

**SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI.**

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AGENDA FOR

**MEETING OF THE APPROVAL COMMITTEE FOR
EXPORT ORIENTED UNITS UNDER THE JURISDICTION
OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ**

DATE : 16.10.2026

TIME : 04.00 P.M.

**MEETING OF THE APPROVAL COMMITTEE FOR
EXPORT ORIENTED UNITS UNDER THE JURISDICTION
OF DEVELOPMENT COMMISSIONER, SEEPZ-SEZ ON
16.10.2026**

INDEX

Agenda Item No.	Subject
Agenda Item No. 01: -	Confirmation of the Minutes of the meeting held on 04.09.2026
Agenda Item No. 02: -	Action taken report for the Minutes of the meeting held on 04.09.2026
Agenda Item No. 03: -	Application for setting up of new unit in r/o Greenlife Products

क्षेत्रीय विकास आयुक्त सीपज़- एसईजेड, मुंबई की अध्यक्षता में 04.09.2026 को आयोजित निर्यात उन्मुख इकाइयों के लिए अनुमोदन समिति की 10वीं बैठक का कार्यवृत्त।

उपस्थित सदस्य:

क्र.	नाम एवं पदनाम(श्री/ श्रीमती)	विभाग
1	श्रीमती मितल हिरेमठ, संयुक्त विकास आयुक्त	पुणे क्लस्टर एसईजेड, पुणे
2	श्री. सुनील कुमार, उप आयुक्त, आयकर विभाग	आयकर विभाग से नामित
3	श्री. संजीव पाटिल, उद्योग अधिकारी, पुणे क्षेत्र	महाराष्ट्र सरकार से नामित
4	श्री. प्लेटो लोबो, सहायक विदेश व्यापार महानिदेशक	पुणे डीजीएफटी विभाग से नामित
5	श्रीमती सुषमा कुंभार, क्षेत्रीय अधिकारी	महाराष्ट्र प्रदूषण नियंत्रण बोर्ड से नामित
6	श्री. मुकेश कुमार, अधीक्षक	सीमा शुल्क विभाग, पुणे से नामित

विशेष आमंत्रित :

क्र.	नाम एवं पदनाम(श्री/ श्रीमती)	विभाग
1	श्री. सचिन पाटील, विनिर्दिष्ट अधिकारी	सीपज़-एसईजेड, पुणे क्लस्टर

एजेंडा विषय क्र. 01: दिनांक 06.08.2026 को आयोजित 9 वीं बैठक के कार्यवृत्त की पुष्टि ।
विचार-विमर्श के बाद, समिति ने 06.08.2026 को आयोजित अनुमोदन समिति की 9 वीं बैठक के कार्यवृत्त की पुष्टि की।

एजेंडा विषय क्र. 02: दिनांक 06.08.2026 को आयोजित बैठक के कार्यवृत्त के लिए की गई कार्रवाई रिपोर्ट।
विचार-विमर्श के बाद, समिति ने 06.08.2026 को आयोजित बैठक के लिए की गई कार्रवाई रिपोर्ट नोट की है।

एजेंडा विषय क्र. 03: मैसर्स जैन इरिगेशन सिस्टम्स लिमिटेड के प्रदर्शन की निगरानी।

विचार-विमर्श के बाद, समिति ने हैंडबुक ऑफ प्रोसीजर्स, 2023 (HBP-2023) के पैरा 6.12 तथा HBP-2023 के परिशिष्ट 6F, भाग-B (योजना-विशिष्ट शर्तें) के खंड 7(क) एवं 7(ख) के प्रावधानों के अनुसार ईओयू इकाई के पाँचवीं ब्लॉक अवधि के 2 वर्षों अर्थात् वित्तीय वर्ष 2014-15 से वित्तीय वर्ष 2015-16, छठी ब्लॉक अवधि (वित्तीय वर्ष 2016-17 से वित्तीय वर्ष 2020-21) तथा सातवीं ब्लॉक अवधि (वित्तीय वर्ष 2021-22 से वित्तीय वर्ष 2025-26) के प्रदर्शन को नोट किया, जिसका विवरण नीचे दिया गया है।

समिति ने अवलोकन किया कि इकाई ने पाँचवीं ब्लॉक अवधि के 2 वर्षों अर्थात् वित्तीय वर्ष 2014-15 से वित्तीय वर्ष 2015-16, छठी ब्लॉक अवधि (वित्तीय वर्ष 2016-17 से वित्तीय वर्ष 2020-21) तथा सातवीं ब्लॉक अवधि (वित्तीय वर्ष 2021-22 से वित्तीय वर्ष 2025-26) के लिए संचयी आधार पर सकारात्मक शुद्ध विदेशी मुद्रा (Positive NFE) प्राप्त किया है, जिसका विवरण निम्नानुसार है:

ब्लॉक अवधि	निगरानी अवधि	अर्जित संचयी NFE (रु. लाख में)	संचयी % NFE प्राप्त
पाँचवीं	2 वर्ष अर्थात् वित्तीय वर्ष 2014-15 से 2015-16	24,838.51	35.32%
छठी	5 वर्ष अर्थात् वित्तीय वर्ष 2016-17 से 2020-21	11,345.36	31.46%
सातवीं	5 वर्ष अर्थात् वित्तीय वर्ष 2021-22 से 2025-26	18,444.81	48.88%

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई।

Minutes of the 10th Meeting of the Approval Committee for Export Oriented Units Under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai held on 04.09.2026.

Members present:

Sr No	Name and Designation (Smt./Shri)	Department
1	Smt. Mital Hiremath, Jt. Development Commissioner	Pune Cluster SEZ, Pune
2	Shri. Sunil Kumar, Dy. Commissioner, Income Tax	Nominee of Income Tax, Pune
3	Shri. Sanjiv Patil, Industries Officer, Pune Region	Nominee of Govt. of Maharashtra
4	Shri. Plato Lobo, Asstt. Director General of Foreign Trade	Nominee of DGFT, Pune
5	Smt. Sushma Kumbhar, Field Officer	Nominee of Maharashtra Pollution Control Board
6	Shri. Mukesh Kumar, Superintendent	Nominee of Customs, Pune

Special Invitee:

Sr	Name and Designation (Smt./Shri)	Department
1	Shri. Sachin Patil, Specified Officer	SEEPZ-SEZ, Pune Cluster

Agenda Item No.01: Confirmation of the Minutes of the 9th meeting held on 06.08.2026.

After deliberation, the Committee confirmed the minutes of the 9th meeting of Approval Committee held on 06.08.2026.

Agenda Item No.02: Action taken report for the minutes of the meeting held on 06.08.2026.

After deliberation, the Committee has noted the Action taken report for the meeting held on 06.08.2026.

Agenda Item No. 03: Monitoring of performance of M/s. Jain Irrigation Systems Ltd.

After deliberation, the Committee noted the performance of the EOU unit for 2 years i.e. FY 2014-15 to FY 2015-16 of 5th Block Period, 6th Block Period (FY 2016-17 to FY 2020-21) and 7th Block Period (FY 2021-22 to FY 2025-26) in terms of para 6.12 of the Handbook of Procedures, 2023 (HBP-2023) r/w Clause 7(a) & (b) of Appendix 6F, Part B (Scheme Specific condition) to HBP-2023.

The Committee observed that the unit has achieved positive NFE on cumulative basis in the 2 years i.e. FY 2014-15 to FY 2015-16 of 5th Block Period, the 6th Block Period (FY 2016-17 to FY 2020-21) and the 7th Block Period (FY 2021-22 to FY 2025-26) as given below:

Block Period	Monitoring period	Cumulative NFE Achieved (Rs. in Lakhs)	Cumulative %NFE Achieved
5 th	2 years i.e. FY 2014-15 to 2015-16	24,838.51	35.32%
6 th	5 years i.e. FY 2016-17 to FY 2020-21	11,345.36	31.46%
7 th	5 years i.e. FY 2021-22 to FY 2025-26	18,444.81	48.88%

Meeting ended with a vote of thanks to the Chair.

(ज्ञानेश्वर बी. पाटील, आयएएस)
(Dnyaneshwar B. Patil, IAS)
अध्यक्ष-सह- विकास आयुक्त
Chairman-cum- Development Commissioner

Action Taken for Approval Committee held on 04-09-2026

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 9th Meeting held on 06-08-2026	Minutes of the meeting held on 06.08.2026 confirmed by the Approval Committee.
Agenda Item No. 02	Application for Monitoring of Performance(M/s Jain Irrigation Systems Ltd.)	Approval Letter issued to Unit on 23.09.2026

**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 :

Previous Reference :

The Agenda for setting up of New Unit i.e. M/s. Greenlife Products was placed before the Unit Approval Committee (UAC) in its meeting dated 06.08.2026. UAC after deliberation Deferred the proposal of the applicant and requested them to submit the clarification/documents on certain points and directed that proposal may be placed before the UAC again after receipt of the clarifications/documents from the applicant.

I COMPANY/UNIT PROFILE

(a)	Name and address, telephone/ fax/ email id	M/s. Greenlife Products Industrial Shed at Plot No G-28, MIDC Wardha Industrial Area, Wardha, Maharashtra-442001. Tel. No. 6289498955 E-mail:- greenlifeproducts.biz@gmail.com																																	
(b)	Status of the company i.e. Proprietorship/ partnership/Individual and statute under which registered with registration no. & year of registration	Proprietorship																																	
(c)	Financial capability of M/s. Greenlife Products.	<table><tr><th>S.No</th><th>Investment</th><th>Proposed</th></tr><tr><td>(a)</td><td>Land & Building</td><td>NIL</td></tr><tr><td>(b)</td><td>Plant and Machinery</td><td></td></tr><tr><td></td><td>Indigenous</td><td>120 lakhs</td></tr><tr><td></td><td>Imported</td><td>Nil</td></tr><tr><td>(c)</td><td>Working Capital</td><td>50 Lakhs</td></tr><tr><td></td><td>Total</td><td>170 Lakhs</td></tr></table> Note : Applicant has submitted Leave and License Agreement dated 02.09.2026 with M/s. Nawkar Oil Industries, for a period of 5 years from 01.05.2026 at monthly rent of Rs. 55,160/- per month (10% increase every year) and security deposit of Rs. 1,10,320/- <table><tr><th>Sr. No.</th><th>Source of Finance</th><th>Amount (INR)</th></tr><tr><td>1.</td><td>Own Funds/Loan from Friends and Family</td><td>50 Lakhs</td></tr><tr><td>2.</td><td>Advance from Foreign Clients</td><td>120 Lakhs</td></tr><tr><td></td><td>TOTAL</td><td>170 Lakhs</td></tr></table> The source of finance is through own funds/Loan from Friends and Family and Advance from foreign clients in terms of buyback agreement.	S.No	Investment	Proposed	(a)	Land & Building	NIL	(b)	Plant and Machinery			Indigenous	120 lakhs		Imported	Nil	(c)	Working Capital	50 Lakhs		Total	170 Lakhs	Sr. No.	Source of Finance	Amount (INR)	1.	Own Funds/Loan from Friends and Family	50 Lakhs	2.	Advance from Foreign Clients	120 Lakhs		TOTAL	170 Lakhs
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(d)	IEC No / date/ issued by	IEC No.: AASHP2323M Date : 12.01.2026 Issued By: O/o Additional DGFT, Kolkata.
(e)	Whether manufacturer / trader/ company warehouse/ Service provider.	Manufacturer.

PROJECT PROFILE

(i)	Product to be manufactured/ service to be rendered	<table><tr><th>Sr. No.</th><th>Item(s) Description</th><th>Annual Capacity (MT)</th><th>HSN Code</th></tr><tr><td>01</td><td>Clove Powder</td><td>500</td><td>09072000</td></tr><tr><td>02</td><td>Areca Powder</td><td>2000</td><td>08028030</td></tr><tr><td>03</td><td>Nutmeg Powder</td><td>650</td><td>09081200</td></tr><tr><td>04</td><td>Dried Turmeric Powder</td><td>700</td><td>09103030</td></tr><tr><td>05</td><td>Red Chilli Powder</td><td>650</td><td>09042211</td></tr></table>	Sr. No.	Item(s) Description	Annual Capacity (MT)	HSN Code	01	Clove Powder	500	09072000	02	Areca Powder	2000	08028030	03	Nutmeg Powder	650	09081200	04	Dried Turmeric Powder	700	09103030	05	Red Chilli Powder	650	09042211			
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01	Clove Powder	500	09072000																										
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03	Nutmeg Powder	650	09081200																										
04	Dried Turmeric Powder	700	09103030																										
05	Red Chilli Powder	650	09042211																										
(ii)	Brief detail of the project	M/s Greenlife Products is promoted by Shri Prasenjit Das (HUF), who is a pioneer in the field of trading and manufacturing of different commodities including agro based commodities since last 25 years. The unit envisages manufacturing and processing of premium spice powders. These products will be 100% exported under firm buyback arrangements with overseas principals. The proposed unit will leverage the proprietors vast experience and global contacts to procure raw spices at competitive prices and process them for global export. The unit will be equipped with modern machinery including Grinding/ Pulverising Machine, Sorting Machine, Mixing Machine, Drying Machine, Bagging Machine, Weighing Machine and Generator. Total Annual Capacity- 4500 MT.																											
(iii)	Projections	A. Investment Details:- <table><tr><th>S.No</th><th>Investment</th><th>Proposed</th></tr><tr><td>(a)</td><td>Land & Building</td><td>NIL</td></tr><tr><td>(b)</td><td>Plant and Machinery</td><td></td></tr><tr><td></td><td>Indigenous</td><td>120 lakhs</td></tr><tr><td></td><td>Imported</td><td>Nil</td></tr><tr><td>(c)</td><td>Working Capital</td><td>50 Lakhs</td></tr><tr><td></td><td>Total</td><td>170 Lakhs</td></tr></table> B. Import Requirement : - <table><tr><th></th><th>Particulars</th><th>Rs. In Cr.</th></tr><tr><td>(a)</td><td>Raw Material and Consumables (5 Years)</td><td>313.13 (Raw Material and consumables will be provided by the supplier only)</td></tr></table> Applicant has submitted copy of Trade Agreement which is in form of a commitment letter signed by the applicant and GLOBAL MERCHANT TRADING FZ LLC for sourcing of Raw material i.e. Cloves, Arecanut, Nutmeg, Dried Turmeric and Dry Chilli from their procurement team only.	S.No	Investment	Proposed	(a)	Land & Building	NIL	(b)	Plant and Machinery			Indigenous	120 lakhs		Imported	Nil	(c)	Working Capital	50 Lakhs		Total	170 Lakhs		Particulars	Rs. In Cr.	(a)	Raw Material and Consumables (5 Years)	313.13 (Raw Material and consumables will be provided by the supplier only)
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(a)	Raw Material and Consumables (5 Years)	313.13 (Raw Material and consumables will be provided by the supplier only)																											

C. Indigenous requirement of Capital Goods & Raw Material and other input (Rs. In Crores)

	Particulars	Rs. In Cr.
(a)	Capital Goods	1.20
	Grinding/Pulverising Machinery	0.40
	Sorting, Mixing & Drying Machines	0.45
	Bagging, Weighing & Accessories	0.20
	Furniture & Fixtures	0.15
(b)	Raw Material Components, Consumables, packing material, fuels etc, during the period of 5 years	0

D. Total Employment:-

	Supervisory	Non-Supervisory
Men	02	15
Women	00	08
Total	02	23

E. FOB Value of Exports :

Year	Amount in Rs. (Crores)	Amount in US \$ (Thousand)
1 st Year	53.55	5715
2 nd Year	66.00	7044
3 rd Year	78.50	8378
4 th Year	93.95	10027
5 th Year	109.45	11681
Total	401.45	42844

F. Foreign Exchange Balance Sheet :

Proposed Export Projections: The Applicant has submitted that they will be exporting finished goods for a value of 401.45 Cr. in the 5 years period, however the amount of forex to be received by the applicant will be of the value added over the above the Raw material being supplier under the buyback commitment letter.

Rs. in Crores							US Dollars (\$ '000)
	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total	Total
Foreign Exchange inflow on account of export	11.78	14.52	17.27	20.67	24.08	88.32	9426
Foreign Exchange outgo on							
(i) Import of Machinery	-	-	-	-	-	-	-
(ii) Import of Raw Materials and Components	-	-	-	-	-	-	-
(iii) Import of Spares and Consumables	-	-	-	-	-	-	-

		(iv) Repatriation of dividends and profits to foreign collaborates	-	-	-	-	-	-	-	
		(v) Royalty	-	-	-	-	-	-	-	
		(vi) Lumpsum Know how fee	-	-	-	-	-	-	-	
		(vii) Design & Drawing fees	-	-	-	-	-	-	-	
		(viii) Payment of foreign technicians	-	-	-	-	-	-	-	
		(ix) Payment on training of Indian tech. abroad	-	-	-	-	-	-	-	
		(x) Commission on export	-	-	-	-	-	-	-	
		(xi) Foreign Travel	0.10	0.12	0.14	0.16	0.18	0.70	0.75	
		(xii) Amount of interest to be paid on external commercial borrowing / deferred payment credit (specify details)	-	-	-	-	-	-	-	
		(xiii) Any other payments (specify details)	-	-	-	-	-	-	-	
		Total (i) to (xiii)	0.10	0.12	0.14	0.16	0.18	0.70	75	
		Net Foreign Exchange inflow	11.68	14.40	17.13	20.51	23.90	87.62	9351	
		G. Whether Foreign Technology Agreement is envisaged – No.								
		III	Request of the company	Setting up New Unit.						
		IV	Land Details	Located on leased premises under registered Leave and License agreement dated 02.09.2026 the agreement term is for 5 years, from 01.05.2026 to 30.04.2031						
V	Relevant provision of FTP/HBP	Para 6.05(a) of FTP 2023 read with Para 6.01 of Hand book of Procedure								

VI	Decision required for UAC	Setting up of a new unit for manufacturing of Clove Powder, Areca Powder, Nutmeg Powder, Dried Turmeric Powder, Red Chilli Powder.
VII	Recommendation/ observation of the ADC	The proposal of the applicant company for setting up a New Unit 100 % EOU for manufacturing of Clove Powder, Areca Powder, Nutmeg Powder, Dried Turmeric Powder, Red Chilli Powder in terms of 6.05 (a) of FTP 2023 read with Para 6.01 of Hand book of Procedure.

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

Setting up of new EOU Unit

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

6.05 (a) of FTP 2023 read with Para 6.01 (b) of Hand book of Procedure

d. Other Information: -

Further, the Assistant Commissioner, Division I & II, Customs Commissionerate, GST Bhawan, Telangkhedi Road, Civil Lines, Nagpur-440001 vide letter received by this office on 26.06.2026 has submitted the verification report in the prescribed format, which is as follows:

1	Name & Complete postal address of location of factory with Telephone No. & Fax No.	M/s. Greenlife Products Industrial Shed at Plot No G-28, MIDC Wardha Industrial Area, Wardha, Maharashtra-442001. Tel. No. 6289498955
2	Items of Manufacture	M/s. Greenlife Products, propose to manufacture Clove Powder, Areca Powder, Nutmeg Powder, Dried Turmeric Powder and Red Chilli Powder.
3	Whether the premises is on ownership basis or on lease basis. In case of lease basis whether the lease period of 5 year or less	The proposed premises has been taken on a rental basis for a period of 5 years from Shri Jitendra Rameshchand Kothari, Rental Agreement dated 19 th May 2026 is enclosed.
4	Area of factory premises showing plot area, built up area separately	Total Plot Area -1785 Sq.Mtr. Total Built up area -7880 Sq.ft (as per Rental Agreement)
5	Details of nature of building as concrete construction or asbestos shed	The factory premises are constructed with brick walls RCC/ concrete construction with an iron structure at the top and ceiling is covered by a tin shed suitable for carrying out the proposed activities of the EOU unit.
6	Details of source of power (Generator/Electric connection of Industrial type) available	Power supply is available at the premises through existing electricity connection bearing Consumer No 5190103036764 in the name of Shri Jitendra Rameshchandra Kothari Plot No G-28, MIDC Wardha.
7	Whether separate Entry and Exit is provided for the proposed location and is physically segregated from any DTA unit to avoid intermingling of goods	There is only one gate for Entry and Exit. The Proprietor of the unit confirmed that they will not sell the finished goods in DTA. The entire finished goods will be exported.
8	Whether the proposed plan of premises/building is suitable for necessary permission under Section 58 & 65 to be issued by Central Excise & Customs Authority	The unit have given declaration dated 15.05.2026 that they do not wish to avail MOOWR License under section 65 of the Customs Act, 1962.

9	In case of conversion from DTA to EOU unit, details of own, lease machines separately and approx. value of such machinery after due to depreciation towards age	Not Applicable as the unit is a new start up.
10	The detail report about contiguous land, security status for conversion of DTA, suitability of place and monitoring ensurance of goods etc.	The barbed wire fencing compound is constructed by the applicant to protect the factory premises, only Entry/Exit Gate is installed. The proprietor has assured that two security guards will be deployed round the clock at the premises, He ensured that CCTV cameras will be installed for security and monitoring and supervision of movement of goods and personnel. Fire fighting equipments are already installed in the premises.
11	Additional information if any	1. IEC No. AASHP2323M dated 12.01.2026 2. GST Registration No. 27AASHP2323M1ZO 3. Copy of PAN No. AASHP2323M in the name of Shri Prasenjit Das(HUF) Proprietor of the unit is enclosed 4. Bank Details of the unit – IDBI Bank, Shyam Bazar, Kolkata (WB)- 700004 Account No. 0262102000024347

Assistant Commissioner, Customs Nagpur had submitted that, on inspection/verification of the proposed premises of M/s. Greenlife Products, Industrial Shed at Plot No. G-28, MIDC, Wardha Industrial Area, Wardha, Maharashtra- 442001, it has been observed that the unit is at the initial stage of setup. However the proprietor has furnished a undertaking/declaration to comply with all the conditions within the stipulated time. In view of the above facts, the unit may be considered generally suitable for the proposed EOU operations, subject to fulfilment of the conditions mentioned in the declaration/undertaking and subject to verification by Customs at the time of import of capital goods and commencement of operations.

Report dated 06.08.2026 from Customs, Nagpur:

Further, Vide letter dated 06.08.2026, Assistant Commissioner, Divn I/II, Nagpur Commissionerate has submitted a report. The same is reproduced as below :

" This Commissionerate had earlier forwarded a verification report based upon the physical inspection conducted by the jurisdictional Assistant Commissioner of Customs. The scope of the said verification was confined to verification of the existence of the premises, availability of infrastructure and general suitability of the premises for establishment of the proposed unit. The said verification was never intended to constitute concurrence regarding the proposed manufacturing activity nor did it involve examination of the customs enforcement implications, revenue risks or feasibility of customs supervision in relation to import and processing of Areca Nuts.

The present communication contains the considered recommendation of this Commissionerate under Chapter 6 of the Foreign Trade Policy after examination of the proposal from the perspective of Customs administration, protection of Government revenue and effective implementation of the EOU Scheme.

The EOU Scheme under Chapter 6 of the Foreign Trade Policy contemplates grant of approval by the Unit Approval Committee after due consideration of each proposal. As the jurisdictional Commissioner of Customs is a statutory member of the Unit Approval Committee under the Handbook of Procedures, it is incumbent upon Commissionerate to place before the Committee all enforcement, supervisory and revenue considerations having a bearing upon grant of the proposed Letter of Approval. The Present recommendation is made in discharge of that statutory responsibility.

Upon detailed examination of the proposal, this Commissionerate has serious enforcement and revenue concerns regarding the proposed activity involving manufacture/export of Areca Nut Powder. The objection is confined exclusively to the proposal for duty-free import of whole Areca Nuts under the EOU Scheme for manufacture/export of Areca Nut Powder. He stated that, Whole Areca Nuts are a restricted item under the Import Policy, presently subject to Minimum Import Price (MIP) conditions and also attract substantial customs duties when imported into the Domestic Tariff Area. The import policy restrictions, Minimum Import Price and customs duties have been prescribed to regulate imports, protect the domestic market and safeguard Government revenue. Permitting duty-free import of the same commodity under the EOU Scheme therefore requires a high degree of assurance that the imported goods will actually be utilized for the intended export production. However, duty-free import under the EOU Scheme creates a substantial economic advantage over the domestic market and the resulting differential creates a significant commercial incentive for diversion of bonded imported goods into the Domestic Tariff Area. This concern is no longer hypothetical but is borne out by recent investigations conducted by the

The Directorate of Revenue Intelligence, Hyderabad Zonal Unit, had recently initiated investigation in a case involving M/s Naaz Buying House, a 100% Export Oriented Unit, wherein imported whole Areca Nuts were allegedly diverted into the Domestic Tariff Area and replaced with low-grade Areca Nut Powder procured from domestic sources, thereby creating a false record of utilization of duty-free imported raw material for export production. The investigation has disclosed a specific modus operandi whereby the economic advantage available on duty-free imported whole Areca Nuts was allegedly exploited by diverting the imported commodity into the domestic market while substituting domestically procured Areca Nut Powder for export. The present proposal involves the identical manufacturing process and therefore presents the same enforcement vulnerability.

The above investigation is not an isolated incident. Recent DRI investigations across the country have repeatedly detected large-scale smuggling, misdeclaration, diversion and misuse of import benefits in respect of Areca Nuts. These investigations reveal a recurring pattern of misuse rather than isolated instances and establish that Areca Nuts constitute one of the most enforcement-sensitive commodities from the standpoint of Customs administration.

Unlike several manufacturing processes where imported raw material substantially retains its identity throughout the manufacturing cycle, conversion of whole Areca Nuts into powder completely destroys the physical identity of the imported material. Unlike products capable of batch-wise identification or scientific correlation, there presently exists no practical or reliable mechanism available to Customs to establish whether the exported powder has in fact been manufactured from the imported bonded whole Areca Nuts or from powder procured from domestic sources.

Once pulverised, it becomes extremely difficult through ordinary customs supervision to verify—

- whether the exported powder has actually been manufactured from imported bonded Areca Nuts;*
- whether imported whole Areca Nuts have been diverted into the Domestic Tariff Area;*
- whether domestically procured Areca Nut Powder has been substituted for export;*
- whether export obligation has actually been fulfilled by utilizing the imported bonded raw material.*

Thus, the very nature of the proposed manufacturing process substantially impairs effective customs verification of utilization of duty-free imported goods.

Further the recent DRI investigation involving a 100% EOU has already demonstrated that substitution of domestically procured Areca Nut Powder in place of powder manufactured from imported bonded raw material is not merely a theoretical possibility but an established modus operandi detected during investigation

Consequently, permitting import of whole Areca Nuts under the EOU Scheme for manufacture of powder creates an enforcement environment where effective customs supervision becomes substantially difficult and Government revenue remains exposed to significant risk.

It is also pertinent to note that the concerns expressed by this Commissionerate are not unprecedented. The Unit Approval Committee, Kandla Special Economic Zone (KASEZ), in its 195th Meeting held on 19.10.2023, after considering repeated instances of misuse, mis-declaration and warehousing of Areca Nut/Betelnut and Black Pepper on behalf of clients, unanimously decided that warehousing of Areca Nut/Betelnut and Black Pepper should not be permitted in KASEZ and further resolved that the approvals granted to units for such warehousing activity be withdrawn. The said decision has also been noticed in the agenda proceedings of the Board of Approval while dealing with the appeals arising therefrom. This demonstrates that the concerns relating to Areca Nut are not isolated apprehensions of this Commissionerate but have also been recognised by another statutory Unit Approval Committee administering the SEZ Scheme after considering the enforcement experience in respect of the commodity.

Accordingly this office is of the view that the proposal insofar as it relates to import, processing and export of whole Areca Nuts/Areca Nut Powder under the EOU Scheme poses significant revenue risks. However this Commissionerate has no objection if the applicant proposes to undertake any other permissible export-oriented manufacturing activity under the EOU Scheme which does not involve import and processing of Areca Nuts and which does not present the aforesaid enforcement vulnerabilities."

Directions of UAC and Compliance of the Applicant :

UAC in its earlier meeting dated 06.08.2026, had directed the unit to submit their reply with necessary documents on the certain points. The applicant has submitted their pointwise reply to the directions of the UAC vide emails dated 27.08.2026 and 15.09.2026 as under:

- (a) Submission of Foreign Client verification, along with passport verification, in respect of the client with whom**

the applicant has executed the commitment letter for supply of raw materials and providing advance of capital.

The Applicant has executed a commitment for supply of raw material and provision of advance capital with M/s. Global Merchant Trading FZ-LLC, Ras Al Khaimah, United Arab Emirates. In verification of the said foreign client, the Applicant enclosed the **General Trading Licence issued by the Registrar of Companies, Ras Al Khaimah Economic Zone (RAKEZ), Government of Ras Al Khaimah, U.A.E.,** along with the **Certificate of Incorporation, VAT Registration Certificate of the said company,** in confirmation of the legal existence and registration.

(b) The Committee noted that as per the Customs Verification Report the proposed premise is surrounded by barbed wire fencing. However, the Committee after considering the sensitive nature of the raw material/finished goods of Arecanut, directed the applicant to submit the proposal after construction of the Boundary wall for ensuring security of the Bonded premises.

With regard to the Committee's direction for construction of a boundary wall around the proposed bonded premises, the Applicant has submitted that the premises is already secured by barbed wire fencing on all sides, as also noted by Customs in the Verification Report. Applicant has stated that all manufacturing and processing activity will be carried out entirely within a closed factory shed, and the entire premises, including the shed, will remain under continuous CCTV surveillance. In these circumstances, an additional boundary wall would serve no further security purpose over and above the existing fencing, closed-shed operations and CCTV coverage, and would only result in avoidable additional capital cost to the Applicant. The Applicant has therefore requested the Committee to consider the existing fencing together with the closed-shed operations and CCTV coverage as adequate compliance with this condition.

(c) A copy of the agreement executed by MIDC with the primary allottee (M/s. Nawkar Oil Industries through its Proprietor Jitendra Rameshchand Kothari) of the MIDC land, along with the requisite NOC or permission from MIDC for sub-letting the premises to a private third party.

The Applicant has enclosed-

(i) the Allotment Order dated 16.01.2008 from MIDC to M/s. Nawkar Oil Industries, through its Proprietor Shri Jitendra Rameshchand Kothari, and

(ii) Copy of Sub-letting permission vide letter dated 21.08.2026 granted by MIDC, Regional Office, Nagpur, MIDC to SHRI JITENDRA RAMESHCHANDJI KOTHARI Proprietor of M/s. NAWKAR OIL INDUSTRIES for subletting of Plot No G-28 Wardha Industrial Area (Built up area - 1785 Sq.Mtr.) for subletting to Shri Prasenjit Das, Prop. of M/s. Greenlife Products for Activity - PULVERIZING AND CRUSHING OF AGRO PRODUCTS. Period - 01.08.2026 to 31.07.2031.

(iii) Copy of Occupancy Certificate dated 21.05.2026 issued by MIDC for Plot No. G-28, MIDC Wardha Industrial Area issued in the Name M/s. Nawkar Industries. However the MIDC allotment letter is in the name of M/s. Nawkar Oil Industries.

(d) A copy of the registered lease deed executed between the applicant and the primary allottee of the MIDC land, subject to requisite NOC or permission for sub-letting the premises to a private third party.

Applicant has submitted the copy for Registered Lease and license agreement executed between M/s. Nawkar Oil Industries (through its Prop. Jitendra Ramchandra Kothari) and M/s. Greenlife products (through its prop. Prasenjit Das) for the proposed EOU location i.e. Plot No G- 28, MIDC Industrial Area, Barabadi, Wardha for a period of 5 years 01.05.2026 to 30.04.2031.

(e) Supporting documentary evidence establishing the financial capability/net worth of the persons/company proposing to lend/provide capital for investment in the proposed project.

Applicant has submitted the Independent Auditor's report on audit of financial statements of Global Merchant Trading FZ-LLC for the period (6 months) ended on Dec 2025. Wherein the Total Cash and Cash Equivalents of the company stands as AED 413,703. (Approx. Rs. 1.08 Cr) . **However the total Proposed investment in the project is Rs 1.7 Cr.**

(f) Specific details w.r.t. end use and utility of the finished products proposed to be exported (specially Areca powder) by the Foreign Client.

A letter issued by M/s. Global Merchant Trading FZ-LLC, the foreign client, furnishing specific details of the end use and utility of the finished products proposed to be exported – namely Red Chilli Powder, Clove Powder, Areca (Arecanut) Powder, Nutmeg Powder and Dried Turmeric Powder is submitted by the applicant.

e. Recommendation:

In view of the above, UAC may like to deliberate on the proposal of the applicant for setting up a New EOU for manufacturing of Clove Powder, Areca Powder, Nutmeg Powder, Dried Turmeric Powder, Red Chilli Powder in terms of 6.05 (a) of FTP 2023 read with Para 6.01 (b) of Hand book of Procedure.
