



भारत सरकार

वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग

विकास आयुक्त का कार्यालय

नौएडा विशेष आर्थिक क्षेत्र

नौएडा दादरी रोड, फेज-II, नौएडा - 201305

टेलीफोन: 0120-2567268/69/70

ईमेल: [dc@nsez.gov.in](mailto:dc@nsez.gov.in), वेबसाइट: [www.nsez.gov.in](http://www.nsez.gov.in)

पत्रांक-10-102/2007-100%EOU/

8987  
30/9/2026

दिनांक: .....09.2026

सेवा में,

1. श्रीमान आयुक्त सीमाशुल्क (निवारक), ग्रुप-VI, सीमाशुल्क (निवारक), प्रिंसिपल कमिश्नर ऑफ़ कस्टम्स (निवारक), न्यू कस्टम्स हाउस, नियर आईजीआई एअरपोर्ट, दिल्ली - 110037।
2. श्रीमान आयुक्त सीमाशुल्क (निवारक), लुधियाना, आईसीडी, जीआरएफएल, जी०टी० रोड, सनेवाल, लुधियाना, (पंजाब) - 141120।
3. श्रीमान अतिरिक्त महानिदेशक, क्षेत्रीय विदेश व्यापार निदेशालय, सेंट्रल लाइसेंसिंग एरिया (CLA), ITO, नई दिल्ली।

विषय: दिनांक 24.09.2026 को पूर्वाह्न 11:00 बजे आयोजित 100% निर्यातोनमुख स्कीम के लिए यूनिट अनुमोदन समिति की चतुर्थ मीटिंग (2026 सीरीज) के कार्यवृत्त- एतद्वारा

महोदय/महोदया,

मुझे उपरोक्त विषय का सन्दर्भ लेने और 100% निर्यातोनमुख स्कीम के लिए यूनिट अनुमोदन समिति की वर्ष 2026 के लिए तृतीय बैठक जो कि श्री गोपाल मीणा, विकास आयुक्त महोदय की अध्यक्षता में दिनांक 24.09.2026 को पूर्वाह्न 11:00 बजे सम्मेलन हॉल, प्रशासनिक भवन, नौएडा विशेष आर्थिक क्षेत्र, नौएडा में संपन्न हुई, के कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

भवदीय,

संलग्नक: उपरोक्तानुसार

अरुण कुमार अग्रवाल  
30/9/26  
(अरुण कुमार अग्रवाल)  
सहायक विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी- विकास आयुक्त महोदय को सूचनार्थ ।
2. संयुक्त विकास आयुक्त के वैयक्तिक सहायक- संयुक्त विकास आयुक्त महोदय को सूचनार्थ।
3. उप विकास आयुक्त (ईओयु), नौ.वि.आ.क्षे.।

अरुण कुमार अग्रवाल  
30/9/26  
सहायक विकास आयुक्त

## **NOIDA SPECIAL ECONOMIC ZONE**

### **Minutes of the Unit Approval Committee meeting in respect of EOUs located under the jurisdiction of Zonal Development Commissioner, NSEZ, held under the Chairmanship of Shri Gopal Meena, Zonal Development Commissioner, NSEZ at 5:00 AM on 24.09.2026.**

**A.** The following members of Approval Committee were present during the meeting:-

1. Shri Paras Mani Tripathi, Joint Development Commissioner, NSEZ
2. Shri R.K. Shishodia, Additional Commissioner of Customs, Jaipur
3. Smt. Aashima Chawla, Dy. DGFT, Office of the Additional DGFT, Central Licensing Authority, New Delhi.

**B.** Besides, during the meeting (i) Shri Aashish Madanlal Rawlani, DDC; and (ii) Shri Sushil Kumar, ADC were also present to assist the Approval Committee. It was informed that the quorum was available and the meeting could proceed.

**C.** At the outset, the Chairman welcomed the participants. After brief introduction, the agenda was taken up sequentially. After detailed deliberations amongst the members of the Unit Approval Committee as well as interaction with the applicants / representatives of the units/applicants, the following decisions were taken unanimously:-

#### **D. New initiatives / reforms in view of good governance for Viksit Bharat 2047 were taken:-**

- Calendar for conducting the Unit Approval Committee meeting has been issued. Accordingly next UAC meeting shall be held on 22.10.2026.
- Only those proposals which are received before ten working days of the next scheduled date of the Unit Approval Committee, shall be placed before the Unit Approval Committee.
- In case of new EOU application, following parameters may be considered:
  - The proposal should be sent immediately to Jurisdictional Customs and Other SEZs for site inspection/ antecedent verification at the level of ADC.
  - Master checklist in terms of Annexure-6A including required details viz. Marketing Tie-ups, ITRs and KYC documents of promoters, minimum investment criteria duly supported with list of machinery & a chartered engineer's certificate along with any other necessary additional details should be prepared and also published on website for better resolution.
- The cases in which the Unit Approval Committee has communicated the observations to the representative of the unit and the matter has been deferred due to that, in those cases the unit is required to comply with the observations within 5 working days (from the date of issue of the minutes) failing which the proposal may be treated as withdrawn.
- Officers/ Staff will issue all LOPs immediately and email to concerned units.

**E. The following references were taken into the account by the Unit Approval Committee while considering the proposals:-**

**“लोकहितं मम् करणीयम्”**

- i. Appendix-6A issued by DGFT.
- ii. Chapter 6 of Foreign Trade Policy, 2023.
- iii. Chapter 6 of Handbook of Procedures, 2023.

#### F. Status of agenda discussed & decisions of the Approval Committee:-

| S. No. | Subject                                                   | No. of proposals | Proposals approved | Proposal deferred | Proposal Rejected | Proposal withdrawn |
|--------|-----------------------------------------------------------|------------------|--------------------|-------------------|-------------------|--------------------|
| 1      | Proposal for setting up of 100% EOUs                      | 01               | 01                 | 00                | 00                | 00                 |
| 2      | Proposal for renewal of LOA and Monitoring of performance | 02               | 02                 | 00                | 00                | 00                 |
|        | <b>Total:</b>                                             | <b>03</b>        | <b>03</b>          | <b>00</b>         | <b>00</b>         | <b>00</b>          |

#### H. Item wise decisions on proposals included in agenda:

##### 1. 1. Ratification of the Minutes of the Approval Committee meeting held on 23.07.2026:-

It was informed that there were neither any references nor objections against the decisions of the Unit Approval Committee held on 23.07.2026. Hence, the Minutes of the Unit Approval Committee meeting dated 23.07.2026 were unanimously ratified by the Unit Approval Committee.

##### Item No. 2: Setting up a new 100% EOU:

##### 2.1: Application of M/s UV Overseas for setting up a new 100%EOU unit at 'Plot No. 18-A, 19, 19-A, Kartarpura Industrial Area, Bais Godam, Jaipur - 302006'.

2.1.1 It was informed to the Approval Committee that M/s. **U. V. Overseas** has submitted a **proposal for setting up a new 100%EOU** at 'Plot No. 18-A, 19, 19-A, Kartarpura Industrial Area, Bais Godam, Jaipur - 302006' for manufacture and export of "Gem & Jewellery Products (under Chapter 71) (Total 36 items as mentioned in agenda)". The applicant has proposed export of Rs. 38797.32 lakh and cumulative NFE of Rs. 16991.65 lakh over a period of five years. The cumulative projected investment in Plant & Machinery has been proposed as Rs. 2100.00 Lakhs.

2.1.2 Shri Rahul Dhull, C.E.O. of M/s. U. V. Overseas appeared before the Approval Committee through video conferencing and explained the proposal in detail. He informed that they have already two units in DTA and this is a fresh unit which is proposed in EOU.

2.1.3 It was further informed that Jurisdictional Customs in its site inspection report dated 17.09.2026 has inter alia stated as under:

**“कर्तव्यनिष्ठा लोकसेवायाः मूलम्”**

*“that the officers of the **Preventive Branch, Customs (Preventive) Commissionerate, Jodhpur, Hqrs. at Jaipur**, conducted physical verification of the proposed premises at Plot No. 18-A, 19, 19-A, Kartarpura Industrial Area, Bais Godam, Jaipur - 302006. As per the verification report, the boundaries of the premises are as under:*

| <b>Direction</b> | <b>Boundary</b>                      |
|------------------|--------------------------------------|
| North            | Vacant land                          |
| South            | JDA Road                             |
| West             | 30 ft. wide road                     |
| East             | Railway vacant land and railway line |

*The premises have proper covered area for all four sides. The building is covered with CCTV surveillance and a security system. Security personnel are deployed at the premises, and CCTV cameras are installed at vital locations of the premises.*

*The premises comprises Basement, Ground, First, Second and Third Floors, having various areas/departments including storage areas, offices, safe rooms, laser rooms, polishing/setting areas, quality control, laboratory, plating, production areas, wet areas, metal control, stone/powder storage, reclamation, CAM/machinery, casting and furnace, wax-related departments, server/UPS areas and other allied production and administrative facilities. During the visit, it was observed that segregation/separation of the various areas has substantially been carried out. Certain areas have already been completely prepared and physically separated”*

2.1.4. The Jurisdictional Customs further stated that the above report in r/o physical verification aspects, is submitted positively for consideration.

2.1.5. It was informed that during examination of reply received from the applicant, it has been observed that the ITC(HS) Codes of various items (raw materials/ capital goods) do not exists or not given correctly. Sh. Dhull informed that they have submitted revised list of HSN codes of exemption material. The committee directed to examine revised list.

2.1.6 The Unit Approval Committee discussed the agenda in detail and after due deliberations, **unanimously decided to approve** the proposal of M/s. U.V. Overseas for **setting up a new 100%EOU** at ‘Plot No. 18-A, 19, 19-A, Kartarpura Industrial Area, Bais Godam, Jaipur - 302006’ for manufacture and export of proposed 36 items under “Gem & Jewellery Products (under Chapter 71)”.

### **Item no. 3: Renewal of LOA and Monitoring of performance**

#### **3.1 M/s. Gnine Marmograni Impex Pvt. Ltd.’.**

3.1.1 It was informed to the Approval Committee that M/s Gnine Marmograni Impex Pvt. Ltd., a 100% EOU located in Rajsamand, Rajasthan, was granted

**“सेवा अस्माकं कर्तव्यम्”**

Letter of Permission (LoP) No. 12-58/2015-100%EOU/8395 dated 17.08.2015 for the manufacture and export of marble slabs/tiles, granite slabs/tiles, natural stone slabs/tiles, and dressed marble/granite blocks. As per records, the Date of Commencement of Production (DCP) of the unit is 14.04.2016. The previous block of five years was valid till 13.04.2026. The LOP of the unit has been renewed for shorter period of current block upto 30.09.2026.

3.1.2 The performance of the unit during previous block of five years are as under:

| Values in Rs. Lakhs |                |               |               |              |             |
|---------------------|----------------|---------------|---------------|--------------|-------------|
| Year                | Export         | Outgo         | NFE Earnings  | DTA Sale     | Pending FE  |
| 2020-21             | 39.13          | 23.66         | 15.47         | 0.00         | 0.00        |
| 2021-22             | 68.37          | 46.78         | 21.59         | 4.10         | 0.00        |
| 2022-23             | 121.68         | 53.08         | 68.60         | 4.98         | 0.00        |
| 2023-24             | 425.54         | 297.81        | 127.73        | 2.81         | 0.00        |
| 2024-25             | 351.89         | 243.02        | 108.87        | 0.00         | 0.00        |
| <b>Total</b>        | <b>1006.61</b> | <b>664.35</b> | <b>342.26</b> | <b>11.89</b> | <b>0.00</b> |

3.1.3 It was informed that an SCN has been issued to the unit by the Jurisdictional Custom Authorities. Details are as under:

*“(a) A Show Cause Notice C. No. VIII(48)241/Prev./2019/Pt-V dated 29.03.2021 (DIN: 20210375NJ0000000C3B) was issued to M/s. GMIPL by the Commissioner, Customs (Preventive), Jodhpur for diverting the imported raw material into Domestic Tariff Area units in violation of Notification No. 52/2003-Cus dated 31.03.2003 as amended and read with the Letter of Permission (LOP) No.12-58/2015-100%EOU/8395 dated 17.08.2015 issued by the office of the Development Commissioner, Noida Special Economic Zone, Noida. Investigation done by the Customs Jodhpur in the said notice is self-explanatory and establishing the facts that M/s. GMIPL has diverted the imported raw material into DTA through three sister concerns/ fake firms thus, the said show Cause notice is much relevant to the GST investigation.*

*(b) The unit had filed a Court Case against the SCN dated 29.03.2021 vide Writ Petition No. 6701/2021.*

*(c) Further, subsequently another SCN F. No. DGGI/INT/Corr/oth/3/2022-GR-H-O/oADG-DGGI-ZU-Jaipur/598 was issued on 30.07.2024.*

*(d) The said SCN dated 30.07.2024 was subsequently adjudicated vide Order-in-Original dated 15.01.2025 thereby confirming the demand of GST amounting to Rs. 14,46,97,483/- along with interest as well as imposition of penalty on the unit and its former & present directors and sister concerns namely M/s. Heavenly Creation, and M/s. Crystal Quartz Pvt. Ltd.*

*(e) The Hon'ble Rajasthan High Court, Jaipur Bench disposed of the case (Writ Petition No. 6701/2021) on 21.05.2025 with liberty to the petitioners to raise the issue of jurisdiction before the respondent authority within two weeks. The Court further directed that the objections, if filed by the petitioners, shall be considered by the respondent in accordance with law*

**“शीलं परम भूषणं”**

*expeditiously. Further, the interim protection granted earlier by the Hon'ble Court shall continue till the issue of jurisdiction is decided by the respondent Authority."*

3.1.4 No one appeared before the Approval Committee.

3.1.5 Shri R.K. Shishodia, Assistant Commissioner Customs informed that the Show Cause Notice has not been decided as the Hon'ble Rajasthan High Court, Jaipur (D.B. Civil Writ Petition No. 12528/2025) vide Order dated 30.10.2025 has restrained to pass final order in the matter till the next date.

3.1.6 The Committee noted that the unit has failed to comply with the conditions of the LoP as well as the Legal Agreement and has violated the provisions of the FTDR Act. The Committee **viewed the violation seriously and directed that a Show Cause Notice (SCN)** be issued to the unit, calling upon it to explain as to why penal action should not be taken against it under the applicable provisions of the FTDR Act, 1992 and why the LoP of the unit should not be cancelled under the relevant provisions of FTDR Act, 1992 and FT(R) Rules, 1993.

3.1.7 The Committee discussed the agenda in detail and after due deliberations, unanimously decided to **renew** the validity of LOA for six months i.e. from 01.10.2026 to 31.03.2027 subject to condition that no DTA sales of Marble or any other Restricted/ Prohibited items, in any manner, shall be allowed. The committee further directed to Customs Authority to intimate final decision/status in the matter.

### **3.2 M/s. Nakoda Marble Industries .**

3.2.1 It was informed to the Approval Committee that M/s. Nakoda Marble Industries, located at H-170-171, Udyog Vihar, Sukher, Udaipur, Rajasthan – 313001, was issued Letter of Permission (LOP) No. 12-78/2017-100%EOU dated 27.11.2017 for manufacturing & export of Semi-Precious Stone Slabs/Tiles, Semi-Precious Stone Articles, Wall Claddings of Marble, Granite and Natural Stones, Fireplace Claddings of Natural Stones, Marble Slabs/Tiles, Granite Slabs/Tiles, Natural Stone Slabs/Tiles, Dressed Marble/Granite/Natural Stone Blocks, Electric Stone Heater Elements, and other Articles of Marble, Granite, Natural Stone and Quartz Slabs. The unit commenced commercial production on 01.10.2018. The previous block of five years was valid till 30.09.2023. The LOP of the unit has been renewed for shorter period of current block upto 30.09.2026.

3.2.2 The performance of the unit during previous block of five years are as under:

**(Values in Rs. Lakhs):**  
**First Block**

| Year    | Export  | Forex Outgo | NFE Earning | DTA Sale | Pending FE |
|---------|---------|-------------|-------------|----------|------------|
| 2018-19 | 349.50  | 161.59      | 187.91      | 0.00     | 0.00       |
| 2019-20 | 570.12  | 116.07      | 454.05      | 0.00     | 0.00       |
| 2020-21 | 840.67  | 112.31      | 728.36      | 0.00     | 0.00       |
| 2021-22 | 1218.74 | 239.27      | 979.47      | 0.00     | 0.00       |
| 2022-23 | 1518.22 | 212.33      | 1305.89     | 0.00     | 0.00       |

**“लोक हितार्थ सत्यनिष्ठा”**

|              |                |               |                |             |             |
|--------------|----------------|---------------|----------------|-------------|-------------|
| <b>Total</b> | <b>4497.25</b> | <b>841.57</b> | <b>3655.68</b> | <b>0.00</b> | <b>0.00</b> |
|--------------|----------------|---------------|----------------|-------------|-------------|

**Second Block**

| <b>Year</b>  | <b>Export</b>  | <b>Forex Outgo</b> | <b>NFE Earning</b> | <b>DTA Sale</b> | <b>Pending FE</b> |
|--------------|----------------|--------------------|--------------------|-----------------|-------------------|
| 2023-24      | 1986.65        | 291.00             | 1695.65            | 0.00            | 0.00              |
| 2024-25      | 1600.49        | 415.84             | 1184.65            | 0.00            | 0.00              |
| 2025-26      | 1242.69        | 382.77             | 859.92             | 0.00            | 0.00              |
| <b>Total</b> | <b>4829.83</b> | <b>1089.61</b>     | <b>3740.22</b>     | <b>0.00</b>     | <b>0.00</b>       |

3.2.3 It was informed that **two Show Cause Notices (SCNs)** have been issued against them by the Jurisdictional Customs Authority. Details are as under:

| <b>Sr. No.</b> | <b>SCN No. &amp; Date</b>                                | <b>Reasons for issuance</b>                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1              | VIII(48)287/PREV/2020/PT-I/3648 dated <b>29.12.2020</b>  | The SCN alleges that M/s Nakoda Marble Industries misused the 100% EOU Scheme by diverting duty-free imported marble blocks into DTA and exporting products manufactured from indigenous materials instead of imported inputs, thereby evading Customs duty and violating provisions of the EOU Scheme/FTP.                                                                                                                        |
| 2              | VIII(48)287/PREV/2020/PT-II/2226 dated <b>04.07.2022</b> | The SCN pertains to investigations conducted by Customs authorities regarding alleged irregularities in import/export transactions, stock discrepancies, manufacturing-related issues and diversion of imported goods. During the investigation, searches were conducted at the EOU unit, DTA unit and associated premises, statements of concerned persons were recorded and relevant documents/electronic records were examined. |

3.2.4 It was further informed that the status of above SCNs were sought from Jurisdictional Custom Authorities. The Customs Authority, vide their email dated 09.07.2026, had informed that:

*“Show Cause Notices C. No. VIII(48)287/Prev./2020/Part-1/3648 VIII(48)287/ Prev./ 2020/ Pt.II/2226 dated-29.12.2020 and C. No. dated-04.07.2022 have been decided vide Order-in-original no. 12/2023-Comm. Customs (Prev.) Jodhpur, Hqrs-Jaipur dated-31.10.2023/21.11.2023 and currently pending before Hon'ble CESTAT (Diary No.50482/2024 & Case No. CUSTOMS/50261/2024 and Diary No.50483/2024 & Case No. CUSTOMS/50262/2024).”*

3.2.5 It was further informed that a legal opinion was also sought in the matter. As per legal opinion received following have been opined:

*“Accordingly, the Unit Approval Committee may continue to monitor the*

**“सत्यम, सेवा, समर्पणं”**

*performance and compliance of the unit. The Committee may direct the unit to rectify all discrepancies in the APRs within a stipulated period and submit supporting documents for verification. Simultaneously, the Development Commissioner's Office may continue to pursue the Jurisdictional Customs Authorities for the latest status of the pending proceedings and place the same before the Unit Approval Committee as and when received."*

3.2.6 Shri Kapil Surana, Partner of unit, appeared before the Approval Committee and explained the proposal. He informed that adjudication order passed by Jurisdictional Customs has been challenged and is currently pending before Hon'ble CESTAT.

3.2.7 Assistant Commissioner Customs informed that the appeal filed by the unit is pending before Hon'ble CESTAT and the next date of hearing is in Nov. 2026.

3.2.7 The Committee noted that the unit has failed to comply with the conditions of the LoP as well as the Legal Agreement and has violated the provisions of the FTDR Act. The Committee **viewed the violation seriously and directed that a Show Cause Notice (SCN)** be issued to the unit, calling upon it to explain as to why penal action should not be taken against it under the applicable provisions of the FTDR Act, 1992 and why the LoP of the unit should not be cancelled under the relevant provisions of FTDR Act, 1992 and FT(R) Rules, 1993.

3.2.8 The Committee after due deliberations, unanimously decided to **renew** the validity of LOA for six months i.e. from 01.10.2026 to 31.03.2027 subject to condition that no DTA sales of Marble or any other Restricted/ Prohibited items, in any manner, shall be allowed. The committee further directed to Customs Authority to intimate final decision/status in the matter.

The meeting ended with a vote of thanks to the Chair.

Digitally signed by  
PARAS MANI TRIPATHI  
Date: 29-09-2026  
18:57:20

**(Paras Mani Tripathi)**  
**Joint Development Commissioner**

Digitally signed by  
GOPAL MEENA  
Date: 29-09-2026  
18:55:24

**(Gopal Meena)**  
**Development Commissioner**