मुरादाबाद विशेष आर्थिक क्षेत्र

(दिनांक **13/08/2026** 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 13.08.2026 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 Ashwini Kumar, Assistant Commissioner (Customs), Noida Customs Commissionerate
5. Shri R. K. Vyas, Assistant Commissioner (Customs), ICD Moradabad.
6. Shri Sunil Yadav, Superintendent, CGST, Moradabad.
7. Shri Surendra Pal, ITO (HQ), O/o PCIT, Income Tax Department, Moradabad.
8. Ms. Gesu Maurya, Area Manager, 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.
- The scheduled date of **next meeting** of Approval Committee **is 10.09.2026.**
- 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 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. Rule 54 of SEZ Rules, 2006 for monitoring of export performance of SEZ units.
e. Section 16 of the SEZ Act, 2005- Cancellation of Letter of Approval (LOA).
f. Rule 74 of SEZ Rules, 2006 for Exit of Units under SEZ Scheme.

F. UAC Committee issued directions to the Developer, UPSIDA:-

a. Lease Rights **must be co-terminus** with the validity of LOA **as per Rule 11 (5) of SEZ Rules, which is reproduce below:**

> *"the land or built up space in the processing area or Free Trade and Warehousing Zone shall be given on lease only to the entrepreneurs holding a valid Letter of Approval issued under rule 19 and the lease period shall not be less than five years but notwithstanding any other condition in the lease deed, 38[the lease rights would cease to exist in case of the expiry or cancellation of the Letter of Approval]. "*

b. Unit may exit from SEZ under **Rule 74 of SEZ Rules, 2006**, which is reproduce below:

> *"(1) The Unit may opt out of Special Economic Zone with the approval of the Development Commissioner and such exit shall be subject to payment of applicable duties on the imported or indigenous capital goods, raw materials, components, consumables, spares and finished goods in stock"*

c. Developer should submit list of units which have valid LOA and have not come in production till date, **with reasons for delay**.

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

S. No.	Subject	No. of Proposals	Proposals Approved/In-Principle approved	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.	Ratification of Last Minutes	1	1	0
8.	Supplementary Agenda	1	1	0
	Total:	**12**	**9**	**3**

H. Compliance of Last UAC Meeting dated 09.07.2026

Sr. No.	Subject	No. of proposal	Proposal Deferred/Rejected	LOA/ Letter Issued
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	0	1
3	Proposal for inclusion of additional authorized operation (Broad-banding) in LOA	3	0	3
4	Request for approval of Solar Generation Power Plant	1	0	1
5	Inclusion of additional Plot in LOA	1	0	1
	Total	**8**	**1**	**7**

I. Item wise decisions on proposals included in agenda:

1. Ratification of Minutes of last meeting of the Approval Committee held on 09.07.2026.

As no objections were received against the decisions of the Approval Committee meeting held on 09.07.2026, the Committee took note and **unanimously ratified** the minutes of the said meeting.

1.1 Monitoring of Export Performance of M/s Indian Heritage Perfumers under Rule 54 of the SEZ Rules, 2006 – Examination of DTA Procurement Transactions.

In compliance of UAC's direction, the Custom Section, Moradabad SEZ examined the DTA procurements, imports and Zone-to-Zone transactions of the unit and reported that **no deviation, irregularity or adverse observation was noticed** from the Customs perspective.

2. The Committee was informed that during verification of Customs report, it was observed that the GSTIN of **M/s Z. I. Enterprises was cancelled w.e.f. 01.07.2024**, whereas a supply to the SEZ unit was reported on **06.09.2024, i.e. after cancellation**. In case of **M/s Z. N. Sales Corporation**, the GSTIN was **cancelled w.e.f. 31.07.2023,** while the last reported supply was on **28.12.2022, i.e. prior to cancellation**. However, the Customs Section has reported that **no adverse communication has been received from the jurisdictional GST authorities** in this regard.

3. The Committee was further informed that since the issue pertains to the applicability of the GST law, the matter has already been **referred to the concerned jurisdictional GST authorities** for examination and appropriate action.

4. The Approval Committee, after due deliberations, **took note** of the above observations and directed the Customs Section to **sensitize the unit to procure goods only from suppliers having valid GSTINs.**

2.1 Bolce Home Private Limited – Proposal for setting up a new unit.

It was informed to the Approval Committee that Bolce Home Private Limited (**CIN: U31000UP2025PTC219767)** has submitted 29.07.2026 for setting up a new unit in Moradabad SEZ for Manufacturing and export of **Handicrafts items made of Wood, Mirror, Glass, Iron, Brass, Aluminium, Metal Furniture, Wooden Furniture, Lamp & Lighting and Table Lamp** through Form "F" vide Request ID 112600005453 dated 23.07.2026 on SEZ Online portal. Their projected exports are **Rs. 61,672.02 lakhs** with a Net Foreign Exchange (NFE) of **Rs. 59,307.12 lakhs** having **Rs. 2364.90 Lakhs** Forex outgo over a period of five years.

2. Shri Hardeep Singh and Shri Moazzam Ali, authorized representatives of the firmappeared before the Committee to explain the proposal and business plan of their unit.

3. Committee was informed that the proposed ITC (HS) Codes have been verified with the current DGFT ITC (HS) Classification and Export Policy. All the proposed products fall under the **"Free" Export Policy** and are permissible for export from the SEZ.

4. Committee was further informed that the applicant has proposed a project with a total investment of **Rs. 8,202.23 lakh**s, to be financed through **promoters' contribution, investment from the existing DTA unit and bank finance**. In support of the financial capability, the applicant has submitted Net Worth Certificates of both Directors, Audited financial statements of the **existing DTA unit, M/s R. H. International**, for FY 2022-23 to FY 2024-25 and a CA Certificate for FY 2025-26 and a letter dated 10.07.2026 **from ICICI Bank**.

5. During deliberations, the Committee observed that the **financial documents submitted by the unit were not satisfactory** in relation to the space requirement of **12,210.37 sq. metres and proposed investment of Rs. 8,202.23 lakhs**. The Committee further observed that the unit **did not have any formal sanction or in-principle approval from the bank.**

6. The promoters assured the Committee that **they are planning to sell their Immovable asset to finance the project** and if approved, they will provide timeline of financing and setting up of the unit which they will adhere to in strict compliance of the LOA.

7. The Approval Committee, after due deliberations, decided to **grant in-principle approval** to the proposal of Bolce Home Private Limited for setting up a new unit in Moradabad SEZ, **subject to the condition that the unit shall submit an undertaking/affidavit declaring the source of funding and the expected timeline for commencement of production.**

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

It was informed to the Approval Committee that M/s Adprint Product Ind., a partnership firm, submitted an application **on 12.06.2020** for setting up a manufacturing unit in Moradabad SEZ for export of various handicraft items including **brass, aluminium, copper, iron & steel artware, wooden artware, glass artware, stationery items, decorative boxes, notebooks, leather handicrafts, prayer rugs and other allied products.**

2. **Shri Kishore Kumar Singh,** 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 LOA No. NSEZ/4-225/2003-MBD/328 dated 21.08.2007 was issued to **M/s Ad Print Product Industries (Proprietor: Shri Muti-Ur-Rehman)** for setting up a unit on **Plot Nos. G-23 & G-24,** Moradabad SEZ. The unit subsequently **exited the SEZ under Rule 74 of the SEZ Rules, 2006,** vide Exit Order dated 08.05.2019. Thereafter, **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 on the same plots.

4. Committee was further informed that the unit's proposal was considered by the Approval Committee in meetings **held on 07.09.2020, 23.02.2021, 12.03.2021 and 10.06.2021**, but was **deferred each time due to deficiencies** in the documents/information submitted by the applicant. Despite a query letter dated 21.06.2021, **the applicant responded only on 18.06.2025, after nearly four years**, and the response was incomplete and unsatisfactory. Further documents were sought vide communication dated 25.07.2025, **but complete compliance has not been furnished till date.** Accordingly, no LOA has been issued and the proposal remains pending due to non-submission of requisite documents.

5. It was also apprised to the Committee that the **unit was intimated in advance that its proposal was placed before Approval Committee and may treat this as a final opportunity** to submit the pending documents/information. In response, the unit submitted documents stating that the proposed revival would be financially supported by **M/s Super Stationery Product Ind. LLC., Sharjah, UAE,** and furnished an undertaking regarding the source and flow of funds.

6. However, it was informed to the Committee that the **unit has not furnished financial documents of the proposed funding company**, such as Balance Sheet, P&L Account, bank statements or ITRs, to establish its financial capacity. Further, **the UAE company's Industrial Licence submitted by the unit was already expired on 25.05.2026**, requiring clarification regarding its current validity/status. Several other documents, including promoters' ITRs, ITC (HS) codes, financial/bank documents, UPSIDA NOC for amalgamation of plots, updated No Dues Certificate and documents as per the revised checklist, **are also still pending.**

7. 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.**

8. The Committee directed UPSIDA **that Rule 74 of SEZ Rules 2006** where *"(1) The Unit may opt out of Special Economic Zone with the approval of the Development Commissioner and such exit shall be subject to payment of applicable duties on the imported or indigenous capital goods, raw materials, components, consumables, spares and finished goods in stock"*

And Rule 11(5) where *"the land or built up space in the processing area or Free Trade and Warehousing Zone shall be given on lease only to the entrepreneurs holding a valid Letter of Approval issued under rule 19 and the lease period shall not be less than five years but notwithstanding any other condition in the lease deed, 38[the lease rights would cease to exist in case of the expiry or cancellation of the Letter of Approval]. "*

Therefore, UPSIDA shall take further necessary action with respect to Cancelled LOA of the Firm **M/s Ad Print Product Industries (Proprietor: Shri Muti-Ur-Rehman)** 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.**

3. M/s Brassex Exports - Proposal for renewal of LOA under Rule 19(6) of SEZ Rules, 2006 with Broad banding of items in LOA under Rule19(2) of SEZ Rules, 2006 & Monitoring of Export Performance under Rule 54 of SEZ Rules, 2006

It was informed to the Approval Committee that the unit has applied for renewal of its Letter of Approval (LOA) for the 4th Block of five years along with a request for broad-banding/change of ITC (HS) Codes as per list given below:

S. No.	Existing ITC HS code	Proposed ITC HS Code	Description as per Unit	Description as per DGFT	Export Policy	Proposed Production Capacity	Remarks
1	*74199930*	*74198030*	Handicrafts of Brass	Articles of brass	Free	50 M. Tons	**Old ITC HS Code expire as per DFGT Policy**

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2	***76151030***	***76169990***	Handicrafts of Aluminium	Other	Free	100 M. Tons	**As per buyer demand, unit wants to change ITC Code through Broad-banding**
3	76151090	No Change	Handicrafts of Aluminium	Utensils: ----Parts	Free	100 M. Tons	
4	***73239420***	***73269099***	Handicrafts of Iron or Stainless Steel	Other: ---- Other	Free	50 M. Tons	**As per buyer demand, unit wants to change ITC Code through Broad-banding**
5	73239490	No Change	Handicrafts of Iron or Stainless Steel	Other:	Free	20 M. Tons	
6	70200090	No Change	Handicrafts of Glass	Glass chimneys: ----Other	Free	100 M. Tons	
7	70200029	No Change	Handicrafts of Glass	Glass chimneys:	Free	100 M. Tons	

Inclusion of Additional ITC HS Code

8	74198040	Handicrafts of Copper	Articles of Copper	Free	20 M. Tons
9	44219990	Handicrafts of Wood	Spools, cops, bobbins, sewing thread reels and the like of turned wood: Other	Free	100000 Pcs
10	68159990	Handicrafts of Stone	Other articles : -- Other	Free	20000 Pcs
11	83063000	Handicrafts of Metal Photo Frame	Photograph, picture or similar frames; mirrors	Free	700000 Pcs
12	49119990	Handicrafts of Wall Printing Picture	Other : -- Other	Free	50000 Pcs
13	69120090	Handicrafts of Ceramic	Others- Ceramic tableware, kitchenware, other household articles and toilet articles	Free	100000 Pcs
14	94056900	Handicrafts of Lamp & Lighting	Illuminated signs, illuminated name-plates and the like:-- Other	Free	25000 Pcs
15	70099200	Handicrafts of Mirror	other -- Framed	Free	25000 Pcs
16	63049299	Handicrafts of Fabric	Other furnishing articles ---- Others	Free	25000 Pcs

2. **Shri Rakesh Khanna**, one of the partners of the firm alongwith **other representatives** appeared before the Committee to explain the proposal and business plan of their unit.

3. Committee was informed that the unit remained **largely non-operational during the current block** and resumed manufacturing and export activities only during FY 2025-26 with **exports of Rs. 39.01 lakhs** with positive NFE of **Rs. 39.01 lakhs** and **nil** foreign exchange outgo.

4. Committee was further informed that **the Customs Section, vide its verification report dated 15.07.2026, has confirmed that the unit is carrying out manufacturing activities**, the installed plant & machinery are commensurate with the manufacturing operations, raw materials are available, utility connections are operational and **no discrepancy has been noticed regarding the existence and functioning of the unit.** The Customs Section has further reported that the DTA procurement transactions and export records **verified by it are supported by the relevant Customs records and has recommended renewal** of the LOA.

5. Representative of unit informed the Committee that the unit has also submitted **export orders from overseas buyers** and has exported goods worth **Rs.28.53 lakhs during April, 2026**.

6. It was further informed that **Customs Section, Moradabad SEZ** has examined the broad-banding proposal of the unit and it has observed that the relevant ITC (HS) Codes are covered under the **Free Export Policy**, **subject to applicable conditions.** Accordingly, **Customs has no objection** to the proposed inclusion/broad-banding/continuance of the said ITC (HS) Codes in the LOA.

7. Representative of UPSIDA informed that Committee that unit has outstanding dues of **Rs. 1.62 lakhs.**

8. Approval Committee, after due deliberations, decided to **approve** the proposal for renewal of their LOA for 4th block of 5 years i.e. **upto 28.04.2031** along with broad-banding with revision of ITC HS Codes **subject to the condition that unit should clear the outstanding dues of the Developer.**

9. The Committee further directed the unit to overcome the shortfall against the projections on or before the expiry of the 3rd block of the LOA**, i.e., 28.10.2026**, failing which penalty may be imposed on the shortfall **under Rule 80 of the SEZ Rules, 2006**.

<u>4.1 M/s Midas Touch- Proposal for inclusion of additional items in LOA</u>

It was informed to the Approval Committee that M/s Midas Touch, vide its letter dated 30.07.2026 had submitted its proposal **seeking inclusion of additional authorized operation** in its Letter of Approval (LOA) No. NSEZ/4-435/2003-MBD/1338 dated 27.12.2024 **under Chapter 24 of the ITC (HS), primarily relating to tobacco and tobacco products** as per list given below:

S No.	ITC/ CPC Code	Item Description as per unit	Item Description as per DGFT	Export Policy	Production Capacity M. Tons)
01	24011080	Tobacco (Tobacco for Hukkah)	Tobacco for manufacture of hookah tobacco	Free	50.00
02	24031990	Tobacco(Smoking Tobacco)	Other	Free	50.00
03	24013000	Tobacco Refuse	Tobacco refuse	Free	50.00
04	24031910	Tobacco	Smoking mixtures for pipes and cigarettes	Free	50.00
05	24031110	Hukkah Tobacco	Hookah or gudaku tobacco	Free	50.00

2. **Shri Nadeem**, proprietor of the firm appeared before the Committee to explain the proposal and business plan of their unit.

3. The Committee was informed that the **unit commenced commercial production on 16.06.2025.** During the current block period (FY 2025-26 and FY 2026-27 up to 05.08.2026), the unit has **achieved exports of Rs. 1171.65 lakhs** against foreign exchange outgo/imports of **Rs. 1001.66 lakhs**, resulting in positive Net Foreign Exchange (NFE) earnings of **Rs.169.99 lakhs,** as certified by the Chartered Accountant.

4. Committee was further informed that the additional items proposed for inclusion are covered **under ITC (HS) Codes 24011080, 24031990, 24013000, 24031910 and 24031110**. As verified from the ITC (HS) Classification and DGFT Export Policy, all the proposed items **fall under the "Free" export category** and DIPP has informed that items under **CTH 2403 do not attract compulsory licensing.**

5. It was also informed to the Committee that the unit has **Exporter License for Saudi Arabia** and **Tobacco Manufacturing Registration with the Tobacco Board** and the unit already **has HSN Code 24012080** (Tobacco for manufacture of hookah tobacco) under

Authorized Operations. It was further informed that the unit has secured export ordersfrom overseas buyers for the proposed items and has submitted **a Proforma Invoice** in support of its claim.

6. Shri Nadeem informed the Committee that **99% of the raw materials** required by the unit for the proposed products **are imported** and not procured from DTA.

7. The Approval Committee, after due deliberations and being a sensitive commodity, decided to **approve** the proposal for inclusion of additional items as authorized operations **with following conditions in the LOA**

a. DTA procurement if any shall be allowed **subject to 100% examination by Customs MSEZ.**
b. DTA sale is **not permitted** for tobacco products.
c. Unit should follow the Uttar Pradesh Government guidelines **for tobacco manufacturing.**

4.2 M/s Pooja Overseas- Proposal for inclusion of additional items along with enhancement of production capacity

It was informed to the Approval Committee that M/s Pooja Overseas vide its letter dated 20.07.2026 has submitted an application for inclusion of additional items and revision of ITC HS Codes with enhancement of production capacity as per list given below:

S. No.	Name of the Product	Old ITC HS Code	New ITC HS Code	Description As per DGFT	Remark
1.	Handicraft Of Wood Artware	**44140000**	**44149000**	Other-Wooden frames for paintings, photographs, mirrors or similar objects.	**OLD HSN CODE EXPIRED**
		44201000	**44219990**	Spools, cops, bobbins, sewing thread reels and the like of turned wood: ---- Other	**OLD HSN CODE EXPIRED**
2.	Handicraft Of Glass Artware	70200090	**NO CHANGE**	Glass chimneys: ----Other	
3.	Handicraft Of Iron Artware	73269099	**NO CHANGE**	Other: ---- Other	
4.	Handicraft Of Brass Artware	**74199930**	**74198030**	Articles of brass	**OLD HSN CODE EXPIRED**
5.	Handicraft Of Aluminium Artware	76169990	**NO CHANGE**	Other : -- Other	

6.	Handicraft Of Magnet Artware	85051190	**NO CHANGE**	Permanent magnets and articles intended to become permanent magnets after magnetisation : -- Of metal	
7.	Handicraft Of Marble & Stone Artware	68159990	**NO CHANGE**	Other	
		68029900	**NO CHANGE**	Other : -- Other stone	
8.	Handicraft Of Cane/Rattan/Bamboo Artware	**94051090**	**94038200**	-----	**HS code not available current Export Policy**
		94038900	**NO CHANGE**	Furniture of other materials, including cane, osier, bamboo or similar materials : -- Other	
9.	Handicraft Of Resin Artware	94038900	**NO CHANGE**	Furniture of other materials, including cane, osier, bamboo or similar materials : -- Other	
		94033010	**39269099**	Other: ---- Other	**WRONG DESCRIPTION**
		94033090	**44219990**	Spools, cops, bobbins, sewing thread reels and the like of turned wood: ---- Other	**WRONG DESCRIPTION**
		94036000	**39264049**	Table and other household articles (including hotel and restaurant) for decoration: ---- Other	**WRONG DESCRIPTION**
10.	Handicraft Of MoP Artware	96019020	**NO CHANGE**	Worked mother-of-pearl and articles thereof	

11.	Handicraft Of Stone, Imitation Bead Artware	**71179010**	**Deletion**	Jewellery studded with imitation pearls or imitation or synthetic stones	**NOT IN USE**
		71039990	**Deletion**	Other	**NOT IN USE**
12.	Handicraft Of Ceramic Artware	69120010	**NO CHANGE**	Tableware	
		69120020	**NO CHANGE**	Kitchenware	
		69120090	**NO CHANGE**	Other	
		69149000	**69149090**	Other	**OLD HSN CODE EXPIRED**
		69141000	**NO CHANGE**	Of porcelain or china	
13.	Handicraft Of Hurricane/ Lanterns /Lamps Artware	**94055010**	**94055000**	Non-electrical luminaires and lighting fittings	**OLD HSN CODE EXPIRED**
		94051020	**94051900**	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: - - Other	**OLD HSN CODE EXPIRED**

List of inclusion of additional items in LOA

S. No.	Description of Goods as per unit	ITC HS code	Description as DFGT	Export Policy	Production of Capacity (in pieces)
01	Other furniture with marble	94038900	Furniture of other materials, including cane, osier, bamboo or similar materials : -- Other	Free	80000
02	Other furniture with metal	94032090	Other metal furniture	Free	100000
03	Other wooden furniture	94036000	Other wooden furniture	Free	100000
04	Handicraft of wood artware	44219990	Spools, cops, bobbins, sewing thread reels and the like of turned wood: ---- Other	Free	60000
05	Handicraft of MDF artware	44119229	Other: ---- Other	Free	80000
06	Fitting table lamp & hanging lamps	94055000	Non-electrical luminaires and lighting fittings	Free	80000
07	Kitchenware / household / Aluminium Artware	76151030	Utensils: ----Other Table, kitchen or other household articles	Free	60000

08	Kitchenware / household / iron & steel artware	73239390	Other : -- Of stainless steel	Free	70000
09	Kitchenware / household wood artware	44199090	Other	Free	80000
10	Globe with map	49059020	Globe	Free	70000
11	Photo frame	83063000	Photograph, picture or similar frames; mirrors	Free	150000
12	Glass with mirror	70099200	other -- Framed	Free	70000
13	handicraft artware of copper	74198040	Copper worked articles	Free	80000
14	other article of copper	74198090	Other articles of copper	Free	70000
15	Marble artware and handicraft	68029100	Other : -- Marble, travertine and alabaster	Free	60000
16	Woven Chenille Fabric of Man Made Fibers Polyesters	58013690	Other	Free	70000

2. **Shri Dhaval Kapoor**, 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 the unit has been engaged in manufacturing and export activities since commencement of commercial production **on 22.08.2016** and has remained operational during the current block. During the period from **FY 2021-22 to FY 2025-26,** the unit has achieved exports of **Rs. 4,447.12 lakhs** with a Net Foreign Exchange (NFE) earning of **Rs.4,439.47 lakhs**.

4. Committee was further informed that the proposed revision of ITC (HS) Codes is necessitated **by changes in the DGFT/ITC (HS) 2024 Nomenclature, expiry of certain codes and correction of product descriptions,** to align the approved list with the current classification. The unit has also sought inclusion of additional allied/diversified handicraft products, supported by details of the manufacturing process, plant & machinery and production capacity.

5. It was further informed that **Customs Section, Moradabad SEZ** has examined the broad-banding proposal of the unit and it has observed that the relevant ITC (HS) Codes are covered under the **Free Export Policy**, **subject to applicable conditions.** Accordingly, **Customs has no objection** to the proposed inclusion/broad-banding/continuance of the said ITC (HS) Codes in the LOA.

6. The Approval Committee, after due deliberations, decided to **approve** the proposal

for revision of ITC HS Codes and inclusion of additional items as authorized operations with enhancement of production capacity in LOA.

4.3 M/s Connect India Inc.– proposal for inclusion of additional items, deletion of ITC (HS) Codes and enhancement of production capacity

It was informed to the Approval Committee that M/s Connect India Inc. vide their letter dated 23.06.2026 has submitted an application for inclusion of additional items, deletion of ITC (HS) Codes and enhancement of production capacity, as per list given below:

Sl. No.	Existing ITC HS code	Proposed ITC HS Code	Description as per Unit	Description as per DGFT	Proposed Production Capacity	Export Policy
1	94059900	No Change	Electric Lamp, Table Lamp, Chandeliers	Parts : -- Other	10000 Pcs.	Free
2	85444920	No Change	Power Cord Set, Cord Set	Plastic insulated	200000 Pcs.	Free
3	85441920	No Change	Wire	Plastic insulated	600000 Meters	Free
4	85365020	No Change	Inline Switch	Other switches of plastic	200000 Pcs.	Free
5	85366190	No Change	Lamp Holder	Of other materials	800000 Pcs	Free
6	85366990	No Change	Connectors Ferrules/Socket with Connector	Of other materials	800000 Pcs	Free
7	85444220	No Change	Power Cord Set, Cord Set	Plastic insulated	500000 Pcs.	Free
8	85441990	No Change	Wire	Winding wire : -- Other	800000 Meters	Free
9	94051020	**Deletion**				
10	94051010	**Deletion**				

List of items for broad-banding in LOA

S. No.	Description of Goods as per unit	ITC HS code	Description as DFGT	Export Policy	Production of Capacity
01	Plug or Adopter	85366910	Of plastic	Free	200000 Pcs.

02	LED LIGHTS / PCB	94051100	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: - - Designed for use solely with light-emitting diode (LED) light sources	Free	30,000 Pcs.

2. **Shri Sandeep 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 during the 3rd Block of operation **(29.07.2021 to 28.07.2026)**, against the **approved projections of Rs. 9,300.00 lakhs** towards exports/sales, **Rs. 6,425.83 lakhs** has been achieved. Against the projected foreign exchange outgo of **Rs.6,625.00 lakhs, the actual outgo is Rs. 4,158.11 lakhs**, resulting in positive NFE of **Rs. 2,267.72 lakhs** against the projected NFE of **Rs. 2,675.00 lakhs.**

4. Committee was further informed that the unit has requested **deletion of ITC(HS) Codes 94051020 and 94051010** from the authorized operations and requested for **restoration of ITC (HS) Code 85366910 (Plug or Adaptor)** appears to be on account of its inadvertent omission during amendment of the LoA in 2022, although the **said product formed part of the unit's earlier approved operations.** Further, the unit has requested inclusion of **LED Lights/PCB (ITC HS Code 94051100)**, for which Form F-3 has already been filed on the SEZ Online Portal along with the manufacturing flow chart. **Both proposed ITC (HS) Codes are covered under the "Free" Export Policy.**

5. During deliberation, it was **informed by the CA firm, NSEZ** that unit's has negative NFE as per APRs submitted by the unit. In response, **Shri Sandeep Garg replied** that DTA Sales reflected in NSDL portal are incorrect since they have all the items as Deemed Exports and all earnings are in Foreign Exchange.

6. The Approval Committee, after due deliberations, decided to **approve** the proposal for deletion of ITC HS Codes and inclusion of additional items as authorized operations with enhancement of production capacity in LOA.

7. The Committee further directed the unit to get the APR data reconciled **within a week**. **Thereafter, the performance of the unit shall be reviewed in the next UAC meeting.**

5.1 M/s Bright Star Impex - Monitoring of Export performance

It was informed to the Approval Committee that the unit has not submitted APRs for FY 2023-24 and FY 2024-25 as required under **Rule 22(3) of the SEZ Rules,**

2006 and Condition No. 7 of the BLUT. It has also **remained non-operational since FY 2022-23**, **failed to respond to the letter dated 16.02.2026** regarding LoA renewal, and **has not clarified the discrepancy** between DTA procurements availing export benefits and the corresponding export performance. Accordingly, **vide letter dated 15.07.2026**, the unit was **directed to appear before the UAC on 13.08.2026** and submit a detailed, workable future business plan covering revival of operations, manufacturing commencement, export projections, proposed investment and implementation timeline.

2. **Shri Sameer Ahmad Khan**, proprietor of the firm appeared before the Committee to explain the proposal and business plan of their unit.

3. The Committee was informed that the unit **commenced commercial production on 16.01.2019** and completed its first block of five years **on 15.01.2024**. During the first block (FY 2018-19 to 2022-23), the unit achieved **exports of Rs. 2862.45 lakhs** with **nil** foreign exchange outgo, thereby earning positive Net Foreign Exchange (NFE) **of Rs.2862.45 lakhs, which is in excess of the projected NFE of Rs.440.00 lakhs.**

4. Committee was further informed that unit has submitted **Updated APRs, Business Revival Plan, Letter of Intent (LOI) from an overseas buyer, Proforma Invoice and Chartered Accountant's Certificate.** The unit has also undertaken to submit the remaining statutory documents, including Factory Licence, revised Form F-1, reply to pending queries, No Dues Certificate from UPSIDA and other compliances **within the extended period sought.**

5. Committee was also informed that as per NSDL data, the value of **DTA Procurement with Export Benefit (DTAPEx)** is **Rs. 3110.10 lakhs**, whereas exports reported by the unit are **Rs. 2862.45 lakhs** (APRs) **/ Rs. 2861.31 lakhs** (NSDL). Committee **took serious note** of it and **directed** to Customs Section, Moradabad SEZ for examination of goods **on Tuesday i.e. 18.08.2026 at 11.00 AM** lying in the premises of unit and submit detailed report.

6. Also, representative of UPSIDA, informed the Committee that unit has **outstanding dues of Rs. 75,000.**

7. Committee took serious note of non-submission of APRs and delay in submission of LOA renewal request and demand a penalty of **Rs. 20,000** under **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."

8. The Approval Committee, after due deliberations, decided to **grant in-principle approval** to the unit's proposal for renewal of LOA **subject to the following conditions:**

a. Unit should clear outstanding dues of UPSIDA.
b. Unit should deposit the prescribed penalty amount in the favour of DC, NSEZ.
c. Verification of Export Orders.

<u>5.2 M/s Madhava Manufacturing Company - Monitoring of Export performance</u>

It was informed to the Approval Committee that M/s Madhava Manufacturing Company, **Plot No. G-11 & G-12, Pocket-A**, Moradabad Special Economic Zone, Moradabad, Uttar Pradesh–244102, was granted Letter of Approval (LOA) dated **17.11.2019** for manufacturing and export activities. The Unit **commenced its production activity w.e.f. 29.06.2020** and its first five-year block was completed **on 28.06.2025**. The validity of the LOA was **subsequently extended up to 28.12.2025 for a further period of six months i.e. 28.12.2025,** at the request of the Unit, so as to avoid disruption in its operations, subject to compliance with the applicable conditions.

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

3. The Committee was informed that **as per the APRs and CA Certificate** submitted by the Unit, during FY 2020-21 to FY 2024-25, the Unit reported total exports of **Rs. 843.26 lakhs** and the total foreign exchange outgo **is Rs. 25.20 lakhs**. The net foreign exchange earnings by the unit stand at **Rs. 818.60 lakhs**. It is to inform here that for the current block of five years, **unit had proposed NIL import, however, in the F.Y. 2024-25 as per (CA Certificate) submitted by the unit, it is seen that the unit had an import of Rs. 25.20 lakhs**

4. Committee further observed that the unit has **not submitted APR for FY 2021-22 and**

FY 2024-25, which is violation of **Rule 22(3) of the SEZ Rules, 2006 read with Condition No. 7** of the Bond-cum-Legal Undertaking (BLUT), unit has **not submitted a complete and satisfactory reply to the query dated 10.02.2026 till date** and UPSIDA has requested that renewal of **LOA may not be considered** without clearance of its dues of **Rs.. 6,86,366/- (approx.).**

5. It was also apprised to the Committee that the **Unit's LOA expired on 28.12.2025** and its renewal is still pending. A **complaint** was received regarding **DTA supplies made to the Unit during February–May 2026 i.e. after expiry of the LOA, amounting to approximately Rs. 6.35 lakhs, out of which Rs.5.85 lakhs remained outstanding.** The matter was referred to **Moradabad SEZ Customs**, which, 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 that these procurements were made after LOA expiry, could not be processed through the NSDL Portal, and had no corresponding electronic records on NSDL/ICEGATE/SEZ Online. The **Unit stated that the goods were procured to fulfil customer orders and received as Zero-Rated Supplies under GST.** Customs also stated that **during physical verification**, substantial quantity of the procured goods and goods manufactured therefrom **was also found lying within the Unit.**

6. The Committee **took serious note** of the above observation and **directed the Customs Officers, Moradabad SEZ**, to ensure that the validity of the LOA of all the units is duly checked during the entry/exit of goods.

7. The Approval Committee, after due deliberations **decided to defer the proposal of renewal of LOA till the unit pays the UPSIDA dues and furnishes credible business plans supported by export orders at hand, if any.**

8. Further, the Committee directed the matter of DTA procurement during the expired LOA period, **shall be referred to Jurisdictional GST Authorities.**

<u>6. M/s Neeraj Handicrafts & Packaging Industries - Consideration of cancellation of Letter of Approval (LOA) under Section 16 of the Special Economic Zones Act, 2005</u>

It was informed to the Approval Committee that the performance of the unit was **reviewed by the Approval Committee in its meeting held on 27.07.2022**, during the review, the Committee **took serious note of the foreign exchange pending for**

realization beyond the prescribed period as well as the non-submission of APRs for the previous financial years, therefore, Committee directed issuance of a **Show Cause Notice, which was subsequently issued on 20.12.2022**. Despite Personal Hearings on **23.12.2022 and 30.06.2026,** the unit **failed** to furnish satisfactory evidence of realization of export proceeds. As per DGFT records, E-BRCs were not available for Shipping Bills dated 08.06.2020, and export proceeds of **₹96.37 lakh**s **remained unrealized** beyond the prescribed period.

2. **Shri Dheeraj Rathore**, one of the partners of 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.

4. 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.**

5. Shri Dheeraj Rathore informed the Committee that, due to the **freezing of the bank account,** he was unable to realize the pending remittance. He further informed that, in order to unfreeze the bank account, the unit is required to have a valid GST number, for which the unit would apply only upon obtaining a valid LOA. Accordingly, Shri Dheeraj Rathore requested the Committee to grant him a **final opportunity to realize the pending remittance** by giving the LOA.

6. The Approval Committee, after due deliberations, noting that Inward Remittance are not blocked due to Freezing of Account if any and decided to **defer** the case on humanitarian grounds and **directed the unit to deposit a part of the penalty imposed vide Order-in-Original dated 17.07.2026 and clear a portion of the pending dues payable to UPSIDA before the next UAC meeting.** The unit was also directed to realize the pending forex remittances. The final decision shall be taken in the next UAC meeting after considering the unit's compliance and its willingness to continue operations.

7. M/s Metals Vision – Request to Exit from SEZ Scheme under SEZ Rule 74

It was informed to the Approval Committee that the unit had initially applied for exit from the SEZ Scheme **under Rule 74A** of the SEZ Rules, 2006 by way of transfer of its assets and liabilities to **M/s House of Brass.** The proposal was placed before the Approval Committee in its meeting held **on 01.10.2025**, wherein the Committee authorized the Development Commissioner, NSEZ for taking decision. After due deliberations, the proposal for exit under Rule 74A was rejected by the Development Commissioner, NSEZ Thereafter, the unit vide letter dated 08.01.2026 again requested that **its case may be considered for exit under Rule 74 of the SEZ Rules, 2006 instead of Rule 74A**. The matter was again placed before the **Approval Committee in its meeting held on 19.02.2026** wherein the Approval Committee decided **to defer the proposal** and directed that the matter may be reconsidered **only after receipt of No Objection Certificate (NOC) from UPSIDA.**

2 . **Shri Hasan Parvez**, authorized representative of the firm appeared before the Committee for explanation.

3. Committee was also informed that **NOC from the Developer i.e. UPSIDA has not been received till date.** However, as informed by the Developer i.e. UPSIDA, **dues/dispute are pending against the unit.** Transfer under Rule 74A may not be permitted; however, **Exit under Rule 74 may be considered,** followed by surrender of the plot and re-allotment under Nivesh Mitra.

4. The Approval Committee, after due deliberations, decided to **approve** the proposal of the unit for exit from SEZ Scheme under Rule 74 of SEZ Rules, 2006 **subject to the condition that unit should clear dues of UPSIDA.**

8. M/s Global Export House - Proposal for renewal of LOA under Rule 19(6) of SEZ Rules, 2006 with Broad banding of items in LOA under Rule19(2) of SEZ Rules, 2006

It was informed to the Approval Committee that M/s Global Export House submitted an application dated 16.01.2026 **for renewal of the LOA for the 3rd Block along with broad-banding** of authorized operations. Certain deficiencies were communicated vide letter dated 16.02.2026. Meanwhile, to avoid disruption of export-import operations, the **LOA was extended up to 19.07.2026.** The unit submitted its detailed reply on **16.07.2026.**

2 . **Shri Mohan Maheshwari**, authorized representative of the firm appeared before the Committee to explain the proposal and business plan of their unit.

3. Committee was informed that during the last block, i.e. FY 2020-21 to FY 2024-25, against the projected export of **Rs. 5848.78 lakh** for the block, the unit reported exports of **Rs. 2140.59 lakh**, Similarly, against the projected Forex Outgo of **Rs. 4322.37 lakh**, the actual Forex Outgo was **Rs. 1451.89 lakh**, while against the projected NFE of **Rs. 1526.41 lakh**, the unit achieved actual NFE of **Rs. 688.70 lakh**. For FY 2025-26, the **CA-certified data for 01.04.2025 to 31.12.2025 shows exports of Rs. 89.97 lakh against imports of Rs. 624.85 lakh.** The unit has explained that the imported material is under processing and would be converted into finished goods for subsequent export. For FY 2026-27 up to June 2026, **Customs data indicates exports of Rs. 84.37 lakh, with NIL imports, DTA sales and DTA procurement.**

4. Committee was further informed that as per the last APR, pending realization of export proceeds was **Rs. 11.28 crores**. The unit has stated that the outstanding amount has subsequently reduced to **Rs. 3.24 crores as of 31.05.2026 and they have submitted CA Certificate to this effect**. Further, as on today, the pending Forex realization is close to **Rs. 1.5 crores only**. However, the unit is required to submit the details of further Forex Realization i.e. e-BRCs. The unit further informed that the reason of any pending BRCs and extension letter from AD Bank will be submitted by the unit **within 1 week**. Further, it was informed that Unit has submitted all APRs of the current block on SEZ Online Portal. However, in all APRs **queries** were observed and the same were forwarded to the unit for resolution. **The re-submission of APRs is pending.**

5. The Approval Committee, after due deliberations, unanimously decided to **grant in-principle approval** for the proposal for renewal of LOA **subject to the unit submitting e-BRCs/Bank Extension Letter from AD Bank against the pending remittance.** Further, the proposal of the broad-banding of additional items in LOA was also **approved** by the Approval Committee **subject to the conditions** that Unit should take NOC from Forest Department, permission from CITES and compliance with the guidelines of FTP, annual licensing limits and exporter license wherever applicable.

6. The Committee after detailed point-wise discussion with the Customs Moradabad SEZ, has further **issued the following directions for revised LOA:**

a) The **ITC (HS) Code 44219990** was earlier approved by the then Development Commissioner, NSEZ **subject to the condition** that Certificate of Handicraft’ from EPCH was furnished in the matter, which was later submitted by the unit.

However, as informed by the representative during the meeting that **their main business operations are Sandalwood Chips, Bakhoor Powder & Sandalwood Oil** and they are **not interested** in the business of Handicrafts of Sandalwood anyway. Therefore, **the unit requested to romve the ITC (HS) Code 44219990 -** Handicrafts of Sandal Wood and Other Species from their LoA, which was acceded by the committee.

b) Considering that **Board of Approval (BoA) in its 116th BOA Meeting had earlier granted permission** for export of Sandalwood Handicrafts, Sandalwood finger chips **(HS Code 12119050)** and Sandalwood Oil **(HS Code 33012937),** in light of this, it is decided **to approve** the unit's proposal for revision of ITC (HS) Code from **12119050 to 12119051 subject to conditions as per DGFT Norms.**

c) Customs Section, Moradabad SEZ visit unit's premises **on 14.08.2026** to take further stock verification of Sandalwood Oil/Sandalwood Chips/ Compound lying in the premises of the unit and the unit shall permit sample taking for sending the same to **Institute of Wood Science and Technology (IWST) Bengaluru or FFDC Kannauj** for reports on contents and the unit shall bear the expenses, to which the unit agreed.

d) Broad-banding of items **ITC (HS) Codes 12119054- Agarwood Chips and powder** and **ITC (HS) Code 33013010- Agarwood Oil (Attars)** are permitted subject to restriction as mentioned as per DGFT Norms.

7. The Committee further **expressed its dissatisfaction with the Customs Section, Moradabad, for not adhering to the LOA condition** requiring quarterly stock verification of certain units. The Committee advised that greater **diligence and due care to be exercised to ensure strict compliance with the LOA conditions in letter and spirit in respect of all units/LOAs.**

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

Digitally signed by
Paras Mani Tripathi
Date: 16-08-2026
12:35:23

(Paras Mani Tripathi)
Jt. Development Commissioner

Digitally signed by
Gopal Meena
Date: 15-08-2026
22:21:34

(Gopal Meena)
Zonal Development Commissioner