

मुरादाबाद विशेष आर्थिक क्षेत्र

(दिनांक 02/06/2026 को आयोजित अनुमोदन समिति की बैठक का कार्यवृत्त)

Minutes of Meeting of the Approval Committee of Moradabad SEZ held under the Chairmanship of Shri Gopal Meena, IAS, Development Commissioner (DC), Noida SEZ at 03:00 PM on 02.06.2026 through hybrid mode.

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

- 1) Shri Paras Mani Tripathi, Jt. Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
- 2) Shri Yogesh Kumar, Joint Commissioner (Industries), DIC, Moradabad.
- 3) Smt. Aashima Chawla, Dy. DGFT, CLA, New Delhi (Nominee of Zonal Jt. DGFT, Delhi)
- 4) Shri R. K. Vyas, Assistant Commissioner (Customs), ICD Moradabad.
- 5) Shri Manish Agrawal, Superintendent, CGST, Moradabad.
- 6) Shri Surendra Pal, ITO (HQ), O/o PCIT, Income Tax Department, Moradabad.
- 7) Ms. Gesu Maurya, Area Manager, UPSIDA, Moradabad SEZ.

B. Besides, during the meeting Shri (i) Noman Hafiz, Dy. Development Commissioner, (ii) Rakesh, Specified Officer (Customs), Moradabad SEZ and (iii) Amir Eqbal, Asstt. Development Commissioner, Moradabad SEZ were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting was available and meeting could proceed.

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

D. The following new initiatives/reforms in view of good governance were taken with the direction of Shri Gopal Meena, IAS, Development Commissioner, NSEZ:-

- Approvals shall be issued during the meeting itself, immediately after the approval of the Approval Committee.
- Approvals at NSDL portal shall also 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 09.07.2026.
- It is mandatory to apply on NSDL Portal for setting up a new unit.



- It is proposed to celebrate Foundation Day of NSEZ wherein best units of the Zone will be facilitated.
- 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.

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

- a) Rule 17, 18, 19 & 22 of SEZ Rules, 2006 for setting up a new unit.
- b) Rule 19(6) of SEZ Rules, 2006 for renewal of LOA of SEZ units.
- c) Rule 19(2) of SEZ Rules, 2006 for broad-banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity.
- d) DoC's Instruction No. 109 dated 18/10/2021 regarding change of name, director & shareholding pattern.
- e) Rule 54 of SEZ Rules, 2006 for monitoring of export performance of SEZ units.
- f) DoC's Instruction No. 79 dated 19/11/2013 regarding uniform list of services to be followed in SEZs.

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

S.No.	Subject	No. of Proposals	Proposals Approved	Proposal deferred
1.	Proposals for setting up of new unit in MSEZ	3	3	0
2.	Proposals for renewal of LOA	2	1	1
3.	Proposal for inclusion of additional authorized operation (Broad-banding) in LOA	1	0	1
4.	Change of name, directors/partners & shareholding pattern	1	1	0
5.	Monitoring of performance	1	1	0
6.	Uniform List of services to be followed in MSEZ	1	1	0
	Total:	9	7	2

G. Item wise decisions on proposals included in agenda:

1.	<p>Ratification of Minutes of last meeting of the Approval Committee held on 19.02.2026.</p> <p>As no objections were received against the decisions of the Approval Committee meeting held on 19.02.2026, the Committee took note and unanimously ratified the minutes of the said meeting.</p>
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2. Proposal for setting up a new unit in Moradabad SEZ.

2.1 M/s Lederday Pharma Limited

1) It was informed to the Approval Committee that Lederday Pharma Limited has submitted an application dated 13.03.2026 for setting up a new unit in Moradabad SEZ for manufacturing and export of Tapentadol Tablet, Codeine Phosphate Tablet, Venlafaxine Tablet, Paracetamol Tablet, Morphine Sulphate Tablet, Tramadol Tablet, Propranolol HCL Tablet, Alprazolam Propranolol HCL Tablet, Phenytoin Sodium Tablet, Ketamine Injection and Morphine Sulphate Injection, Midazolam Injection, Tramadol Injection, Buprenorphine HCL Injection, Olanzapine Tablet, Tramadol Tablet, Diazepam Tablet, Domperidone Tablet, Propranolol HCL Tablet, Etizolam Tablet, Clonazepam Tablet, Alprazolam Tablet, Citicoline Tablet, Zolpidem Tartrate Tablet, haloperidol Tablet, Amisulpride Tablet through vide Request ID 112500006946 dated 15.01.2026 on SEZ Online portal. Their projected exports are Rs. 22700 Lakhs with a Net Foreign Exchange (NFE) of Rs. 22150 lakhs having Rs. 550 Lakhs Forex outgo over a period of five years.

2) Shri Rajesh Sharma, one of the partners of the firm appeared before the Committee to explain the proposal and business plan of their unit.

3) The Approval Committee, after due deliberations, decided to **approve** the proposal of M/s Lederday Pharma Limited for setting up a new unit in Moradabad SEZ for manufacturing and export of 1. Tapentadol Tablet [(30042099) (1000000 Nos./annum)], 02. Codeine Phosphate Tablet[(30044930) (1000000 Nos./annum)], 03. Venlafaxine Tablet [(30049029)(1000000 Nos./annum)], 04. Paracetamol Tablet [(30049061) (1000000 Nos./annum)], 05. Morphine Sulphate Tablet, Tramadol Tablet [(30049069) (1000000 Nos./annum)], 6. Propranolol HCL Tablet [(30049074) (1000000 Nos./annum)], 7. Alprazolam Propranolol HCL Tablet[(30049079) (1000000 Nos./annum)], 8. Phenytoin Sodium Tablet[(30049081)(1000000Nos./annum)], 9. Ketamine Injection[(30049096)(1000000Nos./annum)], 10. Morphine Sulphate Injection, Midazolam Injection, Tramadol Injection, Buprenorphine, HCL Injection, Olanzapine Tablet, Tramadol Tablet, Diazepam Tablet, Domperidone Tablet, Propranolol HCL Tablet, Etizolam Tablet, Clonazepam Tablet, Alprazolam Tablet, Citicoline Tablet, Zolpidem Tartrate Tablet, Haloperidol Tablet, Amisulpride Table [(30049099) (9000000 Nos./annum)].

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2.2 M/s GMSY Overseas LLP

1) It was informed to the Approval Committee that GMSY Overseas LLP has submitted an application dated 28.01.2026 for setting up a new unit in Moradabad SEZ for manufacturing and export of **Species Mixture, Essential Oil, Cinnamon Bark Oil, Clove Bud Oil and various Attars based on Sandalwood Oil** through vide Request ID 112500006946 dated 15.01.2026 on SEZ Online portal. Their projected exports are Rs. 9157.65 lakhs with a Net Foreign Exchange (NFE) of Rs. 5657.65 lakhs having Rs. 3500 Lakhs Forex outgo over a period of five years.

2) Shri Rampal Yadav & Vitthal Maheshwari, partners of the firm appeared before the Committee to explain the proposal and business plan of their unit.

3) Committee directed to Shri Vitthal Maheshwari to submit experience certificate and financial supporting documents.

4) The Approval Committee, after due deliberations, decided to **approve** the proposal of GMSY Overseas LLP for setting up a new unit in Moradabad SEZ for manufacturing and export of Spices Mixture (Chatt/Curry/Garam Masala)[(09109990)(50000 Kgs/annum)], 2. Essential Oil [(33011990)(5000 Kgs/annum)], 3.Cinnamon Bark Oil [(33012917) (5000 Kgs/annum)], 4.Clove Bud Oil [(33012928)(500 Kgs/annum)] and 5. All Kind Attars Based on Sandal Wood Oil [(33019031) (1000 Kgs/annum)] **with following conditions:**

- a) Imported/Exported samples of Essential Oil, Cinnamon Bark Oil, Clove Bud Oil and All Kind Attars Based on Sandal Wood Oil to be sent to CRCL, New Delhi by Customs Section, Moradabad SEZ on a regular basis from each consignment for testing purpose of oil content and also the oil content in each consignment to be co-related with goods imported.
- b) Considering that the proposed products fall under the category of sensitive and high-value import commodities, attracting relatively high import duties, the LOA is issued subject to verification of the declared classification, valuation, and compliance with all applicable regulatory requirements at the time of import and that the Customs Section, Moradabad SEZ will conduct quarterly stock-verification and furnish report to DC, NSEZ.

2.3 M/s Blu J International

1) It was informed to the Approval Committee that Blu J International has submitted an application dated 06.01.2026 for setting up a new unit in Moradabad SEZ for manufacturing and export of **large-scale Seamless Garment** through SEZ online request ID 112500007163 dated 27.11.2025. Their projected exports are Rs. 6105 lakhs with a Net Foreign Exchange (NFE) of Rs. 4585 lakhs having Forex outgo of Rs. 1520 Lakhs over a period of five years.

2) Shri Manoj Chaudhary & Smt. Meena Gupta, Authorized representatives of the firm appeared before the Committee to explain the proposal and business plan of their unit.

3) The Approval Committee, after due deliberations, decided to **approve** the proposal of M/s Blu J International for setting up a new unit in Moradabad SEZ for manufacturing and export of 61033200 - Ensembles of synthetic fibres - 100,000 pcs/annum. ITC (HS) Code 61033300 - Jackets and blazers of synthetic fibres - 95,000 pcs/annum. ITC (HS) Code 61034200 - Trousers, bib and brace overalls, breeches and shorts of cotton - 100,000 pcs/annum. ITC (HS) Code 61034300 - Trousers, bib and brace overalls, breeches and shorts of synthetic fibres - 98,000 pcs/annum. ITC (HS) Code 61041300 - Suits of synthetic fibres - 95,000 pcs/annum. ITC (HS) Code 61043200 - Jackets and blazers of cotton - 100,000 pcs/annum. ITC (HS) Code 61043300 - Jackets and blazers of synthetic fibres - 93,000 pcs/annum. ITC (HS) Code 61044200 - Dresses of cotton - 100,000 pcs/annum. ITC (HS) Code 61044300 - Dresses of synthetic fibres - 99,000 pcs/annum. ITC (HS) Code 61044400 - Dresses of artificial fibres - 85,000 pcs/annum. ITC (HS) Code 61045100 - Skirts and divided skirts of wool or fine animal hair - 95,000 pcs/annum. ITC (HS) Code 61045200 - Skirts and divided skirts of cotton - 100,000 pcs/annum. ITC (HS) Code 61045300 - Skirts and divided skirts of synthetic fibres - 100,000 pcs/annum. ITC (HS) Code 61045920 - Skirts and divided skirts of artificial fibres - 92,425 pcs/annum. ITC (HS) Code 61046200 - Trousers, bib and brace overalls, breeches and shorts of cotton - 95,842 pcs/annum. ITC (HS) Code 61046300 - Trousers, bib and brace overalls, breeches and shorts of synthetic fibres - 100,000 pcs/annum. ITC (HS) Code 61052010 - Shirts of synthetic fibres - 100,000 pcs/annum. ITC (HS) Code 61059010 - Shirts of silk - 92,548 pcs/annum. ITC (HS) Code 61059090 - Other shirts - 105,481 pcs/annum. ITC (HS) Code 61062010 - Blouses/Shirts of synthetic fibres - 98,756 pcs/annum. ITC (HS) Code 61062020 - Blouses/Shirts of artificial fibres - 95,875 pcs/annum. ITC (HS) Code 61069010 - Blouses/Shirts of silk - 89,451 pcs/annum. ITC (HS) Code 61071100 - Underpants and briefs of cotton - 100,000 pcs/annum. ITC (HS) Code 61071210 - Underpants and briefs of synthetic fibres - 98,754 pcs/annum. ITC (HS) Code 61071990 - Other undergarments - 100,000 pcs/annum. ITC (HS) Code 61072100 - Nightshirts and pyjamas of cotton - 100,000 pcs/annum. ITC (HS) Code 61072210 - Nightshirts and pyjamas of synthetic fibres - 92,548 pcs/annum. ITC (HS) Code 61079190 - Other nightwear/garments - 100,000 pcs/annum. ITC (HS) Code 61082100 - Briefs and panties of cotton - 100,000 pcs/annum. ITC (HS) Code 61083100 - Nightdresses and pyjamas of cotton - 100,000 pcs/annum. ITC (HS) Code 61089100 - Other garments of cotton - 100,000 pcs/annum. ITC (HS) Code 61089990 - Other garments of other textile materials - 100,000 pcs/annum. ITC (HS) Code 61091000 - T-shirts, singlets and other vests of cotton - 100,000 pcs/annum. ITC (HS) Code 61099010 - T-shirts, singlets and other vests of synthetic fibres - 100,000 pcs/annum. ITC (HS) Code 61099030 - T-shirts, singlets and other vests of silk - 98,000 pcs/annum. ITC (HS) Code 61101110 - Jerseys - 100,000 pcs/annum. ITC (HS) Code 61101120 - Sweaters and cardigans - 100,000 pcs/annum. ITC (HS) Code 61109000 - Garments of other textile materials - 100,000 pcs/annum. ITC (HS) Code 61121100 - Track suits of cotton - 100,000 pcs/annum. ITC (HS) Code 61121200 - Track suits of synthetic fibres - 100,000 pcs/annum. ITC (HS) Code 61124100 - Women's or girls' swimwear of synthetic fibres - 100,000 pcs/annum. ITC (HS) Code 61130000 - Garments made up of knitted or crocheted fabrics - 10,000 pcs/annum. ITC (HS) Code 61152100 - Other panty hose and tights - 98,745 pcs/annum. ITC (HS) Code 61152200 - Other panty hose and tights - 100,000 pcs/annum. ITC (HS) Code 61152990 - Other hosiery products - 100,000 pcs/annum. ITC (HS) Code 61153000 - Other women's full-length or knee-length hosiery - 100,000 pcs/annum. ITC (HS) Code 61171030 - Scarves and similar articles of cotton - 98,015 pcs/annum. ITC (HS) Code 62071100 - Underpants and briefs of cotton - 100,000 pcs/annum. ITC (HS) Code 62113200 - Other garments for men or boys of cotton - 100,000 pcs/annum. ITC (HS) Code 62113300 - Other garments for men or boys of man-made fibres - 98,754 pcs/annum. ITC (HS) Code 62152000 - Ties, bow ties and cravats of man-made fibres - 98,754 pcs/annum.

3. **Proposals for renewal of Letter of Approval (LOA)**

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3.1 M/s Ritu Overseas

- 1) It was informed to the Approval Committee that a letter dated 07.01.2026 was received from the unit requesting renewal of its LOA for the remaining period of the third block of five years.
- 2) Committee was informed that M/s Ritu Overseas had submitted an application vide their letter dated 18.12.2024 to extend the validity of their Letter of Approval (LOA) for the 03rd block of five years (03.02.2025 up to 02.02.2030). In this regard, the proposal of the unit was placed before the Approval Committee Meeting held on 10.02.2025 wherein after considering that the unit had not been working for last 4 years, the Approval Committee, after deliberations, approved the renewal validity of LOA dated 16.05.2013 of M/s Ritu Overseas for one year up to 02.02.2026 along with approval of revised HS codes submitted by unit. The Committee further directed that the performance of unit should be monitored after 6 months. Accordingly, LOA renewal letter dated 25.02.2025 was issued to the unit.
- 3) Committee was further informed that Show Cause Notice dated 19.09.2025 was issued to the unit by Noida Customs Commissionerate and **the adjudication proceedings in the matter are currently pending.**
- 4) It is further submitted that in respect of the Show Cause Notice dated 27.11.2020 for non-realization of foreign exchange, the then Hon'ble Development Commissioner, NSEZ had held a personal hearing on 09.03.2026 therein unit reiterated that they had realized all the pending FE for which the SCN dated 27.11.2020 was issued to the unit. Accordingly, after the approval of the Competent Authority, NSEZ, Adjudication Order dated 15.04.2026 has been issued wherein **charges levied under SCN dated 27.11.2020 are dropped.**
- 5) Approval Committee, after due deliberations, decided to **defer** the proposal till the adjudication proceedings of Noida Customs Commissionerate is completed. **Committee further directed to Customs Section, Moradabad SEZ to submit report on discrepancy in the value of DTA Procurement with Export Benefit and value of Exports made by the unit from FY 2019-20 to FY 2023-24 within two days.**



3.2 M/s Goldmine Overseas

1) It was informed to the Approval Committee that a letter dated 04.02.2026 was received from the unit requesting renewal of its LOA for the remaining period of the second block of five years.

2) Committee was informed that the Competent Authority granted interim extensions of the LOA – first for three months up to 14.02.2025 , and thereafter for a further six months from 15.02.2025 to 14.08.2025 in which unit did exports of Rs. 54 lakhs to UAE. Subsequently, the unit requested LOA renewal for the remaining period of the second block, The matter was placed before the Approval Committee in its meeting held on 01.10.2025. After detailed deliberations, the Committee decided to renew the LOA of the unit for a further period of six months (up to 13.02.2026) and to monitor its performance before taking a decision on further extension.

3) Approval Committee, after due deliberations, decided to **extend the validity of LOA for the period of 09 months (i.e., upto 13.11.2026) from its expiry date with condition that if no export performance is seen during the extended period, the LOA may be subject to cancel by the Approval Committee.**

4 Proposal for inclusion of authorized operations in LOA

M/s Goldmine Overseas

(1) Approval Committee was informed that M/s Goldmine Overseas has submitted proposal for inclusion of additional items as authorized operations in their LOA as per the list given below:

2. The list of ITC HS Code for export :-

S. No.	Description of Goods as per unit	ITC HS code	Description as DFGT	Export Policy	Production of Capacity
01	Walnut Oil	15159099	Other: --- Other	Free (As per Notification No. (01/2015-20 dated 06.04.2018)	20000 Litres
02	Black Pepper Powder	09041190	Other -Pepper : -- Neither crushed nor ground	Free (As per Notification No. 32/2015-20 dated 04.10.2017)	25000 Kgs.

3. In addition to the ITC (HS) codes of export products, the unit has also submitted the list of ITC (HS) codes for import, which are as under.

S. No.	Description of Goods as per unit	ITC HS code	Description as DFGT	Import Policy

01	Walnut Shell	08023100	Walnuts : -- In shell	Free
02	Black Pepper	09041120	Light black pepper	Prohibited However, import is free if CIF value is above Rs. 500 per kg. MIP conditions, however will not be applicable for imports under Advance Authorization Scheme, imports by 100percent Export Orient Units (EOUs) and units in the SEZ. Further, import under Advance Authorization Scheme is Free and are exempted from the MIP condition when import is for extraction of oleoresin, for re-export by the manufacturer exporters only, subject to Policy condition No. 3 of the Chapter.

(2) Shri Sumit Garg, one of the partners of the firm appeared before the Committee to explain the proposal and business plan of their unit.

(3) The Committee was informed that previously the case of the unit was placed before the Approval Committee meeting held on 19.02.2026. The Approval Committee discussed the proposal of the unit for broad banding to include Black Pepper Powder and Walnut Oil as their authorized operations. Comments/inputs were sought from the representatives of Customs and DGFT, who stated that the proposed items fall under the category of sensitive commodities. They informed the Committee that the matter requires detailed examination and assured that their formal comments would be submitted after conducting the necessary review. The Committee further noticed that their past performance has remained poor and for present broad banding they haven't submitted details like the investment proposed, sources of funds etc. The Approval Committee, after due deliberations, decided to defer the proposal of broadbanding for the unit until comments are received from Customs and DGFT with respect to proposed products.

(4) Committee was informed that the reply from Customs section was received, however, reply from DGFT was still awaited.

(5) Approval Committee, after due deliberations, decided to **deferred** the proposal until the unit shows satisfactory performance within the extended LOA renewal period.

5 M/s Pooja Overseas - Request for Change in partnership

(1) Approval Committee was informed that An application dated 03.02.2026 regarding Change of Partnership was received in this office from M/s Pooja Overseas.

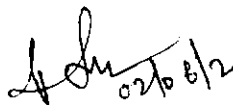
(2) Shri Dhaval Kapoor, one of the partners of the firm appeared before the Committee to explain the proposal.

(3) Approval Committee, after due deliberations, **took note of the intimation** for change in partners & shareholding patterns, in terms of Instruction No. 119 of Department of Commerce. The unit shall ensure compliance of the conditions mentioned in the Instruction No. 119 in letter & spirit.

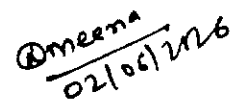
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6.	<p>M/s Indian Heritage Perfumers - Proposal for Monitoring of Export Performance under rule 54 of SEZ Rules, 2006</p> <p>(1) No one from the unit was appeared before the Approval Committee.</p> <p>(2) Approval Committee monitored the performance of the unit in terms of Rule 54 of SEZ Rules, 2006 and took note of positive NFE earned by the unit from FY 2020-21 to FY 2024-25. Committee further directed Customs Section, Moradabad SEZ to submit factual report on unit's DTA procurement/Import during the monitored period within 7 working days.</p>
7.	<p>Uniform list of services to be followed in Moradabad SEZ under Instruction No. 79 of Department of Commerce</p> <p>(1) Approval Committee was informed that M/s Sainik Lifestyle Private Limited, a unit located in Moradabad SEZ had requested vide letters dated 13.01.2026 and 17.03.2026 for inclusion of certain services in their Letter of Approval (LoA).</p> <p>(2) Committee was informed that the services requested by the unit are covered under the ambit of default services as per the aforesaid guidelines. It is also noted that similar services are being permitted in Noida SEZ and other SEZs, where the respective Unit Approval Committees (UACs) had accorded approval for such services.</p> <p>(3) Approval Committee, after due deliberations, directed to issue Circular for all Developer/Co-Developer/Units under Noida SEZ Zone to receive and use default list of services issued under Instruction No. 79 of Department of Commerce and other amendments thereafter.</p>

Meeting ended with a **vote of thanks** to the Chair.


02/06/26

(Paras Mani Tripathi)
Jt. Development Commissioner


02/06/26

(Gopal Meena)
Zonal Development Commissioner