मुरादाबाद विशेष आर्थिक क्षेत्र

(दिनांक **10.09.2026** 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 11.00 AM on 10.09.2026 through hybrid mode.

A. The following members of the Approval Committee were present through video conferencing/physically 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 Sunil Kumar Yadav, Superintendent, CGST, Moradabad.
6. Shri Surendra Pal, ITO (HQ), O/o PCIT, Income Tax Department, Moradabad.
7. Shri Lalit Verma, representative of UPSIDA, Moradabad SEZ.

B. Besides, during the meeting Shri (i) Aashish Madanlal Rawlani, 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. New initiatives / reforms in view of good governance for Viksit Bharat 2047:-

- 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.
- Queries **should not be given** in piece-meal.
- The scheduled date of **next meeting** of Approval Committee **is 08.10.2026**.

- It is **mandatory** to apply on NSDL Portal for setting up a new unit.
- 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.
- Whatever documents/APRs/Returns are submitted online, or details filled in online form by the applicant or SCN/Notice/Communication by the DC office, will be considered evidence **as per IT Act, 2000**.

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 54 of SEZ Rules, 2006 for monitoring of export performance of SEZ units.
c. Section 16 of the SEZ Act, 2005- Cancellation of Letter of Approval (LOA).

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

S. No.	Subject	No. of Proposals	Proposals Approved/In-Principle approved	Proposal deferred	Proposal Rejected
1.	Proposals for setting up of new unit in MSEZ	2	1	1	0
2.	Monitoring of Export Performance	2	1	1	0
5.	Cancellation of LOA	1	0	1	0
	Total:	**5**	**2**	**3**	**0**

<u>H. Compliance of Last UAC Meeting</u>

S. No.	Subject	No. of Proposals	LOA/Letter issued	Proposal Rejected/deferred
1.	Proposals for setting up of new unit in MSEZ	2	1	1
2.	Proposals for renewal of LOA along with broad-banding and monitoring of performance	1	1	0
3.	Proposal for inclusion of additional authorized operation (Broad-banding) with enhancement of production capacity in LOA	3	3	0
4.	Monitoring of Export Performance	2	1	1
5.	Cancellation of LOA	1	0	1
6.	Request for Exit from SEZ Scheme	1	1	0
7.	Supplementary Agenda	1	1	0

		Total:	**11**	**8**	**3**

I. Item wise decisions on proposals included in agenda:

1. Ratification of Minutes of last meeting of the Approval Committee held on 13.08.2026.

As no objections were received against the decisions of the Approval Committee meeting held on 13.08.2026, the Committee took note and **unanimously ratified** the minutes of the said meeting.

2. Further, the Committee was informed **that in Agenda Point 4.3-Connect India Inc.,** the Approval Committee directed to review the export performance of the unit in the next UAC. In this regard, unit has **requested 30 days extension** for submission of updated/corrected documents and requested to place their proposal in UAC Meeting to be held in October, 2026, which was approved by the Competent Authority, NSEZ on file. The Approval Committee **took note of it.**

2.1 M/s East Elm – Proposal for setting up a new unit.

It was informed to the Approval Committee that M/s East Elm submitted an application dated 18.05.2020 for setting up a handicrafts manufacturing and export unit in Moradabad SEZ. The case of M/s East Elm was firstly placed before Approval Committee in its meeting held on 07.09.2020 and then on subsequent meetings on 23.02.2021, 12.03.2021, 27.05.2021, 10.06.2021, 07.02.2022 and 27.07.2022.

2. **Shri Shailendra Pal Singh**, one of the partners of the firm appeared before the Committee for explanation.

3. Committee was informed that that M/s East Elm was allotted Plot No. H-26 measuring 190.00 Sq. Mtrs. by UPSIDA on 26.05.2020, much before approval of LOA by the Approval Committee. As per **Rule 18(2)(ii) of the SEZ Rules, 2006,** *"the Developer is required to make a provisional offer of space, and the lease agreement/possession is to be given to the entrepreneur only after issuance of LOA".* Thus, allotment of the plot by UPSIDA prior to **issuance of LOA was not in accordance with the procedure prescribed under the SEZ Rules, 2006**, and the issue of subsequent Time Extension Fee/other plot-related liabilities has arisen in this background

4. It was also brought to the notice of the Committee that the Approval Committee, in its meeting dated 27.07.2022, had **granted in-principle approval** to the proposal of M/s East Elm, **subject to resolution of the issue of Time Extension Fee with UPSIDA, and had decided that LOA would be issued only after receipt of the requisite time-extension letter from UPSIDA.** Thus, the matter remained pending primarily on account of resolution of the plot/time-extension issue between the applicant and the UPSIDA.

5. The Committee was further informed that UPSIDA, vide communication

letter dated 20.08.2026, informed that allotment of Plot No. H-26, measuring 190.00 Sq. Mtrs., made in favour of M/s East Elm on 26.05.2020, has been **cancelled due to non-compliance with the prescribed terms and conditions.** An amount of Rs. **12,23,850.12** towards Time Extension Fee, interest and other applicable charges was outstanding against the plot and that the unit, vide reply letter dated 01.09.2026, **accepted the cancellation and requested refund of the amount deposited against the plot along with applicable interest**.

6. The Approval Committee, after due deliberations observed that the previous UACs from 2020 to 2021 had not approved the proposal due to deficiencies observed in the said proposal like – Non-submission of bank statement of the partners, manufacturing flow process chart, financial fund-flow statements and finally in the UAC on 27.07.2022 granted in principal approval to the proposal of the applicant subject to resolution of issue between UPSIDA on payment of time-extension fees, leading to further deferments in subsequent UACs.

7. In order to resolve the issue amicably between UPSIDA & the applicant-East Elm, the Committee, directed UPSIDA to **convene a meeting with the Unit on 14.09.2026 at 11:00 AM, in the presence of the Specified Officer (Customs)/Superintendent(Customs), Moradabad SEZ,** and submit a report on the outcome of the meeting to the O/o DC, Moradabad SEZ **at the earliest**.

8. Also, the Committee directed UPSIDA to submit a report regarding payments made by the applicant against the said plot since 2020 to 2026 and communications thereof.

9. The Committee decided to **defer** the proposal of M/s East Elm for setting up a new unit in Moradabad SEZ till submission of report on the outcome of the said meeting and further **directed the unit to provide the following documents at the next UAC meeting, provided a mutual settlement is achieved between the unit and the UPSIDA** :

a. Unit should submit fund flow statement.
b. Unit should submit financial credibility of their proposed project.
c. Unit should submit promoters' last five years ITRs.
d. Unit should submit Profit/Loss statement of their DTA unit (if any).
e. Unit should submit proposed ITC (HS) Codes with manufacturing flow chart.
f. Unit should submit revised Form-F since earlier request is approx. 6 years old.
g. the applicant should secure NOC/provisional Letter of Space from developer for consideration of proposal if interested.

2.2 M/s Adprint Product Ind. – Proposal for setting up a new unit.

It was informed to the Approval Committee that the proposal of the unit was placed before the Approval Committee in its meeting held **on 13.08.2026.** The Approval Committee, after due deliberations, **decided**

to defer the proposal of M/s Adprint Product Ind. for setting up a new unit in Moradabad SEZ **until the next UAC meeting.** The unit was further directed to **reply to communication dated 25.07.2025** was issued for seeking information/documents from the unit **along with Provisional Offer of Space from UPSIDA** failing which it shall be presumed that the unit is not interested in continuing its operations in the Special Economic Zone, and appropriate action shall be initiated under SEZ Rules without providing any further opportunity.

2 . **Shri Kishore Kumar Singh and Shri Muti Ur Rehman Khan,** partners of the firm appeared before the Committee for explanation.

3. It was also informed to the Committee that Approval Committee in last meeting also directed **UPSIDA to take further necessary action with respect to Cancelled LOA** of the Firm M/s Ad Print Product Industries (Proprietor: Shri Muti-Ur-Rehman) **in terms of Rule 11(5) of SEZ Rules 2006** for which the unit subsequently exited the SEZ **under Rule 74 of the SEZ Rules, 2006**, vide Exit Order dated 08.05.2019. Further, with regards to M/s Adprint Product Ind., a new partnership firm comprising Shri Muti-Ur-Rehman Khan and Shri Kishor Kumar Singh, submitted a fresh application dated 12.06.2020 for setting up a manufacturing unit for handicraft items , **this will be treated as a Fresh proposal.**

4. Committee was further informed that the decision of the Committee was intimated to the unit vide **email dated 17.08.2026** and vide letter dated 19.08.2026 (sent through email on 19.08.2026, by speed post EU655603846IN). Further, **a reminder email dated 31.08.2026 was also sent to the unit** for submission of pending documents and intimated the unit **in advance** that their proposal will be placed in upcoming UAC.

5. Representatives of the unit informed the Committee that they have submitted pending requisite documents in the office in yesterday’s evening by email. On examination of the CA certificate, unsecured loan declaration by the brother of one of the partner – Shri Muti ur Rehman, the account statement of the unit - SUPER STATIONERY PRODUCT IND.LLC, ITR of one of the partner- Shri Kishore Kumar Singh for the AY 2025-26 & 2026-27 and the UPSIDA payment challan, it was observed that the applicant satisfied the fund flow required for the establishing the said unit.

6. The Approval Committee, after due deliberations and commitment given by the applicant to commence operations within two months , decided to **approve** the proposal of M/s Adprint Product Ind. for setting up a new unit in Moradabad SEZ.

3.1 M/s CL Gupta Overseas LLP - Monitoring of Export performance

It was informed to the Approval Committee that UPSIDA, vide letter dated 14.08.2026, informed that **Plot No. C-01, measuring 4,824 sq. mtr**., was allotted to the unit on 09.01.2023, with Lease Deed executed on

02.04.2023 and possession handed over on 14.09.2023. The unit was required to commence production by 08.01.2025; however, the same has not been achieved and time-extension charges with applicable interest have become due w.e.f. 09.01.2025. Despite repeated communications, including Notice No. 441 dated 28.07.2026, the unit has not undertaken the requisite development/construction activities. **The unit attributed the delay to the global slowdown and its impact on the export market.** UPSIDA has cautioned that continued non-utilisation of the plot is causing financial loss to the Authority and may result in cancellation of the allotment for non-compliance.

2. **Shri Girdhari Lal Gupta**, authorized representative of the firm appeared before the Committee for explanation.

3. The Committee was informed that the unit was initially granted LOA for **Plot A-01 measuring 25,380 sq. mtr.** Subsequently, **Plot C-04 measuring 6,055.35 sq. mtr.** was added, approved by the Competent Authority on 05.04.2022 and ratified by the Approval Committee on 27.07.2022. Thereafter, addition of **Plot C-01 measuring 4,824 sq. mtr.** was approved by the Approval Committee on 14.09.2023, subject to the unit's reply to office letter dated 03.08.2023. The unit subsequently informed that Plot C-01 would be utilised for **warehousing of raw materials, consumables and components**, thereby freeing space in Plot A-01 for manufacturing activities. Accordingly, an **amended LOA dated 27.10.2023 with revised projections** was issued with the approval of the Competent Authority, NSEZ.

4. The Committee was further informed that the unit has submitted APRs on the NSDL Portal. However, except for FY 2024-25, **all APRs have queries and the replies thereto have not been submitted by the unit as required under Rule 22(3) of the SEZ Rules, 2006 and Condition No. 7 of the BLUT.**

5. It was also informed to the Committee that a clarification letter dated 31.08.2026 was sent by this office to the unit regarding **non-utilization of Plot No. C-1 and pending APR queries. In response, unit vide letter dated 05.09.2026** submitted that the reply to the APR queries along with APR for FY **2025-26** would be furnished **within 15 days**. Regarding Plot C-01, the unit attributed the delay in expansion to delayed possession and adverse global economic/geopolitical conditions affecting its major export markets, particularly the **USA and Europe**, which led to deferment of the planned expansion. The unit further stated that the business situation has now improved and additional export orders have been received. It is accordingly taking steps for **building plan approval and commencement of construction at Plot C-01** and has assured that the plot would be utilized for the intended expansion project.

6. The Approval Committee, after due deliberations, **took serious note of non-utilization of Plot C-1 and non-submission of reply of APRs queries** and directed the unit to submit its **reply till 15 Sept., 2026** failing

which a penalty of **Rs. 25,000/-** will be imposed under **Section 11 (2) & 13 of the Foreign Trade (Development & Regulation) Act, 1992** which is reproduced below:

"11. Contravention of provisions of this Act, rules, orders and foreign trade policy:

(2) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made thereunder or the foreign trade policy, he shall be liable to a penalty of not less than ten thousand rupees and not more than five times the value of the goods or services or technology in respect of which any contravention is made or attempted to be made, whichever is more."

7. Further, Committee directed the unit to submit **month-wise timeline for commencement of construction at Plot No. C-1 and the performance will be reviewed after 6 months in UAC. Otherwise, the said plot may be deleted from the LOA.**

3.2 M/s Madhava Manufacturing Company - Monitoring of Export performance

It was informed to the Approval Committee that the case was earlier placed before the **Approval Committee in its meeting held on 13.08.2026**. After due deliberation, the Committee **deferred the proposal for renewal of LOA** till the Unit clears the UPSIDA dues and furnishes a **credible business plan supported by export orders at hand, if any**. The decision was communicated to the Unit vide this office letter dated **19.08.2026**. **However, unit has not complied the direction of the Committee.**

2. **Shri Madhav Suri**, authorized representative of the firm appeared before the Committee for explanation.

3. The Committee observed that the unit had not responded to the query raised in the APR for FY 2021-22 and didn't submit APR for the FY 2024-25, in **violation of Rule 22(3) of the SEZ Rules, 2006 read with Condition No. 7 of the BLUT.** The unit had also not furnished a complete and satisfactory reply to the query dated 10.02.2026. UPSIDA has requested that LOA renewal may not be considered without clearance of its outstanding **dues of approximately Rs. 6,86,366/-.**

4. The Committee was apprised of the fact that the **unit's LOA expired on 28.12.2025** and renewal is pending. A complaint was received regarding DTA supplies of approximately Rs. 6.35 lakhs made during February–May 2026, after expiry of the LOA, of which Rs. 5.85 lakhs remained outstanding. **Moradabad SEZ Customs, vide report dated 10.08.2026, confirmed that 10 out of 11 invoices related to procurements made after expiry of the LOA.** The unit admitted the post-expiry procurements and stated that the goods were procured to fulfil customer orders and received as zero-rated supplies under GST. It was informed to the Committee that the **case**

was referred to the jurisdictional GST authorities to safeguard the Government revenue.

5. The representative of the unit informed the Committee that unit has submitted **Rs. 1 lakh**, a part of UPSIDA's dues and the unit **will clear all pending dues** after renewal of LOA. Further, the representative of the unit informed that the unit **has export orders in hand** and requested to give an opportunity to revive their business.

6 . The Approval Committee **took serious note of** the pending renewal deficiencies, APRs non-compliance and post-expiry DTA procurements and **decided to impose a penalty of Rs. 10,000 /- under Section 11 (2) & 13 of the Foreign Trade (Development & Regulation) Act, 1992** which is reproduced below:

> *"11. Contravention of provisions of this Act, rules, orders and foreign trade policy:*
>
> > *(2) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made thereunder or the foreign trade policy, he shall be liable to a penalty of not less than ten thousand rupees and not more than five times the value of the goods or services or technology in respect of which any contravention is made or attempted to be made, whichever is more."*

7. However, the Approval Committee, after due deliberations taking into account the past performance of the unit, where from 2020-21 to 2024-25 the unit had achieved exports of FoB value of Rs. 843 Lakhs & NFE earning of Rs. 818 Lakhs, decided to **renew the LOA of the unit for 02 years and following compliances shall be made by the unit within one month**:

a. Unit should deposit the penalty of Rs. 10,000/- in favour of DC, NSEZ;
b. Unit should submit reply of this office query letter dated 10.02.2026;
c. Unit should submit export orders and an undertaking that they will clear all pending dues of the UPSIDA after renewal of LOA.

4. M/s Neeraj Handicrafts & Packaging Industries - Consideration of cancellation of Letter of Approval (LOA) under Section 16 of the Special Economic Zones Act, 2005

It was informed to the Approval Committee that the case was placed before the Approval Committee in its meeting held on **13.08.2026**. After due deliberation and considering the case on humanitarian grounds, the Committee **deferred the matter** and directed the unit to **deposit part of the penalty imposed vide Order-in-Original dated 17.07.2026, clear part of the outstanding UPSIDA dues, realize the pending foreign exchange remittances, and demonstrate its willingness to continue operations**. The Committee decided that the **final decision would be taken in the next UAC meeting after considering the unit's compliance**.

2. **No one** from the firm appeared before the Committee for explanation.

3. Committee was also informed that the unit has also **failed to submit APRs despite repeated opportunities.** Its LOA expired **on 29.06.2024**, and no renewal/extension has been sought till date. Further, **approximately Rs.17.26 lakhs** remains outstanding against UPSIDA. It was also apprised to the Committee that the Development Commissioner, Noida Special Economic Zone has **adjudicated the Show Cause Notice dated 20.12.2022** under the provisions of the **Foreign Trade (Development & Regulation) Act, 1992** and passed an **Order-in-Original dated 17.07.2026** imposing penalty under Sections 11(2) and 13 of the said Act, **directing recovery of Duty Drawback by the appropriate Customs authorities** and ordering placement of the case before the Unit Approval Committee for consideration of cancellation of the Letter of Approval **under Section 16 of the SEZ Act, 2005.**

4. It was further informed to the Committee that the Committee's decision was communicated to the unit vide **email dated 17.08.2026** and this office letter dated **19.08.2026**. However, **no reply or compliance report has been received from the unit till date** regarding deposit of penalty, realization of pending export proceeds, or its willingness/business plan for continuation of operations. Further, UPSIDA, vide email dated **01.09.2026**, in response to this office email dated 31.08.2026, confirmed that the unit has **not cleared the outstanding UPSIDA dues of Rs. 17,78,352/- till date**.

5. The Approval Committee, after due deliberations, decided to **defer** the proposal of the unit **till next UAC Meeting** and give final opportunity to the unit for compliance of the directions of previous UAC Meeting and demonstrate its willingness to continue operations, **failing which the case will be decided ex-parte.**

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

Digitally signed by PARAS MANI TRIPATHI Date: 11-09-2026 18:18:30	Digitally signed by GOPAL MEENA Date: 11-09-2026 15:12:27
(Paras Mani Tripathi)	**(Gopal Meena)**
Jt. Development Commissioner	**Zonal Development Commissioner**

“लोकहितं मम करणीयम”	“देश सेवार्थ कर संचय”
“शीलं परम भूषणम्”	“कोष मूलो दण्ड”
“लोकहितार्थ सत्यनिष्ठा”	“सत्यमेव जयते”