सीप्ज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

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

कार्यसूची के लिए

AGENDA FOR

मेसर्स एलटीएम लिमिटेड के लिए आईटी/आईटीईएस क्षेत्र विशेष आर्थिक क्षेत्र हेतु अनुमोदन समिति की बैठक।

MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR IT/ITES OF M/s. LTM LIMITED.

स्थल	: सम्मेलन हॉल, द्वितीय तल, विकास आयुक्त कार्यालय, सीप्ज़-एसईजेड, अंधेरी (पूर्व), मुंबई।
VENUE	: Conference Hall, 2nd Floor, The Office of the Development Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai.
दिनांक	: बुधवार, 25 नवंबर, 2026
DATE	: Wednesday, 25th November 2026
समय	: 12:00 अपराह्न (दोपहर 12:00 बजे)
TIME	: 12:00 PM
मीटिंग नंबर	: 25वीं बैठक
Meeting No	:25th

****

25 नवंबर 2026 को विकास आयुक्त, एसईईपीजेड-एसईजेड की अध्यक्षता में मेसर्स एलटीएम लिमिटेड-एसईजेड के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M/ s. LTM Limited-SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on 25th November 2026.

सूचकांक /INDEX

कार्यसूची मद क्र. Agenda Item No.	विषय Subject
कार्यसूची मद क्रमांक 01:- Agenda Item No. 01: -	20.07.2026 को आयोजित बैठक के कार्यवृत्त की पुष्टि। Confirmation of the minutes of the meeting held on 20.07.2026
कार्यसूची मद क्रमांक 02:- Agenda Item No. 02: -	मैसर्स LTM लिमिटेड, प्लॉट नंबर EL-200 (पार्ट), TTC औद्योगिक क्षेत्र, महापे, नवी मुंबई को सुरक्षा संबंधी कार्यों हेतु अपने कर्मचारियों को जारी की गई खोई हुई/वापस न की गई IT परिसंपत्तियों के संबंध में बिना किसी दंडात्मक कार्रवाई के लागू शुल्क एवं ब्याज का भुगतान करने की अनुमति प्रदान करने के संबंध में विकास आयुक्त, SEEPZ-SEZ द्वारा लिए गए निर्णय का अनुसमर्थन। Ratification of decision taken by the Development Commissioner, SEEPZ-SEZ regarding grant of permission to M /s. LTM Limited. Plot No. EL-200 (Part) TTC Industrial Area Mahape, Navi Mumbai, for payment of applicable duty and interest without penal action i.r.o. lost/unreturned IT assets issued to their employees for security operations.

****

मेसर्स एलटीएम लिमिटेड - सेज, महापे, नवी मुंबई के क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की **24वीं** बैठक का कार्यवृत्त, विकास आयुक्त, सीप्ज़-सेज की अध्यक्षता में **20.07.2026** को सम्मेलन कक्ष, द्वितीय तल, विकास आयुक्त का कार्यालय, सीप्ज़-सेज़, अंधेरी (पूर्व), मुंबई में आयोजित किया गया।

Minutes of 24th Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. LTM Ltd. - SEZ, Mahape, Navi Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 20.07.2026, at Conference Hall, 2nd Floor, The Office of the Development Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai

1.	Name of the SEZ	:	M /s. LTM Ltd.
2.	Sector	:	IT/ITES
3.	Meeting No.	:	24th
4.	Date	:	20.07.2026

उपस्थित सदस्य / Members Present:

क्र. Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्री. मयूर आर. मानकर Shri. Mayur R. Mankar	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीप्ज़-सेज़ SEEPZ-SEZ
2	श्री. सुनील अघवाने Shri. Sunil Aghawane	संयुक्त आयुक्त आयकर Joint Commissioner, Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामिती Nominee of Commissioner of Income Tax office, Mumbai
3	श्री. संदीप डी. भोसले Shri. Sandip D. Bhosale	उप विकास आयुक्त Deputy Development Commissioner विनिर्दिष्ट अधिकारी Specified Officer	सीप्ज़-सेज़ SEEPZ –SEZ एलटीएम-सेज़ LTM-SEZ
4	श्री बैकियावेलु मुथारासु Shri. Backiyavelu Mutharasu	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai
5	श्रीमती पूनम दराडे Smt. Poonam Darade	उद्योग उपनिदेशक Deputy Director of Industries	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती Nominee of DC Industries, Government of Maharashtra
6	श्री रवींद्र केनी Shri Ravindra Keny	सहायक सीमा शुल्क आयुक्त Assistant Commissioner of Customs	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामिती / Nominee of Commissioner of Customs, General, Air Cargo, Sahar
7	श्री जय मनोज शाह Shri. Jay Manoj Shah	विनिर्दिष्ट अधिकारी Specified Officer	सीप्ज़-सेज़ SEEPZ –SEZ

श्री राहुल शिवन्नागोल, सहायक विकास आयुक्त (न्यू एसईज़ेड), श्री सुदर्शन शिंदे, सहायक विकास आयुक्त (न्यू एसईज़ेड), श्री हनीश राठी, सहायक विकास आयुक्त (न्यू एसईज़ेड), श्री जय दीप, सहायक विकास आयुक्त (न्यू एसईज़ेड) तथा श्री पलाश शंकर, सहायक विकास आयुक्त (सीप्ज़-एसईज़ेड) भी बैठक के सुचारु संचालन एवं आवश्यक सहयोग प्रदान करने हेतु उपस्थित थे।

Shri Rahul Shivannagol, ADC (NEW SEZ), Shri Soodershan Shindde, ADC (New SEZ), Shri Hanish Rathi, ADC (NEW SEZ), Shri Jai Deep, ADC (NEW SEZ) and Shri Palash Shankar, ADC (SEEPZ-SEZ) also attended for assistance and smooth functioning of the meeting.

कार्यसूची मद संख्या 01: -

दिनांक 09.06.2026 को आयोजित 23वीं बैठक के कार्यवृत्त की पुष्टि।

Agenda Item No. 01: -

Confirmation of Minutes of the 23rd Meeting held on 09.06.2026.

दिनांक 09.06.2026 को आयोजित 23वीं बैठक की कार्यवृत्त को सर्वसम्मति से अनुमोदित एवं पुष्टि की गई।

The Minutes of the 23rd Meeting held on 09.06.2026 were confirmed with consensus.

कार्यसूची मद संख्या 02: -

मेसर्स एलटीएम लिमिटेड (एलओए-01) के आयातित और स्वदेशी पूंजीगत वस्तुओं और आयातित और स्वदेशी सेवाओं की क्षमता वृद्धि के लिए आवेदन।

Agenda Item No. 02: -

Application for capacity enhancement of Imported and Indigenous Capital Goods and Imported and Indigenous Services of M /s. LTM Limited (LOA-01).

A. **EXISTING (Approved) PROJECTIONS for the Existing Block (): -**

(Rs. in Lakhs)

PARTICULARS	1st Year	2nd Year	3rd Year	4th Year	5th Year	TOTAL
FOB Value of Exports	13,205.82	77,870.04	79,252.44	80,634.84	82,017.24	3,32,980.38
FOB Outgo	249.09	3,427.27	3,492.36	4,457.45	3,615.35	15,241.52
Net Foreign Exchange	12,956.73	74,442.77	75,760.08	76,177.39	78,401.89	3,17,738.86

B. **PROPOSED PROJECTIONS for the remaining years of the Existing Block (): -**

(Rs. in Lakhs)

PARTICULARS	1st Year (Actual)	2nd Year (Actual)	3rd Year (Actual)	4th Year (Revised)	5th Year (Revised)	TOTAL

FOB Value of Exports	13,205.82	53,889.45	1,33,448.42	1,35,634.84	1,36,017.24	**4,72,195.77**
FOB Outgo	465.51	2,185.16	6,453.09	10,457.45	9,615.35	**29,176.56**
Net Foreign Exchange	12,740.31	51,704.29	1,26,995.33	1,25,177.39	1,26,401.89	**4,43,019.21**

C. **Details of Existing & Proposed Investment, Employment & Projections (): -**

Activity		**Existing**	**Proposed**
Investment of CG (Rs. In Lakhs)	Indigenous	4,188.61	8,188.61
	Import	5,423.25	12,138.77
Investment of RM (Rs. In Lakhs)	Indigenous	0.00	0.00
	Import	0.00	0.00
Investment of Input Services (Rs. In Lakhs)	Indigenous	33,335.71	47,712.26
	Import	9,818.27	17,037.79
Employment	Men	2714	4,819
	Women	2704	2,064
	Transgender	0	0
Projections (Rs. In Lakhs)	Export	**3,32,980.38**	**4,72,195.77**
	Outgo	**15,241.52**	**29,176.56**
	NFE	**3,17,738.86**	**4,43,019.21**

- Item of Manufacture/Service Activity (Including Products/Coproducts): -

Existing:

ITC/CPC Code	Item Description	Metric	Production Capacity
998314-842	Information Technology in the nature of Application Development	US Dollar ($)	**0.00**
998314-842	Enhancement in Existing Application/Software	US Dollar ($)	**0.00**
998319-842	Computer Software Services	US Dollar ($)	**0.00**

998314-842	Information Technology Enabled services in the nature of Remote Maintenance	US Dollar ($)	0.00
998313-849	Support Centres	US Dollar ($)	0.00

Proposed for the renewed period:

ITC/CPC Code	Item Description	Metric	Production Capacity
998314-842	Information Technology in the nature of Application Development	US Dollar ($)	0.00
998314-842	Enhancement in Existing Application/Software	US Dollar ($)	0.00
998319-842	Computer Software Services	US Dollar ($)	0.00
998314-842	Information Technology Enabled services in the nature of Remote Maintenance	US Dollar ($)	0.00
998313-849	Support Centres	US Dollar ($)	0.00

निर्णय :- विचार-विमर्श के उपरांत, समिति ने एसईजेड नियम, 2006 के नियम 19(2) के परंतुक-2 के प्रावधानों के अंतर्गत, **मेसर्स एलटीएम लिमिटेड (एलओए-01)** द्वारा आयातित एवं स्वदेशी पूंजीगत वस्तुओं तथा आयातित एवं स्वदेशी सेवाओं की क्षमता वृद्धि संबंधी प्रस्ताव को, एलटीएम-एसईजेड के विनिर्दिष्ट अधिकारी से मंज़ूरी मिलने के अधीन, **अनुमोदित किया।**

Decision: - After deliberation, the Committee **approved** the proposal of **M /s. LTM Limited (LOA-01)** for capacity enhancement of Imported and Indigenous Capital Goods and Imported and Indigenous Services, in terms of in terms of Proviso 2 of Rule 19(2) of SEZ Rules, 2006 subject to clearance from the Specified Officer, LTM-SEZ.

कार्यसूची मद संख्या 03: -

मेसर्स एलटीएम लिमिटेड (एलओए-59) के आयातित और स्वदेशी पूंजीगत वस्तुओं और आयातित और स्वदेशी सेवाओं की क्षमता वृद्धि के लिए आवेदन।

Agenda Item No. 03: -

Application for capacity enhancement of Imported and Indigenous Capital Goods and Imported and Indigenous Services of M /s. LTM Limited (LOA-59).

A. **EXISTING (Approved) PROJECTIONS for the Existing Block (): -**

(Rs. in Lakhs)

PARTICULARS	1st Year	2nd Year	3rd Year	4th Year	5th Year	TOTAL
FOB Value of Exports	6,508.62	6,638.80	6,771.57	6,907.00	7,045.14	**33,871.13**
FOB Outgo	553.23	564.29	575.58	587.10	598.84	**2,879.04**
Net Foreign Exchange	5,955.39	6,074.51	6,195.99	6,319.90	6,446.30	**30,992.09**

B. **PROPOSED PROJECTIONS for the remaining years of the Existing Block (): -**

(Rs. in Lakhs)

PARTICULARS	1st Year	2nd Year (Actual)	3rd Year (Revised)	4th Year (Revised)	5th Year (Revised)	TOTAL
FOB Value of Exports	6,508.62	5,116.28	8,193.60	9,012.96	9,914.26	**38,745.72**
FOB Outgo	553.23	878.38	1,575.58	1,587.10	1,598.84	**6,193.13**
Net Foreign Exchange	5,955.39	4,237.90	6,618.02	7,425.86	8,315.42	**32,552.59**

C. **Details of Existing & Proposed Investment, Employment & Projections (): -**

Activity		Existing	Proposed
Investment of CG (Rs. In Lakhs)	Indigenous	677.42	2,477.42
	Import	508.07	2,179.01
Investment of RM (Rs. In Lakhs)	Indigenous	0.00	0.00
	Import	0.00	0.00
Investment of Input Services (Rs. In Lakhs)	Indigenous	2,404.98	4,204.98
	Import	1,354.84	3,702.47
Employment	Men	193	348
	Women	129	87

	Transgender	0	0
Projections (Rs. In Lakhs)	Export	33,871.13	38,745.72
	Outgo	2,879.04	6,193.13
	NFE	30,992.09	32,552.59

- Item of Manufacture/Service Activity (Including Products/Coproducts): -

Existing:

ITC/CPC Code	Item Description	Metric	Production Capacity
998314-842	Information Technology in the nature of Application Development	US Dollar ($)	0.00
998314-842	Enhancement in Existing Application/Software	US Dollar ($)	0.00
998319-842	Computer Software Services	US Dollar ($)	0.00
998314-842	Information Technology Enabled services in the nature of Remote Maintenance	US Dollar ($)	0.00
998313-849	Support Centres	US Dollar ($)	0.00

Proposed for the renewed period:

ITC/CPC Code	Item Description	Metric	Production Capacity
998314-842	Information Technology in the nature of Application Development	US Dollar ($)	0.00
998314-842	Enhancement in Existing Application/Software	US Dollar ($)	0.00

998319-842	Computer Software Services	US Dollar ($)	0.00
998314-842	Information Technology Enabled services in the nature of Remote Maintenance	US Dollar ($)	0.00
998313-849	Support Centres	US Dollar ($)	0.00

निर्णय :- विचार-विमर्श के उपरांत, समिति ने एसईजेड नियम, 2006 के नियम 19(2) के परंतुक-2 के प्रावधानों के अंतर्गत, **मेसर्स एलटीएम लिमिटेड (एलओए-59)** द्वारा आयातित एवं स्वदेशी पूंजीगत वस्तुओं तथा आयातित एवं स्वदेशी सेवाओं की क्षमता वृद्धि संबंधी प्रस्ताव को, एलटीएम-एसईजेड के विनिर्दिष्ट अधिकारी से मंज़ूरी मिलने के अधीन, अनुमोदित किया।

Decision: - After deliberation, the Committee approved the proposal of M /s. LTM Limited (LOA-59) for capacity enhancement of Imported and Indigenous Capital Goods and Imported and Indigenous Services, in terms of in terms of Proviso 2 of Rule 19(2) of SEZ Rules, 2006 subject to clearance from the Specified Officer, LTM-SEZ.

कार्यसूची मद संख्या 04: -

मेसर्स एलटीएम लिमिटेड (एलओए-51) के आयातित और स्वदेशी पूंजीगत वस्तुओं और आयातित और स्वदेशी सेवाओं की क्षमता वृद्धि के लिए आवेदन।

Agenda Item No. 04: -

Application for capacity enhancement of Imported and Indigenous Capital Goods and Imported and Indigenous Services of M /s. LTM Limited (LOA-51).

A. **EXISTING (Approved) PROJECTIONS for the Existing Block (): -**

(Rs. in Lakhs)

PARTICULARS	1st Year	2nd Year	3rd Year	4th Year	5th Year	TOTAL
FOB Value of Exports	34,394.20	36,113.91	37,919.60	39,815.59	41,806.36	**1,90,049.66**
FOB Outgo	200.00	200.00	200.00	200.00	200.00	**1,000.00**
Net Foreign Exchange	34,194.20	35,913.91	37,719.60	39,615.59	41,606.36	**1,89,049.66**

B. **PROPOSED PROJECTIONS for the remaining years of the Existing Block (): -**

(Rs. in Lakhs)

PARTICULARS	1st Year	2nd Year (Revised)	3rd Year (Revised)	4th Year (Revised)	5th Year (Revised)	TOTAL

FOB Value of Exports	34,394.20	44,090.76	46,195.30	48,405.07	50,725.32	**2,23,810.65**
FOB Outgo	200.00	1,400.00	1,400.00	1,400.00	1,400.00	**5,800.00**
Net Foreign Exchange	34,194.20	42,690.76	44,795.30	47,005.07	49,325.32	**2,18,010.65**

C. **Details of Existing & Proposed Investment, Employment & Projections (): -**

Activity		**Existing**	**Proposed**
Investment of CG (Rs. In Lakhs)	Indigenous	369.21	671.60
	import	500.00	2,884.20
Investment of RM (Rs. In Lakhs)	Indigenous	0.00	0.00
	Import	0.00	0.00
Investment of Input Services (Rs. In Lakhs)	Indigenous	7,908.80	11,908.80
	Import	500.00	3,797.95
Employment	Men	975	1,572
	Women	459	522
	Transgender	0	0
Projections (Rs. In Lakhs)	Export	**1,90,049.66**	**2,23,810.65**
	Outgo	**1,000.00**	**5,800.00**
	NFE	**1,89,049.66**	**2,18,010.65**

- Item of Manufacture/Service Activity (Including Products/Coproducts): -

Existing:

ITC/CPC Code	Item Description	Metric	Production Capacity
99831-842	Software Development IT & ITES System Integration/ Implementation, Consulting, Training, BPO	US Dollar ($)	**0.00**

Proposed for the renewed period:

ITC/CPC Code	Item Description	Metric	Production Capacity
99831-842	Software Development IT & ITES System Integration/ Implementation, Consulting, Training, BPO	US Dollar ($)	**0.00**

निर्णय :- विचार-विमर्श के उपरांत, समिति ने एसईजेड नियम, 2006 के नियम 19(2) के परंतुक-2 के प्रावधानों के अंतर्गत, **मेसर्स एलटीएम लिमिटेड (एलओए-51)** द्वारा आयातित एवं स्वदेशी पूंजीगत वस्तुओं तथा आयातित एवं स्वदेशी सेवाओं की क्षमता वृद्धि संबंधी प्रस्ताव को, एलटीएम-एसईजेड के विनिर्दिष्ट अधिकारी से मंज़ूरी मिलने के अधीन, **अनुमोदित किया।**

बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ संपन्न हुई।

Decision: - After deliberation, the Committee **approved** the proposal of **M /s. LTM Limited (LOA-51)** for capacity enhancement of Imported and Indigenous Capital Goods and Imported and Indigenous Services, in terms of in terms of Proviso 2 of Rule 19(2) of SEZ Rules, 2006 subject to clearance from the Specified Officer, LTM-SEZ.

Meeting concluded with a vote of thanks to the Chair.

Signature Not Verified
Digitally Signed By
Dnyaneshwar B Patil
Date: 2026.07.31 23:44:38

Shri. Dnyaneshwar B Patil
Development Commissioner
SEEPZ- SEZ

Action Taken for Approval Committee held on 20-07-2026

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 23rd Meeting held on 09-06-2026	Noted
Agenda Item No. 02	Application for capacity enhancement(M/s. LTM Limited (LOA-01))	Letter dated 17.08.2026 issued to the unit.
Agenda Item No. 03	Application for capacity enhancement(M/s. LTM Limited (LOA-59))	Letter dated 17.08.2026 issued to the unit.
Agenda Item No. 04	Application for capacity enhancement(M/s. LTM Limited (LOA-51))	Letter dated 17.08.2026 issued to the unit.

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 :**

Ratification of decision taken by the Development Commissioner, SEEPZ-SEZ regarding grant of permission to M /s. LTM Limited. Plot No. EL-200 (Part) TTC Industrial Area Mahape, Navi Mumbai, for payment of applicable duty and interest without penal action i.r.o. lost/unreturned IT assets issued to their employees for security operations.

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

Lost/unreturned/stolen IT equipment

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

To deal with the similar matter of lost/unreturned/stolen IT equipment, the issue was put before the UAC in its meeting held on 28.04.2022. The UAC deliberated on the issue of unreturned computers/IT equipment and decided (copy of "Minutes of Meeting" dated 26.05.2022 enclosed) as under: -

> ***"Committee observed that the import of old and used IT equipment is restricted for import. Import is permissible only against and import authorization/import of authorization/import license issued by DGFT and subject to compliance of the conditions laid down in RCR and permission /NOC from MOEF & CC. Hence, such cases are prima-facie violation of various provisions of the Foreign Trade Policy, the Hazardous and Other Wastes Management and Transboundary Movement Rules 2016 issued under the Environment (Protection) Act, 1992 read with Rule 54(2) of the SEZ Rules, 2006. Committee held the view that such cases may be dealt with by Development Commissioner on case-to-case basis keeping in view the facts and circumstances of each case whether the same is bonafide or otherwise. The decision of the Development Commissioner will be required to be submitted before the Approval Committee for ratification."***

d. **Other Information: -**

In the present case, M/s LTM Limited reported that the corporate laptop (Model HP PB440G8, Serial No. 5CD208KC1M) was misplaced/lost from Desk No. T1-06-024 at the unit's Mensa Campus ODC. The said laptop had been procured through DTA procurement without payment of IGST vide Invoice No. MH12293200598 dated 08.03.2022, with an assessable value of Rs. 67,740/-.

Action Taken: -

Accordingly, the file was examined, and the Unit was directed vide letter dated 11.09.2026 to pay the applicable Customs duty (Rs. 12,193.00) along with interest up to the date of payment. The Unit has since paid Rs. 15,430/- towards Customs duty and interest, as evidenced by the challan/payment documents dated 14.10.2026.

e. **Recommendation:**

In view of the above, the matter is submitted for ratification by the Unit Approval Committee for consideration and final closure.

****

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 :**

Ratification of decision taken by the Development Commissioner, SEEPZ-SEZ regarding grant of permission to M /s. LTM Limited. Plot No. EL-200 (Part) TTC Industrial Area Mahape, Navi Mumbai, for payment of applicable duty and interest without penal action i.r.o. lost/unreturned IT assets issued to their employees for security operations.

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

Lost/unreturned/stolen IT equipment

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

To deal with the similar matter of lost/unreturned/stolen IT equipment, the issue was put before the UAC in its meeting held on 28.04.2022. The UAC deliberated on the issue of unreturned computers/IT equipment and decided (copy of "Minutes of Meeting" dated 26.05.2022 enclosed) as under: -

> ***"Committee observed that the import of old and used IT equipment is restricted for import. Import is permissible only against and import authorization/import of authorization/import license issued by DGFT and subject to compliance of the conditions laid down in RCR and permission /NOC from MOEF & CC. Hence, such cases are prima-facie violation of various provisions of the Foreign Trade Policy, the Hazardous and Other Wastes Management and Transboundary Movement Rules 2016 issued under the Environment (Protection) Act, 1992 read with Rule 54(2) of the SEZ Rules, 2006. Committee held the view that such cases may be dealt with by Development Commissioner on case-to-case basis keeping in view the facts and circumstances of each case whether the same is bonafide or otherwise. The decision of the Development Commissioner will be required to be submitted before the Approval Committee for ratification."***

d. **Other Information: -**

In the present case, M/s LTM Limited reported that the corporate laptop (Model HP PB440G8, Serial No. 5CD208KC1M) was misplaced/lost from Desk No. T1-06-024 at the unit's Mensa Campus ODC. The said laptop had been procured through DTA procurement without payment of IGST vide Invoice No. MH12293200598 dated 08.03.2022, with an assessable value of Rs. 67,740/-.

Action Taken: -

Accordingly, the file was examined, and the Unit was directed vide letter dated 11.09.2026 to pay the applicable Customs duty (Rs. 12,193.00) along with interest up to the date of payment. The Unit has since paid Rs. 15,430/- towards Customs duty and interest, as evidenced by the challan/payment documents dated 14.10.2026.

e. **Recommendation:**

In view of the above, the matter is submitted for ratification by the Unit Approval Committee for consideration and final closure.

****