

NOIDA SPECIAL ECONOMIC ZONE

Minutes of the Approval Committee meeting in respect of SEZs located in Noida, Greater Noida & Khurja (Uttar Pradesh), held under the Chairmanship of Shri Gopal Meena, Development Commissioner, NSEZ at 12.00 PM on 11.06.2026.

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

1. Shri Paras Mani Tripathi, Joint Development Commissioner, NSEZ
2. Shri Saibal Roy, Assistant Commissioner of Customs, Noida
3. Shri Tribhuvan Patel, ACI, Deptt. of Industries, DIC, Noida
4. Smt. Ashima, Dy. DGFT.
5. Smt. Alka Mishra, ITO, Noida

Special Invitee:- Sh. Ravikesh Tripathy, Specified Officer, NSEZ

B. Besides, during the meeting, Shri Gya Prasad, Deputy Development Commissioner and Shri Sushil Kumar, Assistant Development Commissioner were also present to assist the Approval Committee. It was informed that the quorum was available and the meeting could proceed.

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

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

- Approvals shall be issued during the meeting itself, immediately after the approval of the Approval Committee.
- Approvals at NSDL portal shall be given on same day.
- Calendar for conducting the Approval Committee meeting has been issued.
- The scheduled date of next meeting of **Approval Committee is 01.09.2026.**
- Only those proposals which are received before five working days of the next scheduled date of the Approval Committee, shall be placed before the Approval Committee.
- The cases in which the Approval Committee has communicated the observations the representative of the unit and the matter has been deferred due to that, in those cases the unit is required to comply the observations in 5 working days (from the date of issue of the minutes) failing which the proposal may be treated as withdrawn.

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

- i. Rule 10 and Rule 12 (2) regarding List of Materials for Developers.
- ii. Provisions under Rule 11, Rule 17, Rule 18, Rule 19 & Rule 54 of SEZ Rules, 2006.
- iii. DoC's Instruction No. 109 dated 18/10/2021 regarding change of name, change in director & shareholding pattern.
- iv. Provisions under Rule 11, Rule 18, Rule 19 & Rule 54 of SEZ Rules, 2006.

v. Rule 54 of the SEZ Rules, 2006.

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

S. No.	Subject	No. of proposals	Proposals approved	Proposals rejected	Proposal deferred
1.	Proposals for Approval of List of Material	03	03		-
2.	Proposals for setting up new Units in SEZs	03	01	02	-
3.	Proposals for addition/deletion of area and revision in projections by units	04	04	-	-
4.	Intimations for change of directors / shareholding pattern of the company	02	02		-
5.	Proposals for additional items/ HS Codes in LOA	04	04	-	-
6.	Merger of LOA	01	01	-	-
7.	Monitoring of performance	03	03		-
8.	Misc. matters	02	-	02	-
-	Total:	22	18	04	-

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

1. Ratification of the Minutes of the Approval Committee meeting held on 02.07.2026 and 07.07.2026:-

As no reference in respect of the decisions of the Approval Committee held on 02.07.2026 and 07.07.2026 were received from any of the members of the Approval Committee or trade, the Minutes of the Meetings held on 02.07.2026 and 07.07.2026 were unanimously ratified.

Item No. 2: Proposals for Approval of List of Material

2.1: M/s. HCL Technologies Limited, IT/ITES SEZ at Plot No. 3A, 3B and 2C, Sector-126, Noida (Uttar Pradesh).

2.1.1. Shri Navin, Dy. Manager of M/s.HCL Technologies Limited joined the meeting virtually and explained the proposal. Unit has explained the construction materials proposed to be procured by them.

2.1.2 The Approval Committee discussed the proposal in detail and after due deliberations **unanimously approved** the list of materials for authorized operations as proposed by M/s HCL Technologies Limited, Developer to carry on following authorized operations in its IT/ITES SEZ at Plot No. 3A, 3B and 2C, Sector-126, Noida (Uttar Pradesh):-

Sr.	Authorized Operation	Sl. No. at default	Estimated
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No.		list of Autho. Opr. as per Inst. No. 50 & 54	Cost (Rs. in lakhs)
1	Fire protection system with sprinklers, fire and smoke detectors.	07	159.50
2	Power (including power back up facilities) for Captive Use Only	23	525.83
4	Construction of all type of building in processing area, as approved by the Unit Approval Committee	22	1135.14
5	Air conditioning of processing area	21	604.50
6	Water treatment plant, water supply line (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity	02	10.85
7	Access control and Monitoring system	24	401.11
8	Roads with street lighting, signals and signage	01	200.06
Total			3,036.99

2.1.3 The approval is subject to the condition that Specified Officer shall ensure that procurement of products “**Restricted / Prohibited**” for import shall not be allowed.

2.2 M/s PLG Builders & Developers LLP, Co-developer, in the Artha Infratech Private Limited IT/ITES SZ at Plot No. 21, Sector Techzone-IV, Greater Noida (Uttar Pradesh).

2.2.1 Shri Shahid, Manager of M/s PLG Builders & Developers LLP attended the Meeting virtually and explained the proposal.

2.2.2 The Approval Committee discussed the proposal in detail and after due deliberations **unanimously approved** the list of materials for authorized operations as proposed by M/s PLG Builders & Developers LLP, Co-developer, in the Artha Infratech Private Limited IT/ITES SZ at Plot No. 21, Sector Techzone-IV, Greater Noida (Uttar Pradesh), to carry on following authorized operations in its IT/ITES SEZ at Plot No. 3A, 3B and 2C, Sector-126, Noida (Uttar Pradesh):-

S. No.	Authorized Operations	Sl. No. at default list of materials as per Inst. No. 50 & 54	Estimated Cost (Indigenous) (Rs in Lakhs)
1.	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	196.75
2.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary	04	114.75

	sub-stations of appropriate capacity, pipeline network etc.		
3.	Air conditioning of processing area.	21	8.25
4.	Fire protection system with sprinklers, fire and smoke detectors.	07	11.80
5.	Access control and monitoring system.		6.50
Total:			338.05

2.2.3 The approval is subject to the condition that Specified Officer shall ensure that procurement of products “**Restricted / Prohibited**” for import shall not be allowed.

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2.3 M/s Artha Business Park LLP, Co-developer, in the Artha Infratech Private Limited IT/ITES SZ at Plot No. 21, Sector Techzone-IV, Greater Noida (Uttar Pradesh).

2.3.1 Shri Shahid of M/s Artha Business Park attended the Meeting virtually and explained the proposal.

2.3.2 The Approval Committee discussed the proposal in detail and after due deliberations **unanimously approved** the list of materials for authorized operations as proposed by M/s Artha Business Park LLP, Co-developer, in the Artha Infratech Private Limited IT/ITES SZ at Plot No. 21, Sector Techzone-IV, Greater Noida (Uttar Pradesh), to carry on following authorized operations in its IT/ITES SEZ at Plot No. 3A, 3B and 2C, Sector-126, Noida (Uttar Pradesh):-

S.No.	Name of Authorized Operations	Sl.No at default list of authorized operations as per Inst. No.50 and 54	Estimated Cost (Rs. in lakhs)
i.	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	188.25
ii.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	109.75
iii.	Air Conditioning of processing area	21	8.25
iv.	Fire protection system with sprinklers, fire and smoke detectors.	07	11.31
v.	Access Control and Monitoring System	24	5.00
		Total:	322.56

2.3.3 The approval is subject to the condition that Specified Officer shall ensure that procurement of products “**Restricted / Prohibited**” for import shall not be allowed.

Item No. 3: Proposals for setting up new Units in SEZs

3.1: M/s. Dhall Foods & Beverages Private Limited.

3.1.1 It was informed to the Approval Committee that M/s Dhall Foods & Beverages Private Limited has submitted a proposal for setting up a unit in M/s Arshiya Northern FTWZ Limited, Multi-sector SEZ at Village Ibrahimpur, Junaidpur urf Maujpur, Khurja, Distt. Bulandshahr (U.P.) with area of 3500 sq.ft. for undertaking activities namely “trading and Warehousing, Labeling & Re-labelling without any process, packing or re-packing for the goods of items under Chapter / HS Codes 22041000, 22042190, 22083011, 22083012, 22083013, 22084011, 22085011, 22086000, 2208701 and 22089011. The applicant has also proposed input services of Rs. 57.00 lakhs. The proposed investment in plant and machinery is Rs. Nil and proposed employment is 05 persons.

3.1.2 S/Shri Gurinder S. Dhall – Managing Director, Arjun Dhall - Director and Rajesh Vaid - Manager of the unit appeared before the Approval Committee and explained the proposal in detail.

3.1.3 The Approval Committee discussed the proposal in detail alongwith the minutes of the Zonal Committee constituted meeting held on 16.07.2026 (under Instruction No. 117 issued by DoC) and noted that the unit is already operational as a FTWZ Client in one of the unit in similar set of operations i.e transactions wrt Chapter 22. Accordingly unit's request to set-up a new unit was approved.

3.1.4 The LOA has also been issued on 05.08.2026.

3.2 M/s MultiLink Warehousing and Logistics Private Limited:

3.2.1 It was informed to the Approval Committee that M/s MultiLink Warehousing and Logistics Private Limited has submitted a proposal for setting up a unit in M/s Arshiya Northern FTWZ Limited, Multi-sector SEZ at Village Ibrahimpur, Junaidpur urf Maujpur, Khurja, Distt. Bulandshahr (U.P.) with area of 600 sq.ft. for undertakaing activities of Trading and Warehousing: Warehousing trading with or without labelling packing or re-packing without any processing assembly of completely knocked down or Semi knocked Down Kits for the items as per the annexure-1.

3.2.2 Shir Dixit Sharma, Director of the Unit appeared before the Approval Committee and explained the proposal in detail.

3.2.3 The Approval Committee deliberated the proposal in detail and noted that (i) there are weak financial credentials of the directors of the Unit; (ii) lack of experience in warehousing; (iii) List of CTH that was requested are varying from sensitive agro commodities like betel nuts to mention the metallic goods along with IT goods like Laptop; and (iii) the Unit still not provided complete documents regarding Expression of Interest and client KYC etc.

3.2.4 Keeping in view of detailed discussion with Unit's representative and the minutes of the Zonal Committee constituted meeting held on 16.07.2026 (under Instruction No. 117 issued by DoC), the Approval Committee deliberated and **rejected** the proposal.

3.3 M/s Next Ray 3PL Logistics & Manpower Consulting Private Limited

3.3.1 It was informed to the Approval Committee that M/s Next Ray 3PL Logistics & Manpower Consulting Private Limited has submitted a proposal for setting up a unit in M/s Arshiya Northern FTWZ Limited, Multi-sector SEZ at Village Ibrahimpur, Junaidpur urf Maujpur, Khurja, Distt. Bulandshahr (U.P.) with area of 2000 sq.ft. for undertaking activities of (i) Warehousing, Trading with or without labeling, packing & re-packing, assembly of SKD & CKD condition for the proposed goods except restricted and prohibited. (ii) Storage and warehousing services. (iii) Goods transport services. (iv) Supporting services in transport. (v) Support services. It was informed to the Committee that the company has been newly formed and not operational.

3.3.2 Shri Gaurav Asthana, Director Of the Unit appeared before the Approval Committee and explained the proposal in detail.

3.3.3 It was noted by the Approval Committee that there was no warehousing unit by the Unit as declared by the Unit earlier. The Approval Committee also noted that presently the Unit has no overseas clients as earlier declared by the Unit.

3.3.4 The Approval Committee also noted that the Unit has submitted its reply only on 03.08.2026.

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3.3.5 The Committee also noted that the applicant Unit has applied for warehousing of Bituminous and petroleum products. Hence safety issues for warehousing of these products may arise.

3.3.6 The Approval Committee discussed the proposal in detail alongwith the minutes of the Zonal Committee constituted meeting held on 16.07.2026 (under Instruction No. 117 issued by DoC) and after due deliberations, **rejected** the proposal.

Item No. 4: Proposals for addition / deletion and revision in projections:

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4.1 Qualcomm India Private Limited: - for addition of space:

4.1.1 Shri Manimaran K. of the Unit attended the meeting virtually.

4.1.2 The Approval Committee discussed the proposal in detail and after due deliberations **approved** the proposal of Unit M/s Qualcomm India Private Limited for addition of 64524 sq.ft. i.e. 10th Floor and 11th Floor of Building No. 6, M/s Seaview Developers Private Limited IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida, U.P.

4.1.3 the approval is subject to submission of "No Dues Certificate" from the specified Officer of M/s Seaview Developers Private Limited at Plot No. 20 & 21, Sector-135, Noida. Further, Specified Officer of SEZ shall ensure that Developer will follow demarcation norms for SEZ units and non-SEZ units.

4.2.4 The revised projections of current Block also approved by the Approval Committee which is as under:-

Particulars	Existing Approved Projections (Rs. in lakhs)	Revised Projection (Rs. in lakhs)
FOB Value of Exports	383793.00	508363.20
Foreign Exchange Outgo	115049.00	124740.49
NFE Earnings	268744.00	383622.71
Imported Capital Goods	8025.00	11489.00
Indigenous Capital Goods	2109.00	2331.00
Imported Input Services	107024.00	130065.00
Indigenous Input Services	30455.00	51647.00
Employment	1483	2093

4.2 M/s Xavient Software Solutions India Private Limited (Unit-I) – Expansion of area and revision in projections:

4.2.1 Shri Ashish Jain, Director of the Unit attended the meeting virtually.

4.2.2 The Approval Committee discussed the proposal in detail and after due deliberations **approved** the proposal of Unit M/s Xavient Software Solutions India Private Limited (Unit-I for addition of 340932 sq.ft. (108887 sq.ft. at Upper Ground Floor, 4th to 6th Floor, building No. 5; 120269 sq.ft. at Upper Ground Floor and 3rd to 6th Floor, Building No. 6; and 111776 sq.ft. at 3rd to 5th & 10th Floor, Building No. 7) of M/s Seaview Developers Private Limited IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida, U.P.

4.2.3 the approval is subject to submission of "No Dues Certificate" from the specified Officer of M/s Seaview Developers Private Limited at Plot No. 20 & 21, Sector-135, Noida. Further, Specified Officer of SEZ shall ensure that Developer will follow demarcation norms for SEZ units and non-SEZ units.

4.2.4 The revised projections of current Block also approved by the Approval

Committee which is as under:-

(Rs. in lakhs)		
Particulars (for five years)	Existing Approved Projections	Revised Projections
Projected FOB value of exports	257813.00	449918.00
Foreign Exchange Outgo	6472.00	7222.00
NFE Earnings	251341.00	442696.00
Imported Capital Goods	5722.00	6472.00
Indigenous Capital Goods	3500.00	6500.00
Imported input services	750.00	750.00
Indigenous input services	14466.10	14466.10

4.3 M/s Conduent Business Services India LLP for partial deletion of area:

4.3.1 After due deliberations **approved** the proposal of Unit M/s Conduent Business Services India LLP for partial deletion of 27966 Sqft. at 9th floor, Building No.6. The Committee also noted that the remaining of the Unit shall be as under:-

- i. 44,222 Sqft. at 7th & 8th floor, Building No.5, and;
- ii. 61830 Sqft. at 7th & 8th floor, Building No.6.

4.3.2 The approval is subject to submission of "No Dues Certificate" from the specified Officer of M/s Seaview Developers Private Limited at Plot No. 20 & 21, Sector-135, Noida. Further, Specified Officer of SEZ shall ensure that Developer will follow demarcation norms for SEZ units and non-SEZ units.

4.4 M/s Sew.AI Private Limited for addition of area:

4.4.1 After due deliberations, the Committee has **approved** the proposal in principle, the area may be added in SEW.AI Private Limited after completion of exit formalities of M/s IESmartindia Pvt. Ltd.

4.3.2 The approval is also subject to submission of "No Dues Certificate" from the specified Officer of M/s Seaview Developers Private Limited at Plot No. 20 & 21, Sector-135, Noida. Further, Specified Officer of SEZ shall ensure that Developer will follow demarcation norms for SEZ units and non-SEZ units.

Item No. 5: Change of Directors and shareholding pattern of the company

5.1 M/s. R System International Limited

5.1.1 The Approval Committee discussed the proposal in detail and after due deliberations, took note of the following change in Directors of M/s R System International Private Limited, in terms of Instruction No. 109 dated 18.10.2021 of Department of Commerce:-

Previous Directors	Present Directors
1. Mrs. Ruchica Gupta (DIN-06912329)	1. Mr. Shailesh Sharad Kekre (DIN-07679583)

2. Mr. Nitesh Bansal (DIN-10170738)	2. Mr. Nitesh Bansal (DIN-10170738)
3. Mr. Mukesh Gulraj Mehta (DIN-08319159)	3. Mr. Pranav Damani (DIN-11416778)
4. Mr. Kapil Dhameja (DIN-05313886)	4. Mr. Srikanth Balachandran (DIN-02815932)
5. Mr. Amit Dalmia (DIN-05313886)	5. Mr. Amit Dalmia (DIN-05313886)
6. Mr. Animesh Agrawal (DIN-08538625)	6. Mr. Animesh Agrawal (DIN-08538625)
7. Mr. Aditya Wadhwa (DIN-07556408)	7. Ms. Sangeeta Kapil Jit Singh (DIN-06920906)

5.1.2 This approval is subject to compliance of safeguards prescribed in instruction No. 109 dated 18.10.2021 issued by the Department of Commerce.

5.2 M/s. Xavian Software Solutions Limited

5.2.1 The Approval Committee discussed the proposal in detail and after due deliberations, took note of the following change in Directors of M/s Xavian Software Solutions Private Limited, in terms of Instruction No. 109 dated 18.10.2021 of Department of Commerce:-

Previous Directors	Present Directors
1. Mr. Manish Kumar Gupta (DIN-10177076)	1. Ms. Charuta Pramod Bhatt (DIN-11111309)
2. Mrs. Ujvala Kakkar Sharma (DIN-09456265)	2. Mr. Bhupesh Chhajer (DIN-07904996)

5.2.2 The Committee deliberated and took note of change in directors. However, the Committee also noted that the Letter of Approval (LoA) was issued on 03.12.2025 and the Unit has submitted acceptance of terms and conditions of the said LoA and Bond-cum-Legal Undertaking only on 31.07.2026. The Committee has taken such delay seriously and directed O/o DC to put-up the matter in detail on file.

Item No. 6. Proposals for inclusion of additional items / HS Codes in LOA

6.1 Syndicate Innovations International Limited:

6.1.1 Smt. Meenakshi Agarwal of the Unit attended the Meeting virtually and explained the proposal.

6.1.2 It was informed to the Committee that the proposal was earlier placed before the Approval Committee meeting held on 02.07.2026 and as per directions, the proposal was placed before the Zonal Committee constituted under Instruction No. 117 issued by Department of Commerce for FTWZs for deliberations and recommendations. The Zonal Committee, in its meeting held on 16.07.2026, considered and recommended the proposal, subject to condition that Petroleum and Explosives Safety Organisation (PESO) compliances shall be fulfilled, wherever required.

6.1.3 The Approval Committee discussed the proposal in detail with the and after due deliberations **unanimously approved** the proposal of M/s Syndicate Innovations International Limited for inclusion of the following HS Codes in LOA:-

S.No.	HS Code	Description of item given by	Import & Export Policy
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		the Unit	Conditions as available at DGFT Website.
i.	7311	Containers for compressed or liquified Gas of Iron or Steel.	
1.	73110010	Liquefied petroleum gas (LPG) cylinder	Free for Import & Export.
2.	73110020	Low pressure cylinder (working pressure upto 35.2 kg/sq.cm other than LPG	Free for Import & Export.
3.	73110030	High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm	Free for Import & Export.
4.	73110090	Other	Free for Import & Export.

S.No.	HS Code	Description of item given by the Unit	Import & Export Policy Conditions as available at DGFT Website.
ii.	9013	LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTE	
1.	90131010	Telescopic sights for fitting to arms	Restricted for Import & Export.
2.	90131020	Periscopes	Free for Import & Export.
3.	90131090	Other	Free for Import & Export.
4.	90132000	Lasers, other than laser diode	Free for Import & Export.
5.	90138000	Other devices, appliances and instrument	Free for Import & Export.
6.	90139000	Parts and accessories	Free for Import & Export.

6.1.4 This approval is subject to the following terms and conditions:

- i. The Specified Officer shall ensure that any of the above items are not covered under the SCOMET list.
- ii. Products which are **Prohibited/Restricted** for import and export under the Foreign Trade Policy (FTP) shall not be permitted.
- iii. The scope of authorized operations of the unit shall be strictly as per **Rule 18(5) of the SEZ Rules, 2006**.
- iv. All transactions shall be only in convertible foreign currency in terms of the proviso to **Rule 18(5) of the SEZ Rules, 2006**.
- v. The unit shall obtain the necessary NOC(s) for import/export from the concerned Central/State Ministries/Departments and other relevant authorities, including compliance with the Import Policy under the Foreign Trade Policy (FTP).

vi. The unit shall fulfil PESO compliances wherever required.

vii. The unit shall strictly comply with the **Guidelines for the Operational Framework of FTWZ and Warehousing Units** issued vide **Instruction No. 117 dated 24.09.2024**.

6.2 M/s Vardhman Custom Clearing and Forwarding Agents:

6.2.1 Shri Sanjiv Kumar Jain, owner of the Unit with Ms. Disha Singh, Deputy Manager of Arshiya Northern FTWZ attended the meeting physically and explained the proposal for inclusion of additional 195 (List 1- 170, List 2- 09, List 3- 16) items.

6.2.2 the proposal was placed before the Zonal Committee constituted under Instruction No. 117 issued by Department of Commerce for FTWZs for deliberations and recommendations. The Zonal Committee, in its meeting held on 16.07.2026, considered and recommended the proposal, subject to condition that Petroleum and Explosives Safety Organisation (PESO) compliances shall be fulfilled, wherever required.

6.2.3 The Approval Committee discussed the proposal in detail with the and after due deliberations **unanimously approved** the proposal of M/s Vardhman Custom Clearing and Forwarding Agents for inclusion of the following HS Codes in LOA:-

LIST-1

Sr. No.	Tariff Head	ITEMS DESCRIPTION	Import Policy	Import policy condition	Export policy
1	84091000	For aircraft engines	Free		Free
		Valves, inlet and exhaust, piston piston rings, piston assemblies			
2	84099111	Valves, inlet and exhaust	Free		Free
3	84099112	Pistons	Free		Free
4	84099113	Piston rings	Free		Free
5	84099114	Piston assemblies	Free		Free
6	84099120	Fuel injection equipment excluding injection pumps	Free		Free
7	84099191	Of petrol engines for motor vehicles	Free		Free
8	84099192	Of other petrol engines	Free		Free
9	84099193	Of kerosene engines	Free		Free
10	84099194	Of gas engines	Free		Free
11	84099199	Other	Free		Free
		Valves, inlet and exhaust, piston, piston rings, piston assemblies			
12	84099911	Valve, inlet and exhaust	Free		Free
13	84099912	Pistons	Free		Free
14	84099913	Piston rings	Free		Free
15	84099914	Piston assemblies	Free		Free
16	84099920	Fuel nozzles	Free		Free
17	84099930	Fuel injection equipment excluding injection pumps	Free		Free

		Other parts of diesel engine			
18	84099941	Of diesel engines for motor vehicles	Free		Free
19	84099942	Of outboard engine	Free		Free
20	84099949	Other	Free		Free
21	84099990	Other	Free		Free
	9014	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES			
22	90141000	Direction finding compasses	Free		Free
23	90142000	Instruments and appliances for aeronautical or space navigation (other than compasses)	Free		Free
		Other instruments and appliances			
24	90148010	Echo sounding instrument	Free		Free
25	90148020	Sextants	Free		Free
26	90148090	Other	Free		Free
27	90149000	Parts and accessories	Free		Free
	9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS			
28	90251110	Clinical thermometers	Free		Free
29	90251190	Other	Free		Free
30	90251910	Digital thermometers	Free		Free
31	90251920	Pyrometers	Free		Free
32	90251990	Other	Free		Free
		Other instruments			
33	90258010	Hydrometers and similar floating instruments	Free		Free
34	90258020	Barometers, not combined with other instruments	Free		Free
35	90258030	Lactometer	Free		Free
36	90258090	Other	Free		Free
37	90259000	Parts and accessories	Free		Free
		INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING			

		9014, 9015, 9028 OR 9032			
38	90261010	Flow meters	Free		Free
39	90261020	Level gauges	Free		Free
40	90261090	Other	Free		Free
41	90262000	For measuring or checking pressure	Free		Free
	902680	Other instruments or apparatus			
42	90268010	Heat meters	Free		Free
43	90268090	Other	Free		Free
44	90269000	Parts and accessories	Free		Free
		ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm			
		Of aluminium, not alloyed			
43	76061110	Electrolytic plates or sheets	Free		Free
44	76061190	Other	Free		Free
45	76061200	Of aluminium alloys	Free		Free
		Of aluminium, not alloyed			
44	76069110	Circles	Free		Free
45	76069120	Electrolytic plates or sheets	Free		Free
46	76069190	Other	Free		Free
		Of aluminium alloys			
47	76069210	Circles	Free		Free
48	76069290	Other	Free		Free
		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM			
		Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			
49	76151011	Pressure cookers	Free		Free
50	76151012	Solar collectors	Free		Free
51	76151021	Non-Stick	Free		Free
52	76151029	Other	Free		Free
53	76151030	Other table, kitchen or household articles	Free		Free
54	76151040	Pot scourers and scouring or polishing pads, gloves and the like	Free		Free
55	76151090	Parts	Free		Free
		Sanitary ware and parts thereof			
56	76152010	Sanitary ware of aluminium and aluminium alloys for indoor	Free		Free
57	76152020	Parts	Free		Free

58	76152090	Other	Free		Free
		TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS Tarpaulins, awnings and sunblinds			
59	63061200	Of synthetic fibres	Free		Free
		Of other textile materials			
60	63061910	Jute tarpaulins (including DW tarpaulin)	Free		Free
61	63061920	Blinds or awnings of coir	Free		Free
62	63061930	Venetian or Austrian blinds	Free		Free
63	63061990	Other	Free		Free
		Tents			
64	63062200	Of synthetic fibres	Free		Free
	630629	Of other textile materials			
65	63062910	Of jute	Free		Free
66	63062990	Other	Free		Free
67	63063000	Sails	Free		Free
		Pneumatic mattresses			
68	63064000	Pneumatic mattresses	Free		Free
69	63069010	Of cotton	Free		Free
70	63069090	Of other textile materials	Free		Free
		NEW PNEUMATIC TYRES, OF RUBBER			
		Of a kind used on motor cars (including station wagons and racing cars)			
71	40111010	Radials	Restricted	Automotive vehicles - Pneumatic tyres for passenger car vehicles - Diagonal and radial ply must conform to IS 15633	Free
72	40111090	Other	Restricted	Automotive vehicles - Pneumatic tyres for passenger car vehicles - Diagonal and radial ply must conform to IS 15633	Free
				Automotive vehicles - Pneumatic tyres for commercial	

73	40112010	Radials	Restricted	vehicles - Diagonal and radial ply must conform to IS 15636	Free
74	40112090	Other	Restricted	Automotive vehicles - Pneumatic tyres for commercial vehicles - Diagonal and radial ply must conform to IS 15636	Free
75	40113000	Of a kind used on aircraft	Free		Free
76	40114010	For motor cycles	Restricted	Automotive vehicles - Pneumatic tyres for two and three-wheeled motor vehicles must conform to IS 15627	Free
77	40114020	For motor scooters	Restricted	Automotive vehicles - Pneumatic tyres for two and three-wheeled motor vehicles must conform to IS 15627	Free
78	40114090	Other	Restricted		Free
79	40115010	Multi-cellular polyurethane (MCP) tubeless tyres	Restricted		Free
80	40115090	Other	Restricted		Free
81	40117000	Of a kind used on agricultural or forestry vehicles and machines	Free		Free
82	40118000	Of a kind used on construction, mining or industrial handling vehicles and machines	Free		Free
83	40119000	Other	Free		Free
		RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER			
		Retreaded tyres			
84	40121100	Of a kind used on motor cars (including station wagons and racing cars)	Restricted	Imports allowed freely as per Policy Condition 1 below.	Free
				Imports allowed	

85	40121200	Of a kind used on buses or lorries	Restricted	freely as per Policy Condition 1 below	Free
86	40121300	Of a kind used on aircraft	Restricted	Imports allowed freely as per Policy Condition 1 below	Free
		Other			
87	40121910	For two wheelers	Restricted	Imports allowed freely as per Policy Condition 1 below.	Free
88	40121990	Other	Restricted	Imports allowed freely as per Policy Condition 1 below.	Free
		Used pneumatic tyres			
89	40122010	For buses, lorries and earth moving equipment's including light commercial vehicles	Restricted	Imports allowed freely as per Policy Condition 1 (i) below.	Free
90	40122020	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	Restricted	Imports allowed freely as per Policy Condition 1 (ii) below.	Free
91	40122090	Other	Free		Free
92	40129010	Solid rubber tyres for motor vehicles	Free		Free
93	40129020	Solid rubber tyres for other vehicles	Free		Free
94	40129030	Tyres with metal framework	Free		Free
95	4012904	Tyre flaps	Free		Free
96	40129041	Of a kind used in two-wheeled and three- wheeled motor vehicles	Free		Free
97	40129049	Other	Free		Free
98	40129050	Tyre treads, interchangeable	Free		Free
99	40129090	Other	Free		Free
		INNER TUBES, OF RUBBER Of a kind used on motor cars (including station wagons and racing cars), buses or lorries			
100	40131010	For motor cars	Free	Automotive vehicles - Tubes for pneumatic tyres must conform to IS 13098	Free
101	40131020	For lorries and buses	Free	Automotive vehicles - Tubes for pneumatic tyres must conform to IS 13098	Free
102	40132000	Of a kind used on bicycles	Free		Free

103	40139010	For aircraft	Free	Import allowed freely without a licence subject to recommendation of Director General of Civil Aviation (DGCA), in case of second hand tubes.	Free
104	40139020	For motor cycle	Free		Free
105	40139030	For off the road vehicles, not elsewhere specified or included	Free		Free
		For tractors			
106	40139041	Rear tyres	Free		Free
107	40139049	Other	Free		Free
108	40139050	Of a kind used in tyres of cycle rickshaws and three-wheeled	Free		Free
		powered cycle-rickshaws			
109	40139090	Other	Free		Free
		HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS			
110	38190010	Hydraulic brake fluids	Free		Free
111	38190090	Other	Free		Free
112	38200000	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	Free		Free
		PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG			
113	35061000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1[1 kg)	Free		Free
114	35069110	Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	Free		Free
115	35069190	Other	Free		Free

116	35069910	Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component	Free		Free
117	3506999	Prepared glues and other prepared adhesives not elsewhere specified or included	Free		Free
118	35069991	Based on starch, gum, latex, PF, UF and PVA	Free		Free
119	35069999	Other	Free		Free
		NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP			
120	68051010	Abrasive cloth	Free		Free
121	68051090	Other	Free		Free
122	68052010	Emery or corundum coated paper	Free		Free
123	68052020	Flint coated paper	Free		Free
124	68052030	Glass or sand coated paper	Free		Free
125	68052040	Other abrasive paper	Free		Free
126	68052090	Other	Free		Free
127	68053000	On a base of other materials	Free		Free
		ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARKIGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT- OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES			
128	85111000	Sparking plugs	Free		Free
129	85112010	Electronic ignition magnetos	Free		Free
130	85112090	Other	Free		Free
131	85113010	Distributors	Free		Free
132	85113020	Ignition coils	Free		Free
133	85114000	Starter motors and dual-purpose starter-generators	Free		Free
134	85115000	Other generators	Free		Free
135	85118000	Other equipment	Free		Free
136	85119000	Parts	Free		Free
		HAND TOOLS (INCLUDING			

		GLAZIER'S DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES; CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND-OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS			
137	82051000	Drilling, threading or tapping tools	Free		Free
138	82052000	Hammers and sledge hammers	Free		Free
139	82053000	Planes, chisels, gouges and similar cutting tools for working wood	Free		Free
140	82054000	Screwdrivers	Free		Free
141	82055110	Can or cork openers	Free		Free
142	82055190	Other	Free		Free
143	82055910	Grease guns (excluding compressed air type)	Free		Free
144	82055920	Metal working hand tools	Free		Free
145	82055930	Hand tools for specified uses, such as watch making tools, goldsmith tools	Free		Free
146	82055940	Forks other than those of headings 8201 and 8215	Free		Free
147	82055990	Other	Free		Free
148	82056000	Blow lamps	Free		Free
149	82057000	Vices, clamps and the like	Free		Free
150	82059010	ANVILS AND PORTABLE FORGES	Free		Free
151	82059020	GRINDING WHEELS WITH FRAME, HAND OR PEDAL OPERATED	Free		Free
152	82059030	SETS OF ARTICLES OF TWO OR MORE OF THE FOREGOING SUB HEADING	Free		Free
153	82059090	OTHER	Free		Free
		PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 8456 TO 8465 INCLUDING WORK OR TOOL HOLDERS, SELF OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR THE MACHINES; TOOL HOLDERS FOR ANY TYPE OF TOOL, FOR WORKING IN THE HAND			
		Tool holders and self-opening die heads			
154	84661010	Tool holders	Free		Free
155	84661020	Self-opening die heads	Free		Free

156	84662000	Work holders	Free		Free
		Dividing heads and other special attachments for machines			
157	84663010	Chucks	Free		Free
158	84663020	Jigs and fixtures	Free		Free
159	84663090	Other	Free		Free
160	84669100	For machines of heading 8464	Free		Free
161	84669200	For machines of heading 8465	Free		Free
		For machines of headings 8456 to 8461			
162	84669310	Parts and accessories of machine tools, for working metals	Free		Free
163	84669390	Other	Free		Free
164	84669400	For machines of heading 8462 or 8463	Free		Free

List -2

Sr. No.	Tariff Head	Description of Goods	Import Policy	Export Policy
	7311	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL		
1.	73110010	Liquefied petroleum gas (LPG) cylinder	Free- LPG containers for automotive use must conform to IS 14899, Welded low carbon steel gas cylinder exceeding 5 litre water capacity for low pressure liquefiable gases Part 1 Cylinders for liquefied petroleum gas (LPG) must conform to IS 3196(Pt 1)	Free
2.	73110020	Low pressure cylinder (working pressure up to 35.2 kg/sq.cm) other than LPG	Free- Welded low carbon steel cylinders exceeding 5 litre Water capacity for low pressure liquefiable gases Part 4 Cylinders for toxic and corrosive gases must conform to IS 3196 (Part 4) and Welded low carbon steel gas cylinder exceeding 5- litre water capacity for low pressure liquefiable gases Part 2	Free

			Cylinders for liquefiable gases other than LPG must conform to IS 3196(Pt 2)	
3.	73110030	High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)	Free-Welded low carbon steel gas cylinder for low pressure liquefiable gases not exceeding 5 litre water capacity must conform to IS 7142 and Refillable Seamless steel gas cylinders Part 1 Normalized steel cylinders must conform to IS 7285 (Part 2)	Free
4.	73110090	Other	Free- Welded and seamless steel dissolved acetylene gas cylinders must conform to IS 7312	Free
	8311	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING		
5.	83111000	Coated electrodes of base metal, for electric arc-welding	Free	Free
6.	83112000	Cored wire, of base metal, for electric arc-welding	Free	Free
7.	83113010	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	Free	Free
8.	83113090	Other	Free	Free
9.	83119000	Other	Free	Free

List -3

Sl. No.	HSN Code	Item description	Import Policy	Export Policy
1	40021100	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :- Latex	Free	Free
2	40021910	Oil extended styrene butadiene rubber	Free	Free
3	40021920	Styrene butadiene rubber with styrene content exceeding 50percent	Free	Free
4	40021930	Styrene butadiene styrene oil bound copolymer	Free	Free
5	40021990	Other	Free	Free
6	40022000	Butadiene rubber (BR	Free	Free
7	40023100	Isobutene-isoprene (butyl) rubber (IIR)	Free	Free
8	40024100	Chloroprene (chlorobutadiene) rubber (CR) : -Latex	Free	Free
9	40024900	Chloroprene (chlorobutadiene) rubber (CR) : -- Other	Free	Free
10	40025100	Acrylonitrile-butadiene rubber (NBR) : --Latex	Free	Free
11	40025900	Acrylonitrile-butadiene rubber (NBR) : --Other	Free	Free
12	40026000	Isoprene rubber (IR)	Free	Free
13	40027000	Ethylene-propylene-non- conjugated diene rubber (EPD	Free	Free
14	40028010	Latex	Free	Free
15	40028020	Chemically modified form of natural rubber including graft rubber	Free	Free
16	40028090	Other	Free	Free
17	40029100	Other-Latex	Free	Free
18	40029910	Factice (rubber substitute derived from oil)	Free	Free
19	40029920	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyre	Free	Free
20	40029990	Other	Free	Free
21	28030010	Carbon blacks	Free	Free
22	28030020	Acetylene blacks	Free	Free
23	28030090	Other	Free	Free

6.2.4 This approval is subject to the following terms and conditions:

- i. The Specified Officer shall ensure that any of the above items are not covered under the SCOMET list.
- ii. Products which are **Prohibited/Restricted** for import and export under

the Foreign Trade Policy (FTP) shall not be permitted.

iii. The scope of authorized operations of the unit shall be strictly as per **Rule 18(5) of the SEZ Rules, 2006**.

iv. All transactions shall be only in convertible foreign currency in terms of the proviso to **Rule 18(5) of the SEZ Rules, 2006**.

v. The unit shall obtain the necessary NOC(s) for import/export from the concerned Central/State Ministries/Departments and other relevant authorities, including compliance with the Import Policy under the Foreign Trade Policy (FTP).

vi. The unit shall fulfil PESO compliances wherever required.

vii. The unit shall strictly comply with the **Guidelines for the Operational Framework of FTWZ and Warehousing Units** issued vide **Instruction No. 117 dated 24.09.2024**.

viii. The unit shall comply with the policy condition relating to the Minimum Import Price (MIP), wherever applicable, in respect of restricted items.

6.2.5 The Approval Committee also noted that access of ERP system and CCTV should also be provided to Customs officers and directed to the representative of the developer to provide access of ERP system and CCTV of the Arshiya FTWZ at the earliest.

6.3 M/s Flemonte Aviation Private Limited:

6.3.1 It was informed to the Committee that in continuation of LOA issued on 07.07.2026, the Unit has now come up for inclusion of additional items which are mainly Spare Parts. The Unit has submitted acceptance of terms and conditions of the LOA but the Bond cum Legal Undertaking (B-LUT) is still awaited.

6.3.2 Ms. Poonam S. and Mr. Shubham, both directors of the unit attended the meeting and elaborated the proposal.

6.3.3 The Committee deliberated the proposal and noted that the B-LUT has yet not executed and also not commenced operation.

6.3.3 The Approval Committee discussed the proposal in detail with the and after due deliberations **unanimously approved** the proposal of M/s Flemonte Aviation Private Limited for inclusion of the following HS Codes in LOA:-

HSN Codes for Import of Rotax Aircraft Engine & Spare Parts					
S.No.	HSN Code	Description (as per DGFT Policy)	Import Policy	Units	Annual Import Volume
1	40169320	Rubber ring (O-ring)	Free	Kgs	50
2	40169330	Rubber seals (Oil seals and the like)	Free	Kgs	50
3	40169340	Gaskets	Free	Kgs	50
4	40169350	Washers	Free	Kgs	50

5	40169360	Plugs	Free	Kgs	50
6	40169390	Other	Free	Kgs	50
7	40169960	Rubber bushes	Free	Kgs	50
8	73181110	Machine screws		Kgs	50
9	73181600	Threaded articles : -- Nuts	Free	Kgs	50
10	73182100	Non-threaded articles : -- Spring washers and other lock washers	Free	Kgs	50
11	73182200	Non-threaded articles : -- Other washers	Free	Kgs	50
12	73182300	Non-threaded articles : -- Rivets	Free	Kgs	50
13	73182400	Non-threaded articles : -- Cotters and cotter-pins	Free	Kgs	50
14	73182910	Circlips	Free	Kgs	50
15	73182990	Other (non-threaded articles)	Free	Kgs	50
16	73202000	Helical springs	Free	Kgs	50
17	73209020	Spring pins	Free	Kgs	50
18	73209090	Other	Free	Kgs	50
19	84832000	Bearing housings, incorporating ball or roller bearings	Free	Kgs	50
20	84836090	Other (clutches and shaft couplings, including universal joints)	Free	Kgs	50
21	84839000	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	Free	Kgs	50
22	84841010	Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire)	Free	Kgs	50
23	84849000	Other	Free	Kgs	50
24	84821011	(Adapter ball bearings, radial type) Not exceeding 50mm of bore diameter	Free	Kgs	50
25	84821012	Adapter ball bearings (radial type): ----Of bore diameter exceeding 50 mm but not exceeding 100 mm	Free	Kgs	50
26	84821013	Adapter ball bearings (radial type): ----Of bore diameter exceeding 100 mm	Free	Kgs	50
277	84821020	Adapter ball bearings (radial type): ----Other ball bearing (radial type) of bore diameter not exceeding 50mm	Free	Kgs	50
28	84821030	Adapter ball bearings (radial type): ----Other ball bearing (radial type) of bore diameter exceeding 50mm but not exceeding 100	Free	Kgs	50

		mm			
29	84821040	Adapter ball bearings (radial type): ----Of bore diameter exceeding 100mm	Free	Kgs	50
30	84821051	Thrust ball bearings: ----Of bore diameter not exceeding 50mm	Free	Kgs	50
31	84821052	Thrust ball bearings: ----Of bore diameter exceeding 50 mm but not exceeding 100 mm	Free	Kgs	50
32	84821053	Thrust ball bearings: ----Of bore diameter exceeding 100 mm	Free	Kgs	50
33	84821090	Thrust ball bearings: ----Other	Free	Kgs	50
34	84822011	Tapered roller bearings (radial type): ----Of bore diameter not exceeding 50 mm	Free	Kgs	50
35	84822012	Tapered roller bearings (radial type): ----Of bore diameter exceeding 50 mm but not exceeding 100 mm	Free	Kgs	50
36	84822013	Tapered roller bearings (radial type): ----Of bore diameter exceeding 100 mm	Free	Kgs	50
37	84822090	Tapered roller bearings (radial type): ----Other	Free	Kgs	50
38	84823000	Spherical roller bearings	Free	Kgs	50
39	84824000	Needle roller bearings, including cage and needle roller assemblies	Free	Kgs	50
40	84825000	Other cylindrical roller bearings, including cage and roller assemblies	Free	Kgs	50
41	84828000	Other, including combined ball/roller bearings	Free	Kgs	50
42	84829900	Parts : -- Other	Free	Kgs	50
43	85111000	Sparking plugs	Free	Kgs	50
44	85112010	Electronic ignition magnetos	Free	Kgs	50
45	85112090	Other (ignition magnetos; magneto-dynamos; magnetic flywheels)	Free	Kgs	50
46	85113010	Distributors	Free	Kgs	50
47	85113020	Ignition coils	Free	Kgs	50
48	85114000	Starter motors and dual purpose starter-generators	Free	Kgs	50
49	85115000	Other generators	Free	Kgs	50
50	85118000	Other equipment	Free	Kgs	50
51	85119000	Parts	Free	Kgs	50

52	85443000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	Free	Kgs	50
53	76161000	Nails, tacks, staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cutters, cotter- pins, washers and similar articles	Free	Kgs	50
54	74152100	other articles, not threaded :-- Washers (including spring washers)	Free	Kgs	50
55	74152900	Other articles, not threaded:-- Other	Free	Kgs	50
56	73221900	Radiators and part thereof:-- Other	Free	Kgs	50
57	68132010	Brake Lining and Pads	Free	Kgs	50

6.3.4 This approval is subject to the following terms and conditions:

- i. The current proposal has been approved subject to condition that if the Unit does not start commencement of operation within one month, the permission shall be lapsed.
- ii. The Specified Officer shall ensure that any of the above items are not covered under the SCOMET list.
- iii. Products which are **Prohibited/Restricted** for import and export under the Foreign Trade Policy (FTP) shall not be permitted.
- iv. The scope of authorized operations of the unit shall be strictly as per **Rule 18(5) of the SEZ Rules, 2006**.
- v. All transactions shall be only in convertible foreign currency in terms of the proviso to **Rule 18(5) of the SEZ Rules, 2006**.
- vi. The unit shall obtain the necessary NOC(s) for import/export from the concerned Central/State Ministries/Departments and other relevant authorities, including compliance with the Import Policy under the Foreign Trade Policy (FTP).
- viii. The unit shall strictly comply with the **Guidelines for the Operational Framework of FTWZ and Warehousing Units** issued vide **Instruction No. 117 dated 24.09.2024**.

6.4 Diligent Logistics Solutions Private Limited:

6.4.1 Shri Rakesh Trikha, Director of the Unit attended the meeting physically and explained the proposal for inclusion of additional items.

6.4.2 The proposal was placed before the Zonal Committee constituted under Instruction No. 117 issued by Department of Commerce for FTWZs for deliberations and recommendations. The Zonal Committee, in its meeting held on 16.07.2026, considered and recommended the proposal, except sensitive items and items for which HSN code not exist..

6.4.3 The Approval Committee discussed the proposal in detail with the and after due deliberations **unanimously approved** the proposal of M/s Diligent Logistics

Solutions Private Limited for inclusion of the following HS Codes in LOA:-

List-I (applied vide letter dated 14.05.2026)

Sr. No.	Item Description	8 Digit HSN Code	IMPORT POLICY	Export Policy
1.	POLYMERS OF PEROPYLENA OR OF OTHER OLEFING , IN PRIMARY FORM	39029000	Free	Free
2.	POLYMERS OF STYRENE, IN PRIMARY FORM	39033000	Free	Free
3.	ACRYLIC POLYMERS IN PRIMARY FORMS POLYMETHYL METHACRYLATE	39061010	Free	Free
4.	AMINO-RESINS, PHENOLIC RESINS AND POLYESTERS, IN PRIMARY FORMS	39092090	Free	Free
5.	SILICONES IN PRIMARY FORMS	39100010	Free	Free
6.	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	39111090	Free	Free
7.	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS; ARTIFICIAL GUTS (SAUSAGE CASINGS) OF HARDENED PROTEIN OR OF CELLULOSIC MATERIALS	39171020	Free	Free
8.	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER	39181090	Free	Free
9.	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS	39181090	Free	Free
10.	OTHER PLATES, SHEETS FILM, FOIL AND STRIP, OF PLASTICS	39219094	Free	Free
11.	ARTICLES FOR THE CONVEYANCE	39231090	Free	Free

	OR PACKING OF GOODS OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS			
12.	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS	39241090	Free	Free
13.	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914	39259099	Free	Free
14.	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914	39269099	Free	Free
15.	CERAMIC WARES FOR LABORATORY CHEMICAL OR OTHER TECHNICAL USES CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE, CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS	69099000	Free	Free
16.	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	69111011	Free	Free
17.	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSOR AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS	84142090	Free	Free
18.	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 8469 TO 8472	84735000	Free	Free
19.	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR	85161000	Free	Free

	EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS, ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 8545			
20.	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528.	85171400	Free	Free
21.	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 OR 8521	85221000	Free	
22.	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37	85238090	Free	
23.	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705	87082900	Free	Free-Subject to policy condition no 1 orisation ii. Export of Vintage motorcycles, parts and components thereof

				manufactured prior to 01.01.1940 is permitted only against a Restricted Export Authorisation
24.	CALCULATING MACHINE AND POCKET-SIZE DATA RECORDING REPRODUCING AND DISPLAYING MACHINE WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS	84701000	Free	Free
25.	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE OF PLASTICS	39229000	Free	Free
26.	Other (Transistors, other than photosensitive transistors)	39129090	Free	Free
27.	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED IN PRIMARY FORMS	39129090	Free	Free
28.	NATURAL POLYMERS(FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS(FOR EXAMPLE. HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER) NOT ELSEWHERE SPECIFIED OR INCLUDED IN PRIMARY FORMS	39139030	Free	Free
29.	Ion – exchangers based on polymers of headings 3901 to 3913 in primary forms	39140090	Free	Free
30.	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS IMM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF	All HSN of 3916	Free, except 39169032 (prohibited)	Free

31.	PLASTICS PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE, LIQUID ELEVATORS	84131990	Free	Free
32.	AIR CONDITIONING MACHINES, COMPRISING A MOTOR DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED	All HSN of 8415	Free, except 84151010 and 84151090 (both prohibited)	Free
33.	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS, MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES	84162000	Free	Free
34.	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS	85352123	Free	Free
35.	BABY CARRIAGES AND PARTS THEREOF	87150020	Free	Free
36.	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTO BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING: ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS AR HSN	ALL HSN of 8515	Free	Free
37.	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND	ALL HSN of 8539	Free	Free

	ULTRA-VIOLET OR INFRA-RED LAMPS: ARC-LAMPS			
38.	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR AIL HSN	ALL HSN of 8467	Free	Free
39.	BODIES(INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705	ALL HSN of 8707	Free	Free
40.	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	All HSN of 8511	Free	Free
41.	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	All HSN of 8477	Free	Free
42.	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.	All HSN 1211	Free, except 12113000, 12114000, 12119015, 12119019, 12119044, 12119046 and 12119054 (all Restricted)	Free, except 12119012, 12119014, 12119054 are restricted and 12119051 is Prohibited
43.	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES	All HSN of 8411	Free	Free
44.	SOYA BEANS, WHETHER OR NOT BROKEN	All HSN 1201	Free, except 12011000 (Restricted)	Free
45.	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR	All HSN of 7419	Free	Free

	SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM NON BACKED			
46.	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, ROVINGS, WOVEN FABRICS)	All HSN of 7019	Free	Free
47.	ELECTRICAL INSULATORS OF ANY MATERIAL	All HSN of 8546	Free	Free

Note: Items fall under Restricted or Prohibited category are not permissible in the above List.

List-II (applied vide letter dated 14.05.2026)

Sl No.	Item Description	8 Digit HSN Code	Import Policy	Export POLICY
2	Propellers & rotors	88071000	Free	Free
3	Landing gear & parts	88072000	Free	Free
7	Parts for piston engines	84099199	Free	Free
9	Turbojets, turbopropellers & gas turbines	84119900	free	Free
10	Parts of turbojets/ turbo-propellers	84119100	Free	Free
11	Hydraulic/pneumatic engines	84129090	Free	Free
12	Air pumps, compressors, fans	84148090	Free	Free
13	Fuel/oil filters	84212300	Free	Free
14	Navigation instruments (GPS, compass, altimeters)	90148090	free	free
15	Direction-finding compasses	90141000	free	free
17	Temperature measuring instruments (CHT/EGT probes)	90258090	free	free
18	Electrical switches/fuses/relays	85365090	free	free
19	Aluminium castings	76169990	free	free
20	Steel parts/fittings	73079990	free	free
21	Plastic fairings/cowlings	87149990	Free	Free
22	Plastic articles (canopies, inspection covers)	39269099	free	free
23	Fabric covers/tarps/aircraft covers	63061990	free	free
25	Aviation fuel (AVGAS, Jet-A) — Mineral oils	27101939	Free	Free
26	Aviation gasoline (AVGAS 100LL)	27101299	Free	Free
27	Lubricating oils & greases	27101990	Free	Free
28	Engine oils / hydraulic fluids	34031900	Free	Free
29	Hydraulic brake fluids	38190010	Free	Free
30	Anti-freeze preparations	38200000	Free	Free
31	Sealants / RTV silicone compounds	32141000	Free	Free
32	Adhesives / Loctite / structural adhesives	35069190	Free	Free

33	Inks (for aircraft markings)	32159090	Free	Free
34	Abrasives / sandpaper	68052040	Free	Free
35	Ignition parts (spark plugs, magnetos, coils)	85118000	Free	Free
36	Spark plugs	85111000	Free	Free
37	Automatic regulating instruments (test equipment)	90328990	Free	Free

List-III (applied vide email dated 23.07.2026)

HSN Code	Item description	Import Policy	Export Policy
61142000	Other garments, knitted or crocheted, made of cotton	Free	Free
61083210	Women's or girls' slips, petticoats, briefs, panties, etc of synthetic fabric	Free	Free
61113000	Babies garments and clothing accessories of synthetic fabrics	Free	Free
62046300	Women's or girls' suits blazers jackets etc. of synthetic fabrics	Free	Free
83089099	Clasps frame with clasps buckles (classified as "Other")	Free	Free

List-IV (email dated 30.07.2026)

HSN Code	Item Description	Import Policy	Export Policy
84821090	Thrust ball bearings : ---- Other	Free	Free

6.4.4 This approval is subject to the following terms and conditions:

- i. The Specified Officer shall ensure that any of the above items are not covered under the SCOMET list.
- ii. Products which are **Prohibited/Restricted** for import and export under the Foreign Trade Policy (FTP) shall not be permitted.
- iii. The scope of authorized operations of the unit shall be strictly as per **Rule 18(5) of the SEZ Rules, 2006**.
- iv. All transactions shall be only in convertible foreign currency in terms of the proviso to **Rule 18(5) of the SEZ Rules, 2006**.
- v. The unit shall obtain the necessary NOC(s) for import/export from the concerned Central/State Ministries/Departments and other relevant authorities, including compliance with the Import Policy under the Foreign Trade Policy (FTP).
- vi. The unit shall strictly comply with the **Guidelines for the Operational**

Framework of FTWZ and Warehousing Units issued vide Instruction No. 117 dated 24.09.2024.

Item No. 7. Merger of LOA

7.1 M/s. Optum Global Solutions India Private Limited

7.1.1 Ms. Mahima Jain, Associate Director of M/s. Optum Global Solutions India Private Limited joined the meeting through video conferencing.

7.1.2 the Approval Committee discussed the proposal in detail and after due deliberations, **approved** the proposal of M/s. Optum Global Solutions India Private Limited for merger of LOA No. 10/25/2015-SEZ/9633 dated 21.09.2015 into LOA No. 10/27/2012-SEZ/3023 dated 02.05.2012 of its unit located in the Oxygen Business Park Private Limited IT/ITES SEZ at Plot No. 07, Sector-144, Noida, U.P. in terms of proviso 4 of Rule 19(2) of SEZ Rules, 2006. After merger, block period for calculation of Net Foreign Exchange shall be from the date of commencement of production of LOA No. 10/27/2012-SEZ/3023 dated 02.05.2012 i.e. 08.08.2012, which commenced first and the Income Tax exemption shall be considered from the date of start of operation of the LOA No. 10/27/2012-SEZ/3023 dated 02.05.2012. The current block period of merged LOA shall be from 08.08.2022 to 07.08.2027. Further, this approval is subject to submission of the following:-
(i) Unit need to submit the authorized activity details for the post-merger LOA.

Item No. 8: Monitoring of performance

8.1 Crayon Software Exports India Private Limited:

8.1.2 It was informed to the Approval Committee that performance of the unit during the last Block period as per the APR for the period 2021-22 to 2025-2 are as under:-

Sl. No.	Item	2021-22	2022-23	2023-24	2024-25	2025-26	Total
1.	FOB Value of Exports	7602.18	9609.29	16612.52	14398.02	20003.41	68225.42
2.	Value of Supplies made under Rule 53A ('a' to 'k')	1118.12	5309.77	4873.39	5252.27	3514.62	20068.17
3.	Foreign Exchange Outgo	0.00	0.00	0.00	0.00	0.00	0.00
4.	Net Foreign Exchange Earnings (1 + 2 - 3)	8720.30	14919.06	21485.91	19650.29	23518.03	88293.59
5.	DTA Sales						
6.	DTA Sales of Finished Goods/Services	0.00	0.00	0.00	0.00	0.00	0.00
7.	Sale of Waste/Scrap/Remnant	0.00	0.00	0.00	0.00	0.00	0.00
8.	Sale of Others						
9.	Sale of Capital Goods	0.00	0.00	0.00	0.00	0.00	0.00
10.	Pending Foreign Exchange Realisation	0.00	0.00	0.00	0.00	0.00	0.00

NFE status: Unit's cumulative NFE is positive by Rs.88293.59 lakhs as on 31.03.2026 and pending forex realisation is NIL as on 31.03.2026.

8.1.3 The Approval Committee monitored the performance of the Unit in terms of Rule 54 of SEZ Rules, 2006 and took note of the positive NFE earned by the Unit during the Block period 2021-22 to 2025-26.

8.2 IESmartechindia Private Limited:

8.2.1 It was informed to the Approval Committee that the Unit has applied for exit out from SEZ Scheme and performance of the unit during the last Block period as per the APR for the period 2021-22 to 2025-26 is being placed before the Approval Committee for monitoring in terms of Rule 54 of SEZ Rules, 2006, which is as under:-

Sr. No.	Items	2024-25	2025-26	2026-27*	Total
1	FOB Value of Exports	208.09	0.00	0.00	208.09
2	Value of Supplies made under Rule 53A ('a' to 'k')	0.00	0.00	0.00	0.00
3	Total Outflow	0.00	0.00	0.00	0.00
4	NFE During the year	208.09	0.00	0.00	208.09
5	DTA Sales				
6	DTA Sales of finished goods/ services (INR)	0.00	20.00	0.00	0.00
	DTA Sales of finished goods/ services (USD)	0.00	0.00	0.00	0.00
7	Sale of waste/ Scrap/ Remnant	0.00	0.00	0.00	0.00
8	Sale of others	0.00	0.00	0.00	0.00
9	Pending FE	0.00	0.00	0.00	0.00

* 01.04.2026 to 21.05.2026 up to date of NOC from S.O.

NFE status: Unit's cumulative NFE is positive by Rs.208.09 lakhs as on 21.05.2026 and pending forex realisation is NIL as on 21.05.2026

8.1.2 The Approval Committee monitored the performance of the Unit in terms of Rule 54 of SEZ Rules, 2006 and took note of the positive NFE earned by the Unit during the Block period 2024-25 to 2026-27.

8.3 CFM Aircraft Engine Support Asia Private Limited:

8.3.1 It was informed to the Approval Committee that the Unit has applied for exit out from SEZ Scheme and performance of the unit during the last Block period as per the APR for the period 2019-20 TO 2023-24 is being placed before the Approval Committee for monitoring in terms of Rule 54 of SEZ Rules, 2006, which is as under:-

S.No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	FOB Value of Exports	70.11	125.18	96.90	97.32	58.84	448.35

2	Value of Supplies made under Rule 53A ('a' to 'k')	0.00	0.00	0.00	0.00	0.00	0.00
3	Total Outflow	0.00	0.00	0.00	0.00	0.00	0.00
4	NFE During the year	70.11	125.18	96.90	97.32	58.84	448.35
5	DTA Sales						
6	DTA Sales of finished goods/ services	0.00	0.00	0.00	0.00	0.00	0.00
7	Sale of waste/ Scrap/ Remnant	0.00	0.00	0.00	0.00	0.00	0.00
8	Sale of others	0.00	0.00	0.00	0.00	0.00	0.00
9	Pending FE	0.00	0.00	0.00	0.00	0.00	0.00

NFE status: Unit's cumulative NFE is positive by Rs.448.35 lakhs as on 31.03.2024 and pending forex realisation is NIL as on 31.03.2024.

8.3.2 The Approval Committee monitored the performance of the Unit in terms of Rule 54 of SEZ Rules, 2006 and took note of the positive NFE earned by the Unit upto 31.03.2024.

Item No. 9: Miscellaneous matters - Grant of approval for Marketing and Sales Promotion / Intermediary Services as Authorised Services with retrospective effect from 30.03.2026

9.1 M/s Tata Consultancy Services Limited (LOA No. 10/11/2020-SEZ/3167 dated 19.03.2020)

9.1.1 It was informed to the Committee that in UAC Meeting held on 11.06.2026, Approval Committee granted permission for inclusion of Marketing and Sales Promotion Services / commission agents, Operating as Intermediaries, for (a) Identification of overseas customers; (b) Liaison and co-ordination; (c) Market development; and (d) procurement of export orders, in the LOA in the LOA of the Unit in terms of Instruction No. 94 dated 08.05.2019, subject to the condition that these services would be used **prospectively for exclusive use in authorized operations** approved to the unit. The said approval was also conveyed to the Unit vide this office letter No. 10/11/2020-SEZ/5127 dated 11.06.2026 .

9.1.2 The Unit has stated that the omission of Section 13 (8) (b) of the IGST Act, 2017, services received from overseas intermediaries / commission agents have become taxable as import of services with effect from 30.03.2026. The services procured by them from overseas marketing and commission agents from 30.03.2026 onwards are the same services which have now been approved by the Approval Committee as authorized services.

9.1.3 The Committee deliberated the proposal of the Unit and noted that the above services have already been approved 'prospectively for exclusive use in authorized operations', hence unanimously decided not to re-consider and to **reject** the proposal.

9.2 M/s Tata Consultancy Services Limited (LOA No.SEZ/10-11/19/198 dated 1509.2010)

9.2.1 It was informed to the Committee that in UAC Meeting held on 11.06.2026, Approval Committee granted permission for inclusion of Marketing and Sales Promotion Services / commission agents, Operating as Intermediaries, for (a) Identification of overseas customers; (b) Liaison and co-ordination; (c) Market development; and (d) procurement of export orders, in the LOA in the LOA of the Unit in terms of Instruction No. 94 dated 08.05.2019, subject to the condition that these services would be used **prospectively for exclusive use in authorized operations** approved to the unit. The said approval was also conveyed to the Unit vide this office letter No. 05/30/2011-SEZ/5126 dated 11.06.2026.

9.2.2 The Unit has stated that the omission of Section 13 (8) (b) of the IGST Act, 2017, services received from overseas intermediaries / commission agents have become taxable as import of services with effect from 30.03.2026. The services procured by them from overseas marketing and commission agents from 30.03.2026 onwards are the same services which have now been approved by the Approval Committee as authorized services.

9.2.3 The Committee deliberated the proposal of the Unit and noted that the above services have already been approved 'prospectively for exclusive use in authorized operations', hence unanimously decided not to re-consider and to **reject** the proposal.

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

Digitally signed by
PARAS MANI TRIPATHI
Date: 11-08-2026
11:43:39

(Paras Mani Tripathi)
Joint Development Commissioner

Digitally signed by
GOPAL MEENA
Date: 11-08-2026
11:21:55

(Gopal Meena)
Development Commissioner