जयपुर विशेष आर्थिक क्षेत्रए सीतापुरा

डॉ. एल. बी. सिंघल, विकास आयुक्त नोएड़ा की अध्यक्षता में रीको मीटिंग रूम उघोग भवन तिलक मार्ग, जयपुर में दिनाँक 28.02.2019 को समय 11:30 बजे पर आयोजित की गई अनुमोदन समिति के मिनट

इस मिटिंग में निम्नलिखित सदस्य उपस्थित थे:-

1. श्री चन्द्रकांत मिश्रा, उप महानिदेशक, विदेश व्यापार, जयपुर।
2. श्री बी.के. मीना, संयुक्तआयुक्त, सी.जी.एस.टी. जयपुर-प्रथम।
3. श्री अविंदर लड्ढा, एडिशनल निदेशक, उद्योग, जयपुर।
4. श्री दिनेश पहाड़िया, अपर महाप्रबंधक, रीको, जयपुर।

उपरोक्त सदस्यों के अलावा 1) श्री ऐ.के.मीना, उपायुक्त (सीमा शुल्क), सेज सीतापुरा-जयपुर 2) श्री के.के.मीना, सहायक विकास आयुक्त, सेज सीतापुरा -जयपुर 3) श्री एच. के.मीना सेज सीतापुरा -जयपुर 4) आर के रूहेल्ला वरिष्ठ क्षेत्रिय प्रवन्धक, रीको सीतापुरा,जयपुर भी उपस्थित थे।

शुरूआत में अध्यक्ष ने प्रतिभागियों का स्वागत किया। संक्षिप्त परिचय के बाद, एजेंड़ा में शामिल प्रत्येक विषयों को एक-एक करके विचार-विमर्श के लिए लिया गया । अनुमोदन समिति के सदस्यों के साथ-साथ विकासकर्ता/इकाईयों के आवेदकों/प्रतिनिधियों के साथ बातचीत के बीच विस्तृत विचार-विमर्श के बाद निम्नलिखित निर्णय लिये गयें।

1. स्वीकृति समिति की दिनाँक 17.12.2018 की बैठक के मिनट का मूल्यांकनः-

It was informed that no reference against the decisions of the Approval Committee held on 17/12/2018 was received from any of the members of the Approval Committee or Trade and therefore Minutes of the meetings of Approval Committee held on 17/12/2018 were ratified.

2. <u>मैसर्स मोहन एक्सपोर्ट - पाँच साल की शेष अवधि के लिए **LOA** के नवीनीकरण एवं प्रदर्शन की **निगरानी हेतु** प्रस्तावः-</u>

Proposal of M/s Mohan Exports for monitoring of performance and Extension of validity of LOA No. 2-30-SEZ-II(J)Proj./ 167 dated 23.07.2004 for remaining period of five years-reg.

2.1 It was informed to the Approval Committee that M/s. Mohan Exports, Plot No. G1-47, SEZ-II, started export production on 22.07.2008. Accordingly, ten years of operation of the unit was completed on 21.07.2018 and Approval Committee in its meeting held on

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24.09.2018 extended the validity period of LOA for a period upto 31.12.2018. Development Commissioner, Noida further extended the validity period of LOA for three months i.e. upto 31.03.2019 subject to the condition that further extension of LOA will be considered in next Approval Committee after monitoring the export / value addition performance.

2.2 As per record the performance of the unit during the extended period (i.e. from 04.10.2018 to 31.01.2019) is Rs. NIL against projected export of Rs. 30.00 Lakhs.

2.3 It was further informed that as per APR's unit has made total exports of Rs. 11.77 Lakhs during its first five years of operation, as it is evident from the following table:-

(Rs in Lacs)

Year	2014-15	2015-16	2016-17	2017-18	2018-19 (31.01.19)	Total
FOB Value of Export	0.00	0.00	3.41	8.36	0.00	11.77
Foreign Exchange out go	0.00	0.00	0.00	0.00	0.00	0.00
NFE earnings for last five years (1)– (2)	0.00	0.00	3.41	8.36	0.00	11.77

2.4 It was further informed that the unit has submitted projected foreign exchange balance sheet for next five years, as under:

(Rs. in Lacs)

Year	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	30.00	40.00	50.00	60.00	70.00	250.00
Foreign Exchange out go	15.00	20.00	25.00	30.00	35.00	125.00
NFE Exchange earnings for next five year (1)–(2)	15.00	20.00	25.00	30.00	35.00	125.00

2.5 Shri Ashutosh Agarwal, Partner, appeared before the Approval Committee on behalf of the unit and explained the proposal. He also informed the Approval Committee that at present they have export orders in hand. Approval committee directed the Unit to deposit outstanding dues of the Developer M/s RIICO without further delay and submit NOC from RIICO (Developer) to this office.

2.6 After due deliberations, Approval Committee **extended the validity of LOA for further period i.e. up to 31.03.2020**, subject to the condition that further extension of LOA will be considered in Approval Committee meeting to be held in **Feb-2020**. The unit will execute Bond-Cum-Legal Undertaking for the extended period.

3. मैसर्स पनिहारिन ज्वैल्स - पाँच साल की शेष अवधि के लिए LOA के नवीनीकरण **एवं प्रदर्शन की निगरानी हेतु** प्रस्ताव:-

Proposal of M/s Paniharin Jewels, for monitoring of performance and Extension of validity of LOA No. 1-36/2003-SEZ-I(J)Proj./ 2242 dated 04.11.2003 for remaining period of five years-reg.

3.1 It was informed to the Approval Committee that M/s. Paniharin Jewels, Plot No. H-47, SEZ-I total area 700 sqm. was granted LOA No. 1-36/2003-SEZ-I(J)Proj./ 2242 dated 04.11.2003 for *Manufacture of Silver Jewellery, Gold Jewellery, Gem Stoness.*

3.2 The unit has started export production on 01.11.2007. Accordingly, 2nd five years block period of the unit was completed on 31.10.2017. and Approval Committee in its meeting held on 23.11.2017, has extended the validity period of LOA for a period upto 31.12.2018. Development Commissioner, Noida has further extended the validity period of LOA for three months i.e. upto 31.03.2019. subject to the condition that further extension of LOA will be considered in next Approval Committee after monitoring the export / value addition performance.

3.3 As per record the performance of the unit during the extended period (i.e. **from 08.12.2017 to 31.01.2019) is Rs. 8.10 Lakhs** against projected export figures of Rs. 100.00 Lakhs. Now, the unit has again requested to consider their request for extension of LOA for remaining period of five years (i.e. upto 31.10.2022).

3.4 It was further informed that as per APR's unit has made total exports of Rs. 22.38 Lakhs during its 2nd five years of operation, as it is evident from the following table:-

(Rs in Lacs)

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 (up to 31.01.19)	Total
FOB Value of Export	0.00	0.00	0.00	7.60	6.68	8.10	22.38
Foreign Exchange out go	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NFE earnings for last five years (1)–(2)	0.00	0.00	0.00	7.60	6.68	8.10	22.38

3.5 It was further informed that the unit has submitted projected foreign exchange balance sheet for next five years, as under:

(Rs. in Lacs)

Year	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB Value of Export	100.0	105.00	110.00	115.00	120.00	550.00

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Foreign Exchange out go	60.00	63.00	66.00	69.00	72.00	330.00
NFE Exchange earnings for next five year (1)–(2)	40.00	42.00	44.00	46.00	48.00	220.00

3.6 Shri Vipin Gupta, Partner, appeared before the Approval Committee on behalf of the unit and explained the proposal.

3.7 After due deliberations, the Approval Committee **extended the Validity of LOA for a period upto i.e. up to 31.10.2022**, subject to execution of revised Bond-Cum-Legal Undertaking by the unit.

4. मैसर्स इरोज ज्वैलरी इण्टरनेशनल – पाँच साल की शेष अवधि के लिए LOA के नवीनीकरण एवं प्रदर्शन की निगरानी हेतु प्रस्ताव:-

Proposal of M/s Eros Jewellery International, for monitoring of performance and Extension of validity of LOA No. 2-124-SEZ-II(J)Proj./ 490 dated 03.07.2006 for period of next five years-reg.

4.1 It was informed to the Approval Committee that M/s. Eros Jewellery International, Plot No. G-102, SEZ-II started export production on 22.01.2009. Accordingly, 2nd five years block period of its operation was completed on 21.01.2019. Unit submitted a request for extension of validity of LOA for a further period of five years. Development Commissioner, Noida extended the validity period of LOA for a period two months i.e. upto 20.04.2019 subject to the condition that further extension of LOA will be considered in next Approval Committee after monitoring the export / value addition performance.

4.2 It was further informed that as per APR's unit has made total exports of Rs. 3355.91 Lakhs during its 2nd five years of operation, as it is evident from the following table :-

(Rs in Lacs)

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 (up to 31.01.19)	Total
FOB Value of Export	652.24	803.24	571.73	604.39	411.03	313.28	3355.91
Foreign Exchange out go	309.65	350.34	165.89	159.27	71.68	106.68	1163.51
NFE earnings for last five years (1)–(2)	342.59	452.90	405.84	445.12	339.35	206.60	2192.40

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last five years (1)–(2)							

4.4 It was further informed that the unit has submitted projected foreign exchange balance sheet for next five years, as under:

(Rs. in Lacs)

Year	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	425.00	450.00	475.00	490.00	515.00	2355.00
Foreign Exchange out go	160.00	175.00	190.00	200.00	210.00	935.00
NFE Exchange earnings for next five year (1)–(2)	265.00	275.00	285.00	290.00	305.00	1420.00

4.5 Shri Kamal Kant Agarwal, Manager, appeared before the Approval Committee on behalf of the unit and explained the proposal. Approval committee directed the Unit to deposit the outstanding dues of the Developer without further delay and to submit NOC from RIICO (Developer) to this office.

4.6 After due deliberations the Approval Committee took note of the positive NFE / requisite Value Addition achieved by the unit for the block period 22.01.2014 to 21.01.2019. The Approval Committee also **decided to extend the validity of LOA for balance period next five years block i.e. up to 21.01.2024,** subject to execution of revised Bond-Cum-Legal Undertaking by the unit.

5. मैसर्स क्लासिक जेम्स् आई.एन.सी. – पाँच साल की शेष अवधि के लिए LOA के नवीनीकरण एवं प्रदर्शन की निगरानी हेतु प्रस्तावः–

Proposal of M/s Classic Gems Inc, for monitoring of performance and Extension of validity of LOA No. 2-177-SEZ-II(J)Proj./ 855 dated 03.09.2008 for remaining period of five years-reg.

5.1 It was informed to the Approval Committee that M/s. Classic Gems Inc, Plot No. H-167 SEZ-II started export production on 24.04.2012. Accordingly, first five years operation was completed on 23.04.2017 and Approval Committee in its meeting held on 20.07.2017, 16.02.2018 & 20.07.2018 extended the validity period of LOA for a period upto 30.06.2018 & 31.03.2019. Development Commissioner, Noida extended the validity period of LOA for a period of three months i.e. upto 30.06.2019 subject to the condition that further extension of LOA will be considered in next Approval Committee after monitoring the export / value addition performance.

5.2 As per record the performance of the unit during the extended period (i.e. **from 30.07.2018 to 31.01.2019) is Rs. 23.59 Lakhs** against projected export figures of Rs. 50.00 Lakhs.

5.3 It was further informed that as per APR's unit has made total exports of Rs. 26.44 Lakhs during its 2nd five years of operation, as it is evident from the following table :-

(Rs in Lacs)

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 (up to 31.01.19)	Total
FOB Value of Export	0.00	0.00	0.00	0.00	2.85	23.59	26.44
Foreign Exchange out go	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NFE earnings for last five years (1)– (2)	0.00	0.00	0.00	0.00	2.85	23.59	26.44

5.4 It was further informed that the unit has submitted projected foreign exchange balance sheet for next five years, as under:

(Rs. in Lacs)

Year	2018-19	2019-20	2020-21	2021-22	2022-23	Total
FOB Value of Export	50.00	55.00	60.00	65.00	70.00	300.00
Foreign Exchange out go	10.00	12.50	15.00	17.50	20.00	75.00
NFE Exchange earnings for next five year (1)–(2)	40.00	42.50	45.00	47.50	50.00	225.000

5.5 No representative from the unit appeared for the meeting. Approval committee decided that the Unit be directed to deposit the outstanding dues to M/s RIICO without further delay and submit NOC from RIICO (Developer) to this office.

5.6 After due deliberations, Approval Committee **extended the Validity of LOA for a period upto i.e. up to 23.4.2022**, subject to execution of revised Bond-Cum-Legal Undertaking by the unit.

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6. मैसर्स **बी जी ज्वेल्स** - पाँच साल की शेष अवधि के लिए LOA के नवीनीकरण **एवं प्रदर्शन की निगरानी हेतु** प्रस्ताव:-

Proposal of M/s B.G. Jewels, for monitoring of performance and Extension of validity of LOA No. 1-29/2003-SEZ-I(J)Proj./ 225 dated 23.09.2010 for remaining period of five years-reg.

6.1 It was informed to the Approval Committee that M/s. B.G. Jewels, Plot No. H-35, SEZ-I that the unit started export production on 13.03.2013. Accordingly, first five years of operation was completed on 12.03.2018. and Approval Committee in its meeting held on 20.07.2018 extended the validity period of LOA for a period upto 12.03.2019 subject to condition that further extension of LOA will be considered only after satisfactory performance of the unit during the extended period.

6.2 It was further informed that as per APR's unit has made total exports of Rs. 1.90 Lakhs during its first five years of operation and NFE of the unit has remained positive, as would be evident from the following table:-

(Rs in Lacs)

Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 (up to 14.02.19)	Total
FOB Value of Export	1.01	0.00	0.00	0.00	0.89	0.00	0.00	1.90
Foreign Exchange out go	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NFE earnings for last five years (1)–(2)	1.01	0.00	0.00	0.00	0.89	0.00	0.00	1.90

6.3 It was further informed that the unit has submitted projected foreign exchange balance sheet for next five years, as under:

(Rs. in Lacs)

Year	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	25.00	50.00	60.00	80.00	100.00	315.00
Foreign Exchange out go	5.00	20.00	25.00	33.00	38.00	121.00
NFE Exchange	20.00	30.00	35.00	47.00	62.00	194.00

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earnings for next five year (1)–(2)						

6.4 It was further informed that the proposal of unit was placed before Approval Committee in its meeting held on 28.2.2019. As no senior person from the unit appeared before the Approval Committee in its meeting held on 28.02.2019 to present their case, Approval Committeet deferred the proposal with the direction that Partner of the company be invited in the next meeting to present their case. In this meeting also no one from the Unit appeared for the meeting.

6.7 After due deliberations, Approval Committee **deferred** the proposal with the direction that partner of the company be invited in the next Approval Committee to present their case.

7. मैसर्स प्रतीक जेम्स - LOA के नवीनीकरण एवं प्रदर्शन की निगरानी हेतु प्रस्तावः-

Proposal of M/s Prateek Gems, for monitoring of performance and Extension of validity of LOA No. 2-56-SEZ-II(J)Proj./ 570 dated 14.03.2005 for period of next five years-reg.

7.1 It was informed to the Approval Committee that M/s. Prateek Gems, Plot No. H1-125, SEZ-II started export production on 24.02.2009. Accordingly, 2nd five years block period of its operation completed on 23.02.2019 and has requested for extension of validity of LOA for a further period of five years.

7.2 It was further informed that as per APR's unit has made total exports of Rs. 417.24 Lakhs during its 2nd five years of operation, as it is evident from the following table :-

(Rs in Lacs)

Year	2014-15	2015-16	2016-17	2017-18	2018-19 (up to 14.02.19)	Total
FOB Value of Export	0.00	159.04	107.46	54.33	96.41	417.24
Foreign Exchange out go	0.00	150.85	99.15	50.73	90.39	391.12
NFE earnings for last five years (1)–(2)	0.00	8.19	8.31	3.60	6.02	26.12

7.3 It was further informed that the unit has submitted projected foreign exchange balance sheet for next five years, as under:

(Rs. in Lacs)

Year	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	250.00	300.00	350.00	400.00	450.00	1750.00
Foreign Exchange out go	220.00	260.00	300.00	340.00	380.00	1500.00

NFE Exchange earnings for next five year (1)– (2)	30.00	40.00	50.00	60.00	70.00	250.00

7.4 Smt. USHA Vijay, Partner, & Shri Roopesh Sharma, Manager, appeared before the Approval Committee on behalf of the unit and explained the proposal. He also informed the Approval Committee that at present they have export orders in hand.

7.5 After due deliberations the Approval Committee took not of the positive NFE / requisite Value Addition achieved by the unit for the block period 24.02.2014 to 23.02.2019 and extended **the validity of LOA for next five years i.e. up to 23.02.2024,** subject to execution of revised Bond-Cum-Legal Undertaking by the unit.

8. मैसर्स ज्योति जेम्स - LOA के नवीनीकरण एवं प्रदर्शन की निगरानी हेतु प्रस्तावः-

Proposal of M/s Jyoti Gems, for monitoring of performance and Extension of validity of LOA No.2-55-SEZ-II(J)Proj./ 571 dated 14.03.2005 for period of next five years-reg.

8.1 It was informed to the Approval Committee that M/s. Jyoti Gems, Plot No. H1-132, SEZ-II started export production on 24.02.2009. Accordingly, 2nd five years block period of its operation completed on 23.02.2019. Unit submitted a request for extension of validity of LOA for a further period of five years.

8.2 It was further informed that as per APR's unit has made total exports of Rs. 706.32 Lakhs during its 2nd five years of operation, as it is evident from the following table :-

(Rs in Lacs)

Year	2014-15	2015-16	2016-17	2017-18	2018-19 (up to 14.02.19)	Total
FOB Value of Export	0.00	215.77	253.84	111.23	125.48	706.32
Foreign Exchange out go	0.00	217.97	211.40	102.91	116.86	649.14
NFE earnings for last five years (1)– (2)	0.00	-2.20	42.44	8.32	8.62	57.18

8.3 It was further informed that the unit has submitted projected foreign exchange balance sheet for next five years, as under:

(Rs. in Lacs)

Year	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB Value of Export	250.00	300.00	350.00	400.00	450.00	1750.00
Foreign Exchange out go	220.00	260.00	300.00	340.00	380.00	1500.00
NFE Exchange	30.00	40.00	50.00	60.00	70.00	250.00

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earnings for next five year (1)– (2)						

8.4 Smt. USHA Vijay, (wife of Prakash Chand Vijay- Partner), & Shri Roopesh Sharma, Manager appeared before the Approval Committee on behalf of the unit and explained the proposal. He also informed the Approval Committee that at present they have export orders in hand.

8.5 After due deliberations the Approval Committee took not of the positive NFE / requisite Value Addition achieved by the unit for the block period 24.02.2014 to 23.02.2019 and extended **the validity of LOA for next five years i.e. up to 23.02.2024,** subject to execution of revised Bond-Cum-Legal Undertaking by the unit.

9. मैसर्स **विकास जेम्स** आई एन सी – इकाई के साझेदारी एवम् शेयर हॉल्डिंग में बदलाव हेतु प्रस्ताव।

Proposal of M/s Vikash Gems Inc. for change in shareholding pattern of the Unit– reg.

9.1 M/s Vikas Gems Inc, Plot No. H-159, total area 700 Sqm. SEZ-II, Jaipur has been granted LOP No.2-1105-SEZ-II,(J)Proj./ 194 dated 23.02.2006, for manufacturing of Precious & Semi-Precious Stones, Synthetic Stones, Qubic Zircona, Diamond, Gold & Silver Jewellery (Plain & Studded), Pearls, Brass and alloys with and without stones-cz. The unit has started export production on 19.04.2007 and completed five years of operation on 18.04.2017. The unit Approval Committee in its meeting held on 19.05.2017, renewed the LOA for next five years **i.e. upto 18.04.2022**.

9.2 The unit has applied for change of partner of the firm. The details of the shareholding pattern of the existing / new partners are as under:-

Existing partners / shareholding		**Revised partners / shareholding**	
Name of partners	**Share %**	**Name of partners**	**Share %**
1. Shri Prithavi Raj Bafna	33.34%	1. Shri Prithavi Raj Bafna	50%
2. Shri Yashwant Bafna	33.33%	2. Shri Yashwant Bafna	50%
3. Shri Rajeev Bafna	33.33%		

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9.3 It was informed to the Committee that the certificate regarding change in partnership deed of firm has been issued by the Registrar of firms, Jaipur (Rajasthan) on 18/11/2011. A fresh partnership deed has been submitted by the unit.

9.4 On the request of the Unit, the Proposal for change of shareholding patterns of partners of the Unit was approved by Development Commissioner, on file, on the request to the Unit as they were facing problem in execution of BLUT. It was communicated to the Unit vide letter dated 21.12.2018.

9.5 After due deliberations, the Approval Committee ratified the permission for change of partners & shareholding granted on dated 21.12.2018 in light of Instruction No. 89 dated 17.05.2018 and clarification Instruction No.90 dated 03.08.2018 of Department of Commerce.

10. मै0 ओम रॉयल ज्वैल्स प्रा0 लिमिटेड . प्रदर्शन की निगरानी हेतु प्रस्ताव।
Proposal of M/s Om Royal Jewels Pvt. Ltd. for monitoring of performance

10.1 It was informed to the Approval Committee that M/s Om Royal Jewels Pvt. Ltd, Plot No. F-26, SEZ-II, Jaipur that the Export Performance of the unit for last years are as under:-

(Rs In Lakhs)

Year	2014-15	2015-16	2016-17	2017-18	2018-19 (up to 31.01.19)	Total
FOB Value of Export	15.37	14.88	0.00	0.00	0.00	30.25
Foreign Exchange out go	0.00	0.00	0.00	0.00	0.00	0.00
Net Foreign Exchange earnings for last five year (1)– (2)	15.37	14.88	0.00	0.00	0.00	30.25

10.5 It was further informed that the proposal of unit was placed before Approval Committee in its meeting held on 28.02.2019. As no senior person from the unit appeared before the Approval Committee in that meeting to present their case, Approval Committeet deferred the proposal with the direction that Partner of the company should be invited in the next meeting to present their case.

10.3 Approval committee directed that the Unit be communicated to deposit outstanding dues of the Developer without further delay and submit NOC from RIICO (Developer) to this office.

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10.4 After due deliberations, Approval Committee **deferred** the proposal with the direction that partner of the company should be invited in the next Approval Committee to present their case.

11. मैसर्स सिम्फनी ज्वैलस प्रा0 लिमिटेड के एल ओ ए में तीसरे पक्ष के निर्यात के रूप में डीटीए इकाई के जॉब वर्क का LOA में समावेश का प्रस्ताव

Proposal of M/s Symphony Jewels Pvt. Ltd for addition of job work on behalf of DTA Unit for Export in the LOA as authorized operation – reg.

11.1 It was informed to the Committee that M/s. Symphony Jewels Pvt. Ltd, Plot No. H-58, SEZ-II has requested for permission to do Job work for thirty party exports as per Rule-43 of the SEZ Rules 2006. The Committee was informed that Rule-43 of the SEZ Rules 2006 says as below:

"Sub- contracting for Domestic Tariff Area unit for export- A Unit may, on the basis of annual permission from the Specified officer, undertake sub-contracting for export on behalf of a Domestic Tariff Area exporter, subject to following conditions, namely:-

(a) All the raw materials including semi-finished goods and consumables including fuel shall be supplied by Domestic Tariff Area exporter.

(b) Finished goods shall be exported directly by the unit on behalf of the Domestic Tariff Area exporter: Provided that in case of sub-contracting on behalf of an Export oriented Unit or an Electronic Hardware Technology park unit or a Software Technology park unit or Bio-Technology Park unit, the finished goods may be exported either from the Unit or from the Export Oriented Unit or Electronic Hardware Technology park unit or Software Technology Park unit or Bio-technology Park unit,

(c) Export document shall be jointly in the name of Domestic Tariff Area exporter and the Unit.

(d) the Domestic Tariff Area exporter shall be eligible for refund of duty paid on the inputs by way of brand rate of duty drawback."

11.2 The Committee was also informed that the Customs, SEZ (Jaipur) offered their comments in this regard, vide letter dated 22.01.2019. The gist of their comments as below has been informed to the Committee:

(a) As per their existing LOA, the subject Unit was permitted to undertake production of Gold / Silver/ Platinum / Artificial Jewellery etc for their own exports. However in the instant case, the units intention is to provide "Jewellery manufacturing **services as Job Work** services under Third Party Exports" to the DTA exporter

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(b) Specified officer may grant the subject Unit annual permission to undertake Job-work for export, on behalf of DTA exporter subject to the compliance of provisions laid down Para 7.21.6 of the Chapter 7 of the FTP and Rule 43 of SEZ Rules, 2006 but Job-work is not approved as an authorized operations in their LOA.

(c) As per Specified officer opinion that Jobwork is a service which the SEZ unit would provide to the DTA Exporters under Third Party Exports and rules mentioned supra, therefore, Jobwork being a service may be approved as an authorized operations in their LOA by the Approval Committee.

11.3 Committee considered the issue in detail. Committee decided that a SEZ unit can carry out subcontracting activities for DTA unit for export in accordance with Rule 43 of SEZ Rules subject to the conditions given therein and request for this can be considered by Specified Officer. Hence Specified Officer may consider the case on merit.

Meeting ended with a vote of thanks to the chair.

(डा0 एल बी सिंघल)
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