revenue of Rs. 51.73/- Lakhs as against projected export of Rs. 400.00/- Lakhs i.e. 12.93 % during the period for FY 2023-24</li> <li>• The unit has achieved export revenue of Rs. 62.07/- Lakhs as against projected export of Rs. 450.00/- Lakhs i.e. 13.79 % during the period for FY 2023-24</li> </ul> |
| 3.  | <ul style="list-style-type: none"> <li>• Cumulative Net Foreign Exchange Rs. 335.53/- lakhs is positive for FY 2020-21.</li> <li>• Cumulative Net Foreign Exchange Rs. 122.22/- lakhs is positive for FY 2021-22.</li> <li>• Cumulative Net Foreign Exchange Rs. 445.41/- lakhs is positive for FY 2022-23.</li> <li>• Cumulative Net Foreign Exchange Rs. 496.12/- lakhs is positive for FY 2023-24.</li> <li>• Cumulative Net Foreign Exchange Rs. 550.82/- lakhs is positive for FY 2024-25</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                             |
| 4.  | <p>Pendency foreign Currency Realization is NIL for the FY 2020-21 &amp; 2021-22.</p> <ul style="list-style-type: none"> <li>• 10 cases amounting to Rs. 49.42 Lakhs are pending for FE realization beyond permissible limit as per APR for FY 2022-23.</li> <li>• 19 cases amounting to Rs. 227.47 Lakhs are pending for FE realization beyond permissible limit as per APR for FY 2023-24.</li> <li>• 15 cases amounting to Rs. 253.12 Lakhs are pending for FE realization beyond permissible limit as per APR for FY 2024-25.</li> </ul>                                                                                                                                                                                                                                                                                                                                                          |
| 5.  | There is no Labour dues/ cases, outstanding dues, pending against the unit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 6.  | There is no CRA Objection pending.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 7.  | Sub-lease agreement is Registered 01.04.2023 to 31.03.2028                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 8.  | Outstanding Rent dues is Rs.922733.92 as on 05.10.2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 9.  | There is no SCN is pending.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 10. | The unit has submitted value addition statement from CA Samir Bhagat and Co., wherein it is certified that the Value Addition during the financial year 2020-21, 2021-22 and 2022-23 is 16.97%, 10.90% and 15.74% %.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11. | <ul style="list-style-type: none"> <li>• The APR for the FY 2020-21 has not been filed within prescribed time &amp; submitted on 27.12.2022 i.e. there is a delay of 360 days.</li> <li>• The APR for the FY 2021-22 has not been filed within prescribed time &amp; submitted on 28.09.2024 i.e. there is a delay of 728 days.</li> <li>• The APR for the FY 2022-23 has not been filed within prescribed time &amp; submitted on 08.11.2024 i.e. there is a delay of 404 days.</li> <li>• The APR for the FY 2023-24 has not been filed within prescribed time &amp; submitted on 21.11.2024 i.e. there is a delay of 51 days.</li> <li>• The APR for the FY 2024-25 has not been filed within prescribed time &amp; submitted on 19.08.2026 i.e. there is a delay of 230 days.</li> </ul> |
| 12. | A note was issued to the Specified Officer, SEEPZ to submit the verification report on 23.09.2026.<br><b>However, reply of the same is still awaited.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 13. | <p>The Unit, vide its letter dated 06.10.2026, has declared and confirmed that the data and information submitted by it for the financial year 2024-25 are true and correct as per its books of accounts, records, and information available with it.</p> <p>Further, as directed, the performance of the unit for the F.Y. 2020-21 to 2023-24 is being placed on the basis of the APR and data submitted by the Unit. And the performance of the unit for the F.Y. 2024-25 is being placed on the basis of the APR and Self declaration submitted by the Unit.</p>                                                                                                                                                                                                                          |

e. **Recommendation:**

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

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

\*\*\*\*\*

**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.

**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/ 262/2026-27**

**Name of the Unit: -** M/s. Micro Components

**Address: -** Unit No.160, SDF-V, SEEPZ-SEZ, Andheri (East), 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 2020-21, 2021-22, 2022-23 and 2023-24 was placed in the 200<sup>th</sup> Approval Committee meeting held on 27.06.2025, wherein the Committee noted the monitoring performance of the Unit for the period 2020-21, 2021-22, 2022-23 and 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 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.

| Directions of the Approval Committee                                                                                                                                       | Action Taken if any                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| i. The Unit to clear the outstanding dues of Rs. 5000/- (Creche facility)                                                                                                  | Letter issued to unit on 14.07.2025 |
| ii. The Unit to give justification regarding the export performance which is low as compared to projection submission for the period 2020-21, 2021-22, 2022-23 and 2023-24 |                                     |

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 | 2025.00 | 3150.00 | 3534.38 | 3937.50 | 5788.13 | 18435.01 |
| FE Outgo            | 1010.00 | 1607.00 | 1759.00 | 1920.00 | 4899.88 | 11195.88 |
| NFE                 | 1015.00 | 1543.00 | 1775.38 | 2017.50 | 888.25  | 7239.13  |

## (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<br>(Goods/Services) |         | C.G. import |         | Other outflow |
|         |           |          | Projected                        | Actual  | Projected   | Actual  |               |
| 2021-22 | 2025.00   | 632.41   | 1005.00                          | 91.04   | 5.00        | 0.02    | 0.00          |
| 2022-23 | 3150.00   | 1410.76  | 1607.00                          | 408.34  | 0.00        | 106.82  | 0.00          |
| 2023-24 | 3534.38   | 2532.18  | 1759.00                          | 1087.50 | 0.00        | 859.73  | 0.00          |
| 2024-25 | 3937.50   | 5479.63  | 1910.00                          | 4232.55 | 10.00       | 133.27  | 0.00          |
| Total   | 12646.88  | 10054.98 | 6281.00                          | 5819.43 | 15.00       | 1099.84 | 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 | 1015.00                    | 118.26                  | 11.65%                    |
| 2022-23 | 2558.00                    | 288.62                  | 11.28%                    |
| 2023-24 | 4333.38                    | 1236.54                 | 28.54%                    |
| 2024-25 | 6350.88                    | 3571.25                 | 56.23%                    |

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

|                                                                                                    |                   |                                                                                           |                                                  |
|----------------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------|
| LOA No. & Date                                                                                     |                   | SEEPZ-SEZ/IA-I/NUS/APL/HW-03/16-17                                                        |                                                  |
|                                                                                                    |                   | Dated 01.07.2016                                                                          |                                                  |
| Validity of LOA                                                                                    |                   | 25.10.2026                                                                                |                                                  |
| Item(s) of manufacture/ Services                                                                   |                   | HALF SIZE, CRYSTA CAN RELAYS, RELAYS AND ANY OF ITS SUB COMPONENTS COILS, MOTORS, HEADERS |                                                  |
| Date of commencement of production                                                                 |                   | 26.10.2016                                                                                |                                                  |
| Execution of BLUT                                                                                  |                   | Yes                                                                                       |                                                  |
| Pending CRA Objection, if any                                                                      |                   | No                                                                                        |                                                  |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any           |                   | No                                                                                        |                                                  |
| No. of employees                                                                                   | FY Year           |                                                                                           | No. of Employees                                 |
|                                                                                                    | 2024-25           |                                                                                           | 245                                              |
| Area allotted (in sq. ft.)                                                                         |                   | 4671.53 Sq Ft.                                                                            |                                                  |
| Area available for each employee per sq.ft. basis (area / no. of employees)                        |                   | 2024-25                                                                                   | 19.07 Sq. Ft per employee                        |
|                                                                                                    |                   | 2024-25                                                                                   |                                                  |
| Investment till date                                                                               | Building          | 0.00                                                                                      |                                                  |
|                                                                                                    | Plant & Machinery | 2039.26                                                                                   |                                                  |
|                                                                                                    | TOTAL             | 2039.26                                                                                   |                                                  |
| Per Sq. ft. Export during the FY                                                                   |                   | Rs.117298.40                                                                              |                                                  |
|                                                                                                    |                   | 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 09.09.2025. |
| If no, details of the Year along with no of days delayed to be given.                              |                   |                                                                                           |                                                  |

Unit Self Declaration 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     | 5479.63                             | ICEGATE Data not available | -          | The unit has stated that the APR export figures have been compiled based on the books of accounts and records maintained by the unit. |

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 | 4232.55            | ICEGATE Data not available | -          | The unit has stated that the APR import raw material figures have been compiled based on the books of accounts and records maintained by the unit. |

| Year/Period | Import        | Figures as per APR | Figures as per Trade Data  | Difference | Reasons for difference                                                                                                                              |
|-------------|---------------|--------------------|----------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| 2024-25     | Capital Goods | 133.27             | ICEGATE Data not available | -          | The unit has stated that the APR import capital goods figures have been compiled based on the books of accounts and records maintained by the unit. |

(F) Bond cum Legal Undertaking (BLUT)

(Rs. in Lakhs)

|     |                                                                                                                                                     | 2024-25 |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| i   | Total Bond-Cum Legal Undertaking                                                                                                                    | 5434.63 |
| ii  | Remaining Value of BLUT given by entity at the start of the Financial Year.                                                                         | 4290.78 |
| 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) | 1473.69 |

|   |                                                                                    |         |
|---|------------------------------------------------------------------------------------|---------|
| v | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)]. | 2817.09 |
|---|------------------------------------------------------------------------------------|---------|

|         |                                                                                                                                                                                                                                                                                                                                                                                                                                  | 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 Any  |
| (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)     | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.                                                                                                                                                                                                                                                                       | NA      |
| (c)     | Whether unit has filed any request for Cancellation of Softex                                                                                                                                                                                                                                                                                                                                                                    | NA      |
| (I)     | <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>                                                                                                                                                                                                                             | NA      |
| (J)     | <p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p> | NA      |
| (K)     | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.                                                                                                                                                                                                                                   | Yes     |
| (L)     | <p>Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.</p> <p>If no, details thereof</p>                                                                                                                                                                                                                                                          | Yes     |

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| (M) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report                                                                                                                                                                                                                                                                                                                                                  | NA |
| (N) | <p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p> | NA |
| (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       | Nil as on 01.09.2026                |
| Labour Dues or Labour Cases | NIL                                 |
| Validity of Lease Agreement | Registered 26.10.2021 to 25.10.2026 |

**Findings**

|    |                                                                                                                                                               |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | These are the one year performance scrutiny 2024-25 for the block period 2021-22 to 2025-26.                                                                  |
| 2. | The unit has achieved export revenue of Rs. 5479.63/- Lakhs as against projected export of Rs. 3937.50/- Lakhs i.e. 139.17% during the period for FY 2024-25. |
| 3. | Cumulative Net Foreign Exchange Rs. 3571.25/- lakhs is positive for FY 2024-25.                                                                               |
| 4. | Pendency foreign Currency Realization is NIL.                                                                                                                 |
| 5. | There is no Labour dues/cases, outstanding dues, pending against the unit.                                                                                    |
| 6. | There is no CRA Objection pending.                                                                                                                            |
| 7. | Sub-lease agreement is Registered 26.10.2021 to 25.10.2026                                                                                                    |
| 8. | Outstanding Rent dues is Nil as on 01.09.2026                                                                                                                 |



|     |                                                                                                                                                                                                                                                                                                                    |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9.  | There is no SCN is pending.                                                                                                                                                                                                                                                                                        |
| 10. | Value addition is not applicable.                                                                                                                                                                                                                                                                                  |
| 11. | The APR for the FY 2024-25 has been filed within prescribed time & submitted on 09.09.2025.                                                                                                                                                                                                                        |
| 12. | A note was issued to the Specified Officer, SEEPZ to submit the verification report on 28.09.2026.<br><b>However, reply of the same is still awaited.</b>                                                                                                                                                          |
| 13. | The unit, vide its letter dated 10.09.2026, has undertaken that the details submitted in the APR for FY 2024-25 have been prepared as per the books of accounts maintained by the unit in the SEZ.<br>Further, as directed, the Agenda is being placed on the basis of the self-declaration submitted by the Unit. |

c. 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. 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. Navgrahaa Gems Pvt. Ltd.

**Address: -** Unit No. 404, Multistoried Building, SEEPZ-SEZ, Andheri East Mumbai 400096.

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

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

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 | 6000.00 | 7500.00 | 9375.00 | 39719.00 | 58304.00 | 120898.00 |
| FE Outgo            | 5055.00 | 6207.00 | 7758.00 | 23886.00 | 33418.00 | 76324.00  |
| NFE                 | 945.00  | 1293.00 | 1617.00 | 15833.00 | 24886.00 | 44574.00  |

**(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<br>(Goods/Services) |         | C.G. import |        | Other<br>outflow |
|         |           |         | Projected                        | Actual  | Projected   | Actual | Actual           |
| 2021-22 | 6000.00   | 4785.19 | 4860.00                          | 1177.45 | 120.00      | 99.67  | 0.00             |

|         |          |          |          |          |         |        |      |
|---------|----------|----------|----------|----------|---------|--------|------|
| 2022-23 | 7500.00  | 11841.32 | 6075.00  | 2735.25  | 38.00   | 0.00   | 0.00 |
| 2023-24 | 9375.00  | 24005.30 | 7594.00  | 6660.89  | 47.00   | 57.25  | 0.00 |
| 2024-25 | 39719.00 | 31535.32 | 22372.00 | 8374.47  | 1059.00 | 0.00   | 0.00 |
| Total   | 62594.00 | 72167.13 | 40901.00 | 18948.06 | 1264.00 | 156.92 | 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 | 945.00                     | 3888.53                 | 411.48%                   |
| 2022-23 | 2238.00                    | 13204.50                | 590.01%                   |
| 2023-24 | 3855.00                    | 31266.03                | 811.05%                   |
| 2024-25 | 19688.00                   | 54724.12                | 277.95%                   |

(IV) Whether the Unit achieved Positive NFE: Yes

(D) Other Information:

|                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                    |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| LOA No. & Date                                                                           | SEEPZ-SEZ/IA-I/NJ/22/2020-21 Dated 21.04.2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                    |
| Validity of LOA                                                                          | 15.10.2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                    |
| Item(s) of manufacture/ Services                                                         | Combination jewellery of gold/Copper with Diamond /CZ or other Precious Stones, Combination jewellery of gold/Copper with Semi-Precious Stones, Combination Jewellery of gold /Platinum with Diamond/CZ or other precious stones ,Combination Jewellery of Gold/ Steel with Diamond/CZ or other precious/Semi Precious stones, combination jewellery of Gold/Silver with diamond/CZ or other precious /Semi Precious stones, Cubic Zircon Stones Studded on Precious Metals, Plain/Studded Platinum Jewellery , plain/Studded Silver Jewellery , Steel Jewellery Studded with Precious/Semi Precious Stones, Studded /Plain Gold Jewellery |                                                    |
| Date of commencement of production                                                       | 16.10.2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                    |
| 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                                                                         | FY Year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | No. of Employees                                   |
|                                                                                          | 2021-22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Male- 88, Female- 26, Transgender- 0<br>Total- 114 |
|                                                                                          | 2022-23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Male-126, Female-36, Transgender- 0<br>Total- 162  |
|                                                                                          | 2023-24                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Male-185, Female-41, Transgender- 0<br>Total- 226  |



|                                                                                                                                                                                  |                   |                                                                               |                                                                 |                                                                                  |                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------|
|                                                                                                                                                                                  |                   | 2024-25                                                                       | Male-175, Female-52, Transgender-0<br>Total-227                 |                                                                                  |                                                                 |
| Area allotted (in sq. ft.)                                                                                                                                                       |                   | 7908.60 Sq. ft. (2021-22, 2022-23 & 2023-24)<br><br>21358.60 Sq Ft. (2024-25) |                                                                 |                                                                                  |                                                                 |
| Area available for each employee per Sq.ft. basis (area / no. of employees)                                                                                                      |                   | 2021-22                                                                       | 69.37 Sq. Ft per employee                                       |                                                                                  |                                                                 |
|                                                                                                                                                                                  |                   | 2022-23                                                                       | 48.81Sq. Ft per employee                                        |                                                                                  |                                                                 |
|                                                                                                                                                                                  |                   | 2023-24                                                                       | 34.99Sq. Ft per employee                                        |                                                                                  |                                                                 |
|                                                                                                                                                                                  |                   | 2024-25                                                                       | 94.09 Sq. ft per employee                                       |                                                                                  |                                                                 |
|                                                                                                                                                                                  |                   |                                                                               |                                                                 |                                                                                  |                                                                 |
|                                                                                                                                                                                  |                   |                                                                               |                                                                 |                                                                                  |                                                                 |
|                                                                                                                                                                                  |                   | 2021-22                                                                       | 2022-23                                                         | 2023-24                                                                          | 2024-25                                                         |
| Investment till date                                                                                                                                                             | Building          | 545.69                                                                        | 545.69                                                          | 591.03                                                                           | 617.24                                                          |
|                                                                                                                                                                                  | Plant & Machinery | 511.09                                                                        | 570.83                                                          | 694.47                                                                           | 1546.85                                                         |
|                                                                                                                                                                                  | TOTAL             | 1056.78                                                                       | 1116.52                                                         | 1285.5                                                                           | 2164.09                                                         |
| Per Sq. ft. Export during the FY                                                                                                                                                 |                   | As per details submitted by the unit Rs. 0.60 lakhs per Sq.ft.                | As per details submitted by the unit Rs. 1.508 lakhs per Sq.ft. | As per details submitted by the unit Rs. 3.034 lakhs per Sq.ft.                  | As per details submitted by the unit Rs. 1.476 lakhs per Sq.ft. |
| Quantity and value of goods exported under Rule 34<br><br>(unutilized goods)                                                                                                     |                   | NA                                                                            | NA                                                              | NA                                                                               | NA                                                              |
| Value Addition during the monitoring period                                                                                                                                      |                   | 16.91%                                                                        | 9.45%                                                           | 16.54%                                                                           | 12.77%                                                          |
|                                                                                                                                                                                  |                   | 2021-22                                                                       |                                                                 | Yes, APR for FY 2021-22 filed on 30.09.2022<br><br>Request id- 242200004745      |                                                                 |
| Whether all the APRs being considered now have been filed well within the time limit, or otherwise.<br><br>If no, details of the Year along with no of days delayed being given. |                   | 2022-23                                                                       |                                                                 | Yes, APR for the FY 2022-23 filed on 30.06.2023<br><br>Request id- 242300010525  |                                                                 |
|                                                                                                                                                                                  |                   | 2023-24                                                                       |                                                                 | Yes, APR for the FY 2023-24 filed on 28.09.2024.<br><br>Request id- 242400008325 |                                                                 |
|                                                                                                                                                                                  |                   | 2024-25                                                                       |                                                                 | Yes, APR for the FY 2024-25 filed on 19.12.2025<br><br>Request id- 242500032795  |                                                                 |

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

**a. EXPORT**

**(Rs. in lakhs)**

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Trade Data | Difference | Reasons for difference                                              |
|-------------|-------------------------------------|---------------------------|------------|---------------------------------------------------------------------|
| 2021-22     | 4785.19                             | 4735.87                   | 49.31      | APR Submitted as per Audit Report and difference is rate difference |
| 2022-23     | 11841.32                            | 11929.20                  | 87.88      | In NSDL data Sales return is not Consider                           |
| 2023-24     | 24005.30                            | 24005.30                  | 0.00       | No Difference                                                       |
| 2024-25     | 31535.32                            | 31535.32                  | 0.00       | No Difference                                                       |

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

**(Rs. In Lakhs)**

| Year/Period | Import       | Figures as per APR | Figures as per Trade Data | Difference | Reasons for difference                                                 |
|-------------|--------------|--------------------|---------------------------|------------|------------------------------------------------------------------------|
| 2021-22     | Raw Material | 1177.45            | 1277.13                   | 99.67      | Capital Goods Consider separately that is not included in raw material |
| 2022-23     |              | 2735.25            | 2735.25                   | 0.00       | No Difference                                                          |
| 2023-24     |              | 6660.89            | 6718.14                   | 57.25      | Capital Goods Consider separately that is not included in raw material |
| 2024-25     |              | 8374.47            | 8379.07                   | 4.60       | Difference are spare part expenses                                     |

| Year/Period | Import        | Figures as per APR | Figures as per Trade Data | Difference | Reasons for difference                                                                              |
|-------------|---------------|--------------------|---------------------------|------------|-----------------------------------------------------------------------------------------------------|
| 2021-22     | Capital Goods | 99.67              | 98.60                     | 1.07       | The Difference is of spare part we have not consider the spare part as capital goods in trade date. |
| 2022-23     |               | 0.00               | 0.00                      | 0.00       | No Difference                                                                                       |
| 2023-24     |               | 57.25              | 57.25                     | 0.00       | No Difference                                                                                       |
| 2024-25     |               | 0.00               | 0.00                      | 0.00       | No Difference                                                                                       |

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

|     |                                                                                                         | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|-----|---------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|
| i   | Total Bond-Cum Legal Undertaking (BLUT) at the beginning of the 5 years lock period                     | 1245.47 | 1245.47 | 1245.47 | 1245.78 |
| ii  | Value of BLUT amount at the beginning of the Financial Year (APR Monitoring period)                     | 0.00    | 1059.41 | 535.55  | 3943.94 |
| iii | Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the APR Monitoring period, if any | 0.00    |         | 4576.27 | 0.00    |
| Iv  | Duty foregone on goods/services imported or procured during the Financial Year                          | 186.06  | 523.86  | 1167.88 | 2667.86 |
| v   | Remaining value of BLUT as at the end of the financial year                                             | 1059.41 | 535.55  | 3943.94 | 1276.08 |

|            |                                                                                                                                                                                                                                           | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|
| (G)        | Details of pending Foreign Remittance beyond Permissible period, if any<br><br><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>                                               | NO      |         |         |         |
| (H)<br>(a) | Whether all softex has been filed for the said period. If not, details thereof.<br><br>SO to also check whether units have obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | N. A    |         |         |         |
| (b)        | 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.                                                                                    | N. A    |         |         |         |
| (c)        | Whether unit has filed any request for Cancellation of Softex                                                                                                                                                                             | N. A    |         |         |         |
| (I)        | Whether any Services provided in <b>DTA/SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period.<br><br>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 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 /</p>                                                                    | NO   |
| (K) | <p>Approval letter to be indicated 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.</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 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> | YES  |
| (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       | Total Outstanding Dues Rs. 2547102.85 as on dtd. 06.10.2026 |
| Labour Dues or Labour Cases | NIL                                                         |
| Validity of Lease Agreement | Registered 07.05.2021 to 31.05.2072                         |

### FINDINGS

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | These are the 1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> , and 4 <sup>th</sup> performance scrutiny 2021-22, 2022-23, 2023-24 and 2024-25 block period 2021-22 to 2025-26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 2  | <ul style="list-style-type: none"> <li>• The unit has achieved export revenue of Rs.4785.19 Lakhs as against projected export of Rs. 6000.00 Lakhs i.e. 79.75% during the period FY 2021-22.</li> <li>• The unit has achieved export revenue of Rs. 11841.32 Lakhs as against projected export of Rs.7500.00 Lakhs i.e. 157.88% during the period FY 2022-23.</li> <li>• The unit has achieved export revenue of Rs.24005.30 Lakhs as against projected export of Rs. 9375.00 Lakhs i.e.256.05% during the period FY 2023-24.</li> <li>• The unit has achieved export revenue of Rs.31535.32 Lakhs as against projected export of Rs.39719.00 Lakhs i.e. 79.39 % during the period FY 2024-25.</li> </ul> |
| 3. | <ul style="list-style-type: none"> <li>• Cumulative Net Foreign Exchange Rs. 3888.53 lakhs are positive for FY 2021-22.</li> <li>• Cumulative Net Foreign Exchange Rs.13204.50 lakhs are positive for FY 2022-23.</li> <li>• Cumulative Net Foreign Exchange Rs. 31266.03 lakhs are positive for FY 2023-24.</li> <li>• Cumulative Net Foreign Exchange Rs. 54724.12 lakhs are positive for FY 2024-25.</li> </ul>                                                                                                                                                                                                                                                                                        |
| 4. | As per APR for the, there is No Foreign Pendency.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 5. | There are no Labour dues/ cases, outstanding dues, pending against the unit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 6. | Total Outstanding Dues Rs. 2547102.85 as on dtd. 06.10.2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 7. | There is No CRA Objection pending.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 8. | <p><b>Total area allotted- 7908.60 Sq Ft.</b></p> <p><b>Employment details-</b></p> <p><b>2021-22-</b> Male- 88, Female- 26, Transgender- 0 Total-114</p> <p><b>2022-23-</b> Male-126, Female-36, Transgender- 0 Total- 162</p> <p><b>2023-24-</b> Male-185, Female-41, Transgender- 0 Total- 226</p> <p><b>Total area allotted- 21358.60 Sq Ft.</b></p> <p><b>2024-25-</b> Male-175, Female-52, Transgender- 0 Total- 227</p>                                                                                                                                                                                                                                                                            |
| 9. | There is No SCN is pending.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10. | Value addition has been CA Certified by S S K A & Company<br>2021-22- 16.91%, 2022-23- 9.45%, 2023-24- 16.55%, 2024-25- 12.77%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 11. | <ul style="list-style-type: none"> <li>• The APR for FY 2021-22 has been filed within prescribed time &amp; submitted on 30.09.2022. Request id- 242200004745</li> <li>• The APR for FY 2022-23 has been filed within prescribed time &amp; submitted on 30.06.2023. Request id- 242300010525</li> <li>• The APR for FY 2023-24 has been filed within prescribed time &amp; submitted on 28.09.2024. Request id- 242400008325</li> <li>• The APR for FY 2024-25 has been filed within prescribed time &amp; submitted on 19.12.2025. Request id-242500032795.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 12. | <p>As directed, the performance of the unit for the F.Y. 2021-22 to 2023-24 is being placed on the basis of APR and data submitted by the unit. Further, the performance of the unit for the F.Y. is being placed on the basis of APR and self declaration submitted by the unit.</p> <p>The unit vide letter dated 17.09.2026 has stated that they hereby declare and confirm that the data and information submitted by them in respect of the APR for the financial year 2024-25 have been duly verified with books of accounts and financial records.</p> <p>They further confirm that the figures and information provided in the respective APRs are tallied with their financial statements. They also confirm that the APRs for the above-mentioned financial years have been duly certified by their Chartered Accountant. They declare that the information and data submitted in the APRs are true and correct to the best of their knowledge and based on the records maintained by the company.</p> <p>Note dated 23.09.2026 issued to Specified Officer, SEEPZ-SEZ to submit the verification report. However, reply of the same is still awaited.</p> |

**c. 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. 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 /2026-27**

**Name of the Unit: -** M/s. Rank International – Trading Division

**Address: -** G-44 Part, Gems & Jewellery Complex I, SEEPZ-SEZ, Andheri (East), Mumbai-400096

**Block period: -** 2016-17 to 2020-21 and 2021-22 to 2025-26

**Financial Year: -**

**Block Period – 2016-17 to 2020-21**

- a. 2020-21 (5<sup>th</sup> year)

**Block Period – 2021-22 To 2025-26**

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

**Details of Previous Monitoring: -**

1. Previous UAC observation

The proposal of performance of the APR for the period 2019-20 was placed in the 155<sup>th</sup> Approval Committee meeting held on 01.10.2021 wherein the Committee noted the monitoring performance of the Unit for the period 2019-20.

**(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    |
|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------|
|                     | 2016-17              | 2017-18              | 2018-19              | 2019-20              | 2020-21              |          |
| FOB value of export | 2700.00              | 2808.00              | 2976.48              | 3125.30              | 3219.06              | 14828.84 |
| FE Outgo            | 2570.07              | 2669.25              | 2831.10              | 2968.40              | 3048.90              | 14087.72 |
| NFE                 | 129.93               | 138.75               | 145.38               | 156.90               | 170.16               | 741.12   |

(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 | 2500.00              | 2600.00              | 2700.00              | 2850.00              | 3000.00              | 13650.00 |
| FE Outgo            | 2380.00              | 2475.00              | 2570.00              | 2712.00              | 2855.00              | 12992.00 |
| NFE                 | 120.00               | 125.00               | 130.00               | 138.00               | 145.00               | 658.00   |

(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     |         | C.G. import |        | Other outflow |
|         |           |          | (Goods/Services) |         | Projected   | Actual | Actual        |
|         |           |          | Projected        | Actual  |             |        |               |
| 2016-17 | 2700.00   | 1880.12  | 14468.82         | 1798.75 | 0.00        | 0.00   | 0.00          |
| 2017-18 | 2808.00   | 2024.78  |                  | 1913.54 |             | 0.00   | 0.00          |
| 2018-19 | 2976.48   | 2215.03  |                  | 2041.19 |             | 0.00   | 0.00          |
| 2019-20 | 3125.30   | 2304.12  |                  | 2122.01 |             | 0.00   | 0.00          |
| 2020-21 | 3219.06   | 2344.28  |                  | 2098.15 |             | 0.00   | 0.00          |
| Total   | 14828.84  | 10768.33 |                  | 9973.64 |             | 0.00   | 0.00          |

| Year    | Export    |         | F.E. OUTGO       |         |             |        |               |
|---------|-----------|---------|------------------|---------|-------------|--------|---------------|
|         | Projected | Actual  | Raw Material     |         | C.G. import |        | Other outflow |
|         |           |         | (Goods/Services) |         |             |        |               |
|         |           |         | Projected        | Actual  | Projected   | Actual | Actual        |
| 2021-22 | 2500.00   | 3971.72 | 2380.00          | 3544.91 | -           | -      | 0.00          |
| 2022-23 | 2600.00   | 2253.03 | 2475.00          | 1824.72 | -           | -      | 0.00          |
| 2023-24 | 2700.00   | 2475.78 | 2570.00          | 2226.17 | -           | -      | 0.00          |
| 2024-25 | 2850.00   | 3992.77 | 2712.00          | 3573.11 | -           | -      | 0.00          |

(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 | 129.93                     | 227.79                  | 175.31%                   |
| 2017-18 | 268.68                     | 144.00                  | 53.59%                    |
| 2018-19 | 414.06                     | 320.35                  | 77.36%                    |
| 2019-20 | 570.96                     | 505.98                  | 88.61%                    |
| 2020-21 | 741.12                     | 765.41                  | 103.27%                   |

| Year    | Cumulative Projections NFE | Cumulative NFE Achieved | Cumulative % NFE Achieved |
|---------|----------------------------|-------------------------|---------------------------|
| 2021-22 | 120.00                     | 499.93                  | 416.60%                   |
| 2022-23 | 245.00                     | 775.41                  | 316.49%                   |
| 2023-24 | 375.00                     | 1050.14                 | 280.03%                   |
| 2024-25 | 513.00                     | 1453.54                 | 283.34%                   |

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

|                                                                                          |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   |               |   |               |   |
|------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---------------|---|---------------|---|
| LOA No. & Date                                                                           |                   | SEEPZ-SEZ/IA-I/NUS/APL/GJ-06/2011-12/11455 Date: 20.07.2011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |               |   |               |   |
| Validity of LOA                                                                          |                   | 09.10.2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |               |   |               |   |
| Item(s) of manufacture/ Services                                                         |                   | 3D Printing Equipment's, Britener and Replenisher for Palladium Bath, Buffs etc. Burrs, Chain Manufacturing and Polishing Machines, Copper Zinc Base Alloy, Cutting tools, Cutting Tool, Cutting tools, Enamels and Lacquers, Findings Mounting Chains made of Gold Platinum Palladium, Findings Mountings Chains made of Silver, Gold Chains, Investment Powder, Jewellery Finishing Products-Gold Finding Products-Gold Findings, Laser Markets, Laser Welders, Mould Rubber, Nickel Alloys, Nobel metal Solution of Platinum Rhodium and palladium, Nobel Metal Solution of Ruthenium , Palladium Solution for plating, Picking preparations and other Soldering brazing or welding powders or pastes, Planting Solutions , Polishing Tools, Wax, Wax Injector |   |               |   |               |   |
| Date of commencement of production                                                       |                   | 10.10.2011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |               |   |               |   |
| Execution of BLUT                                                                        |                   | YES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |               |   |               |   |
| Pending CRA Objection, if any                                                            |                   | Nil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |               |   |               |   |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any |                   | Nil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |               |   |               |   |
| No. of employees                                                                         |                   | 2020-21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   | 2021-22       |   | 2022-23       |   |
|                                                                                          |                   | Male                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5 | Male          | 5 | Male          | 4 |
|                                                                                          |                   | Female                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2 | Female        | 3 | Female        | 3 |
|                                                                                          |                   | Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 7 | Total         | 8 | Total         | 7 |
| Area allotted (in sq. ft.)                                                               |                   | 50 sq. ft.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   | 50 sq. ft.    |   | 50 sq. ft.    |   |
| Area available for each employee per sq. ft. basis (area/no. of employees)               |                   | 2020-21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   | 2021-22       |   | 2022-23       |   |
|                                                                                          |                   | 7.14 sq. ft.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   | 6.25 sq. ft.  |   | 7.14 sq. ft.  |   |
| Investment till date                                                                     | Financial Year    | 2020-21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   | 2021-22       |   | 2022-23       |   |
|                                                                                          | Building          | Rs. 0.53 lakh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |   | Rs. 0.53 lakh |   | Rs. 0.53 lakh |   |
|                                                                                          | Plant & Machinery | Rs.1.86 lakh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   | Rs.1.86 lakh  |   | Rs.1.86 lakh  |   |
|                                                                                          | Total             | Rs.2.39 lakh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   | Rs. 2.39 lakh |   | Rs. 2.39 lakh |   |
| Per Sq. ft. Export during the FY                                                         | 2020-21           | Rs. 46.89 per sq. ft.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |               |   |               |   |
|                                                                                          | 2021-22           | Rs. 79.43 per sq. ft.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |               |   |               |   |
|                                                                                          | 2022-23           | Rs. 45.60 per sq. ft.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |               |   |               |   |
|                                                                                          |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   |               |   |               |   |
| Quantity and value of goods exported under Rule 34 (unutilized goods)                    |                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   | -             |   | -             |   |



|                                                                                                                                                                                  |                                                                                       |                                                                                      |                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Value Addition during the monitoring period (applicable for Gems & Jewellery Units)                                                                                              | 12.44%                                                                                | 14.40%                                                                               | 7.84%                                                                                |
| Whether all the APRs being considered now have been filed well within the time limit, or otherwise.<br><br>If no, details of the Year along with no of days delayed being given. | YES<br><br>Submitted on 28.12.2021<br><br>Request ID (242100032705)                   | NO<br><br>Submitted On 23.11.2022<br>Delay- 53 days<br><br>Request ID (242200038290) | NO<br><br>Submitted On 17.11.2023<br>Delay- 47 days<br><br>Request ID (242300037464) |
| No. of employees                                                                                                                                                                 | <b>2023-24</b>                                                                        |                                                                                      | <b>2024-25</b>                                                                       |
|                                                                                                                                                                                  | Male                                                                                  | 3                                                                                    | Male 3                                                                               |
|                                                                                                                                                                                  | Female                                                                                | 4                                                                                    | Female 4                                                                             |
|                                                                                                                                                                                  | Total                                                                                 | 7                                                                                    | Total 7                                                                              |
| Area allotted (in sq. ft.)                                                                                                                                                       | 50 sq. ft.                                                                            | 50 sq. ft.                                                                           |                                                                                      |
| Area available for each employee per sq. ft. basis (area/no. of employees)                                                                                                       | <b>2023-24</b>                                                                        | <b>2024-25</b>                                                                       |                                                                                      |
|                                                                                                                                                                                  | 7.14 sq. ft.                                                                          | 7.14 sq. ft.                                                                         |                                                                                      |
| Investment till date                                                                                                                                                             | Financial Year                                                                        | 2023-24                                                                              | 2024-25                                                                              |
|                                                                                                                                                                                  | Building                                                                              | Rs. 0.53 lakh                                                                        | Rs. 0.53 lakh                                                                        |
|                                                                                                                                                                                  | Plant & Machinery                                                                     | Rs. 1.86 lakh                                                                        | Rs. 1.86 lakh                                                                        |
|                                                                                                                                                                                  | Total                                                                                 | Rs. 2.39 lakh                                                                        | Rs. 2.39 lakh                                                                        |
| Per Sq. ft. Export during the FY                                                                                                                                                 | 2023-24                                                                               | Rs. 49.52 per sq. ft.                                                                |                                                                                      |
|                                                                                                                                                                                  | 2024-25                                                                               | Rs. 79.86 per sq. ft.                                                                |                                                                                      |
|                                                                                                                                                                                  |                                                                                       |                                                                                      |                                                                                      |
| Quantity and value of goods exported under Rule 34<br><br>(unutilized goods)                                                                                                     | -                                                                                     | -                                                                                    |                                                                                      |
| Value Addition during the monitoring period (applicable for Gems & Jewellery Units)                                                                                              | 12.48%                                                                                | 11.24%                                                                               |                                                                                      |
| Whether all the APRs being considered now have been filed well within the time limit, or otherwise.<br><br>If no, details of the Year along with no of days delayed being given. | No<br><br>Submitted on 28.02.2025<br>Delay- 150 days<br><br>Request ID (242500002006) | Yes<br><br>Submitted on 31.12.2025<br><br>Request ID (242500045406)                  |                                                                                      |

**(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 | 2344.28                             | -                         | -                 | Value of Supplies made under Rule 53A (a to k')    |
| 2021-22 | 3971.72                             | -                         | -                 |                                                    |
| 2022-23 | 2253.03                             | -                         | -                 |                                                    |
| 2023-24 | 2475.78                             | -                         | -                 |                                                    |
| 2024-25 | 3992.77                             | -                         | -                 |                                                    |

**IMPORT****b. (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 | -                  | -                         | -                 | -                                                  |
| 2021-22 | -                  | -                         | -                 | -                                                  |
| 2022-23 | -                  | -                         | -                 | -                                                  |
| 2023-24 | -                  | -                         | -                 | -                                                  |
| 2024-25 | -                  | -                         | -                 | -                                                  |

**(ii) Raw Materials:****(Rs. In Lakhs)**

| F.Y.    | Figures as per APR | Figures as per Trade Data | Difference if any | Reason for difference/remark submitted by the unit                                             |
|---------|--------------------|---------------------------|-------------------|------------------------------------------------------------------------------------------------|
| 2020-21 | 2098.15            | 2100.16                   | (2.01)            | National Freight & Insurance included in NSDL report not part of APR                           |
| 2021-22 | 3544.91            | 3552.99                   | (8.08)            | Notional Freight & Insurance include in NSDL report not part of APR                            |
| 2022-23 | 1824.72            | 1830.62                   | (5.90)            | Notional Freight & Insurance included in NSDL report not part of APR +Credit Note – Debit Note |
| 2023-24 | 2226.17            | 2237.06                   | (10.89)           | Notional Freight & Insurance included in NSDL report not part of APR +Credit Note              |
| 2024-25 | 3573.11            | 3573.11                   | 0.00              | No Difference                                                                                  |

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

| Sr. No. | Particulars |  |
|---------|-------------|--|
|         |             |  |

|       |                                                                                                                                                      | 2020-21 | 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                                                       | 834.82  | 668.74  | 668.74  | 668.74  | 668.74  |
| (ii)  | Value of BLUT amount at the beginning of the Financial Year (APR monitoring period)                                                                  | 780.22  | 668.74  | 619.14  | 642.75  | 638.87  |
| (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) | 22.09   | 49.6    | (23.61) | 3.88    | 26.84   |
| V     | Remaining or closing Value of BLUT as the end of the Financial Year (ii)+(iii)-(iv)}                                                                 | 758.13  | 619.14  | 642.75  | 638.87  | 612.03  |

|         |                                                                                                                                                                                                                                              | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|
| (G)     | Details of pending Foreign Remittance beyond Permissible period, if any.<br><br>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.                                                        | NA      | NA      | NA      | NA      | NA      |
| (H) (a) | Whether all SOFTEX/SERF has been filed for the said period? If no, details thereof.<br><br>(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)     | 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      |
| (c)     | Whether unit has filed any request for Cancellation of SOFTEX/SERF                                                                                                                                                                           | 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?<br><br>If yes, details thereof (year wise details to be provided).                                                                                                                                                                                                                                     | NA  | NA  | NA  | NA  | NA  |
| (J) | Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ?<br><br>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms.<br><br>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated? | Yes | Yes | Yes | Yes | Yes |
| (K) | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office?                                                                                                                                                                                                                              | Yes | YES | YES | YES | 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?<br><br>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                                                                                                                                                                                                                                                                                                     | NA  | NA  | NA  | NA  | NA  |

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

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

| Particulars                 | Status                              |
|-----------------------------|-------------------------------------|
| Outstanding Rent dues       | NIL/- as on dtd. 28.09.2026         |
| Labour Dues or Labour Cases | NIL                                 |
| Validity of Lease Agreement | Registered 17.04.2024 to 16.04.2029 |

**FINDINGS**

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| 1. | <p>This is the 5 years performance scrutiny 2020-21 of the block period 2016-17 to 2020-21.</p> <p>This is the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> year and 4<sup>th</sup> year performance scrutiny 2021-22, 2022-23 2023-24 and 2024-25 of the block periods 2021-22 to 2025-26.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 2. | <p>The unit has achieved export revenue of Rs. 2344.28 Lakhs as against projected export of Rs.3219.06 Lakhs i.e. 72.82% % during the period FY 2020-21.</p> <p>The unit has achieved export revenue of Rs.3971.72 Lakhs as against projected export of Rs.2500.00 Lakhs i.e. 158.86% during the period FY 2021-22.</p> <p>The unit has achieved export revenue of Rs.2253.03 Lakhs as against projected export of Rs.2600.00 Lakhs i.e. 86.65% during the period FY 2022-23.</p> <p>The unit has achieved export revenue of Rs. 2475.78 Lakhs as against projected export of Rs.2700.00 Lakhs i.e. 91.69% during the period FY 2023-24.</p> <p>The unit has achieved export revenue of Rs.3992.77 Lakhs as against projected export of Rs.2850.00 Lakhs i.e. 140.09 % during the period FY 2024-25.</p> |

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| 3.  | <p>Cumulative Net Foreign Exchange Rs. 765.41/- lakh is positive for FY 2020-21.</p> <p>Cumulative Net Foreign Exchange Rs. 499.93/- lakh is positive for FY 2021-22.</p> <p>Cumulative Net Foreign Exchange Rs.775.41 /- lakh is positive for FY 2022-23.</p> <p>Cumulative Net Foreign Exchange Rs. 1050.14/- lakh is positive for FY 2023-24.</p> <p>Cumulative Net Foreign Exchange Rs.1453.54/- lakh is positive for FY 2024-25.</p>                                                                                                                                                                                                                                                                                                                           |
| 4.  | Total outstanding Rent Nil as on 28.09.2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 5.  | No Labour dues & Labour cases are pending against the unit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6.  | The unit has submitted value addition statement from CA Banka and Banka., wherein it is certified that the Value Addition during the financial year 2020-21,2021-22,2022-23,2023-24 and 2024-25 is 12.44%, 14.40%, 7.84%, 12.48% and 11.24% .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 7.  | There is No CRA Objection pending.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 8.  | There is No SCN is pending.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9.  | <p>The APR for the FY 2020-21 has been filed within prescribed time &amp; submitted on 28.12.2021 Request id- 242100032705</p> <p>The APR for FY 2021-22 has not been filed within prescribed time &amp; submitted on 23.11.2022 i.e. there is a delay of 53 days Request id- 242200038290</p> <p>The APR for the FY 2022-23 has not been filed within prescribed time &amp; submitted on 17.11.2023. i.e. there is a delay of 47 days Request id- 242300037464</p> <p>The APR for FY 2023-24 has not been filed within prescribed time &amp; submitted on 28.02.2025 i.e. there is a delay of 150 days Request id- 242500002006</p> <p>The APR for the FY 2024-25 has been filed within prescribed time &amp; submitted on 31.12.2025 Request id- 242500045406</p> |
| 10. | As per APR for the F.Y.2024-25, there is No Foreign Pendency.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 11. | <p>The unit has given self-Declaration</p> <p>They hereby declare that the particulars furnished in the Annual Performance Report for the Financial Year 2024-25 are true and correct as per their audited Balance Sheet for the F.Y. 2024-25.</p> <p>Note dtd. 23.09.2026 issued to Specified Officer to submit the Verification report. However, reply of the same is still awaited.</p> <p>Further, as directed, it is to mention that the performance of the unit for the F.Y. 2020-21 to 2023-24 is being placed on the basis of document submitted by the unit. And the monitoring performance of the unit for the F.Y. 2024-25 is being placed on the basis of self declaration submitted by the unit.</p>                                                   |

e. **Recommendation:**

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

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