

भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग  
विकास आयुक्त का कार्यालय  
नौएडा विशेष आर्थिक क्षेत्र

नौएडा दादरी रोड, फेस-II, नौएडा.201305, जिला - गौतमबुद्ध नगर  
Government of India, Min. of Commerce & Industry, Deptt. of Commerce,  
Office of the Development Commissioner  
NOIDA SPECIAL ECONOMIC ZONE  
Noida Dadri Road, Phase-II, NOIDA-201305, Distt. Gautam Budh Nagar (UP)

F.No. 12/01/2019-Proj/

Dated : 01/09/2020

To,

1. The Chief Executive Officer, New Okhla Industrial Development Authority, Main Administrative Building, Sector-6, Noida.
2. The Zonal Addl. Director General of Foreign Trade, C.L.A., "A" Wing, I.P. Bhavan, I.P. Estate, New Delhi.
3. The Principal Commissioner of Income Tax, A-2D, Aaykar Bhawan, Sector-24, Noida
4. The Commissioner of Customs, Noida Customs Commissionerate, Inland Container Depot, Tilpata, Dadri, Gautam Budh Nagar (U.P.) 201306.
5. Deputy Secretary, Department of Commerce (SEZ Section), Udyog Bhavan, New Delhi.
6. Deputy Secretary (IF-I), Ministry of Finance, Department of Financial Services, Jeevan Deep Building, Parliament Street, New Delhi- 110 001.
7. The General Manager, District Industry Centre, Near Collectorate, Surajpur, Greater Noida.

**Sub: Meeting of the Approval Committee of Noida SEZ held at 03:00 PM on 24/08/2020.**

Sir/Madam,

Please find enclosed herewith a copy of Minutes of the Meeting of Approval Committee in respect of Noida SEZ held under the chairmanship of Shri R. P. Goyal, Development Commissioner, NSEZ at 03:00 PM on 24.08.2020 through video conferencing.

This issues with the approval of the Development Commissioner, NSEZ

Yours faithfully,

Encl: As above

  
(Nitin Gupta)  
Dy. Development Commissioner

Copy to:

1. OSD to Development Commissioner – for information.
2. PA to Jt. Development Commissioner – for information.
3. The Specified Officer, NSEZ –for information/necessary action.
4. Secretary, Noida Special Economic Zone Authority – for information/necessary action.

  
Dy. Development Commissioner

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**Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Shri R. P. Goyal, Development Commissioner (DC), Noida SEZ at 03:00 PM on 24/08/2020 via video conferencing.**

The following members of the Approval Committee were present via video conferencing during the meeting:-

- 1) Shri S.S. Shukla, Jt. Development Commissioner, NSEZ.
  - 2) Shri Shyopat Singh, Asstt. Commissioner, Customs, Noida Commissionerate.
  - 3) Shri Rakesh Kumar, FTDO, O/o Addl. DGFT, CLA, New Delhi.
  - 4) Smt. Sandhya Maurya, Income Tax Officer, Income Tax Deptt., Noida.
  - 5) Shri Mukesh Goyal, Manager, New Okhla Industrial Development Authority,
2. Besides, during the meeting S/Shri (i) Amit Kumar Gupta, Specified Officer, NSEZ, (ii) Nitin Gupta, Dy. Development Commissioner, NSEZ, (iii) Pramod Kumar, Asstt. Development Commissioner, NSEZ, (iv) Arun Singh Parihar, Stenographer, Project Section, NSEZ and (v) K.M. Srivastava, AEE, UPPCB, Noida were also present to assist the Approval Committee. It was informed that the quorum is there and meeting can be held.
3. At the outset, the Chairman welcomed the participants. After brief introduction, each items included in the agenda were taken up for deliberation one by one. After detailed deliberations as well as interaction with the applicants / representatives of the units, the following decisions were taken:-

**(i) Ratification of Minutes of last meeting of the Approval Committee held on 10/06/2020.**

It was informed that no reference against the decisions of the Approval Committee held on 10/06/2020 was received and, therefore, Minutes of the meeting held on 10/06/2020 were unanimously ratified by the Approval Committee.



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**(ii) Item wise decisions on proposals included in agenda:**

1.	<p><b>Continental Hardware Pvt. Ltd. Plot No. 59-J(D), SDF No. G-1, NSEZ – Proposal for Renewal of LOA, Amendment in authorized operations and enhancement in production capacity.</b></p> <p>1.1 The Approval Committee considered the proposal of M/s Continental Hardware Pvt. Ltd., for renewal of LOA, deletion of trading activities from authorized operations and enhancement in production capacity of the existing manufacturing items. The details of manufacturing items already allowed to the unit along with proposed production capacity are as under:</p> <p>Manufacturing of Stainless Steel Builder Hardware (2400000Nos/annum), Brass Builder Hardware (300000Nos/annum), Zinc Builder Hardware (500000Nos/ annum), Aluminium Builder Hardware (500000Nos/annum), Copper Builder Hardware (300000Nos/annum), Mild Steel Builder Hardware (300000Nos/annum) and Cast Iron Builder Hardware (200000 Nos/annum) (under ITC HS 8302)</p> <p>1.2 The Approval Committee after due deliberations, keeping in view of the past performance of the unit, unanimously decided to (i) renew the LOA upto 04/06/2025, (ii) allow deletion of Trading in builder hardware in stainless steel, brass, zinc, aluminium, copper, mild steel and cast iron from its LOA, and (iii) approve enhancement of production capacity proposed above by the unit.</p>
2.	<p><b>Stalwart Overseas, Plot No. 12, NSEZ – Proposal for inclusion of additional authorized operations in LOA and ratification of permission given for inclusion of additional manufacturing items in LOA.</b></p> <p>2.1 M/s Stalwart Overseas had submitted the following proposals:</p> <ol style="list-style-type: none"><li>I. Inclusion of manufacturing of<ol style="list-style-type: none"><li>i. Houseware, Home Utility items, Leather Hard goods made of leather/composition of leather and MDF (4202, 4205) (Capacity: 100000 pcs/annum)</li><li>ii. Houseware, Home Utility items, Leather Hard goods made of leather/composition of leather and MDF (4412) (20000 pcs/annum)</li><li>iii. Bags, wallets, pouches, cases made of fabric (6305) (100000</li></ol></li></ol>

*Handwritten signature/initials*

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- pcs/annum)
- iv. Leather/Textile Ottoman (9401) (15000 pcs/annum)
- v. Bags, wallets, cases, straps, pouches etc made of leather or composition of leather/fabric covered under Chapter 42 (200000 pcs/annum)
- II. Inclusion of service activities viz. Speciality design services including interior design, fashion design, industrial design and other speciality design services (SAC Code: 998391)

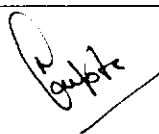
2.2 The Approval Committee was informed that in view of urgency indicated by the unit, Development Commissioner had approved the request of unit for inclusion of additional manufacturing activities on file subject to ratification by Approval Committee, and the same has been communicated to the unit vide letter dated 30/07/2020.

2.3 It was also informed that the proposal of the unit for inclusion of service activities, as detailed in para 2.1(II) was considered in its meeting held on 10.06.2020. The Approval Committee had directed the unit to submit (i) a detailed clarification as to exactly what activities shall be carried out from the services proposed for inclusion, (ii) details of clientele for these proposed services, (iii) details of separate NFE projections for manufacturing and service activities. The Approval Committee had further directed that on receipt of the unit's submission, the proposal would be examined, including from SEIS perspective.

2.4 The Approval Committee was informed that the unit has now submitted all the details requested and the proposed Service activities appear neither in the Public Notice No. 3/2015-2020 dated 01.01.2015 nor in the Public Notice No. 45/2015-2020 and 46/2015-2020 dated 05/12/2017.

2.5 After due deliberations, the Approval Committee, unanimously decided to ratify the permission dt. 30/07/2020 granted to the unit for Inclusion of manufacturing of the following items:

- (i) Houseware, Home Utility items, Leather Hard goods made of leather/composition of leather and MDF (4202, 4205) (Capacity: 100000 pcs/annum)



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	<p>(ii) Houseware, Home Utility items, Leather Hard goods made of leather/composition of leather and MDF (4412) (20000 pcs/annum)</p> <p>(iii) Bags, wallets, pouches, cases made of fabric (6305) (100000 pcs/annum)</p> <p>(iv) Leather/Textile Ottoman (9401) (15000 pcs/annum)</p> <p>(v) Bags, wallets, cases, straps, pouches etc made of leather or composition of leather/fabric covered under Chapter 42 (200000 pcs/annum)</p> <p>2.6 Besides, the Approval Committee also unanimously approved inclusion of service activities viz. Speciality design services including interior design, fashion design, industrial design and other speciality design services (SAC Code: 998391) in the LOA as proposed by the unit.</p>
3.	<p><b>Piezo Technology India Pvt. Ltd. SDF No. D-2&amp; 3, D-13, NSEZ – Proposal for renewal of LOA and enhancement in production capacity.</b></p> <p>3.1 The Approval Committee considered the proposal of Piezo Technology India Pvt. Ltd., for renewal of LOA and enhancement in production capacity of the existing manufacturing items, i.e. Filters and Oscillators (854390) against existing capacity of 329000 pieces/ annum to 433000 pieces/ annum</p> <p>3.2 After due deliberations, the Approval Committee, keeping the past performance of the unit in view, unanimously decided to renew the LOA of the unit upto 31/03/2025 and also approve enhancement of production capacity as proposed above by the unit.</p>
4.	<p><b>Dr. Fresh Assets Ltd. Plot No. 155-157, NSEZ.– Proposal for inclusion of additional authorized operations in LOA.</b></p> <p>4.1 The Approval Committee considered the proposal of Dr. Fresh Assets Ltd. for inclusion of the following additional trading items in its authorised operations:</p> <p>“Trading of Organic Arhar Dal (Whole) (07136000), Organic Masoor Dal (Whole)(07133910), Organic Moong Dal (Whole)(07133910), Organic Channa Dal(Whole)(07133910), Organic Urad Dal(Whole)(07133910), Organic Rajma (07133910), Organic Kabuli Channa(07132000), Organic Flax Seed(12040090), Seeds with Mixed Seeds(12093000), Almonds(08021100), Anjeer(08042090), Wheat (10019910), Rice(10063020/10063010/10063090),</p>

*N Gupta*

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Cardamom (09083110), Cinnamon (09061190)”

4.2 Sh. Vijay Prakash Pathak and Sh. Sumit Nanda, Directors of the company appeared before the Approval Committee through video conferencing and explained the proposal in details.

4.3 The Approval Committee, after due deliberations, unanimously approved the proposal of unit for inclusion of additional trading items (as given in para 4.1 above) in its authorized operations subject to applicability of prevailing export/import ITC(HS) policy conditions; no DTA sale shall be allowed; and minimum export price & requirement of export in consumer pack as provided in FTP shall apply in case the raw material are procured indigenously & exported without further processing or manufacturing activities in terms of Rule 45(5) of SEZ Rules, 2006.

5. **C & B Aromas LLP 59-J(A), NSEZ - Proposal for inclusion of additional authorized operations in LOA.**

5.1 Proposal of M/s C & B Aromas LLP for inclusion of additional manufacturing and trading (in CKD/SKD form) items was considered by the Approval Committee. Details of proposed additional authorized operations in LOA are as under:

i. Manufacturing items:

“Shower Gel and Shampoo (33051090), Hand Wash (34013090), Face Wash(34013090), Face Scrub(33049990), Body Scrub(33049990), Body Lotion(33049930), Cream (face cream, Night & Hand Cream)(33049910), Body Mist (33030090), Hair Oil (33059011, 33059019, 33059030), Saving Cream (33071010), Personal Deodorants and antipants (33072000), Bath Oil (33073010), Perfuming, Deodorizing rooms, aggarbatti, other than aggarbatti (Bakhoor) operate by burning (33074100). (Total Production capacity of proposed manufacturing items: 300000 pcs/annum)”

ii. Trading activities i.e. Export in SKD/CKD being packing material of their existing operation product i.e. perfume as per following details:

Fragrance & Compound (33029011), Dipropelyne Glycol(29053990), Ethanol (22071090), Glycerine (29252990), Aluminium Cans (76129090), Plastic cans, Bottles, Carboy etc.

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(39233010), Plastic Caps plain or metalized or anodized (39235010), Spray Pump (84135090), Plastic Dispensing pump (39233090), Plastic Trigger Pump (84242000), Collapsible/ Lami Tubes with Cap (76109090), Perfume/Diffuser glass Bottles, Jar, Plain & Printed (70019000), PVC or Paper Label (48219010), Metal Tag (83081021), Leather Natural or Synthetic Labels or Cover (42050090), Unit/ Mono Carton (48191010), Paper Liners or inners (48191010), Gift Set PVC or PET tray (30261099), Gift Set paper Tray (48237010), Thermofoming tray (39231090), Aluminium or Plastic Collar (83099020), Aluminium or Plastic Shoulder for perfume Bottle (83099020), Aluminium Aerosol Can (76130099), Plastic Containers, Bottles & Cap (39159042), BOPP Tape (39191000), Plastic Strapping Roll (39209910), Cellophane (39207119), Printed Sticker (39199010), Synthetic Labels or Cover (42034090)

5.2 Sh. Ram Upadhyay, Authorized representative of the unit appeared before the Approval Committee through video conferencing and explained the proposal in details.

5.3 Specified Officer informed the Committee that CKD/SKD form is misnomer insofar as it relates to perfumes and its packing material. The Approval Committee observed that perfumes cannot be exported in CKD/SKD form.

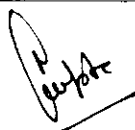
5.4 The Approval Committee, after due deliberations, unanimously approved inclusion of the additional manufacturing and trading items (as given below) in LOA of the unit:

Additional manufacturing items:

"Shower Gel and Shampoo (33051090), Hand Wash (34013090), Face Wash(34013090), Face Scrub(33049990), Body Scrub(33049990), Body Lotion(33049930), Cream (face cream, Night & Hand Cream)(33049910), Body Mist (33030090), Hair Oil (33059011, 33059019, 33059030), Saving Cream (33071010), Personal Deodorants and antiperspirants (33072000), Bath Oil (33073010), Perfuming, Deodorizing rooms, aggarbatti, other than aggarbatti (Bakhoor) operate by burning (33074100). (Total Production capacity of proposed manufacturing items: 300000 pcs/annum)"

Trading items:

"Fragrance & Compound (33029011), Dipropylene Glycol(29053990), Ethanol (22071090),



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Glycerine (29252990), Aluminium Cans (76129090), Plastic cans, Bottles, Carboy etc. (39233010), Plastic Caps plain or metalized or anodized (39235010), Spray Pump (84135090), Plastic Dispensing pump (39233090), Plastic Trigger Pump (84242000), Collapsible/ Lami Tubes with Cap (76109090), Perfume/Diffuser glass Bottles, Jar, Plain & Printed (70019000), PVC or Paper Label (48219010), Metal Tag (83081021), Leather Natural or Synthetic Labels or Cover (42050090), Unit/ Mono Carton (48191010), Paper Liners or inners (48191010), Gift Set PVC or PET tray (30261099), Gift Set paper Tray (48237010), Thermofoming tray (39231090), Aluminium or Plastic Collar (83099020), Aluminium or Plastic Shoulder for perfume Bottle (83099020), Aluminium Aerosol Can (76130099), Plastic Containers, Bottles & Cap (39159042), BOPP Tape (39191000), Plastic Strapping Roll (39209910), Cellophane (39207119), Printed Sticker (39199010), Synthetic Labels or Cover (42034090)"

5.5 Approval for trading items shall be subject to condition that (i) no CKD/SKD term shall be used for trading goods; (ii) No DTA sale of trading items shall be allowed (ii) Unit shall maintain separate records for trading and manufacturing activities as per Rule 22 of SEZ Rules, 2006.

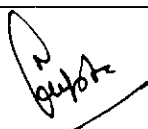
**6. M/s. Naimex 59-H(A), SDF No. J-7, NSEZ - Proposal for inclusion of additional authorized operations in LOA.**

6.1 The Approval Committee considered the proposal of the unit for inclusion of additional items in LOA for manufacturing as well as trading. Details of the proposed additional authorized operations are as under:

6.2 Inclusion of manufacturing as well as trading of items under ITC HS Code 761290410, 84199090, 84238190, 84742090, 84743110, 84829114, 85141000, 85238020, 90158090, 90241000, 90251190, 90278010

6.3 Sh. Arjun Bhushan Uppal, Authorized Representative appeared before the Approval Committee through video conferencing and explained the proposal in details. Approval Committee asked him to indicate items which are actually required for manufacturing/trading on immediate basis by the unit. He indicated the details of such items and also provided a list of the same.

6.4 The Approval Committee, after due deliberations, unanimously approved the





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items required by the unit for manufacturing as well as trading as per the fresh list submitted (as attached as Annexure to these Minutes). The Committee also decided that no DTA sale of trading items shall be allowed and unit shall maintain separate records for trading and manufacturing as per SEZ provisions. Besides, the unit shall submit details of requirement of plant & machinery and process flow chart for these additional manufacturing items, before issuance of permission letter.

**7. NMTronics India Pvt. Ltd. SDF No. C-2, E-17, NSEZ – Proposal for one time permission for sale of new imported SMT line machine into DTA after programming & testing.**

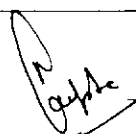
7.1 Proposal of the unit for one time permission for sale of new imported SMT line machine into DTA after programming & testing, was considered by the Approval Committee.

7.2 It was noted that the unit vide its letter dated 30/07/2020 & subsequent letter dated 31/07/2020 has stated that they have an order worth USD 261000 for urgent supply from one of their overseas customer for sale of imported brand new machine in DTA area after programming and testing.

7.3 Sh. Naveen Khurana , Sr. Vice President and Sh. Soni Saran Singh, Director of the company appeared before the Approval Committee through video conferencing and explained the proposal in details. They requested to allow the clearance of new imported machine in DTA after programming and testing and also requested to include this activity of import of new SMT machine and sale into DTA after programming and testing in their LOA. It was further informed that the unit would make a value addition of around 25% in their new machine.

7.4 The Approval Committee, after due deliberations, unanimously granted one time permission for sale of new imported Surface Mounting Technology Machine (SMT line machine) after programming & testing into DTA, subject to receipt of payment in foreign exchange.

7.5 As regards inclusion of this activity in LOA, the Approval Committee directed the unit to submit its complete proposal for further consideration in the matter.



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8.	<p><b>Karna Apparels Pvt. Ltd. SDF No. D-09, E-1,2,6, 29, H-09, 10, 11 and M-2 to 8 NSEZ - Proposal for inclusion of additional authorized operations in LOA.</b></p> <p>8.1 The Approval Committee considered the proposal of the unit for inclusion of additional manufacturing items viz. (1) Ladies Knitted hairband- HS Code 61178090 (Capacity: 80000pcs/annum) and (2) Others Ladies hairband- HS Code 65070000 (Capacity: 50000pcs/annum) in its authorised operations.</p> <p>8.2 After due deliberations, the Approval Committee unanimously approved the proposal of the unit for inclusion of additional items as indicated in para 8.1 above in its LOA.</p>
9.	<p><b>Pertech Exports Pvt. Ltd. SDF NO.F- 8A, NSEZ – Proposal for extension/regular permission for import of trading items for sale into DTA in its LOA and monitoring of performance.</b></p> <p>9.1 The Committee was informed about one time ad hoc permission granted by the Approval Committee in its meeting held on 13.05.2020 and accordingly issuance of permission letter dt. 19.05.2020 to the unit for import and sale of trading items in DTA, i.e. Digital Infrared thermometer HS code 9025 3M, KN95 masks HS code 9020, 6307,62, Ventilators HS CODE 9018, Face Shield HS code 3926, Thermal Scanners 9025 and Fogging machines 8424.</p> <p>9.2 It was further informed that the said one-time ad-hoc permission of import and sale in DTA granted by the UAC was valid upto 30.06.2020 i.e. imports was allowed upto 30.06.2020 and sale in DTA was also allowed upto 30.06.2020. The Committee was also informed that the UAC in its meeting held on 13.05.2020 also decided that complete facts regarding status of submissions of pending APRs, status of NFE earnings updated upto 30.06.2020 and realization of export proceeds, import of approved trading items effected by the unit up to 30th June 2020 and status of Customs related cases against the unit, will be placed before the Approval Committee scheduled to be held in the month of July, 2020 for consideration and decision as considered appropriate by Approval Committee.</p> <p>9.3 Sh. P.V. Khullar, CEO and Sh. Vishal Khullar, son of Sh. P.V. Khullar appeared</p>

*W  
9/8/20*

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before Approval Committee through video conferencing and explained the proposal. They requested for extension/ regular permission for import of trading items for sale into DTA.

9.4 The Committee was informed that the APRs of the unit were got examined by the NSEZ CA Firm and some major deficiencies were found in the APRs, including missing details of pending forex realization, and the same were conveyed to the unit for rectification. However, unit did not file the rectified APRs and therefore, correct position of NFE achievement, forex realisation could not be ascertained.

9.5 Besides, the Committee was informed that while initially applying for trading of these goods in question, the unit did not submit details of revised/additional export/import/NFE projections and projected DTA sale including source/country of import etc. In addition, the unit had assured to submit reconciled figures of export/NFE in view of variation in data as compared with NSDL data of export/NFE after lockdown, however the same is still awaited.

9.6 The Committee was further informed about the following cases/investigations against the unit:

(A) In investigation of case of fraudulent claims of ITC refund filed by M/s. Hariom Traders, Alwar, Central GST Commissionerate, Alwar has issued an Alert Circular No. 04/2019-2020 dated 11.11.2019 wherein it was mentioned that M/s. Pertech Exports Pvt. Ltd. (09AACCP1232C2ZY) had issued fake invoices for supply of solar lights.

Further, M/s. Hariom Traders have also issued fake invoices to M/s. Pertech Exports Pvt. Ltd. (09AACCP1232C2ZY) and M/s. Pertech Exports Pvt. Ltd. (09AACCP1232C3ZX). On being studied, it was found that M/s. Pertech Exports Pvt. Ltd. have been registered in NSEZ as SEZ unit with GSTN (09AACCP1232C2ZY) and other GSTN have registered in Greater Noida as regular unit. *However, on scrutiny of records, no movement of actual goods was made to and from NSEZ.*

(B) Principal Commissioner of Customs, SIIB, Air Cargo, New Delhi has informed that M/s. Pertech Exports Pvt. Ltd. have forged commercial invoice No. GLX-114/94 dated 14.10.2019 and its packing list to circumvent the duty liability on the imported goods subject to BE 1009683 dated 07.11.2019 and requested for taking action against the

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party.

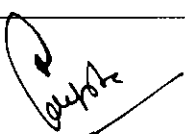
(C) A letter of C.No. IV(9)AE/GBN/Refund/D-I/06/2020/Pt2/ 364(S/L) dated 25.06.2020 issued by the Assistant Commissioner (AE), GST and Central Excise, Greater Noida was also received in this office regarding refund of ITC/IGST on the basis of fake invoices of zero rated supply to NSEZ unit.

9.7 Sh. Syopat Singh, Asstt. Commissioner, Customs, Noida Commissionerate also informed that M/s Pertech Exports Pvt. Ltd has been non-responsive in connection with investigation/recovery of pending dues.

9.8 The Approval Committee, after due deliberations, unanimously decided to defer the matter with directions to seek rectified APRs, duly filled in all respect as well as duly certified by CA, from the unit along with details of sale of trading goods made against permission granted by Committee on 13.05.2020 and pending forex details as on 30.06.2020. The unit may also be asked to submit fresh application along with complete details of the trading items and required projections of export/NFE. The Committee also directed to seek details of cases mentioned in para 9.6 above along with comments/current status of these cases from the unit. Once, these details/information are received, the same may be examined and be placed before the Approval Committee along with full facts including verified data of sale of trading goods in terms of permission granted by Approval Committee on 13.05.2020 along with updated status of Customs/GST related cases (after obtaining from SO, NSEZ and Asstt. Commissioner, Customs, Noida Commissionerate) in respect of the unit.

**10. Biovencer Healthcare Pvt. Ltd. – Proposal for setting up a new unit in NSEZ.**

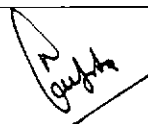
10.1 It was informed to the Approval Committee that Biovencer Healthcare Pvt. Ltd. has submitted a proposal for setting up a unit in NSEZ for Manufacturing of Nutraceutical Products viz. Tablets (21069099) (10000000pcs/annum), Capsules (21069099) (10000000pcs/annum), Protein Powders (21069099) (50000kgs/annum) and Enzymes (21069099) (50000kgs/annum) with projected exports of Rs. 2257.53 Lakhs and NFE earnings worth Rs.842.75 Lakhs and proposed investment of Rs. 60 Lakhs in indigenous plant & machinery/capital goods, over a period of five years.



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	<p>10.2 Sh. Nishant Sharma, Managing Director of the company appeared before Approval Committee via video conferencing and explained the proposal in details. He also informed that he would finalize the space as soon as he gets LOA. Further, he informed that he is having negotiations with an existing unit in NSEZ for transfer of assets and liabilities under Rule 74A for a plot of an area measuring approximately 800 sq. mtr. as per SEZ provisions.</p> <p>10.3 The Approval Committee, after due deliberations, unanimously approved the proposal of Biovencer Healthcare Pvt. Ltd. for setting up a new unit in NSEZ. The Approval Committee also directed that the unit shall finalise the space immediately under intimation to O/o Development Commissioner, NSEZ.</p>
11.	<p><b>P.P. Jewellers (Delhi) – Proposal for review of LOA.</b></p> <p>11.1 It was informed to the Approval Committee that Sh. Ajai Goyal, Authorized representative of the unit vide its email dt. 22.08.2020 has requested to defer the proposal as he is out of town and will be in flight/airport during the meeting.</p> <p>11.2 The Approval Committee was informed that several opportunities have been given to M/s P.P. Jewellers (Delhi) for submitting their future plans along with proposal for renewal of LOA, but the unit has failed to submit any document in this regard.</p> <p>11.3 The Approval Committee after due deliberations, unanimously decided to give one last opportunity to the unit. It was further directed that the unit may be asked to furnish their concrete proposal/details already sought by O/o DC, NSEZ within 15 days from the date of receipt of the communication. The matter would be decided in the next meeting of Approval Committee on the basis of information already available in the records.</p>
12.	<p><b>P.P. Jewels Pvt. Ltd. – Proposal for review of LOA.</b></p> <p>12.1 It was informed to the Approval Committee that Sh. Ajai Goyal, Authorized representative has sent an email dt. 22.08.2020 in the case of another group company i.e. P.P. Jewellers (Delhi) for deferring the proposal as he is out of town and will be in flight/airport during the meeting.</p> <p>12.2 The Approval Committee was informed that several opportunities have been given to P.P. Jewels Pvt. Ltd. for submitting their future plans along with proposal for renewal of LOA, but the unit has failed to submit any document in this regard.</p> <p>12.3 The Approval Committee after due deliberations, unanimously decided to give</p>



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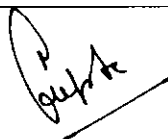
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	<p>one last opportunity to the unit. The unit was directed to furnish their concrete proposal/details already sought by O/o DC, NSEZ within 15 days from the date of receipt of the communication. The Approval Committee, decided to give one last opportunity to the unit and deferred the proposal for its next meeting and the matter will be decided on the basis of information already available in the records.</p>
13.	<p><b>Maa Amabalika Manufacturers Pvt. Ltd. – Proposal for setting up a new unit in NSEZ.</b></p> <p>13.1 The Approval Committee was informed that the applicant vide its email dt. 22.08.2020 has informed that their director Sh. Rakesh Verma, is going through some health issues and is currently hospitalised in Medanta hence requested to defer the proposal for next meeting.</p> <p>13.2 The Approval Committee was informed that:</p> <ol style="list-style-type: none"><li>i. The promoters who have literally no experience of manufacturing and export of jewellery (they have experience of trading) have proposed to export imitation jewellery worth Rs. 1256.41 Crores in five years. They propose to import raw material for a value of Rs. 617.24 Crores and procure indigenously for a value of Rs. 558.70 Crores. Thus total cost of raw material works out to be Rs. 1175.94 Crores and value addition works out to be 6.84%.</li><li>ii. They have proposed to invest Rs. 45.50 Lakhs in plant &amp; machinery. They have proposed to implement this project from built up space of 1000 sq. mtrs. (Annual rent Rs. 20 Lakh+Allotment charges Rs. 17.50 Lakh + Security deposit RS. 20 lakh =Rs. 57.50 Lakhs). In addition they require substantial amount to import/procure indigenously raw material for manufacturing of the proposed item. Also they require working capital plus salary for 65 persons proposed to be employed.</li><li>iii. For financing the project the document which they have submitted includes the following:<ol style="list-style-type: none"><li>(i) ITR of one director for 3 years (Annual Income Rs 20 Lakhs approx.) and for another director for 1 year (annual income Rs. 6.39 Lakhs)</li><li>(ii) Balance sheet of R.K. Jewels indicating profit of Rs. 19.77 Lakhs (2017-18) against turnover of Rs. 45 Crores and Rs. 19.78 lakhs in 2018-19 against turnover of Rs. 34.31 Crore. Balance sheet is not signed/attested.</li><li>(iii) The documents submitted by the promoters do not corroborate the claim</li></ol></li></ol>

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	<p>of the promoters to effectively finance &amp; sustain the project of above dimension.</p> <p>13.3 The Approval Committee, acceding to the request of the applicant, unanimously decided to defer the proposal for its next meeting.</p>
14.	<p><b>Reyan Impex - Proposal for setting up a new unit in NSEZ.</b></p> <p>14.1 The Approval Committee was informed that M/s. Reyan Impex has proposed to set up a new unit in NSEZ for "Manufacturing of Essential Oils (ITC HS 33029019) [Capacity: 8400 Litres/annum]" with projected exports of Rs. 2630 Lakhs and NFE earnings worth Rs.760.29 Lakhs and proposed investment of Rs. 21.56 Lakhs in indigenous plant &amp; machinery/capital goods, over a period of five years.</p> <p>14.2 Sh. Sandeep Aggarwal and Mrs. Pooja Aggarwal, Partners of the firm appeared before the Approval Committee via video conferencing and explained the proposal. They also confirmed that they do not propose any DTA sale of the proposed manufactured product.</p> <p>14.3 The Approval Committee, after due deliberations, unanimously decided to defer the proposal for its next meeting with the direction to the applicant to submit detailed manufacturing process flow chart of proposed product(s), details of the by-products/remnants/residuals generated during manufacturing process/extraction of proposed essential oils &amp; detailed plans for their disposal; and details of cost of project including the infrastructure along with source of finance duly supported with documentary evidence. The Committee also noted that the promoters have no domain knowledge of the line of business.</p>
15.	<p><b>Divya Creations, Plot No. 97, SDF No. I-07(B) &amp; I-08, NSEZ – Proposal for inclusion of additional authorized operations in LOA.</b></p> <p>15.1 Proposal of the unit was considered by the Approval Committee.</p> <p>15.2 Sh. Sumit Gupta, Partner of the firm appeared before the Approval Committee via video conferencing and explained the proposal.</p> <p>15.3 The Committee noted the observations of the Customs Wing and views of Specified Officer, NSEZ Customs wherein it has been informed that appraisalment</p>



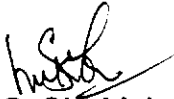
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work of jewellery is being conducted with the help of Karatometer installed in CWC premises. The purity of gold is checked with the assistance of GJEPC staff on Karatometer. This machine cannot check purity of diamond nor can the difference between real and lab grown diamonds be ascertained. The appraisal of diamond can only be undertaken by a qualified and experienced jewellery appraiser. In past, when such need arise a qualified and experienced jewellery appraiser has to be called from Delhi for such work. It is more difficult even for a qualified Jewellery Appraiser to conduct appraisal of diamond when studded in Jewellery. It has also been mentioned that difference in the price of real and lab grown diamond is huge. Further it has been mentioned that monitoring of lab grown diamond would be very difficult for Customs in view of available assistance and such permission may have potential revenue threat also.

The Approval Committee, after due deliberations, keeping in view the comments received from Customs, unanimously decided to defer the proposal of the unit with the direction to Specified Officer, NSEZ to find out a mechanism for proper appraisal of natural diamonds as well as lab grown diamonds, in the first instance and submit his report for considering the matter in the next meeting.

Meeting ended with a vote of thanks to the Chair.



(S. S. Shukla)

Jt. Development Commissioner



(R.P. Goyal)

Development Commissioner



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**Annexure**

**M/s Naimex - List of approved additional items for Manufacturing and Trading activities:-**

Sr. No	As per Custom Tariff Description	Group Code	ITC HS Code	(PCS/ NOS)	Annual Manufacturing Qty
1	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	842	84238190	Nos	25
2	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	847	84742090	Nos	25
3	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	847	84743110	Nos	25
4	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by	851	85141000	Nos	25

*(Handwritten signature)*

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	induction or dielectric loss				
5	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	901	90158090	Nos	25
6	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	902	90241000	Nos	25
7	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. Thermometers and pyrometers not combined with other instruments	902	90251190	Nos	25
8	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	902	90279090	Nos	25
9	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	903	90318000	Nos	25
10	Hand sieves and hand riddles	960	96040000	Nos	25