भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय
वाणिज्य विभाग
विकास आयुक्त का कार्यालय
जयपुर विशेष आर्थिक क्षेत्र
सीएफसी भवन, सीतापुरा,
जयपुर – 302022
टेलीफोन: -0141-2770250
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Government of India
Ministry of Commerce and Industry
Department of Commerce
Office of the Development Commissioner
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Jaipur – 302022
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फाईल सं. जे.एस.ई.जेड./ परियोजना/ 04/ 2025-26/ 735 दिनांकित: 02.11.2026

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. सहायक आयुक्त सीमा शुल्क आयुक्तालय, भारत सरकार, नया केन्द्रीय राजस्व भवन, स्टेच्यू सर्किल, सी-स्कीम, जयपुर ।
6. उपसचिव (आई.एफ.-1), बैंकिंग प्रभाग, आर्थिक मामलो का विभाग, वित्त मंत्रालय, भारत सरकार, नई दिल्ली ।
7. प्रबंध निदेशक, राजस्थान राज्य औद्योगिक विकास एवं निवेश निगम लिमिटेड, उद्योग भवन, तिलक मार्ग, जयपुर ।
8. आयुक्त, उद्योग विभाग, उद्योग भवन, तिलक मार्ग, जयपुर ।
9. मुख्य महाप्रबंधक, राजस्थान राज्य औद्योगिक विकास एवं निवेश निगम लिमिटेड, उद्योग भवन, तिलक मार्ग, जयपुर ।
10. वरिष्ठ क्षेत्रीय प्रबंधक, राजस्थान राज्य औद्योगिक विकास एवं निवेश निगम लिमिटेड, सीतापुरा, जयपुर ।
11. सदस्य सचिव, राजस्थान प्रदूषण मण्डल, झालाना डूंगरी, जयपुर ।

विषय:- विशेष आर्थिक क्षेत्र, सीतापुरा, जयपुर की अनुमोदन समिति की दिनांक 27.10.2026 को 11:00 बजे वीडियों 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 **27.10.2026 को 11:00** बजे श्री गोपाल मीणा (भा० प्र० से०) , विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में आयोजित बैठक का कार्यवृत्त सूचनार्थ एवं आवश्यक कार्यवाही हेतु संलग्न है ।

संलग्न:- उपरोक्तानुसार

भवदीय

(Arun Singh Parihar)
Assistant Development Commissioner
SEZ, Sitapua, Jaipur

प्रतिलिपी निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है :

1. कार्यकारी सहायक विकास आयुक्त के सूचनार्थ।
2. वैयक्तिक सहायक संयुक्त विकास आयुक्त के सूचनार्थ।
3. निर्दिष्ट अधिकारी, जयपुर विशेष आर्थिक क्षेत्र, सीतापुरा, जयपुर।
4. उप विकास आयुक्त जयपुर विशेष आर्थिक क्षेत्र सीतापुरा, जयपुर।
5. सहायक विकास आयुक्त जयपुर विशेष आर्थिक क्षेत्र सीतापुरा, जयपुर।

(Arun Singh Parihar)
Assistant Development Commissioner
SEZ, Sitapua, Jaipur

JAIPUR SPECIAL ECONOMIC ZONE

Minutes of the Approval Committee Meeting in respect of SEZs located at Sitapura-I & II, Jaipur in the State of Rajasthan, held under the chairmanship of Shri GOPAL MEENA, IAS, Development Commissioner, NSEZ at 11.00 AM on 27.10.2026.

A. The following members of Approval Committee and special invitee (Developer) were present during the meeting held in hybrid mode:-

1. Shri Paras Mani Tripathi, Joint Development Commissioner, NSEZ, Noida
2. Pankaj Rao, Asstt. Commissioner Department of Industries, Rajasthan, Jaipur.
3. Shri Radhey Shyam Meena, FTDO, DGFT, Jaipur.

Special invitee from the developer in terms of Section 13(2) of SEZ Act, 2005

1. Shri Anil Lakhani, Deputy Manager, RIICO, Jaipur, special invitee from Developer
2. Shri K.K. Kothari, Sr. DGM (RIICO) Ltd, Sitapura, Jaipur., special invitee from Developer

B. Besides, during the meeting (i) Shri Aashish Madanlal Rawlani, Dy. Development Commissioner, NSEZ (ii) Shri Salil Gopal Kansal, Specified Officer, JSEZ, Sitapura, Jaipur. iii) Shri Arun Singh Parihar, Assistant Development Commissioner (iv) Shri Sunil Kumar Mitharwal, Section Officer, were also present in hybrid mode video conferencing in the meeting to assist the Approval Committee. It was informed that the stipulated quorum was complete and the meeting could proceed.

C. At the outset participants were welcomed and then the agenda items were taken up for 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:

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

i. Minutes of the meeting held on 22.09.2026.

ii. SEZ Rules, 2006, SEZ Act, 2005 and Instructions issued by Department of Commerce.

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

S.No.	Subject	No. of proposals	Proposals approved/monitored	Proposal deferred
1.	Broad-banding of items of authorized LOA under Rule 19	03	03	00

	(2) of SEZ Rules, 2006			
2.	Change of Constitution from i.e. Change of Partners / Directors Shareholding in accordance with DOC Instruction no. 109 dated 18.10.2021.	04	01	03
3.	Monitoring of Performance/ Renewal of LoA	09	08	01

G. Item wise decisions on proposals included in Agenda:

(1) Ratification of Minutes of Approval Committee meeting held on 22.09.2026 :

It was informed to the Approval Committee that there were neither any references nor objections against the decisions of the Approval Committee held on **22.09.2026**. Hence, the decisions of the Approval Committee held on22.09.2026 were unanimously ratified by the Approval Committee.

Status of agenda discussed & decisions of the Approval Committee:-

2.1 Subject:- Request for broad-banding of New items under (Rule 19(2) of SEZ Rules, 2006) of M/s Gallant Jewellery, Plot No. F-25, SEZ-II, Sitapura, Jaipur.

2.1.1 The Proposal of M/s Gallant Jewellery, Plot No. F-25, SEZ-II, Sitapura, Jaipur, for addition of new items in existing LOA No. 2-14/2004-SEZ-II(J)Proj/620 dated 08.06.2004 was discussed in the meeting.

2.1.2 The unit has submitted 03 new items as per revised form F-3 :-

S.No	ITC/Code CPC	Authorized Operation	Capacity	Metric
1	39073010	EPOXY RESINS JEWELLERY PLAIN	KG	500
2	71179090	EPOXY RESINS JEWELLERY STUDDED WITH PRECIOUS, SEMI-PRECIOUS STONES, SYNTHETIC STONE, NATURAL DIAMONDS HEADING OF 7102 & SYNTHETIC DIAMONDS HEADING OF 7104 ALONG WITH PRECIOUS (GOLD, SILVER AND PLATINUM) AND BASE METALS,	KG	500
3	83089099	PART OF BASE METAL JEWELLERY OTHER	KG	500

2.1.3 Shri Ravi Purohit & Deep Maheshwari, Authorized representative appeared before the Approval Committee on behalf of the unit and explained the proposal.

2.1.4 Decision taken: After due deliberations, the Approval Committee unanimously accorded **in-principle approval** to the proposal, subject to the correction of the HSN description in accordance with the applicable DGFT Export Policy and consequential amendment of Form F-3 accordingly.

2.2 Subject:-Request for approval of broad-banding / capacity enhancement to include manufacturing and export of additional Mother-of-Pearl products under (Rule 19(2) of SEZ Rules, 2006) of M/s GIE COLOUR IMPEX, Plot No. G1-177, SEZ-II, Sitapura, Jaipur.

2.2.1 The Proposal of M/s GIE COLOUR IMPEX, Plot No. G1-177, SEZ-II, Sitapura, Jaipur, for addition of new items in existing LOA No. 2-10/2019-SEZ-II (J) Proj./ 2503 dated: 30.12.2019 was discussed in the meeting.

2.2.2 The unit has submitted 01 new items as per revised form F-3 dated 19.08.2026:-

S.No	ITC/Code CPC	Authorized Operation	Capacity	Metric
1	96019020	MOTHER OF PEARL	Kgs	20.00

2.2.3 Shri Pankaj Barla & Sh. Abhinandan Jain, Authorized representative appeared before the Approval Committee on behalf of the unit and explained the proposal.

2.2.4 Decision taken: After due deliberations, the Approval Committee unanimously **approved** the proposal for addition of new items in existing LOA subject to **DTA sale of this restricted items shall not be permitted.** The unit shall also comply with all other applicable DGFT policy conditions governing the aforesaid items, submission of manufacturing flow chart of the new item and correction in F-3

2.2.5 The unit shall strictly comply with Instruction No. 88 dated 16.08.2017 and Instruction No. 51 dated 25.03.2010, issued by the Department of Commerce (DoC). Further, the unit shall also comply with the SOP issued by the Office of the Development Commissioner, NSEZ, Noida, vide letter No. 1158 dated 31.01.2023, regarding the handling of silver jewellery studded with diamonds.

2.3 **Subject:- Request for Broad-Banding of authorized items by addition of New items under in the letter of Approval (LOA) under (Rule 19(2) of SEZ Rules, 2006) of M/s Vaibhav Global Limited, Plot. No. E-1 & E-2, SEZ-II, Sitapura, Jaipur.**

2.3.1 The Proposal of M/s Vaibhav Global Limited, Plot.No. E-1 & E-2, SEZ-II, Sitapura, Jaipur, for addition of new items in existing LOA No. 1-4/2026-27-SEZ-II (J) Proj./ 470 dated: 24.08.2026 was discussed in the meeting.

2.3.2 The unit has submitted new items as per revised form F-3 :-

Sr. No.	ITC/ CPC Code	Item Description	Capacity/Metric	Production Capacity
1	25202090-	Investment Powder	Bags	31250.00
2	38160000-	Investment Powder	Bags	31250.00
3	34059090-	Polishing Compound Polishing Compound Luster, Yellow Polishing Compound	Nos	48700.00
4	34059010-	Polishing Compound polishing compound Luster, Yellow polishing compound	Nos	48700.00
5	40059990-	Natural Rubber	Kgs	22350.00
6	40052090-	Natural Rubber	Kgs	22350.00
7	59113190-	Polishing Items Airlink White Buff	Nos	10000.00
8	59119020-	Polishing Items Airlink White Buff	Nos	10000.00
9	96039000-	Polishing Items Brush Pol.	Nos	700000.00
10	68042190-	Polishing Items Brush White Paisa Buff	Nos	560000.00
11	69039090-	Crucible Ceramic Crucible	Nos	2000.00
12	68151900-	Crucible Crucible Schulthesis, stopper rod	Nos	15000.00
13	38011000-	Crucible Graphite washer, stopper rod	Nos	2000.00

2.3.3 Shri Sudhanshu Mishra & Sh. Aashish Gupta, Authorized representative appeared before the Approval Committee on behalf of the unit and explained the proposal.

2.3.4 **Decision taken:** After due deliberations, the Approval Committee unanimously **approved** the proposal for addition of new items in existing LOA subject to subject to the correction of the HSN description in accordance with the applicable DGFT Export Policy and consequential amendment of Form F-3 accordingly.

2.3.5 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 No. 03.1 **Proposal for Approval of Changes in the Board of Directors and Shareholding Pattern of M/s RGN IMPEX PVT. LTD., being the Major Partner of M/s RGN GLOBAL ENTERPRISES, Plot No. F-95, SEZ-II, Sitapura, Jaipur – Reg.**

3.1.1 The proposal of M/s RGN GLOBAL ENTERPRISES, Plot No. F-95, SEZ-II, Sitapura, Jaipur of LOA No. 2-79-SEZ-II(J)Proj 11 dated 05.01.2006 for Changes in the Board of Directors and Shareholding Pattern of the firm was discussed in the meeting.

3.1.2 Shri Rajeev Nighojkar, Managing partner, appeared before the Approval Committee on behalf of the unit and explained the proposal.

3.1.3 The Approval Committee examined the matter in detail and observed the following.

a. The unit has undergone a 100% change in its shareholding pattern. However, RIICO has not yet clarified whether transfer charges are applicable in the present case.

b. The NSEZ Legal Team has observed that the unit may be asked to submit the incorporation/registration documents, PAN and latest LLP Agreements of M/s MBE Manufacturing LLP and M/s Accendo Enterprises LLP, along with details of their partners/designated partners and ultimate beneficial owners; documentary evidence of the share transfer in M/s RGN IMPEX Pvt. Ltd., including relevant share-transfer instruments, updated Register of Members, MCA/ROC records and consideration/valuation details, wherever applicable; confirmation regarding continuity of the existing partnership structure of M/s RGN GLOBAL ENTERPRISES; an undertaking regarding continuity of the SEZ unit as a going concern and continuation of its existing liabilities and statutory obligations; and

relevant declarations regarding compliance with the applicable eligibility, security-clearance and statutory requirements under Instruction No. 109 dated 18.10.2021, wherever applicable.

3.1.4 Decision Taken: After due deliberations, the Approval Committee **deferred** consideration of the proposal and directed that a written clarification be obtained from RIICO regarding the applicability of transfer charges in the present case, particularly in view of the adoption of DoC Instruction No. 109 dated 18.10.2021 by RIICO. The unit was also directed to obtain a No Objection Certificate (NOC) from RIICO.

Agenda No. 3.2 **Proposal for Change Constitution from Partnership firm to Private Limited Company from M/s GALLANT JEWELLERY TO GALLANT JEWELLERY PRIVATE LIMITED, Plot No. F-25, SEZ-II, Sitapura, Jaipur.**

3.2.1 The proposal of M/s Gallant Jewellery, Plot No. F-25, SEZ-II, Sitapura, Jaipur, (Total Area 2000 Sqm.) Plot No. F-25, SEZ-II, Sitapura, Jaipur of LOA No. 2-14/2004-SEZ-II (J) Proj./620 dated 08.06.2004 for Change Constitution from Partnership firm to Private Limited Company was discussed in the meeting.

3.2.3 Shri Ravi Purohit & Deep Maheshwari, Manager, appeared before the Approval Committee on behalf of the unit and explained the proposal.

3.2.4 The Approval Committee examined the matter in detail and observed the following

a. The details of the shareholding pattern of the existing / new entity are as under:-

(As per CA certificate dated 16.10.2026)

Existing Partnership / shareholding		**Revised Directors / Shareholding**	
Name of Partnership	**Share %**	**Name of directors**	**Share %**
1. Mr. Jugal Kishore Gupta	0.50%	1. Mr. Jugal Kishore Gupta	0.50%
2. Mrs. Kaushalya Devi Gupta	0.50%	2. Mrs. Kaushalya Devi Gupta	0.50%
3. Mr. Arvind Gupta	70.00%	3. Mr. Arvind Gupta	70.00%
4.Mr. Alka Gupta	29.00%	4.Mr. Alka Gupta	29.00%
Total	**100%**	**Total**	**100%**

3.2.5. Decision Taken: After due deliberations, the Approval Committee **deferred** consideration of the proposal and directed that a written clarification be obtained from RIICO regarding the applicability of transfer charges in the present case, particularly in view of the adoption of DoC Instruction No. 109 dated 18.10.2021 by RIICO.

3.3.Proposal for Change of constitution and shareholding pattern of M/s MOHAN EXPORTS, Plot No. G1-47, SEZ-II, Sitapura, Jaipur.

3.3.1 The Proposal of M/s MOHAN EXPORTS, Plot No. G1-47, SEZ-II, Sitapura, Jaipur for Change of constituition and shareholding pattern was discussed in the meeting.

3.3.2 No One appeared before the unit approval committee.

3.3.3 The Approval Committee examined the matter in detail and observed the following:-

(a) As per this office letter dated **23.09.2010**, the partners of the unit were as under:

S.No.	Name of Partner's	Profit / Loss Ratio
1.	Shri Ashok Kumar Agarwal	89%
2.	Shri Ashutosh Agarwal	11%
	Total	**100%**

ii. As per the Partnership Deed dated 02.07.2025, the partners of the unit are as under:

S.No.	Name of Partner's	Share in Profit & Losses (%)
1.	Ashok Kumar Agrawal	89%
2.	Sonam Khandaka	11%
	Total	**100%**

iii. As per the Partnership Deed dated 11,.09.2026, the change of partner and the revised profit/loss sharing ratio is as under:-

S.No.	Name of Partner's	Status	Profit/Loss Sharing Ratio (%)
1.	Ashok Kumar Agrawal	Continuing / working partner	51%
2.	Shri Kambad Nikunj	Incoming / working partner	24.50%
3.	Shri Parmar Kuldeep Vinodbhai	Incoming / working partner	24.50%
	Total		**100%**

b. Further the UAC Noted that the unit has not intimated to this office about the change of partner as per partnership deed dated 02.07.2025.

c. The UAC noted that the unit has withdrawal its application dated 16.09.2026, submitted for approval of the change in the partnership deed and that the unit has not deposited the penalty of ₹10,000/- imposed under the provisions of the Foreign Trade (Development and Regulation) Act, 1992 (FT(D&R) Act).

Decision Taken: The UAC took note of the withdrawal of the application dated 16.09.2026, which had been submitted seeking approval for the change in the Partnership Deed, subject to submission of the legal documents evidencing the dissolution of the existing partnership firm. Since the said application has been withdrawn, the UAC **reiterated its earlier decision regarding the imposition of a penalty of ₹10,000/-** under the provisions of the Foreign Trade (Development and Regulation) Act, 1992 (FT(D&R) Act), and clarified that the said decision shall remain unchanged.

3.4.1 (A) Subject: Proposal of M/s KGK DIAMOND (SEZ UNIT) for change in the shareholding pattern of the firm – reg.

3.4.1 The Proposal of M/s KGK DIAMOND (SEZ UNIT), Plot No. G-96, SEZ-II, Sitapura, Jaipur for Change of constituition and shareholding pattern was discussed in the meeting.

3.4.2 Shri Mukesh Jain, Director, appeared before the Approval Committee on behalf of the unit and presented the unit's submissions.

3.4.3 The Approval Committee examined the matter in detail and observed the following:-

a. The equity shareholders of M/s KGK Tradelinks Private Limited as on 31.08.2026 are as under:

Sr. No.	Name of the Shareholder	No. of Shares	Percentage of Shareholding
1.	Navrattan Kothari	3,650	36.50
2.	Sandeep Kothari	2,850	28.50
3.	Prakash Chand Kothari	1,000	10.00
4.	Sheela Kothari	500	5.00
5.	Anila Kothari	1,000	10
6.	Prashant Kothari	1,000	10
	Total	**10,000**	**100.00**

b. The proposed equity shareholders of M/s KGK Tradelinks Private Limited are as under:

Sr. No.	Name of the Shareholder	No. of Shares	Percentage of Shareholding
1.	KGK Creations (I) Private Limited	9990	99.90%
	Mr. Mukesh Jain (Nominee of		

2	KCIPL)	10	0.10%
	Total	**10,000**	**100.00**

3.4.4 The Approval Committee examined the matter in detail and observed the following

a. The UAC noted that there is change in the shareholding pattern of the M/s KGK Tradelinks Private Limited and there is no change of directors the directors will remain same.

b. The UAC noted that RIICO has given NOC dated 13.10.2026 on the change of shareholding pattern.

3.4.5 Decision Taken: The Approval Committee, after due deliberation, unanimously approved the proposal and decided to take on record the intimation submitted by the unit regarding the change in its shareholding pattern, in accordance with the provisions of DoC Instruction No. 109 dated 18.10.2021. The Committee further directed the unit to pay the applicable charges, if any, to RIICO in accordance with the relevant provisions. The representative of the unit agreed to comply with the directions of the Committee and confirmed that the applicable charges, if any, would be duly paid to RIICO.

3.4.2 ((B) **Subject: Renewal of Letter of Approval in respect of M/s KGK DIAMOND (SEZ UNIT), Plot No. G-96, SEZ-II, Sitapura, Jaipur for the 4th block of remaining balance period of five years of under SEZ sub-Rules 19 (6A) (1) of SEZ Rules, 2006 with broadbanding under rule 19(2) of SEZ Rules, 2006.- reg.**

3.4.2.1 The Proposal of M/s KGK DIAMOND (SEZ UNIT), Plot No. G-96, SEZ-II, Sitapura, Jaipur for renewal of LOA with broad-banding of authorized items for remaining balance period of 4th block of five years upto 01.12.2026 to 30.05.2028.

3.4.2.2 Shri Mukesh Jain, Director, appeared before the Approval Committee on behalf of the unit and presented the unit's submissions.

3.4.2.3 The Approval Committee examined the matter in detail and observed the following:-

a. The unit has applied for renewal of Letter of Approval for the 4th block of remaining balance period of five years (01.12.2026 to 30.05.2028) and broad banding of LOA.

b.As per form F-1. The unit has submitted 04 new items.

Sr. No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1.	71131149	JEWELLERY OF SILVER OTHERS	KGK	300.00
2.	71131919	JEWELLERY OF GOLD OTHERS	KGK	300.00
3.	71131990	OTHER PRECIOUS METAL JEWELLERY	KGK	300.00
4.	71131929	JEWELLERY OF PLATINUM	KGK	300.00

		OTHER		

C. The UAC noted that the unit has made an exports of Rs. 155.51 lakhs during the previous block period against the projections of Rs. 300.00 lakhs.

D. The representative of the unit submitted that the unit intends to expand its business operations and, accordingly, proposes to add new items to its Letter of Approval (LoA).

3.4.2.4 Decision Taken: The Approval Committee, after due deliberation, **approved** for renewal of Letter of Approval for the 4th block of **remaining balance period** of five years (01.12.2026 to 30.05.2028) with broad banding of LOA.

3.4.2.5 The unit shall strictly follow the Instruction No. 88 dated 16.08.2017 & Instruction No. 51 dated 25.03.2010 issued by DoC, policy Instructions related to ITC HS Code Chapter 7113. 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 No. 4.1 **Subject :- Renewal / restoration of LOA No. 2-70/SEZ-II(J)/Proj./1165 dated 09.09.2005 in respect of M/s Cosmos Gems Exports, Plot No. F-30, SEZ-II, Sitapura, Jaipur, and release of confiscated goods - reg.**

4.1.1 The proposal of M/s Cosmos Gems Exports, Plot No. F-30, SEZ-II, Sitapura, Jaipur for renewal of LOA (in LoA 2-70/SEZ-II(J)/Proj./1165 dated 09.09.2005) and Renewal / restoration of LOA was discussed in the meeting.

4.1.2 Shri Suresh Kumar Agarwal, Partner, appeared before the Approval Committee on behalf of the unit and presented the unit's submissions.

4.1.3 The Approval Committee examined the matter in detail and observed the Following:

a. The UAC noted that the Unit vide its letter dated 19.03.2026 and 10.09.2026 had requested for renewal of LoA and vide letter dated 24.09.2026 requested for renewal of LoA, to visit their factory and release of goods.

b. The UAC noted that the factory visit to the unit has been facilitated to the unit under supervision of JSEZ customs on 27.10.2026.

c. The UAC noted that the unit has recorded negative NFE in the FY 2022-23 and 2023-24. The UAC observed **a discrepancy** between the data furnished in the APR and the corresponding data available in the Customs records.

d. The representative of RIICO informed the Committee that Service Charges amounting to Rs. 1,90,773/- is outstanding.

e. The UAC further noted that the unit has not submitted revised form F-1with projection of the next block

4.1.4 Decision Taken: After detailed deliberations and consideration of the submissions made by the representative of the unit, the Approval Committee unanimously **accorded in-principle approval** to the proposal for renewal of the Letter of Approval (LoA) for full block of 5 Years. The Committee decided that the matter of LoA renewal would be examined and decided on file upon receipt of the requisite documents and fulfilment of the prescribed compliance requirements.

The Committee further directed the unit to reconcile the data and its Net Foreign Exchange (NFE) performance. In case a negative NFE is established upon such reconciliation, a Show Cause Notice (SCN) may be issued to the unit.

The unit was also directed to submit Form F-1 with projections along with all other requisite documents for renewal of the LoA.

The UAC noted that the matter of misdeclaration of goods is subject to clarification from the jurisdictional Customs authorities and, accordingly, deferred taking any decision on the matter.

Regarding the Release of Confiscated goods, the UAC decided that the Goods sealed in the Locker of the Unit inside may be released for Authorised operations inside the Unit. However , the alleged misdeclared DTA goods shall not be released until a clarification of the Jurisdictional Customs regarding the order passed for by them in lieu of RF worth Rs. 20 lacs duly deposited by the Unit and the purpose for which it should be released.

Agenda No 4.2 **M/s MOTISONS JEWELLERS LIMITED, Plot No. g-103, G-107 & G-108, SEZ-II, Sitapura, Jaipur for Monitoring of Export Performance under Rule-54 of SEZ Rules, 2006 and adjudication of Show Cause Notice issued under section 16(1) of the SEZ Act, 2005-reg.**

4.2.1. Shri Lalit Musal, President, appeared before the Approval Committee on behalf of the unit and presented the unit's submissions.

4.2.2 The Approval Committee examined the matter in detail and observed the Following:

a. The UAC noted that the unit has not complied with the directions issued by the UAC on 25.08.2026, particularly regarding submission of a written undertaking with a time-bound plan for completion of the prescribed minimum construction, a detailed plan for utilisation of the entire allotted plot for approved manufacturing/export activities, and proof of payment of plot retention charges to RIICO or NOC from RIICO, as applicable under its Land Use/Land Allotment and Utilisation Policy.

b. The UAC noted that, as per applicable RIICO norms, the prescribed minimum construction requirement had not been met and that retention charges would be payable for the period of non-compliance until completion of the required construction. It was informed that retention charges, as applicable under the prevailing RIICO policy/rates, would be payable.

c. The UAC noted that the unit's export performance remained poor during **2019-20 to 2023-24**. In the 3rd block, the unit achieved exports of only **₹71.90 lakh against the projected ₹665 lakh**, with **NIL exports in 2019-20 and 2022-23**. The 4th block also commenced with **NIL exports in 2023-24**, followed by exports of only **₹18.51 lakh in 2024-25**.

d. The Committee further observed that the unit had been allotted 5835 sq. m. of land by RIICO but had generated a Net Foreign Exchange (NFE) of only Rs. 84.44 lakh during the second block period (2013–14 to 2017–18. Further, during the third block period (2018-19 to 2022–23), the unit generated an NFE of only Rs. 35.89 lakh. Furthermore during the first two years of the 4th block 2023-24 and 2024-25, the unit generated NFE of only Rs. 16.19 lakhs. **The Committee observed that this reflected extremely poor utilization of a valuable national asset created primarily for generating Net Foreign Exchange for the country.**

e. The UAC observed that, **in the absence** of the required **NOC/consent from the Developer**, the scope of action available to the UAC is limited, including cancellation of the unit's LoA, as applicable under the relevant provisions.

4.2.3 Decision Taken: Aflter due deliberations, the Approval Committee **deferred** the matter and directed to place the matter before the next meeting of the Unit Approval Committee (UAC). The UAC decided to provide a last opportunity to the unit and directed it to obtain and submit the requisite NOC/consent from RIICO. In the event of non-compliance, the matter shall be placed before the next UAC meeting for consideration of cancellation of the LoA. The UAC took serious note of the unit's past export performance and the large plot size of 5,835 sqm. The UAC further clarified that, even if the requisite NOC/consent from RIICO is obtained, the issue of the justification and utilization of the allotted plot area, including surrender of the unutilized portion of the plot to RIICO, shall be considered by the UAC.

Agenda No.4.3 Proposal of M/s R.K. ASSOCIATES, Plot G1-149, SEZ-II, Sitapura, Jaipur for Monitoring of Export Performance under rule 54 of SEZ Rules, 2006 -reg.

4.3.1 The proposal of M/s R.K. ASSOCIATES, Plot G1-149, SEZ-II, Sitapura, Jaipur, for Monitoring of performance & renewal of LOA No. 2-172-SEZ-II(J)/Proj-/661 dated 03.09.2013 was discussed in the meeting.

4.3.2. Shri Prabhakaran, Manager, appeared before the Approval Committee on behalf of the unit and presented the unit's submissions.

4.3.3 The Approval Committee examined the matter in detail and observed the Following:

a. The UAC noted that, in its meeting held on 22.09.2026, the unit had been directed to pay a penalty of Rs. 2,22,210/-. The UAC further noted that the unit representative had requested a reduction in the penalty amount and sought time to confirm payment after discussion with the unit's management. Accordingly, the UAC had directed that renewal of the LoA may be considered subject to payment of the applicable penalty. However, in view of the unit's request, the proposal was deferred for consideration in the next UAC meeting.

b. The UAC further noted that the unit has deposited the penalty amount of ₹2,22,210/-. The unit has also requested renewal of its Letter of Approval (LoA) for a further period of five years to enable it to continue its operations smoothly and execute orders within the delivery schedules specified by its buyers.

4.3.4. Decision Taken:- After detailed deliberations and considering the submissions made by the representative of the unit, the Approval Committee unanimously **approved** the proposal for renewal of the Letter of Approval (LoA) for the remaining period of the third block of five years, i.e., from 28.05.2025 to 27.05.2030.

Agenda No. 4.4 Proposal of M/s SHANKAR JEWELS, plot H-55,SEZ-II, Sitapura, Jaipur for renewal of LOA & Monitoring of Export Performance under rule 54 of SEZ Rules, 2006-reg..

4.4.1. The Proposal of M/s SHANKAR JEWELS, plot H-55,SEZ-II, Sitapura, Jaipur for renewal of LOA & Monitoring of Export (in LOA No. 2-35-SEZ-II(J)Proj/189 dated 11.08.2004)was discussed in the meeting.

4.4.2. Shri Ajay Shankar Khandelwal, Partner appeared before the Approval Committee on behalf of the unit and presented the unit's submissions.

4.4.3 The Approval Committee examined the matter in detail and observed the following:

a. The UAC noted that, in its meeting held on 22.09.2026, the Approval Committee examined the matter in detail and observed that the unit had submitted its LoA renewal application on 13.08.2026, whereas the LoA had expired on 18.08.2026. The unit had not submitted the application two months prior to expiry as prescribed under Rule 19(6A) of the SEZ Rules, 2006, nor had it furnished any justification for the delay.

b. The UAC further noted that, during the fourth block of five years (2021-22 to 2025-26), the unit achieved FOB exports of Rs. 275.73 lakh against the projected exports of Rs. 1,000 lakh, resulting in a shortfall of Rs. 724.27 lakh. Considering the unit's past export performance, the UAC observed that the projections were on the higher side and advised the unit to revise its projections for the next block.

c. The Approval Committee dated 22.09.2026 unanimously approved the proposal

for renewal of the Letter of Approval (LoA) for a period of two years from the date of issuance of the renewal letter or for the remaining block period, whichever is earlier. The renewal was made subject to monitoring of export performance every six months, submission of a revised Form-F1, and payment of a penalty of Rs. 7,24,270/- under Rule 80 of the SEZ Rules, 2006, being 1% of the export shortfall.

d. The UAC noted that the unit had submitted a representation against the decision taken in the UAC meeting held on 22.09.2026 regarding the imposition of a penalty of Rs. 7,24,270/- under Rule 80 of the SEZ Rules, 2006. The unit submitted that the delay in filing the LoA renewal application was due to personal and social reasons and contended that it had not violated the conditions specified under Rule 19(6B) of the SEZ Rules, 2006.The unit further contended that its cumulative Net Foreign Exchange (NFE) remained positive during the fourth block and that the export projections were tentative estimates. Accordingly, the unit challenged the applicability of the penalty on the export shortfall and requested that the penalty be waived. The unit also highlighted the urgency of renewing its LoA, citing pending export orders, international commitments and potential financial losses due to delays in renewal.Accordingly, the unit requested the UAC to reconsider and withdraw the penalty of Rs. 7,24,270/- and renew its LoA for the next block of five years or, alternatively, issue the renewal for the remaining period of the fifth block on an urgent basis.

4.4.4 Decision taken: : After detailed deliberations and considering the representation submitted by the unit against the decision taken in the UAC meeting held on 22.09.2026, the Approval Committee decided that the matter related to imposition of penalty shall be kept in abeyance and the matter shall be reffered to DoC regarding the applicability of Rule 80 in such cases and clarifications concerning the Rule. LOA shall be renewed for a Full Block of 5 years or the remaining period of the Block ,whichever is earlier.

Agenda No. 4.5 Proposal of renewal of Letter of Approval in respect of M/s GREEN FIRE EXPORTS, Plot No. H-1, SEZ-I, Sitapura, Jaipur for the 5th block of five years of under SEZ sub-Rules 19 (6A) (1) of SEZ Rules, 2006-reg.

4.5.1. The proposal of Renewal of Letter of Approval in respect of M/s GREEN FIRE EXPORTS, Plot No. H-1, SEZ-I, Sitapura, Jaipur of LOA No 1-27/2003-SEZ-I(J)/Proj./ 2179 dt. 01.11.2003 was discussed in the meeting.

4.5.2 Shri Nitesh Barman Authorized representative, appeared before the Approval Committee on behalf of the unit and presented the unit's submissions.

4.5.3 The Approval Committee examined the matter in detail and observed the following:

a. The UAC noted that, in its meeting held on 22.09.2026, the Approval Committee examined the matter in detail and observed that the LoA had initially been granted for six months, with renewal for the full five-year block to be considered thereafter. The discrepancies between the Export/Import (Forex outflow) figures reported in the APRs and the Customs/NSDL records had been reconciled by the unit, and the

reconciliation was found to be in order, with no discrepancies observed, as confirmed by the CA's email dated 17.09.2026. The UAC further noted that, during the fourth block of five years (2021-22 to 2025-26), the unit achieved FOB exports of Rs. 552.49 lakh against the projected exports of Rs. 1,900 lakh, resulting in a shortfall of Rs. 1,347.51 lakh. After detailed deliberations, the Approval Committee unanimously approved the proposal for renewal of the Letter of Approval (LoA) for the remaining period of the fifth block, i.e., up to 04.04.2031, subject to payment of a penalty of Rs. 13,47,510/- under Rule 80 of the SEZ Rules, 2006, being 1% of the export shortfall.

b. The UAC noted that the unit had submitted a representation against the decision taken in the UAC meeting held on 22.09.2026 regarding the imposition of a penalty of ₹13,47,510/- under Rule 80 of the SEZ Rules, 2006. The unit contended that, in terms of Rule 53 of the SEZ Rules, 2006, the Net Foreign Exchange (NFE) is required to be calculated cumulatively over the block period of five years and that its cumulative NFE remained positive throughout the fourth block (2021-22 to 2025-26). The unit further submitted that Rule 80 is applicable in cases where a unit fails to achieve the minimum specified NFE or value addition and that the shortfall in projected export value, by itself, should not attract a penalty when the cumulative NFE requirement has been fulfilled. The unit also stated that the export projections were tentative estimates and that its export performance had been adversely affected by external market conditions, including US tariffs, international conflicts and the economic impact of the COVID-19 pandemic. Highlighting the financial implications of the penalty and the urgency of renewal of its LoA in view of pending export orders and upcoming international exhibitions, the unit requested the UAC to reconsider and withdraw the penalty of ₹13,47,510/- and issue the formal renewal of its LoA at the earliest or, alternatively, grant an interim renewal for six months pending reconsideration of the penalty.

4.5.4. Decision Taken:- After detailed deliberations and considering the representation submitted by the unit against the decision taken in the UAC meeting held on 22.09.2026, the Approval Committee decided that the matter related to imposition of penalty shall be kept in abeyance and the matter shall be reffered to DoC regarding the applicability of Rule 80 in such cases and clarifications concerning the Rule. LOA shall be renewed for a Full Block of 5 years or the remaining period of the Block, whichever is earlier

Agenda No. 4.6 **Proposal of M/s VEALENTINE JEWELLERY INTERNATIONAL, Plot no.G1-12, SEZ-I, Sitapura, Jaipur for the remaining period of 5th block of five years under Rule 19(A) of the SEZ Rules, 2006 – reg.**

4.6.1 The proposal of M/s VEALENTINE JEWELLERY INTERNATIONAL, Plot no.G1-12, SEZ-I, Sitapura, Jaipur for the remaining period of 5th block of five years of LOA No. 1-33/2003-SEZ-I(J)/Proj./2213 dated 04.11.2003 was discussed in the meeting.

4.6.2. Sh. Abhinav Khatoria & Gaurav Jain, Partner, appeared before the Approval Committee on behalf of the unit and presented the unit's submissions.

4.6.3 The Approval Committee examined the matter in detail and observed the following:

a. The UAC noted that, in its meeting held on 22.09.2026, the Approval Committee examined the matter in detail and observed that the LoA had earlier been extended for six months, up to 30.09.2026, in view of pending deficiencies and subject to submission of the requisite clarifications/documents for consideration of renewal for the full block. However, the unit had not submitted any reply to this office letter dated 11.05.2026, despite being reminded telephonically and by email. The UAC further noted that BRCs for FY 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 were pending, as observed by the NSEZ-authorized CA firm. The UAC also noted that, during the fourth block of five years (2021-22 to 2025-26), the unit achieved FOB exports of Rs. 2,376.44 lakh against projected exports of Rs. 6,950.00 lakh, resulting in a shortfall of Rs. 4,573.56 lakh. Considering the unit's past export performance, the UAC observed that the export projections were on the higher side and advised the unit to revise its projections for the next block. After detailed deliberations, the Approval Committee unanimously approved the proposal in principle for renewal of the Letter of Approval (LoA) for the remaining period of the fifth block, i.e., from 01.10.2026 to 31.03.2031, subject to payment of a penalty of Rs. 45,73,560/- under Rule 80 of the SEZ Rules, 2006, being 1% of the export shortfall. The unit was permitted to pay the penalty in a lump sum or in instalments and was directed to realise the pending BRCs and comply with the other observations made in this office letter dated 11.05.2026 within 15 days. In case the unit was unable to realise the pending BRCs, it was required to discharge the applicable duty in consultation with JSEZ Customs.

b. The UAC noted that the unit had complied with the directions issued in the UAC meeting held on 22.09.2026 regarding the pending BRCs and the observations communicated vide this office letter dated 11.05.2026.

c. The unit submitted a representation against the decision taken in the UAC meeting held on 22.09.2026 regarding the imposition of a penalty of ₹45,73,560/- under Rule 80 of the SEZ Rules, 2006. The unit contended that the imposition of the penalty was illegal, arbitrary and unsustainable, as, in its view, Rule 80 was applicable only in cases where a unit failed to achieve the minimum specified NFE or value addition. It further submitted that the export projections for the 4th block were tentative estimates and that its cumulative NFE for the block remained positive in accordance with Rule 53 of the SEZ Rules, 2006. The unit also submitted that the penalty was not justified merely on account of a shortfall against projected exports and that the same should be withdrawn or reconsidered in the interest of natural justice.The unit further stated that the delay in issuance of the formal renewal of the LoA, whose previous extension had expired on 30.09.2026, could adversely affect its committed export orders with US buyers and its participation in the Miami trade exhibition scheduled from 17.10.2026. It also submitted that payment of the penalty would adversely affect its working capital and operational expansion. The unit claimed that the requisite documents, including BRC copies for FY 2021-22 to FY 2024-25, RIICO NOC, APR copies and other clarifications, had already been submitted to the JSEZ office vide its letters dated 29.09.2026. Accordingly, the unit requested that the penalty imposed under Rule 80 of the SEZ Rules, 2006, be withdrawn and that the LoA be renewed

immediately for the remaining period of the 5th block or, alternatively, that an interim renewal for six months be granted to safeguard its export commitments.

4.6.4. Decision Taken:- After detailed deliberations and considering the representation submitted by the unit against the decision taken in the UAC meeting held on 22.09.2026, the Approval Committee decided that the matter related to imposition of penalty shall be kept in abeyance and the matter shall be reffered to DoC regarding the applicability of Rule 80 in such cases and clarifications concerning the Rule. LOA shall be renewed for a Full Block of 5 years or the remaining period of the Block, whichever is earlier

Agenda No. 4.7 Proposal of M/s Raj Kumar Jain, Plot G1-28, SEZ-I, Sitapura, Jaipur for renewal of LOA, addition of new items and monitoring of export performance under Rule 54 of SEZ Rules, 2006– reg.

4.7.1 The Proposal of M/s Raj Kumar Jain, Plot G1-28, SEZ-I, Sitapura, Jaipur for renewal of LOA, addition of new items and monitoring of export performance of LOA no.1-31/2003-SEZ-I(J)Proj/2182 dated 01.11.2003 was discussed in the meeting.

4.7.2 Shri, Raj Kumar Jain, Proprietor and Shri Nitin Agarwal, Manager appeared before the Approval Committee on behalf of the unit and presented the unit's submissions.

4.7.3 The Approval Committee examined the matter in detail and observed the following:

a.The unit has applied for renewal of Letter of Approval for the 5th block of remaining balance period of five years (30.10.2026 to 29.10.2031) and broad banding of LOA.

b. As per form F-1, the unit has submitted 36 new items.

Sr. No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1	71039990-	Gem Stones 71039110 TO 7103999 0	Kgs	500.00
2	71012200-	CULTURED PEARLS – WORKED	Kgs	50.00
3	71011020-	NATURAL PEARLS – WORKED	Kgs	50.00
4	71039110-	RUBY – WORKED	Carat	10000.00
5	71039120-	SAPPHIRE – WORKED	Carat	10000.00
6	71039130-	EMERALDS – WORKED	Carat	10000.00
7	71039911-	YELLOW GOLDEN PINK RED	Carat	3000.00

		GREEN B ERYL – WORKED		
8	71039912-	CHRYSOBERYL INCLUDING CHRYSOBE RYL CAT'S EYE – WORKED	Carat	3000.00
9	71039913-	ALEXANDRITE INCLUDING ALEXANDR ITE CAT'S EYE – WORKED	Carat	3000.00
10	71039919-	OTHER STONES OF BERYL AND CHR YSOBERYL MINERALOGICAL SPECIES , OTHER THAN EMERALD – WORKED	Carat	3000.00
11	71039921-	MOONSTONE – WORKED	Carat	3000.00
12	71039929-	OTHER STONES OF CORUNDUM AND F ELDSPAR MINERALOGICAL SPECIES, OTHER THAN RUBY AND SAPPHIRE – WORKED	Carat	3000.00
13	71039931-	GARNET – WORKED	Carat	3000.00
14	71039932-	LAPIS-LAZULI – WORKED	Carat	3000.00
15	71039939-	OTHER STONES OF GARNET AND LAZ URITE MINERALOGICAL SPECIES – WORKED	Carat	3000.00
16	71039941-	PREHNITE – WORKED	Carat	3000.00
17	71039942-	AGATE – WORKED	Carat	3000.00
18	71039943-	AVENTURINE – WORKED	Carat	3000.00
19	71039944-	CHALCEDONY – WORKED	Carat	3000.00
20	71039949-	OTHER STONES OF PREHNITE AND Q	Carat	3000.00

		UARTZ MINERALOGICAL SPECIES – WORKED		
21	71039951-	TOURMALINE – WORKED	Carat	3000.00
22	71039952-	TANZANITE – WORKED	Carat	3000.00
23	71039959-	OTHER STONES OF TOURMALINE AND ZOISITE MINERALOGICAL SPECIES – WORKED	Carat	3000.00
24	71049110-	WORKED INDUSTRIAL SYNTHETIC DI AMONDS LAB GROWN DIAMONDS	Carat	2000.00
25	71049900-	OTHER SYNTHETIC STONES & BEADS – WORKED	Kgs	100.00
26	71023910-	WORKED DIAMONDS BUT NOT MOUNTE D OR SET	Carat	3000.00
27	71023990-	WORKED DIAMONDS – OTHERS	Carat	3000.00
28	34049090-	Wax Pieces for Jewellery	Kgs	200.00
29	71131110-	JEWELLERY OF SILVER WITH FILIG REE WORK	Kgs	100.00
30	71131141-	JEWELLERY OF SILVER PLAIN & UN STUDDED	Kgs	150.00
31	71131142-	JEWELLERY OF SILVER STUDDED WI TH PEARLS	Kgs	50.00
32	71131143-	JEWELLERY OF SILVER STUDDED WI TH NATURAL DIAMONDS OF HEADING 7102	Kgs	150.00

33	71131144-	JEWELLERY OF SILVER STUDDED WI TH SYNTHETIC DIAMONDS OF HEADI NG 7104	Kgs	150.00
34	71131145-	JEWELLERY OF SILVER STUDDED WI TH PRECIOUS AND SEMI-PRECIOUS STONES	Kgs	250.00
35	71131149-	JEWELLERY OF SILVER OTHERS	Kgs	100.00
36	71131190-	PARTS OF SILVER JEWELLERY	Kgs	50.00

c. The UAC noted that the unit has made an exports of Rs. 379.34 lakhs during the previous block period against the projections of Rs. 2120 lakhs.

d. The UAC observed that the unit had not submitted the No Dues Certificate and Consent Letter issued by RIICO, the item-wise and year-wise value addition statement for the last five years, the requisite undertaking under Rule 19(6B) of the SEZ Rules, 2006, the process flowchart for the proposed new items, and the business plan supporting the proposed addition of new items. The UAC further observed that the renewal application had not been submitted at least two months before the expiry of the LoA, as prescribed, and directed the unit to furnish a proper explanation for the delay, as the reason cited was that the Director was out of India. The The UAC also noted the proposed addition of 36 new products and directed the unit to clarify the basis of the export projections and justify the proposed addition. Further, in view of the discrepancies in the APRs for the years 2021–2025, as pointed out by the Chartered Accountant (CA) firm, the unit was directed to rectify all such discrepancies and submit the revised APRs along with supporting documents and year-wise compliance details, as applicable.

4.7.4. Decision Taken:- After detailed deliberations and considering the submissions made by the representative of the unit before the Approval Committee, the Approval Committee unanimously approved in principle the proposal for renewal of the Letter of Approval (LoA) for the next block (5th block) of five years, i.e., from 30.10.2026 to 29.10.2031, with broad banding, **subject to submission** of the No Dues Certificate and Consent Letter from RIICO, the item-wise and year-wise value addition statement for the last five years, the requisite undertaking under Rule 19(6B) of the SEZ Rules, 2006, the process flowchart for the proposed new items, and the business plan supporting the proposed addition of new items. The unit shall also furnish a proper explanation for the delay in submitting the renewal application. Further, the unit shall rectify the discrepancies in the APRs for the years 2021–2025, as pointed out by the Chartered Accountant (CA) firm, and submit the corrected APRs along with supporting documents and year-wise compliance details, as applicable. The UAC further directed the unit to

reconcile the pending Bank Realisation Certificates (BRCs) **within one month**. If any delay in realising Foreign exchange after reconciliation, the matter may be dealt on file by DC under FTDR Act 1992.

4.7.5 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 No. 4.8 **Proposal of M/s EROS CRAFTS, Plot G1-14,SEZ-I,Sitapura, Jaipur for renewal of LOA under Rule 19(A) and monitoring of performance under Rules 54 of the SEZ Rules, 2006-reg.**

4.8.1 Proposal of M/s EROS CRAFTS, Plot G1-14, SEZ-I, Sitapura, Jaipur for renewal of LOA No. 1-25/2003-SEZ-I(J)Proj/2177 dated 01.11.2003 for Renewal of LOA was discussed in the meeting.

4.8.2. Sh. Sanjay Godha, Partner & Sh. Harish Sharma. Manager, appeared before the Approval Committee on behalf of the unit. (LOA dated 27.10.2026 issued on the same day).

4.8.3 The Approval Committee examined the matter in detail and observed the following:

a.The UAC noted that the unit has made an exports of Rs. 739.45 lakhs during the previous block period against the projections of Rs. 1010 lakhs.

b. As per Form F-1, the unit has updated the HSN codes of the authorised items. The updated list of authorised items and the proposed items, as submitted in Form F-1, is as follows:

Sr. No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1	71039110-	RUBY-WORKED	Carat	10000.00
2	71039120-	SAPPHIRE-WORKED	Carat	10000.00
3	71039130-	EMERALD-WORKED	Carat	15000.00
4	71039911-	YELLOW GREEN PINK RED GREEN BE RYL-WORKED	Carat	5000.00
5	71039912-	CHRYSOBERYL INCLUDING CHRUYSOB ERYL, CAT'S EYE- WORKED	Carat	5000.00
6	71039913-	ALEXANDRITE INCLUDING	Carat	5000.00

		ALEXANDR ITE CAT'S EYE -WORKED		
7	71039919-	OTHER STONES OF BERYL AND CHRY SOBERYL MINERALOGICAL SPECIES, OTHER THAN EMERALD-WORKED	Carat	10000.00
8	71039921-	MOONSTONES-WORKED	Carat	10000.00
9	71039929-	OTHER STONES OF CORUMDUM AND F ELDSPAR MINERALOGICAL SPECIES, OTHER THAN RUBY AND SAPPHIRE-W ORKED	Carat	5000.00
10	71039931-	GARNET-WORKED	Carat	25000.00
11	71039932-	LAPIS- LAZULI-WORKED	Carat	25000.00
12	71039939-	OTHER STONES OF GARNET AND LAZ URITE MINERALOGICAL SPECIES- W ORKED	Carat	5000.00
13	71039941-	PREHNITE-WORKED	Carat	5000.00
14	71039942-	AGATE- WORKED	Carat	50000.00
15	71039943-	AVENTURINE-WORKED	Carat	5000.00
16	71039944-	CHALCEDONY-WORKED	Carat	15000.00
17	71039949-	OTHER STONES OF PREHNITE AND Q UARTZ MINERALOGICALSPECIES-WOR KED	Carat	15000.00
18	71039951-	TOURMALINE- WORKED	Carat	10000.00
19	71039952-	TANZANITE-WORKED	Carat	10000.00

20	71039959-	OTHER STONES OF TOURMALINE AND ZOISITE MINERALOGICAL SPECIES -WORKED	Carat	5000.00
21	71039990-	OTHER PRECIOUS OR SEMI-PRECIOU S STONES-WORKED	Carat	250000.00
22	71039900-	OTHER SYNTHETIC STONES & BEADS -WORKED	Carat	5000.00
23	71131911-	JEWELLERY OF GOLD PLAIN & UNST UDDED	Grams	1000.00
24	71131915-	JEWELLERY OF GOLD STUDDED WITH PRECIOUS AND SEMI PRECIOUS ST ONES	Grams	1000.00
25	71131919-	JEWELLERY OF GOLD OTHERS	Grams	8000.00
26	71131110-	JEWELLERY OF SILVER WITH FILLI NG WORK	Kgs	200.00
27	71131141-	JEWELLERY OF SILVER PLAIN & ST UDDED	Kgs	200.00
28	71131145-	JEWELLERY OF SILVER STUDDED WI TH RPECIOUS AND SEMI-PRECIOUS STONES	Kgs	200.00
29	71131149-	JEWELLERY OF SILVER OTHERS	Kgs	100.00
30	96019020-	OTHER OF PEARL AND ARTICLES-WO RKED	Kgs	50.00
31	05080050-	RIVER SHELL NATURAL SHELL AND	Kgs	50.00

		CULTURED SHELL		

c. UAC noted that item at sr. no 31 with HSN 05080050 is prohibited and can not be allowed.

4.8.4. Decision Taken:- After detailed deliberations and considering the submissions made by the representative of the unit before the Approval Committee, the Approval Committee unanimously approved the proposal for renewal of the Letter of Approval (LoA) **for the next block of five years, i.e., from 30.10.2026 to 29.10.2031, along with the proposed broad-banding of the LoA, except for one item at Sl. No. 31, having HSN Code 05080050, which was not permitted as it falls under the prohibited category**. Keeping in view the vision of DC, NSEZ, towards ease of doing business and expeditious service delivery, the renewed LoA was issued to the unit on the same day.

4.8.5 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 No. 4.9 **Subject: Personal Hearing, Adjudication of Show Cause Notice dated 14.10.2026 and Renewal of Letter of Approval (LoA) of M/s Elegant Fine Jewellery Private Limited under Rule 19(4) of the SEZ Rules, 2006 – reg.**

4.9.1 Proposal of M/s ELEGANT FINE JEWELLERY PRIVATE LIMITED, Plot No. G-106, SEZ-II, Sitapura, Jaipur, has submitted the requisite documents vide its letter dated 21.09.2026 for extension of the Letter of Approval (LOA) up to 05.12.2027 under Sub-rule (4) of Rule 19 of the SEZ Rules, 2006 was discussed in the meeting.

4.9.2. Sh. Abhishek Bansal, Director, appeared before the Approval Committee on behalf of the unit.

4.9.3 The Approval Committee examined the matter in detail and observed the following:

a. The UAC noted that a Show Cause Notice dated 14.10.2026 had been issued to the unit for failure to comply with the aforesaid condition of the LoA and the obligations subject to which the LoA was granted, particularly in view of the non-implementation of the approved project and non-commencement of construction/production at the allotted premises.

b. Further, the UAC noted that the unit representative had submitted that the unit had made substantial investments in infrastructure, plant and machinery, equipment, and business development over the past two years and intended to commence commercial production/operations within one year from the date of execution of the undertaking, subject to obtaining the requisite statutory approvals. The unit had undertaken to comply with all applicable rules and regulations,

cooperate with quarterly monitoring by the SEZ Authority, and furnish the requisite information and documents. The unit had also acknowledged that failure to commence commercial production within the stipulated period could result in cancellation of the Letter of Approval (LoA) and requested an opportunity to continue its operations and support its employees. Further, the unit submitted the building plan layout indicating the proposed completion of the basement and ground floor by March 2027, completion of the ground floor by June 2027, and commencement of production by August 2027, along with the monitoring checklist.

c. The unit representative stated that the unit was willing to undergo quarterly monitoring of its work progress by the SEZ Authority and requested one final opportunity to complete the construction work at the allotted premises.

4.9.4. Decision Taken:- After detailed deliberations and considering the submissions made by the representative of the unit before the Approval Committee, the Approval Committee unanimously approved the proposal and decided to renew the Letter of Approval (LoA) for a further period of one year, up to 04.11.2027, subject to quarterly monitoring of the progress of construction and implementation of the approved project.

Meeting ended with a vote of thanks to the Chair.

Digitally signed by
GOPAL MEENA
Date: 02-11-2026
09:56:42

Digitally signed by
PARAS MANI TRIPATHI
Date: 02-11-2026
10:23:41

(Paras Mani Tripathi)
Joint Development Commissioner
Commissioner

(Gopal Meena)
Development

सत्यमेव जयते