

फाईल सं. जे.एस.ई.जेड./ परियोजना/ 04/ 2025-26/ 62

दिनांकित: 27 .04.2026

1. निदेशक (विशेष आर्थिक क्षेत्र), वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली ।
2. संयुक्त महानिदेशक, विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, तृतीय तल, उद्योग भवन, तिलक मार्ग, जयपुर ।
3. प्रधान मुख्य आयकर आयुक्त, आयकर विभाग, भारत सरकार, नया केन्द्रीय राजस्व भवन, स्टेच्यू सर्किल, सी-स्कीम, जयपुर ।
4. आयुक्त (जयपुर-प्रथम), केन्द्रीय वस्तु एवं सेवा कर, भारत सरकार, नया केन्द्रीय राजस्व भवन, स्टेच्यू सर्किल, सी-स्कीम, जयपुर ।
5. उपसचिव (आई.एफ.-1), बैंकिंग प्रभाग, आर्थिक मामलो का विभाग, वित्त मंत्रालय, भारत सरकार, नई दिल्ली ।
6. प्रबंध निदेशक, राजस्थान राज्य औद्योगिक विकास एवं निवेश निगम लिमिटेड, उद्योग भवन, तिलक मार्ग, जयपुर ।
7. आयुक्त, उद्योग विभाग, उद्योग भवन, तिलक मार्ग, जयपुर ।
8. मुख्य महाप्रबंधक, राजस्थान राज्य औद्योगिक विकास एवं निवेश निगम लिमिटेड, उद्योग भवन, तिलक मार्ग, जयपुर ।
9. वरिष्ठ क्षेत्रीय प्रबंधक, राजस्थान राज्य औद्योगिक विकास एवं निवेश निगम लिमिटेड, सीतापुरा, जयपुर ।
10. सदस्य सचिव, राजस्थान प्रदूषण मण्डल, झालाना डूंगरी, जयपुर ।

विषय:- विशेष आर्थिक क्षेत्र, सीतापुरा, जयपुर की अनुमोदन समिति की दिनांक 10.04.2026 को 11:00 बजे वीडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक के सम्बंध में ।

महोदय,

उपरोक्त विषय के संदर्भ में विशेष आर्थिक क्षेत्र, सीतापुरा, जयपुर की अनुमोदन समिति की दिनांक 10.04.2026 को 11:00 बजे श्री विमल आनंद, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में आयोजित बैठक का कार्यवृत्त संलग्न है ।

संलग्न:- उपरोक्तानुसार

भवदीय
Sunil Kumar Mitharwal
27/04/2026

(Sunil Kumar Mitharwal)
Section Officer,
SEZ, Sitapura, Jaipur

प्रतिलिपी निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है :

1. निर्दिष्ट अधिकारी, विशेष आर्थिक क्षेत्र, सीतापुरा, जयपुर ।
2. सहायक विकास आयुक्त (प्रशासन)- कार्यवृत्त की एक प्रति हिंदी अनुवाद हेतु संलग्न है ।

(Sunil Kumar Mitharwal)

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Minutes of the Approval Committee Meeting of Jaipur Special Economic Zone, Sitapura (Multi Product SEZ) held at 11:00 AM on 10.04.2026 under the chairmanship of Shri Vimal Anand, Development Commissioner in hybrid mode.

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

- a. Shri Paras Mani Tripathi, Joint Development Commissioner, NSEZ, Noida
- b. Shri Pankaj Rao, Asstt. Commissioner Department of Industries, Rajasthan, Jaipur.
- c. Shri Ram Prakash, FTDO, DGFT, Jaipur.
- d. Shri K.K. Kothari, Sr. DGM (RIICO), Jaipur

In addition, (i) Shri Noman Hafiz, Dy. Development Commissioner, NSEZ, Noida, (ii) Shri Salil Gopal Kansal, Specified Officer, JSEZ, Sitapura, Jaipur (iii) Shri Anil Lakhani, Deputy Manager, RIICO, Jaipur (iv) Shri Kislay, Assistant Development Commissioner & Shri Sunil Kumar Mitharwal, Section Officer, were also present in hybrid mode in the meeting to assist the Approval Committee. It was informed that the quorum was complete and the meeting could proceed.

At the outset, the participants were welcomed and then the agenda was taken up sequentially with the permission of Chair. After detailed deliberation amongst the members of the Approval Committee as well as interaction with Developer/ Representatives of the Units/ Applicants, the following decisions were unanimously taken:

Agenda Ratification of Minutes of Approval Committee meeting held on No. 1 20.01.2026 :

It was informed that no reference has been received against the decisions of the Approval Committee Meeting held on 20.01.2026 from any of the members of the Approval Committee/ Trade/ Unit.

Decision of UAC Committee: The Minutes of the meetings of Approval Committee held on 20.01.2026 was unanimously ratified.

Agenda Proposal of M/s Soni International Jewelry Pvt. Ltd., Plot No. F-22, SEZ-I, No. 2 Sitapura, Jaipur for Enchantment of production capacity of authorized items in LOA-reg:

2.1. The Proposal of M/s Soni International Jewelry Pvt. Ltd., Plot No. F-22, SEZ-I, Sitapura, Jaipur for enchantment of production capacity in existing LOA No. 1-1/2025-26-SEZ-I(J)/Proj./54 dt.25.04.2025 was discussed in the meeting.

2.2 Shri Sanjeev Khandelwal & Dilip Kumar Authority representative appeared before the Approval Committee on behalf of the unit and explained the proposal. The Committee observed that some of items in form F-3, the HS code and its respective description are not matching. The form F-3 also consist the items as per approved in LoA and only capacity enhancement should be revised. On being asked by the committee, they informed that Unit will submit revised Form-F3 with correct details & replies to the observations for further course of action.

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2.3 Decision taken:

(i) After detailed deliberations, the Approval Committee unanimously approved the proposal for enhancement of production capacity of following items:-

Sr. No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1	71131149	SILVER JEWELRY STUDED WITH SYNTHETIC STONES	500 to 15000	KGS

(ii) The UAC has in-principle approved the revision of HS codes with a direction to process the case on file after due vetting of the HSN code by JSEZ (Customs) in respect of HS Codes, nomenclature and export policy.

Sr. No.	ITC/ CPC Code	Item Description	Production Capacity(Kgs.)	ITC/ CPC Code	Item Description	Revised Capacity
1	71049100	LAB GROWN DIAMOND WORKED	5.00 KG.	71049110	INDUSTRIAL LAB GROWN DIAMOND - WORKED	2.50 KG.
				71049110	NON INDUSTRIAL LAB GROWN DIAMOND - WORKED	2.50 KG.

It was also directed by the Committee that the unit shall strictly follow the SOP and various instructions issued from time to time by the O/o the DC, NSEZ, Noida. Further, the unit will also execute BLUT for aforesaid purposes.

Agenda Proposal of M/s FINE COLOUR GEMS PRIVATE LIMITED, for addition / No. 03 revision of new items in LOA-reg.

3.1. The Proposal of M/s FINE COLOUR GEMS PRIVATE LIMITED, Plot No. G1-52, SEZ II, Sitapura, Jaipur for addition/revision of new items in existing LOA No. 1-5/2021-22-SEZ-II (J) Proj./ 142 dated: 12.05.2022 for following items:

Sr. No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1	71039952	TANZANITE - WORKED	Carat	50000.00
2	71039130	EMERALD - WORKED	Carat	10000.00
3	71039110	RUBY - WORKED	Carat	5000.00
4	71039120	SAPPHIRE - WORKED	Carat	5000.00
5	71039990	OTHER PRECIOUS OR SEMI-PRECIOUS STONES-WORKED	Carat	90000.00

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3.2. Shri Himanshu Jain, Export / Import Executive from the unit, appeared before the Approval Committee on behalf of the unit and explained the proposal. The Committee observed that some of items in form F-3, the HS code and its respective description are not matching vis a vis Export/Import policy nomenclature.

Decision Taken: After due deliberations, the Approval Committee in-principle **approved** the proposal for addition / revision of following new items in existing LOA along with direction to process the case on file after due vetting of the HSN code from JSEZ (Customs) in respect of nomenclature/description of item and export policy. The approval is subjected to submission of revised form F-3 (if applicable with correct HS codes after JSEZ inputs) and No dues certificate by the RIICO (Developer):

Sr. No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1	71039952	TANZANITE - WORKED	Carat	50000.00
2	71039130	EMERALD - WORKED	Carat	10000.00
3	71039110	RUBY - WORKED	Carat	5000.00
4	71039120	SAPPHIRE - WORKED	Carat	5000.00
5	71039990	OTHER PRECIOUS OR SEMI-PRECIOUS STONES-WORKED	Carat	90000.00

3.4. The approval is subject to rectification of observations already conveyed to the unit. The unit shall strictly follow the Instruction No. 88 dated 16.08.2017 & Instruction No. 51 dated 25.03.2010 issued by DoC. Further, the unit will also follow SOP issued by the O/o the DC, NSEZ, Noida vide letter No.1158 dated 31.01.2023 in respect of handling of Silver jewellery studded with Diamonds. Further, the unit will also execute BLUT for aforesaid purposes.

Agenda Proposal of M/s MANTTRA, for addition / revision of new items in existing No. 04 LOA with broad-banding / enhancement of capacity of authorized items in LOA-reg.

4.1. The Proposal of M/s MANTTRA, Plot No. G1-48, SEZ-II, Sitapura, Jaipur for addition / revision of 55 new items as per submitted form F-3 in existing LOA with broad-banding / enhancement of capacity in existing LOA No. 1-2/2022-SEZ-II (J) Proj./ 365 dated: 21.07.2022 was discussed in the meeting. The LOA is valid upto 13.07.2030.

The lists of new items are as under:

Sr.No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1	71011020	NATURAL PEARLS - WORKED	Kgs	100.00
2	71012200	CULTURED PEARLS - WORKED	Kgs	100.00
3	71023910	WORKED DIAMONDS BUT NOT MOUNTED OR SET	Carat	50000.00
4	71023990	WORKED DIAMONDS - OTHERS	Carat	50000.00
5	71039110	REPAIRED, REMADE PRECIOUS STON	Carat	50000.00

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		ES RUBY OUT OF OLD. BROKEN & USED PRECIOUS STONES RUBY		
6	71039120	REPAIRED. REMADE PRECIOUS STON ES SAPPHIRE OUT OF OLD. BROKEN & USED PRECIOUS STONES SAPPHIRE	Carat	50000.00
7	71039130	REPAIRED. REMADE PRECIOUS STONES EMERALDS OUT OF OLD. BROKEN & USED PRECIOUS STONES EMERALDS	Carat	50000.00
8	71039911	YELLOW GOLDEN PINK RED GREEN BERYL - WORKED	Carat	10000.00
9	71039912	CHRYSOBERYL INCLUDING CHRYSOBE RYL CAT'S EYE - WORKED	Carat	10000.00
10	71039913	ALEXANDRITE INCLUDING ALEXANDRITE CAT'S EYE - WORKED	Carat	10000.00
11	71039919	OTHER STONES OF BERYL AND CHRYSOBERYL MINERALOGICAL SPECIES . OTHER THAN EMERALD - WORKED	Carat	10000.00
12	71039921	MOONSTONE - WORKED	Carat	10000.00
13	71039929	OTHER STONES OF CORUNDUM AND FELDSPAR MINERALOGICAL SPECIES. OTHER THAN RUBY AND SAPPHIRE - WORKED	Carat	10000.00
14	71039931	GARNET - WORKED	Carat	10000.00
15	71039932	LAPIS-LAZULI - WORKED	Carat	10000.00
16	71039939	OTHER STONES OF GARNET AND LAZ URITE MINERALOGICAL SPECIES - WORKED	Carat	10000.00
17	71039941	PREHNITE - WORKED	Carat	10000.00
18	71039942	AGATE - WORKED	Carat	10000.00
19	71039943	AVENTURINE - WORKED	Carat	10000.00
20	71039944	CHALCEDONY - WORKED	Carat	10000.00
21	71039949	OTHER STONES OF PREHNITE AND QUARTZ MINERALOGICAL SPECIES - WORKED	Carat	10000.00
22	71039951	TOURMALINE - WORKED	Carat	10000.00
23	71039952	TANZANITE - WORKED	Carat	10000.00
24	71039959	OTHER STONES OF TOURMALINE AND ZOISITE MINERALOGICAL SPECIES - WORKED	Carat	10000.00
25	71039990	REPAIRED. REMADE OTHER PRECIOUS OR SEMI-PRECIOUS STONES OUT OF OLD BROKEN & USED OTHER PRECIOUS OR SEMI-PRECIOUS STONES	Carat	50000.00
26	71041000	PIEZO-ELECTRIC QUARTZ	Kgs	100.00
27	71049120	WORKED INDUSTRIAL SYNTHETIC DIAMONDS LAB GROWN DIAMONDS	Carat	20000.00
28	71131110	JEWELLERY OF SILVER WITH FILIGREE WORK	Kgs	2000.00
29	71131141	JEWELLERY OF SILVER PLAIN & UNSTUDED	Kgs	2000.00
30	71131142	JEWELLERY OF SILVER STUDED WITH PEARLS	Kgs	2000.00
31	71131143	JEWELLERY OF SILVER STUDED WITH	Kgs	5000.00

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NATURAL DIAMONDS OF HEADING 7102			
32	71131149	JEWELLERY OF SILVER OTHERS	Kgs 3000.00
33	71131190	PARTS OF SILVER JEWELLERY	Kgs 1000.00
34	71131911	JEWELLERY OF GOLD PLAIN & UNSTUDED	Kgs 300.00
35	71131912	JEWELLERY OF GOLD STUDED WITH PEARLS	Kgs 300.00
36	71131913	JEWELLERY OF GOLD STUDED WITH NATURAL DIAMONDS OF HEADING 7102	Kgs 300.00
37	71131914	JEWELLERY OF GOLD STUDED WITH SYNTHETIC DIAMONDS OF HEADING 7104	Kgs 300.00
38	71131915	JEWELLERY OF GOLD STUDED WITH PRECIOUS & SEMI - PRECIOUS STONES	Kgs 300.00
39	71131919	JEWELLERY OF GOLD OTHERS	Kgs 300.00
40	71131921	JEWELLERY OF PLATINUM PLAIN & UNSTUDED	Kgs 300.00
41	71131922	JEWELLERY OF PLATINUM STUDED WITH PEARLS	Kgs 200.00
42	71131923	JEWELLERY OF PLATINUM STUDED WITH NATURAL DIAMONDS OF HEADING 7102	Kgs 200.00
43	71131924	JEWELLERY OF PLATINUM STUDED WITH SYNTHETIC DIAMONDS OF HEADING 7104	Kgs 200.00
44	71131925	JEWELLERY OF PLATINUM STUDED WITH PRECIOUS & SEMI - PRECIOUS STONES	Kgs 200.00
45	71131929	JEWELLERY OF PLATINUM OTHERS	Kgs 200.00
46	71131960	PARTS OF GOLD PLATINUM JEWELLERY	Kgs 100.00
47	71131990	OTHER PRECIOUS METAL JEWELLERY	Kgs 500.00
48	71132000	OTHER JEWELLERY OF BASE METAL CLAD WITH PRECIOUS METAL	Kgs 500.00
49	71131149	CUFF-LINKS AND STUDS OF IMITATION JEWELLERY	Kgs 2000.00
50	71171910	BANGLES OF IMITATION JEWELLERY	Kgs 2000.00
51	71171920	GERMAN SILVER JEWELLERY	Kgs 2000.00
52	71171990	IMITATION JEWELLERY OF BASE METAL PLAIN & UNSTUDED	Kgs 2000.00
53	71179010	IMITATION JEWELLERY STUDED WITH IMITATION PEARLS ORIMITATION OR SYNTHETIC STONES EXCLUDING DIAMONDS	Kgs 2000.00
54	71179090	IMITATION JEWELLERY OF BASE METAL STUDED WITH PRECIOUS & SEMI-PRECIOUS STONES EXCLUDING DIAMONDS	Kgs 2000.00
55	96019040	WORKED HORN, CORAL AND OTHER ANIMAL CARVING MATERIAL AND ARTICLES THEREOF	Kgs 200.00
56	71049900	OTHER SYNTHETIC STONES & BEADS - WORKED	Kgs 500.00
57	71162000	ARTICLES OF NATURAL, SYNTHETIC & RE-CONSTRUCTED STONES	Kgs 200.00
58	71039110	RUBY - WORKED	Carat 50000.00

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60	71039130	CAPSHIRE - WORKED EMERALDS - WORKED	Carat	50000.00
61	71039990	OTHER PRECIOUS OR SEMI-PRECIOUS STONES - WORKED	Carat	50000.00
62	71131145	JEWELLERY OF SILVER STUDED WITH PRECIOUS AND SEMI- PRECIOUS STONES	Kgs	5000.00
63	71131144	JEWELLERY OF SILVER STUDED WITH SYNTHETIC DIAMONDS OF HEADING 7104	Kgs	2000.00

4.2 The Committee has categorically observed and informed the unit that the HS Codes and their descriptions are not in line in respect of Export/Import Policy document issued by DGFT amended time to time.

4.3 Shri Ved Prakash Sharma, Partner appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee in respect of variation in HS code description, they informed that Unit will submit revised Form-F3 with correct details & replies to the observations for further course of action.

4.4 Decision Taken: After due deliberations, the Approval Committee unanimously in-principle **approved** the proposal for addition / revision of new items / production capacity in existing LOA along with direction to process the case on file after due vetting of the HSN code from JSEZ (Customs) in respect of nomenclature/description of item and export policy. The approval is subjected to submission of revised form F-3 (if applicable with correct HS codes after JSEZ inputs) and reply of deficiency letter issued by this office.

4.5. The approval is subject to rectification of observations already conveyed to the unit. The unit shall strictly follow the Instruction No. 88 dated 16.08.2017 & Instruction No. 51 dated 25.03.2010 related to FTP 2015-20 issued by DoC. Further, the unit will also follow SOP issued by the O/o the DC, NSEZ, Noida vide letter No.1158 dated 31.01.2023 in respect of handling of Silver jewellery studded with Diamonds. Further, the unit will also execute BLUT for aforesaid purposes.

Agenda Proposal of M/s GEM EXCEL, for monitoring of performance & renewal of No. 5 LOA alongwith broad banding:

5.1. The proposal of M/s GEM EXCEL, Plot No. H-54, SEZ-II, Sitapura, Jaipur for renewal of LOA in LOA No. 2-09/2004-SEZ-II (J) Proj./ 515 dated: 26.05.2004 for monitoring of performance & renewal of LOA was discussed in the meeting. **The LoA was valid till 18.01.2025. The unit has also proposed for addition of 23 new items under Authorized operation.**

5.2 The Approval Committee in its meeting held on 18.07.2024 has approved the "renewal of LOA upto 18.01.2025. Further, the committee also decided that export performance of the unit shall be reviewed after January-2025 and if the performance of unit is not found satisfactory during the said stipulated period, appropriate action shall be taken against the unit." The unit export performance for the period from 23.07.2024 to 18.01.2025 is Rs. 8.82 Lakhs as per Customs invoice.

5.2. UAC observed that the LOA issued vide this office letter No. 347 dated 23.07.2024 which has valid upto 18.01.2025. The unit applied for LoA renewal on 17.01.2025. Based



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on scrutiny, this office issued letter No 898 dated 21.02.2025 informing the unit that it has not submitted revised form F-1. However, no. reply has given by the unit & also the LOA has expired. Thereafter, this office has issued various letters to the unit viz. letter No. 1056 dated 31.03.2025, No.308 dated 11.08.2025, No. 419 dated 09.09.2025, also email dated 03.02.2025 & 09.09.2025 for applying for renewed of LOA / Extension of LOA & subsequent reminder However no communication whatever is received from the unit regarding extension of LOA, till date.

5.3 The Performance of the unit is **very poor** during the period from 2020-21 to 2025-26 as per Customs records, details are as under :-

(Rs in

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Year	2020-21	2021-22	2022-23	2023-24	2024-25*	2025-26(upto Oct.-2025)	Total
Export	0.00	0.00	0.00	0.03	0.09	0.00	0.09
Import	0.00	0.00	0.00	0.00	0.00	0.00	0.00

5.4 Further, The Dy. Commissioner (Customs) vide this office letter No.659 dated 08.12.2025 was also communicated the directions of Competent Authority, NSEZ. In response the Superintendent JSEZ (Customs) vide letter dated 06.01.2026 has given premise verification report and confirmed that the unit appears to be functional.

5.5 After the due scrutiny of submitted documents, this office has issued deficiency letter dated 09.02.2026 on certain observations and additional/revised documents. The reply of the deficiency letter is yet awaited.

5.6 Shri P.K. Mishra, Accounts Manager appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee, he informed that unit could not timely reply to the query letters with correct details, however they intend to continue the business in SEZ and requested for LOA renewal.

5.7 RIICO also informed the UAC that unit has not submitted the dues to the tune of Rs. 1,24,110.

5.8. **Decision taken:** After due deliberations, the Approval Committee took a serious note that the export performance of the unit from 2020-21 to 2025-26 is very meagre. Besides, this office has issued 04 reminders to the unit for renewal of LOA but no reply has been received till date. RIICO dues are also pending. In view of the above, the committee empowered the O/o the Development Commissioner to issue a Show Cause Notice (SCN) under the framework of SEZ Act to the unit on "**Why Letter of Approval of the unit should not be treated as lapsed in view of its performance and non-submission of application for renewal of LOA and why the unit should not be asked to exit from JSEZ.**" The committee also directed the unit for deposition of RIICO dues to the tune of Rs. 1,24,110.

Agenda No. 6 **Proposal of M/s EXXOTIC JEWELLERY for Monitoring of Performance & renewal of LOA :**

6.1. The proposal of M/s EXXOTIC JEWELLERY, Plot No G1-147, SEZ-II, Sitapura.



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Jaipur for Monitoring of performance & renewal of LOA No. 2-129-SEZ-II(J)Proj.7492, dated 03.07.2006 was discussed in the meeting. The LoA was valid till 28.07.2025 and the unit applied the LoA renewal on 09.09.2025 alongwith copy of Purchase order.

6.2 The NSDL Performance Report of the Unit is as under : (Rs. in Crore)

Sr. No.	Details	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1.	DTA Sale	0.00	0.00	0.00	0.00	0.00	0.00
2.	Deemed Export	0.00	0.00	0.00	0.00	0.00	0.00
3.	Softex	0.00	0.00	0.00	0.00	0.00	0.00
4.	SERF	0.00	0.00	0.00	0.00	0.00	0.00
5.	DTAP	0.00	0.00	0.05	0.00	0.00	0.05
6.	Exports	0.10	0.01	0.01	0.03	0.00	0.15
7.	Imports	0.00	0.00	0.00	0.00	0.00	0.00
8.	DTAPEx	0.00	0.00	0.00	0.00	0.00	0.00

6.3 The Performance of the unit is **very poor during the period from 2020-21 to 2025-26** (Upto Aug-2025) as per Customs records, details are as under :-

(Rs. in Crore)

Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 (Upto Aug-2025)	Total
Export	0.01	0.01	0.03	0.00	0.01	0.00	0.06
Import	0.00	0.00	0.00	0.00	0.00	0.00	0.00

6.4 The Export performance of the unit as per APR is as under: (Rs. in Lakh)

Sr. No.	Details	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Total
1.	FOB Value of Exports	10.39	0.98	0.80	3.07	0.00	0.54	15.78
2.	Total Outflow	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE during the year	10.39	0.98	0.80	3.07	0.00	0.54	15.78
4.	Pending NFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

6.5 NFE Status: As per APRs submitted by the unit and verified by NSEZ's authorized CA firm, cumulative NFE of the Unit is **positive by Rs.15.78 lakhs** as on 29.09.2025 & pending forex realization is NIL for the F.Y. 2019-20 to 2024-25.

6.6 Further, The Dy. Commissioner (Customs) vide this office letter No.648 dated 05.12.2025 was also communicated the directions of Competent Authority, NSEZ. In response the Superintendent JSEZ (Customs) vide letter dated 06.01.2026 has given premise verification report confirming that the unit appears to be functional.

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6.7. Sh. Pawan Kumar, Authorized representative, appeared before the Approval Committee through video conferencing on behalf of the unit and explained the proposal. The unit has also informed that they have orders in hand and shall be exported if the LoA shall be renewed.

6.8. **Decision taken:** After due deliberations, the Approval Committee took a serious note on poor export performance by unit. However, looking into the Positive NFE for Rs. 15.78 Lakh, the orders in hand and unit's commitment to improve export performance, the UAC unanimously approved the extension of the LOA upto 31.10.2026, and further renewal shall be considered after performance monitoring.

The approval of the proposal is subject to rectification of observations already conveyed to the unit. The unit shall strictly follow the Instruction No. 88 dated 16.08.2017. Further, the unit will also execute BLUT for aforesaid purposes.

Agenda Proposal of M/s KIANA JEWELS PRIVATE LIMITED, for addition / revision No. 07 of new items in existing LOA with broad-banding / enhancement of capacity of authorized items in LOA-reg.

7.1. The Proposal of M/s KIANA JEWELS PRIVATE LIMITED, Plot No. H-190, SEZ-II, Sitapura, Jaipur for addition / revision of 37 new items as per submitted form F-3 in existing LOA with broad-banding / enhancement of capacity in existing LOA No. 1-1/2024-25-SEZ-II (J) Proj./ 200 dated: 04.06.2024 (valid upto 31.08.2030) was discussed in the meeting.

The lists of new items are as under:

Sr.No	ITC/Code CPC	Revised Authorized Operation	Metric	Production Capacity
1	71011020-	NATURAL PEARLS WORKED	Kgs	100.00
2		CULTURED PEARLS WORKED	Kgs	100.00
3	71023910-	WORKED DIAMONDS BUT NOT MOUNTED OR SET	Kgs	100.00
4	71049110-	WORKED INDUSTRIAL SYNTHETIC DIAMONDS	Kgs	100.00
5	71131143-	JEWELLERY OF SILVER STUDDED WITH NATURAL DIAMONDS HEADING 7102	Kgs	500.00
6	71131144-	JEWELLERY OF SILVER STUDDED WITH SYNTHETIC DIAMONDS HEADING 7104	Kgs	500.00
7	71131190-	PARTS OF SILVER JEWELLERY	Kgs	500.00
8	96019020-	MOTHER-OF-PEARL AND ARTICLES WORKED	Kgs	100.00
9	71131911-	REPAIRED, REMADE, REMELTED GOLD PLAIN JEWELLERY OUT OF OLD, BROKEN & USED GOLD PLAIN JEWELLERY	Kgs	100.00
10	71131912-	REPAIRED, REMADE, REMELTED GOLD STUDDED	Kgs	100.00

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		WITH PEARLS OUT OF OLD. BROKEN & USED GOLD STUDED WITH PEARLS		
11	71131913-	REPAIRED. REMADE. REMELTED GOLD JEWELLERY STUDED WITH DIAMONDS OUT OF OLD. BROKEN & USED GOLD JEWELLERY STUDED WITH DIAMONDS	Kgs	100.00
12	71131915-	REPAIRED. REMADE. REMELTED GOLD JEWELLERY STUDED WITH PRECIOUS & SEMI-PRECIOUS STONES OUT OF OLD. BROKEN & USED GOLD JEWELLERY STUDED WITH PRECIOUS & SEMI- PRECIOUS STONES	Kgs	100.00
13	71131990-	REPAIRED. REMADE. REMELTED OTHER PRECIOUS METAL JEWELLERY OUT OF OLD. BROKEN & USED OTHER PRECIOUS METAL JEWELLERY	Kgs	100.00
14	71131141-	REPAIRED. REMADE. REMELTED SILVER PLAIN JEWELLERY OUT OF OLD. BROKEN & USED SILVER PLAIN JEWELLERY	Kgs	100.00
15	71131142-	REPAIRED. REMADE. REMELTED SILVER JEWELLERY STUDED WITH PEARL (EXCLUDING DIAMONDS) OUT OF OLD. BROKEN & USED SILVER JEWELLERY STUDED WITH PEARL	Kgs	100.00
16	71131143-	REPAIRED. REMADE. REMELTED SILVER JEWELLERY STUDED WITH DIAMONDS OUT OF OLD. BROKEN & USED SILVER JEWELLERY STUDED WITH DIAMONDS	Kgs	100.00
17	71131145-	REPAIRED. REMADE. REMELTED SILVER JEWELLERY STUDED WITH PRECIOUS & SEMI-PRECIOUS STONES OUT OF OLD. BROKEN & USED SILVER JEWELLERY STUDED WITH PRECIOUS & SEMI- PRECIOUS STONES	Kgs	100.00
18	71131149-	REPAIRED. REMADE. REMELTED OTHER PRECIOUS METAL JEWELLERY OUT OF	Kgs	100.00

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		OLD, BROKEN & USED OTHER PRECIOUS METAL JEWELLERY		
19	71179090-	REPAIRED, REMADE, REMELTED BASE METAL IMITATION JEWELLERY STUDED (EXCLUDING DIAMONDS) OUT OF OLD, BROKEN & USED BASE METAL IMITATION JEWELLERY STUDED (EXCLUDING DIAMONDS)	Kgs	100.00
20	71141110-	ARTICLES OF SILVER	Kgs	100.00
21	71141910-	ARTICLES OF GOLD	Kgs	100.00
22	71141930-	PARTS OF GOLD AND PLATINUM ARTICLES	Kgs	100.00
23	71131921-	JEWELLERY OF PLATINUM PLAIN AND UNSTUDED	Kgs	100.00
24	71131922-	JEWELLERY OF PLATINUM STUDED WITH PEARLS	Kgs	100.00
25	71131923-	JEWELLERY OF PLATINUM STUDED WITH NATURAL DIAMONDS HEADING 7102	Kgs	100.00
26	71131924-	JEWELLERY OF PLATINUM STUDED WITH SYNTHETIC DIAMONDS HEADING 7104	Kgs	100.00
27	71131925-	JEWELLERY OF PLATINUM STUDED WITH PRECIOUS AND SEMI-PRECIOUS STONES	Kgs	100.00
28	71131929-	JEWELLERY OF PLATINUM OTHERS	Kgs	100.00
29	71131960-	PARTS OF GOLD PLATINUM JEWELLERY	Kgs	100.00
30	71131990-	OTHER PRECIOUS METAL JEWELLERY	Kgs	100.00
31	71141920-	Platinum Emboss Sheet	Kgs	100.00
32	34049090-	Wax Tree /pieces	Kgs	5000.00
33	81089090-	TITANIUM JEWELLERY PLAIN & STUDED	Kgs	100.00
34	71179090-	RESIN JEWELLERY PLAIN & STUDED	Kgs	100.00
35	71179090-	PALLADIUM JEWELLERY PLAIN & STUDED	Kgs	100.00
36	71131190	ACCESSORIES AND MOUNTING OF SILVER	Kgs	100
71	71131960	ACCESSORIES AND MOUNTING OF GOLD	Kgs	100

7.2 The Committee has categorically observed and informed the unit the HS Codes and their descriptions are not in line in respect of Export/Import Policy document issued by DGFT amended time to time.

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7.3 Shri Madhukar, Authorized representative appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee, they informed that Unit will submit revised Form-F3 with correct details & replies to the observations for further course of action.

7.4 **Decision Taken:** After due deliberations, the Approval Committee in-principle **approved** the proposal for addition / revision of following new items / production capacity in existing LOA and with direction to process the case on file after due vetting of the HSN code from JSEZ (Customs) in respect of nomenclature and export policy. The approval is subjected to submission of revised form F-3 (if applicable with correct HS codes after JSEZ inputs) and no dues certificate from RIICO (Developer).

7.5. The approval is subject to rectification of observations already conveyed to the unit. The unit shall strictly follow the Instruction No. 88 dated 16.08.2017 & Instruction No. 51 dated 25.03.2010 issued by DoC. Further, the unit will also follow SOP issued by the O/o the DC, NSEZ, Noida vide letter No.1158 dated 31.01.2023 in respect of handling of Silver jewellery studded with Diamonds. Further, the unit will also execute revised BLUT.

Agenda Proposal of M/s GUPTA JEWELS CORPORATION (SEZ UNIT), Plot No. F- No. 8 90, SEZ-II, Sitapura, Jaipur for Enchantment of production capacity of authorized items in LOA-reg:

8.1. The Proposal of M/s GUPTA JEWELS CORPORATION (SEZ UNIT), Plot. No. F-90, SEZ-II, Sitapura, Jaipur for enchantment of production capacity in existing LOA No.2-81-SEZ-II (J) Proj./ 1866 dated: 03.03.2010 (valid up to 12.05.2030) for enhancement of production capacity for manufacturing of items was discussed in the meeting.

8.2 The lists of new items are as under:

Sr.No	ITC/Code CPC	Authorized Operation	Capacity	Metric
48	71131921	PLATINUM JEWELRY PLAIN	25 to 100	KG
49	71131922	PLATINUM JEWELRY STUDED WITH PEARLS	25 to 100	KG
50	71131923	PLATINUM JEWELRY STUDED WITH DIAMONDS	25 to 100	KG
51	71131924	PLATINUM JEWELRY STUDED WITH DIAMONDS	25 to 100	KG
52	71131925	PLATINUM JEWELRY STUDED WITH PRECIOUS & S/P STONES	25 to 100	KG
53	71131929	PLATINUM JEWELRY STUDED WITH SYNTHETIC STONES	25 to 100	KG

8.3 The RIICO i.e. (Developer) has also informed that the unit has not executed

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amended lease deed & RWHS not constructed on this plot. Currently F.Y. 2026-27 service charges & RWHS penalty amount Rs. 75000/- is outstanding on this plot.

8.4 The Committee observed the HS Codes and their descriptions are not in line in respect of Export/Import Policy document issued by DGFT amended time to time.

8.5 Shri Anant Gupta, Partner appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee, he informed that Unit will submit revised Form-F3 with correct details & replies to the observations for further course of action.

8.6 **Decision Taken:** After due deliberations, the Approval Committee unanimously **approved** the proposal for production capacity in existing LOA with direction to process the case on file after due vet the HSN code from JSEZ (Customs) in respect of nomenclature and export policy. The approval is subjected to submission of revised form F-3 (if applicable with correct HS codes after JSEZ inputs) and no dues certificate from RIICO (Developer).

8.7. The approval is subject to rectification of observations already conveyed to the unit. The unit shall strictly follow the Instruction No. 88 dated 16.08.2017 & Instruction No. 51 dated 25.03.2010 issued by DoC. Further, the unit will also follow SOP issued by the O/o the DC, NSEZ, Noida vide letter No.1158 dated 31.01.2023 in respect of handling of Silver jewellery studded with Diamonds. Further, the unit will also execute BLUT for aforesaid

Agenda Proposal of M/s SUPER GEMS, for monitoring of performance & renewal No. 9 of LOA :

9.1. The proposal of M/s SUPER GEMS, Plot No. H-119, SEZ-II, for renewal of LOA in LOA No. 2-27-SEZ-II (J) Proj./ 1792 dated: 17.07.2004 for monitoring of performance & renewal of LOA was discussed in the meeting. The LOA of the unit was valid upto 23.06.2024.

9.2 UAC observed that the LOA issued vide this office letter No. 442 dated 09.08.2023 which has valid upto 23.06.2024. Thereafter, this office issued letter No 914 dated 09.01.2024 informing the unit that it has not submitted Bond-Cum-Legal Undertaking till date & requested for submission of Bond-Cum-Legal Undertaking at on early date. However, no. reply has given by the unit & also the LOA has expired. Thereafter, the unit has been issued various letters dated 23.07.2024, 30.09.2024, 08.10.2024, 10.02.2025 & 04.09.2025 for applying for renewed of LOA / Extension of LOA . However no communication whatever is received from the unit regarding extension of LOA, till date.

9.3 The Performance of the unit is **very poor during the period from 2019-20 to 2025-26** as per Customs records. details are as under :-

(Rs in

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Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26(upto Aug.-2025)	Total
Export	0.08	0.02	0.00	0.00	0.00	0.00	0.10
Import	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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9.4 The Data Provided by NSDL for FY 2019-20 to 2023-24

(Rs. in Crore)

Sr. No.	Details	19-20	20-21	21-22	22-23	23-24	Total
1.	DTA Sale	0.00	0.00	0.00	0.00	0.00	0.00
2.	Deemed Export	0.00	0.00	0.00	0.00	0.00	0.00
3.	Softex	0.00	0.00	0.00	0.00	0.00	0.00
4.	SERF	0.00	0.00	0.00	0.00	0.00	0.00
5.	DTAP	0.05	0.00	0.01	0.00	0.00	0.06
6.	Exports	0.05	0.08	0.02	0.00	0.00	0.15
7.	Imports	0.00	0.00	0.00	0.00	0.00	0.00
8.	DTAPEX	0.00	0.00	0.00	0.00	0.00	0.00

9.5 It is worth to note that the unit has made negligible exports as compared to the export projections. Accordingly, the case of unit has been continuously monitored in various UAC meetings under rule 54 of SEZ Rules. The various UAC's/DC, NSEZ has renewed the LoA for shorter period (UAC- 19.05.2017, 16.02.2018, 27.05.2019, DC approval dated 18.09.2020, 11.05.2021, 25.10.2021 and 22.05.2023, UAC dated 26.05.2023 and DC approval dated 09.08.2023) giving the opportunities to unit for performance improvement and enhance the exports as per given projections, however the performance still remains poor.

9.6 The unit has applied for request for renewal of LOA dated 24.11.2025 & 15.12.2025 and submitted the clarification that :- *"We hereby to state that our export performance in this year is 'nil' Lakhs and we received foreign exchange remittance till date 30.09.2025 and in currently we will receive payment on time to time we submit renewal of LOA late due to Partner is out of India for taking export orders"*

9.7 Further, The Dy. Commissioner (Customs) vide this office letter No.658 dated 08.12.2025 was also communicated the directions of Competent Authority, NSEZ. In response the Superintendent JSEZ (Customs) vide letter dated 05.01.2026 has given premise verification report and confirmed that the **unit was not functional**.

9.8 Shri Ramesh Chand Prajapat, Partner, appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee, they informed that due to unforeseen circumstances they could not timely reply with correct details & replies to the observations for further course of action.

9.9 RIICO has also informed that the **RIICO dues are pending to the tune of Rs. 2,27,500.**

9.10. **Decision taken:** After due deliberations, the Approval Committee took a serious note that Export Performance of the unit is **very poor** during the period from 2019-20 to 2025-26. The unit has been given multiple opportunities with shorter period of LoA extension for performance improvement. The unit has applied for LoA renewal in Nov. 2025 after the lapse of more than a year.

In view of the above, the committee empowered the O/o the Development Commissioner to issue a Show Cause Notice (SCN) under the framework of SEZ Act to the unit **"Why Letter of Approval of the unit should not be treated as lapsed in view of its performance and non-submission of application for renewal of LOA and why**

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the unit should not be asked to exit from JSEZ. The committee also directed the unit for deposition of RIICO dues to the tune of Rs. 2,27,500.

Agenda Proposal of M/s United Jewellers, for monitoring of performance & No. 10 renewal of LOA :

10.1. The proposal of M/s United Jewellers, Plot No. H1-42-43, SEZ-II, for renewal of LOA in LOA No. 1-19/2003-SEZ-I (J) Proj./ 2173 dated. 01.11.2003 for monitoring of performance & renewal of LOA was discussed in the meeting. The LOA of unit was valid upto 07.11.2025. The unit has submitted the renewal request on 15.10.2025.

10.2 UAC observed that the Performance of the unit is very poor during the period from 2020-21 to 2025-26 as per Customs records, details are as under :-

(Rs in Crore)

Year	2020-21	2021-22	2022-23	2023-24	2024-25*	2025-26(upto Oct.-2025)	Total
Export	0.41	0.44	0.00	0.00	0.00	0.00	0.84
Import	0.35	0.00	0.00	0.00	0.00	0.00	0.35

10.3 The Data Provided by NSDL for FY 2019-20 to 2023-24

(Rs. in Crore)

Sr. No.	Details	19-20	20-21	21-22	22-23	23-24	Total
1.	DTA Sale	0.00	0.00	0.00	0.00	0.00	0.00
2.	Deemed Export	0.00	0.00	0.00	0.00	0.00	0.00
3.	Softex	0.00	0.00	0.00	0.00	0.00	0.00
4.	SERF	0.00	0.00	0.00	0.00	0.00	0.00
5.	DTAP	0.00	0.00	0.35	0.00	0.00	0.35
6.	Exports	0.00	0.41	0.44	0.00	0.00	0.85
7.	Imports	0.00	0.35	0.00	0.00	0.00	0.35
8.	DTAPEX	0.00	0.00	0.00	0.00	0.00	0.00

10.4 NFE Status: As per APRs submitted by the unit and verified by NSEZ's authorized CA firm, cumulative NFE of the Unit is positive by Rs. 49.41 lakhs & pending forex realization is Nil as on 31.10.2025.

10.5 RIICO has also informed that the RIICO dues is pending to the tune of Rs. 4,08,900/-.

10.6 Further, the Dy. Commissioner (Customs) vide this office letter No.653 dated 05.12.2025 was also communicated the directions of Competent Authority, NSEZ. In response the Superintendent JSEZ (Customs) vide letter dated 18.1.2.2025 has given premise verification report.

10.7. Shri Sunil Khandelwal, Manager, appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee, they

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informed that due to unforeseen circumstances they could not timely reply with correct details & replies to the observations for further course of action.

10.8. **Decision taken:** After due deliberations, the Approval Committee took a serious note that the unit performance was poor for last 3 years and not made any physical export.

In view of the above, the committee empowered the O/o the Development Commissioner to issue a Show Cause Notice (SCN) under the framework of SEZ Act to the unit **Why Letter of Approval of the unit should not be treated as lapsed in view of its performance and non-submission of application for renewal of LOA and why the unit should not be asked to exit from JSEZ.** The committee also directed the unit for deposition of RIICO dues to the tune of Rs. 4.08,900/-.

Agenda Proposal of M/s Shri Kalyan Enterprises, for monitoring of performance No. 11 & renewal of LOA :

11.1. The proposal of M/s Shri Kalyan Enterprises, Plot No. F-94, SEZ-II, for renewal of LOA in LOA No. 2-125-SEZ-II (J) Proj./ 565 dated: 28.07.2006 for monitoring of performance & renewal of LOA was discussed in the meeting. **The LOA of the unit was valid upto 16.12.2022.**

11.2. UAC observed that the Approval Committee in its meeting held on 24.11.2022 status is as under:-

*"The Approval Committee unanimously **deferred** the subject to the rectifications of observations mentioned above. The Approval Committee also observed that the unit has no Specific business plan and purchase orders. Therefore, the approval committee empowered the office of the Development Commissioner to verify business plan and purchase orders before placing the proposal in UAC"*

Thereafter, this office has issued multiple reminders vide letters dated 09.01.2023 to 04.09.2025 along with the aforesaid deficiencies vide this office various letters from dated 09.12.2022 to dated 04.09.2025. However, no reply in response to the queries raised during the UAC dated 41.11.2022 and aforesaid letters or any request for extension of LOA have been received from unit till date.

11.3 Shri Jinindra Kumar Jain, Partner appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee, they informed that due to some personal issues, they could not timely submit reply with correct details.

11.4 The export performance of the unit as per CA firms is as under:

(Rs. in Lakh)

Sr. No.	Details	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
1.	FOB Value of Exports	0.00	10.15	0.00	0.00	0.00	3.70	13.85
2.	Total Outflow	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE during the year	0.00	10.15	0.00	0.00	0.00	3.70	13.85
4.	Pending NFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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NFE Status: As per APRs submitted by the unit and verified by NSEZ's authorized CA firm, cumulative NFE of the Unit is positive by Rs. 13.85 lakhs as on 31.03.2022 & pending forex realization is NIL for the F.Y. 2016-17 to 2021-22.

11.5 The Performance of the unit is very poor **but NFE of unit is positive** during the period from 2019-20 to 2024-25 as per Customs records, details are as under:-
(Rs in Crore)

Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 (upto Aug-2025)	Total
Export	0.00	0.04	0.03	0.00	0.00	0.00	0.07
Import	0.00	0.00	0.00	0.00	0.00	0.00	0.00

11.6 The NSDL Performance Report of the Unit is as under: (Rs. in Crore)

Sr. No.	Details	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1.	DTA Sale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Deemed Export	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Softex	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	SERF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	DTAP	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.03
6.	Exports	0.00	0.10	0.00	0.00	0.00	0.04	0.03	0.00	0.17
7.	Imports	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0
8.	DTAPEx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

11.7 Later, the Dv. Commissioner (Customs) vide this office letter No.663 dated 08.12.2025 was also communicated the directions of Competent Authority, NSEZ for physical verification. In response the Superintendent JSEZ (Customs) vide letter dated 06.01.2026 has given premise verification report and confirmed that the **unit was non-functional**.

11.8 **Decision taken:** After due deliberations, the Approval Committee took a serious note of the poor performance of the unit, the LoA expired on 16.12.2022 and the observations of UAC dated 24.11.2022.

In view of the above, the committee empowered the O/o the Development Commissioner to issue a Show Cause Notice (SCN) under the framework of SEZ Act to the unit **"Why Letter of Approval of the unit should not be treated as lapsed in view of its performance and non-submission of application for renewal of LOA and why the unit should not be asked to exit from JSEZ"**.

Agenda Proposal of M/s Rhea Industries, for monitoring of performance & No. 12 renewal of LOA :

12.1. The proposal of M/s Rhea Industries, Plot No. H1-75, SEZ-II, Sitapura, Jaipur for

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renewal of LOA in LOA No. 2-11/2004-SEZ-II (J) Proj./ 540 dated: 28.05.2004 for monitoring of performance & renewal of LOA was discussed in the meeting. **The LOA of the unit was valid up to 12.07.2022.**

12.2 UAC observed that **the Approval Committee in its meeting held on 14.10.2024 had empowered the O/o the Development Commissioner to take up the matter on file as per submission of export orders, clearance of dues of the developer (RIICO), indication of HS codes of the products of exports and reply to deficiencies by the unit.**

Thereafter, this office has issued many reminders vide letters dated 28.03.2024 to 04.09.2025 along with aforesaid deficiencies through letters dated 17.10.2024 to 04.09.2025. However, no reply in response to the queries observed during the UAC and aforesaid letters have been received from unit till date.

12.3 The Export performance of the unit as per CA firms is as under: (Rs. in Lakh)

Sr. No.	Details	2017-18	2018-19	2019-20	2020-21	2021-22	Total
1.	FOB Value of Exports	58.78	0.00	0.00	0.00	0.00	58.78
2.	Value of suppliers made under Rule 53A	0.76	0.00	0.00	0.00	0.00	0.76
3.	Total Outflow	0.13	0.13	0.00	0.00	0.00	0.26
4.	NFE during the year	59.41	-0.13	0.00	0.00	0.00	59.28
5.	Pending NFE	0.00	0.00	0.00	0.00	0.00	0.00

NFE Status: As per APRs submitted by the unit and verified by NSEZ's authorized CA firm, cumulative NFE of the Unit is positive by Rs. 59.28 lakhs as on 31.03.2022 & pending forex realization is NIL for the F.Y. 2017-18 to 2021-22.

12.4 The NSDL Performance Report of the Unit is as under: (Rs. in Crore)

Sr. No.	Details	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1.	DTA Sale	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.15
2.	Deemed Export	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Softex	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	SERF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	DTAP	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.4
6.	Exports	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.58
7.	Imports	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0
8.	DTAPEX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

12.5 The Performance of the unit is **very poor but NFE of unit is positive** during the period from 2020-21 to 2025-26 as per Customs records, details are as under:- (Rs in Crore)

Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 (upto Aug.2025)	Total
Export	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Import	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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12.6. The unit vide letter dated 10.04.2026 has submitted "this is to inform you that we could not attend the UAC meeting for LOA renewal". Therefore, no representative was available before the UAC.

RIICO has also informed that the Unit has not deposited the RIICO dues to the tune of Rs. 25000/-.

12.7. Decision taken:

After due deliberations, the Approval Committee took a serious note that the unit performance was very poor and the LoA was expired on 12.07.2022. The unit was given another opportunity in UAC meeting dated 14.10.2024 and for renewal of LOA but no reply has been received till date & also that no representative of the unit was present in UAC meeting.

In view of the above, the committee empowered the O/o the Development Commissioner to issue a Show Cause Notice (SCN) under the framework of SEZ Act to the unit "**Why Letter of Approval of the unit should not be treated as lapsed in view of its performance and non-submission of application for renewal of LOA and why the unit should not be asked to exit from JSEZ.**". The committee also directed the unit for deposition of RIICO dues to the tune of Rs. 25000/-.

Agenda Proposal of M/s KEEN JADE INDIA LLP, Plot No. G1-178, SEZ-II, Sitapura, No. 13 Jaipur for additional of new item i.e. Wax in LOA-reg:

13.1. The Proposal of M/s KEEN JADE INDIA LLP, Plot No. G1-178, SEZ-II, Sitapura, Jaipur for additional of new item in existing LOA No. 2-9/2019-SEZ-II(J)/Proj./ 2502 dt. 30.12.2019 was discussed in the meeting.

The lists of new items are as under:

Sr. No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1	34049090	WAX	KGS	5.00

13.2 Shri Rishabh Kothari, Partner, appeared before the Approval Committee on behalf of the unit and explained the proposal.

13.3 The Committee has categorically observed and informed the unit the HS Codes and their descriptions are not in line in respect of Export/Import Policy document issued by DGFT amended time to time.

13.4 Decision Taken: After due deliberations, the Approval Committee in-principle **approved** the proposal for new items in existing LOA with direction to process the case on file after due vet the HSN code from JSEZ (Customs) in respect of nomenclature and export policy. The approval is subjected to submission of revised form F-3 (if applicable with correct HS codes after JSEZ inputs).

13.5. The approval is subject to rectification of observations already conveyed to the

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unit. The unit shall strictly follow the Instruction No. 88 dated 16.08.2017 & Instruction No. 51 dated 25.03.2010 related to FTP 2015-20 issued by DoC. Further, the unit will also follow SOP issued by the O/o the DC, NSEZ, Noida vide letter No.1158 dated 31.01.2023 in respect of handling of Silver jewellery studded with Diamonds. Further, the unit will also execute BLUT for aforesaid

Agenda M/s KEEN JADE INDIA LLP, Plot No. G1-178, SEZ-II, Sitapura, Jaipur for No. 14 permission for work on imported raw material provided by overseas customer under SEZ Act Rule-18(6)-regarding

14.1. The Proposal of M/s KEEN JADE INDIA LLP, Plot. No. G-178, SEZ-II, Sitapura, Jaipur for permission for work on imported raw material provided by overseas customer under SEZ Act Rule-18(6) of the Special Economic Zones Rules, 2006 was discussed in meeting.

14.2. Shri Rishabh Kothari, Partner appeared before the Approval Committee on behalf of the unit and explained the proposal.

14.3. **Decision taken** : After due deliberations, the Approval Committee note that such approvals have already been given to the units in JSEZ, therefore the approval committee unanimously **approved** the proposal in terms of Rule Rule 18(6) & Gazette notification No. 321 dated 03.06.2025 issued by DoC.

Agenda Proposal of M/s BHAVYA GEMS & JEWELS, Plot No. H-191, SEZ-II, No. 15, Sitapura, Jaipur, for setting up of a Unit in Jaipur Special Economic Zone, Sitapura, Jaipur, (Rajasthan):

15.1 The proposal of M/s BHAVYA GEMS & JEWELS, for setting up of a Unit at Plot No. H-191 (709 Sq Mtr.), allotted by RIICO in SEZ-II, Sitapura, Jaipur (Multi Sector Special Economic Zone) was discussed in the meeting, with following authorized operations:-

Sr. No.	ITC HS Code/ CPC	Item Description	Capacity	Metric
1	CORAL	05080010	50.00	Kgs
2	NATURAL PEARLS WORKED	71011020	100.00	Kgs
3	CULTURED PEARLS WORKED	71012200	100.00	Kgs
4	WORKED DIAMONDS BUT NOT MOUNTED OR SET	71023910	5000.00	Carat
5	RUBY WORKED	71039110	5000.00	Carat
6	SAPPHIRE WORKED	71039120	5000.00	Carat
7	EMERALDS WORKED	71039130	5000.00	Carat
8	YELLOW/GOLDEN/PINK/RED/GREEN BERYL WORKED	71039911	5000.00	Carat
9	ALEXANDRITE INCLUDING ALEXANDRITE CAT EYE WORKED	71039913	5000.00	Kgs
10	OTHER STONES OF BERYL AND CHRYSOBERYL MINERALOGICAL SPECIES. OTHER THAN EMERALD WORKED	71039919	5000.00	Carat
11	MOONSTONE WORKED	71039921	5000.00	Carat
12	OTHER STONES OF CORUNDUM AND FELDSPAR MINERALOGICAL SPECIES. OTHER THAN RUBY	71039929	5000.00	Carat

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	AND SAPPHIRE WORKED			
13	GARNET WORKED	71039931	5000.00	Carat
14	LAPIS-LAZULI WORKED	71039932	5000.00	Carat
15	OTHER STONES OF GARNET AND LAZURITE MINERALOGICAL SPECIES WORKED	71039939	5000.00	Carat
16	PREHNITE WORKED	71039941	5000.00	Carat
17	AGATE WORKED	71039942	5000.00	Carat
18	AVENTURINE WORKED	71039943	5000.00	Carat
19	CHALCEDONY WORKED	71039944	5000.00	Carat
20	OTHER STONES OF PREHNITE AND QUARTZ MINERALOGICAL SPECIES WORKED	71039949	5000.00	Carat
21	TOURMALINE WORKED	71039951	5000.00	Carat
22	TANZANITE WORKED	71039952	5000.00	Carat
23	OTHER STONES OF TOURMALINE AND ZOI SITE MINERALOGICAL SPECIES WORKED	71039959	5000.00	Carat
24	OTHER PRECIOUS OR SEMI-PRECIOUS STONES WORKED	71039990	5000.00	Carat
25	PIEZO ELECTRIC QUARTZ	71041000	100.00	Kgs
26	WORKED INDUSTRIAL SYNTHETIC DIAMONDS	71049110	5000.00	Carat
27	OTHER SYNTHETIC STONES & BEADS WORKED	71049900	5000.00	Carat
28	JEWELLERY OF SILVER WITH FILIGREE WORK	71131110	500.00	Kgs
29	JEWELLERY OF SILVER PLAIN & UNSTUDED	71131141	500.00	Kgs
30	REPAIRED, REMADE, REMELTED SILVER PLAIN JEWELLERY OUT OF OLD, BROKEN & USED SILVER PLAIN JEWELLERY	71131141	100.00	Kgs
31	JEWELLERY OF SILVER STUDED WITH PEARLS	71131142	500.00	Kgs
32	JEWELLERY OF SILVER STUDED WITH NATURAL DIAMONDS HEADING 7102	71131143	500.00	Kgs
33	JEWELLERY OF SILVER STUDED WITH SYNTHETIC DIAMONDS HEADING 7104	71131144	500.00	Kgs
34	JEWELLERY OF SILVER STUDED WITH PRECIOUS AND SEMI-PRECIOUS STONES	71131145	500.00	Kgs
35	JEWELLERY OF SILVER OTHERS	71131149	500.00	Kgs
36	REPAIRED, REMADE, REMELTED SILVER JEWELLERY STUDED WITH GEMS OUT OF OLD, BROKEN & USED SILVER JEWELLERY STUDED WITH GEMS AND DIAMONDS	71131149	100.00	Kgs
37	PARTS OF SILVER JEWELLERY	71131190	500.00	Kgs
38	JEWELLERY OF GOLD PLAIN & UNSTUDED	71131911	100.00	Kgs
39	REPAIRED, REMADE, REMELTED GOLD PLAIN JEWELLERY OUT OF OLD, BROKEN & USED GOLD PLAIN JEWELLERY	71131911	100.00	Kgs
40	JEWELLERY OF GOLD STUDED WITH PEARLS	71131912	100.00	Kgs
41	REPAIRED, REMADE, REMELTED GOLD STUDED WITH PEARLS OUT OF OLD, BROKEN & USED GOLD STUDED WITH PEARLS	71131912	100.00	Kgs
42	JEWELLERY OF GOLD STUDED WITH NATURAL DIAMONDS HEADING 7102	71131913	100.00	Kgs
43	REPAIRED, REMADE, REMELTED GOLD JEWELLERY STUDED WITH DIAMONDS OUT OF OLD, BROKEN & USED GOLD JEWELLERY STUDED WITH DIAMONDS	71131913	100.00	Kgs
44	JEWELLERY OF GOLD STUDED WITH	71131914	100.00	Kgs

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SYNTHETIC DIAMONDS HEADING 7104				
45	JEWELLERY OF GOLD STUDDED WITH PRECIOUS & SEMI PRECIOUS STONES	71131915	100.00	Kgs
46	REPAIRED, REMADE, REMELTED GOLD JEWELLERY STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES OUT OF OLD, BROKEN & USED GOLD JEWELLERY STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES	71131915	100.00	Kgs
47	JEWELLERY OF GOLD OTHERS	71131919	100.00	Kgs
48	REPAIRED, REMADE, REMELTED GOLD JEWELLERY STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES OUT OF OLD, BROKEN & USED GOLD JEWELLERY STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES AND DIAMONDS	71131919	100.00	Kgs
49	JEWELLERY OF PLATINUM PLAIN & UNSTUDED	71131921	100.00	Kgs
50	JEWELLERY OF PLATINUM STUDDED WITH PEARLS	71131922	100.00	Kgs
51	JEWELLERY OF PLATINUM STUDDED WITH NATURAL DIAMONDS HEADING 7102	71131923	100.00	Kgs
52	JEWELLERY OF PLATINUM STUDDED WITH SYNTHETIC DIAMONDS HEADING 7104	71131924	100.00	Kgs
53	JEWELLERY OF PLATINUM STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES	71131925	100.00	Kgs
54	JEWELLERY OF PLATINUM OTHERS	71131929	100.00	Kgs
55	PARTS OF GOLD/ PLATINUM JEWELLERY	71131960	100.00	Kgs
56	OTHER PRECIOUS METAL JEWELLERY	71131990	100.00	Kgs
57	OTHER JEWELLERY OF BASE METAL CLAD WITH PRECIOUS METAL	71132000	100.00	Kgs
58	ARTICLES OF SILVER	71141110	100.00	Kgs
59	PARTS OF SILVER ARTICLES	71141120	100.00	Kgs
60	ARTICLES OF GOLD	71141910	100.00	Kgs
61	ARTICLES OF PLATINUM	71141920	100.00	Kgs
62	PARTS OF GOLD & PLATINUM ARTICLES	71141930	100.00	Kgs
63	ARTICLES OF BASE METAL CLAD WITH GOLD	71142010	100.00	Kgs
64	OTHER ARTICLES OF BASE METAL CLAD WITH PRECIOUS METAL	71142020	100.00	Kgs
65	PARTS OF BASE METAL CLAD WITH PRECIOUS METAL	71142030	100.00	Kgs
66	ARTICLES OF NATURAL & CULTURED PEARLS	71161000	500.00	Kgs
67	ARTICLES OF NATURAL, SYNTHETIC & RE-CONSTRUCTED STONES	71162000	500.00	Kgs
68	CUFF-LINKS AND STUDS OF IMITATION JEWELLERY	71171100	100.00	Kgs
69	BANGLES OF IMITATION JEWELLERY	71171910	100.00	Kgs
70	GERMAN SILVER JEWELLERY	71171920	100.00	Kgs
71	IMITATION JEWELLERY OF RESIN AND BASE METAL PLAIN & UNSTUDED	71171990	1000.00	Kgs
72	REPAIRED, REMADE, REMELTED BASE METAL IMITATION JEWELLERY PLAIN & UNSTUDED OUT OF OLD, BROKEN & USED BASE METAL IMITATION JEWELLERY PLAIN & UNSTUDED	71171990	500.00	Kgs
73	REPAIRED, REMADE, REMELTED BASE METAL IMITATION JEWELLERY STUDDED (EXCLUDING DIAMONDS) OUT OF OLD, BROKEN & USED BASE METAL IMITATION JEWELLERY STUDDED (EXCLUDING DIAMONDS)	71171990	500.00	Kgs

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74	IMITATION JEWELLERY STUDDED WITH IMITATION PEARLS OR IMITATION OR SYNTHETIC STONES (EXCLUDING DIAMONDS)	71179010	1000.00	Kgs
75	IMITATION JEWELLERY OF BASE METAL STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES (EXCLUDING DIAMONDS)	71179090	1000.00	Kgs
76	TITANIUM JEWELLERY PLAIN & STUDDED	81089090	100.00	Kgs
77	MOTHER-OF-PEARL AND ARTICLES WORKED	96019020	50.00	Kgs

15.2 The Committee observed and informed the unit that the HS Codes and the respective descriptions are not in line in respect of Export/Import Policy document issued by DGFT amended time to time.

15.3 Shri Bharat Jain, Partner, appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee, they informed that Unit will submit revised Form-F with correct details for further course of action.

15.4 Decision Taken: After due deliberations, the Approval Committee unanimously **approved** the proposal (except MOTHER-OF-PEARL AND ARTICLES WORKED) of M/s BHAVYA GEMS & JEWELS, for setting up of a unit in Jaipur Special Economic Zone-II, multi product SEZ, Jaipur with direction to process the case on file after due vetting of the HSN code from JSEZ (Customs) in respect of nomenclature and export policy. The approval is subjected to submission of revised list of authorised operation (if applicable with correct HS codes after JSEZ inputs) and reply of deficiency letter issued by this office.

15.5. The approval is subject to rectification of observations already conveyed to the unit. The unit shall strictly follow the Instruction No. 88 dated 16.08.2017 & Instruction No. 51 dated 25.03.2010 issued by DoC. Further, the unit will also follow SOP issued by the O/o the DC, NSEZ, Noida vide letter No.1158 dated 31.01.2023 in respect of handling of Silver jewellery studded with Diamonds.

Agenda Proposal of M/s EMERALD DISTRIBUTORS, Plot No. H1-137, SEZ-II, No. 16 Sitapura, Jaipur for Monitoring of Performance & renewal of LOA :

16.1. The proposal of EMERALD DISTRIBUTORS, Plot No. H1-137, SEZ-II, Sitapura, Jaipur for Monitoring of performance & renewal of LOA No. 2-210-SEZ-II(J)/Proj./ 417 dated 20.07.2012 was discussed in the meeting. The LoA was valid till 31.12.2024. The unit applied for renewal of LoA vide letter dated 21.01.2025.

16.2 It is worth to note that the units LoA was suspended based on UAC meeting dated 27.07.2023 decision based on some mis-declaration made by unit. The unit submitted request through letter dated 23.08.2023 for revocation of LOA. Thereafter, the unit was issued a Show Cause Notice on 03.10.2023. The matter was placed before the Approval Committee meeting on 20.11.2023 wherein the committee revoked the suspension of LOA till 31.12.2024 subject to 100% examination of all imports / exports, of the unit by JSEZ Customs and deposition of RIICO dues amounting to Rs. 38,400/-. Later, the Commissioner (Preventive) office vide letter dated 18.07.2024 informed that OiO has been accepted and the unit has deposited RF & penalty and thereby instructed the Specified Officer, JSEZ to release the goods.

16.3 The unit has applied for LoA renewal on 25.01.2025, wherein certain

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discrepancies were observed and communicated to unit vide letter dated 28.02.2025 followed by reminder dated 31.03.2025 & 11.08.2025, however, no reply was received. Instead, the unit applied for renewal of LOA for the 3rd block of five years up to 30.08.2025 to 31.08.2030. The unit vide letter dated 14.10.2025 has submitted reply to this office queries.

16.2. Sh. Sunil Metha, Partner appeared before the Approval Committee through video conferencing on behalf of the unit and explained the proposal.

16.3. **Decision taken** : After due deliberations, the Approval Committee took a serious note on late application for renewal of LoA and non-submission of this office queries by the unit on time. Therefore the UAC decided to call explanation on the same. Further, the UAC, taking into consideration that Commissioner (Preventive) office has accepted the OiO and the unit has deposited RF & penalty amount and also that the unit has replied to all the queries, approved the renewal of the LOA till 31.10.2026 based on the purchase orders submitted by unit.

16.4. The approval of the proposal is subject to rectification of observations already conveyed to the unit. The unit shall strictly follow the Instruction No. 88 dated 16.08.2017 issued by DoC. Further, the unit will also execute BLUT for aforesaid purposes.

Agenda Proposal of M/s Fatehpuria Impex, for monitoring of performance & No. 17 renewal of LOA :

17.1. The proposal of M/s Fatehpuria Impex, Plot No. H1-76, SEZ-II, Sitapura, Jaipur, for renewal of LOA in LOA No. 2-33-SEZ-II (J) Proj./ 1601 dated: 14.07.2004 for monitoring of performance & renewal of LOA was discussed in the meeting.

17.2. UAC observed that the LOA issued vide this office letter No. 114 dated 09.05.2023 which has valid upto 31.12.2023. Thereafter, this office issued letter No 1216 dated 22.03.2024 informing the unit that it has not submitted revised form F-1 till date. However, no. reply has given by the unit & also the LOA has expired. Thereafter, various letters were issued to the unit viz. letter No. 369 dated 02.08.2024, No.507 dated 25.09.2024, No. 888 dated 17.02.2025, No. 980 dated 25.03.2025, No. 1053 dated 31.03.2025 & No. 407 dated 04.09.2025 / also email dated 04.09.2025, for applying for renewed of LOA / Extension of LOA & subsequent reminder However no communication whatever is received from the unit regarding extension of LOA, till date.

17.3 Shri S.K. Fathepura & Shri Hemant Fathepura, appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee, they informed that Unit could not submit timely reply with correct details, however, are willing to submit the reply to the observations.

17.4 The Performance of the unit is very poor during the period from 2020-21 to 2025-26 as per Customs records, details are as under :-

(Rs in

Crece)

Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26(upto Aug.-2025)	Total
Export	0.10	0.01	0.00	0.02	0.00	0.00	0.13
Import	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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17.5 The Data Provided by NSDL for FY 2019-20 to 2023-24

(Rs. in Crore)

Sr. No.	Details	19-20	20-21	21-22	22-23	23-24	Total
1.	DTA Sale	0.00	0.00	0.00	0.00	0.00	0.00
2.	Deemed Export	0.00	0.00	0.00	0.00	0.00	0.00
3.	Softex	0.00	0.00	0.00	0.00	0.00	0.00
4.	SERF	0.00	0.00	0.00	0.00	0.00	0.00
5.	DTAP	0.02	0.07	0.01	0.00	0.01	0.11
6.	Exports	0.04	0.10	0.01	0.00	0.02	0.17
7.	Imports	0.00	0.00	0.00	0.00	0.00	0.00
8.	DTAPEx	0.00	0.00	0.00	0.00	0.00	0.00

17.6 The Export performance of the unit as per CA firms is as under:
Lakh)

(Rs. in

Sr. No.	Details	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1.	FOB Value of Exports	4.15	10.50	0.98	0.00	1.45	17.08
2.	Total Outflow	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE during the year	4.15	10.50	0.98	0.00	1.45	17.08
4.	Pending NFE	0.00	0.00	0.00	0.00	0.00	0.00

NFE Status: As per APRs submitted by the unit and verified by NSEZ's authorized CA firm, cumulative NFE of the Unit is positive by Rs. 17.08 lakhs as on 31.12.2023 & pending forex realization is NIL for the F.Y. 2019-20 to 2023-24.

17.7 The committee further noted that the unit has made negligible exports as compared to the export projections. Accordingly, the case of unit has been continuously monitored in various UAC meetings under rule 54 of SEZ Rules. The UAC/ DC, NSEZ in its various meetings/on file on dated 29.07.2019, 30.08.2019, 14.09.2020, 22.07.2021, 14.09.2022, 18.10.2022 and 09.05.2023 approved the renewal for shorter period subject to improved export performance as per projections; however the units performance has been consistently poor.

17.8 RIICO has also informed that the Unit has also not deposited the RIICO dues to the tune of Rs. 3,21,910.

17.9. Decision taken:

After due deliberations, the Approval Committee took a serious note that the LoA was lapsed in 31.12.2023 and unit performance was very poor from 2020-21 to 2025-26. The unit was given multiple opportunities with renewal of LoA for shorter period for improvement in performance. Thereafter this office has issued 06 reminders for renewal of LOA but no reply has been received till date & also no representative was present in UAC meeting.

In view of the above, the committee empowered the O/o the Development Commissioner to issue a Show Cause Notice (SCN) under the frame work of SEZ Act

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to the unit "Why Letter of Approval of the unit should not be treated as lapsed in view of its performance and non-submission of application for renewal of LOA and why the unit should not be asked to exit from JSEZ." . The committee also directed the unit for deposition of RIICO dues to the tune of Rs. 3.21.910-.

Agenda Proposal of M/s S.K. JEWELLERY MANUFACTURING CO., Plot No. H-66, No. 18 SEZ-II, Sitapura, Jaipur, for monitoring of performance & renewal of LOA :

18.1. The proposal of M/s S.K. JEWELLERY MANUFACTURING CO., Plot No. H-66, SEZ-II, Sitapura, Jaipur, for renewal of LOA in LOA No. 2-34-SEZ-II (J) Proj./ 1600 dated: 14.07.2004 for monitoring of performance & renewal of LOA was discussed in the meeting.

18.2. UAC observed that the LOA issued vide this office letter No. 116 dated 09.05.2023 which has valid upto 31.12.2023. Thereafter, this office issued letter No 1217 dated 22.03.2024 informing the unit that it has not submitted revised form F-1 till date. Thereafter, the unit was given multiple reminders /emails (6 in nos) from 29.07.2024 to 09.09.2025 for applying for renewed of LOA / Extension of LOA & subsequent reminder, however no communication whatsoever has been received from the unit regarding extension of LOA, till date.

18.3 Shri S.K. Fathepura & Shri Hemant Fathepura appeared before the Approval Committee on behalf of the unit and explained the proposal. On being asked by the committee, they informed that Unit not timely reply with correct details & replies to the observations for further course of action.

18.4 The Performance of the unit is very poor during the period from 2020-21 to 2025-26 as per Customs records, details are as under :-

(Rs in

Creore)

Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26(upto Aug.-2025)	Total
Export	0.03	0.04	0.00	0.03	0.06	0.00	0.16
Import	0.00	0.00	0.00	0.00	0.00	0.00	0.00

18.5 The Data Provided by NSDL for FY 2019-20 to 2023-24

(Rs. in Creore)

Sr. No.	Details	20-21	21-22	22-23	23-24	Total
1.	DTA Sale	0.00	0.00	0.00	0.00	0.00
2.	Deemed Export	0.00	0.00	0.00	0.00	0.00
3.	Softex	0.00	0.00	0.00	0.00	0.00
4.	SERF	0.00	0.00	0.00	0.00	0.00
5.	DTAP	0.04	0.03	0.00	0.02	0.09
6.	Exports	0.03	0.04	0.00	0.03	0.1
7.	Imports	0.00	0.00	0.00	0.00	0.00
8.	DTAPEX	0.00	0.00	0.00	0.00	0.00

18.6 The Export performance of the unit as per CA firms is as under:

(Rs. in

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Lakh)

Sr. No.	Details	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1.	FOB Value of Exports	0.00	3.36	3.81	0.00	3.30	10.47
2.	Total Outflow	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE during the year	0.00	3.36	3.81	0.00	3.30	10.47
4.	Pending NFE	0.00	0.00	0.00	0.00	0.00	0.00

NFE Status: As per APRs submitted by the unit and verified by NSEZ's authorized CA firm, cumulative NFE of the Unit is positive by Rs. 10.47 lakhs as on 31.12.2023 & pending forex realization is NIL for the F.Y. 2019-20 to 2023-24

18.7 Further, the committee noted that the unit has made negligible exports as compared to the export projections. Accordingly, the case of unit has been continuously monitored in various UAC meetings under rule 54 of SEZ Rules. The UAC/ DC, NSEZ in its various meetings/on file on dated 29.07.2019, 30.08.2019, 14.09.2020, 22.07.2021, 14.09.2022, 18.10.2022 and 09.05.2023 approved the renewal for shorter period subject to improved export performance as per projections; however the units performance has been consistently poor.

18.8 RIICO has also informed that the Unit has also not deposited the RIICO dues to the tune of Rs. 4.15.270 Lakhs.

18.9. Decision taken:

After due deliberations, the Approval Committee took a serious note that the LoA was lapsed in 31.12.2023 and unit performance was very poor from 2020-21 to 2025-26. The unit was given multiple opportunities with renewal of LoA for shorter period for improvement in performance. Thereafter this office has issued 06 reminders for renewal of LOA but no reply has been received till date & also no representative of the unit was present in UAC meeting.

In view of the above, the committee empowered the O/o the Development Commissioner to issue a Show Cause Notice (SCN) under the frame work of SEZ Act to the unit **"Why Letter of Approval of the unit should not be treated as lapsed in view of its performance and non-submission of application for renewal of LOA and why the unit should not be asked to exit from JSEZ."**. The committee also directed the unit for deposition of RIICO dues to the tune of Rs. 4.15.270-.

Agenda M/s Derewala Jewellery Mfg. Co. Pvt. Ltd., Plot. No. F-23-24 & G1-25-26, No. 19 SEZ-I Sitapura, Jaipur for permission for Job work on imported raw material provided by overseas customer under SEZ Act Rule-18(6)-regarding

19.1. The Proposal of M/s Derewala Jewellery Mfg. Co. Pvt. Ltd., Plot. No. F-23-24 & G1-25-26, SEZ-I Sitapura, Jaipur for permission for work on imported raw material provided by overseas customer under SEZ Act Rule-18(6) of the Special Economic Zones Rules, 2006 was discussed in meeting.

19.2. Shri Mudit Saxena, Sr. Manager Exim & Shri Manesh Gupta, Dy. Manager, representative appeared before the Approval Committee on behalf of the unit and

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explained the proposal. On being asked by the committee, they informed that Unit will submit Job work Agreement & undertaking Job work for further course of action.

19.3. **Decision taken:** After due deliberations, the Approval Committee note that such approvals have already been given to the units in JSEZ, therefore the approval committee unanimously **approved** the proposal in terms of Rule Rule 18(6) & Gazette notification No. 321 dated 03.06.2025 issued by DoC.

Agenda Proposal of M/s FARISHTA EXPORTS, Plot No. F-21, SEZ-II, Sitapura, No. 20, Jaipur, for setting up of a Unit in Jaipur Special Economic Zone, Sitapura, Jaipur, (Rajasthan):

20.1 The proposal of M/s Farishta Exports, for setting up of a Unit at Plot No. F-21 (2270.00 Sq Mtr.), allotted by RIICO in SEZ-II, Sitapura, Jaipur (Multi Sector Special Economic Zone) was discussed in the meeting. The details of proposal are as under:

List of Authorized items:

Sr. No.	Item Description	ITC Code/ CPC	HS Capacity	Metric
1.	SAREE. Products include: Handloom Silk Sarees, Handloom Items, Cotton Sarees	52081120/	10000.00	Pieces
2.	SAREE	52081220/	10000.00	Pieces
3.	SAREE. Products include: Synthetic Saree, Synthetic Sarees, Readymade Saree, Readymade Saree	52082220/	10000.00	Pieces
4.	DHOTI AND SAREE ZARI BORDERED	52082910/	10000.00	Pieces
5.	ZARI BORDERED SAREE	52083910/	10000.00	Pieces
6.	SAREE. HANDLOOM .Products include: Cotton Saree	52091112/	10000.00	Pieces
7.	Jackets and Blazers: Of Cotton	61033200/	10000.00	Pieces
8.	Jackets and Blazers: Of Synthetic Fibres	61033300/	10000.00	Pieces
9.	Jackets and Blazers: Of Other Textile Materials: Of Silk	61033910/	10000.00	Pieces
10.	Jackets and Blazers: Of Other Textile Materials: Of Artificial Fibres	61033920/	10000.00	Pieces
11.	Jackets and Blazers: Of Other Textile Materials: Other	61033990/	10000.00	Pieces
12.	T-SHIRTS ETC OF COTTON Products include: Hoodie, Readymade Garments, Khal, 100 Cotton Knitted Mens T Shirt, Cotton Ladies Top, Mens T Shirt, Mens Polo Shirt, Mens Polo T Shirt, Polyester Knitted Mens T Shirt	61091000/	10000.00	Pieces
13.	T-SHIRT ETC OF SYN FIBRES .Products include: Ladies Cotton Top, Ladies Shirt, Ladies T Shirt	61099010/	10000.00	Pieces
14.	T-SHIRT ETC OF ARTIFICIAL FIBRES	61099020/	10000.00	Pieces
15.	T-SHIRT ETC OF SILK	61099030/	10000.00	Pieces
16.	T-SHIRT ETC OF OTHR FIBRES Products Include: Ladies Bra, Used Clothing, Tshirt, Boys Shirt, Readymade Goods, Men'S Underwear, Readymade Goods	61099090/	10000.00	Pieces
17.	Wool knitted hoodies	61101120/	10000.00	Pieces

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18.	Hoodies made of cotton (knitted/crocheted).	61102000	10000.00	Pieces
19.	Jerseys, pullovers, and similar items made of cotton.	61102000	10000.00	Pieces
20.	Jerseys, Pullovers, Cardigans, Waistcoats And Similar Articles, Knitted Or Crocheted - Of Cotton	61102000	10000.00	Pieces
21.	Hoodies made of synthetic/man-made fibers (knitted/crocheted).	61103010	10000.00	Pieces
22.	Jerseys, Pullovers, Cardigans, Waistcoats And Similar Articles, Knitted Or Crocheted - Of Man-Made Fibres : Of Synthetic Fibres	61103010	10000.00	Pieces
23.	Jerseys, Pullovers, Cardigans, Waistcoats And Similar Articles, Knitted Or Crocheted - Of Man-Made Fibres : Of Synthetic Fibres	61103010	10000.00	Pieces
24.	Hoodies made of other textile materials (e.g. organic cotton, blends).	61109000	10000.00	Pieces
25.	Jerseys, Pullovers, Cardigans, Waistcoats And Similar Articles, Knitted Or Crocheted - Of Other Textile Materials	61109000	10000.00	Pieces
26.	RAINCOATS OF COTTON	62011210	10000.00	Pieces
27.	OTHR SIMILAR ARTCLS OF COTTON	62011290	10000.00	Pieces
28.	OVERCOATS,RAINCOATS,CARCOATS,CAPEES CLOAKS AND SIMILAR ARTCLS OF OTHER TEXTILE FIBRES	62011990	10000.00	Pieces
29.	OTHR SMLR ARTCLS OF OTHR FIBRES	62019990	10000.00	Pieces
30.	SUITS OF SYNTHETIC FIBRES	62031200	10000.00	Pieces
31.	SUITS OF COTTON ,Products include: Mens Kurta Pajama	62031910	10000.00	Pieces
32.	SUITS OF OTHR TXTL MATERIALS	62031990	10000.00	Pieces
33.	ENSEMBLES OF SYNTHETIC FIBRES	62032300	10000.00	Pieces
34.	JACKETS AND BLAZERS OF COTTON	62033200	10000.00	Pieces
35.	JACKTS AND BLAZERS OF SYNTHETIC FIBRES Products Include: Reflective Tape, Hoodie Jacket, Gold Bullion, Hsn For Readymade Garments, Mens Jackets	62033300	10000.00	Pieces
36.	JACKETS AND BLAZERS OF SILK	62033910	10000.00	Pieces
37.	JACKETS AND BLAZERS OF OTHER FIBRES	62033990	10000.00	Pieces
38.	TROUSERS BIB AND BRACE OVERALLS BREECHES AND SHORTS OF COTTON FOR MENS AND BOYS Products Include: Pants, Coverall, Track Pants, Coat Pant, Cotton Trouser, Men'S Shorts, Levis, Denim Jeans	62034200	10000.00	Pieces
39.	TROUSERS,BIB AND BRACE,OVERALLS,BREECHES AND SHORTS OF SYNTHETIC FIBRS,MENS OR BOYS ,Products include: Trouser, Kurta Pajama, Mens Jeans	62034300	10000.00	Pieces
40.	TROUSERS,BREECHES AND LIKE OF SILK	62034910	10000.00	Pieces
41.	TROUSERS,BREECHES AND LIKE OF OTHER FIBRES Products Include: Lingene, Mens Denim Jeans, Mens Pant, Men'S Pants	62034990	10000.00	Pieces
42.	Womens Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib And Brace Overall, Breeches And Shorts (Other Than Swimwear) - Suits : Of Cotton	62041200	10000.00	Pieces
43.	Womens Or Girls Suits, Ensembles, Jackets,	62041300	10000.00	Pieces

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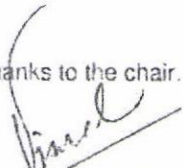
	Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib And Brace Overalls, Breeches And Shorts (Other Than Swimwear) - Suits : Of Synthetic Fibres			
44.	Womens Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib And Brace Overalls, Breeches And Shorts (Other Than Swimwear) - Suits : Of Other Textile Materials : Of Silk : Sequined Or Beaded With Chattons Or Embroide	62041911	10000.00	Pieces
45.	Womens Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib And Brace Overalls, Breeches And Shorts (Other Than Swimwear) - Suits : Of Other Textile Materials : Of Silk : Other	62041919	10000.00	Pieces
46.	MENS OR BOYS SHIRTS OF COTTON Products Include: Readymade Garments, Readymade Shirt, Readymade Shirts, Shirts For Men, Cotton Clothes	62052000	10000.00	Pieces
47.	MENS OR BOYS SHIRTS OF MAN-MADE FIBRES Products include: Readymade Cloth, Readymade Clothes, School Dress, Readymade Cloth	62053000	10000.00	Pieces
48.	MENS OR BOYS SHIRTS OF SILK	62059010	10000.00	Pieces
49.	SHIRTS OF OTHER FIBRES	62059090	10000.00	Pieces
50.	Scarves of silk or silk waste	62141010	10000.00	Pieces
51.	Synthetic fiber scarves	62143000	10000.00	Pieces
52.	Artificial fiber scarves	62144000	10000.00	Pieces

20.2 Shri ANIRUDH JOSHI, Proprietor, appeared before the Approval Committee on behalf of the unit and explained the proposal. The representative of the units informed the Approval Committee that it has a unit in DTA also and it intends to target the markets in USA, EU, UK, Australia and other countries. Further, with regard to source of funds for the project, the unit informed that the Project Cost is Rs 6.3 crores and will be will be funded by the Proprietor.

20.4 Decision Taken: After due deliberations, the Approval Committee unanimously approved the proposal of M/s Farishta Exports, for setting up of a unit in Jaipur Special Economic Zone-II, multi product SEZ, Sitapura, Jaipur with direction to process the case on file after due vetting of the HSN code from JSEZ (Customs) in respect of item description and export policy.

Meeting ended with a vote of thanks to the chair.


(Paras Mani Tripathi)
Jt. Development Commissioner


(Vimal Anand)
Development Commissioner
