

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 1 of 53

Minutes of the meeting of Approval Committee of Moradabad SEZ held under the chairmanship of Dr. L. B. Singhal, Development Commissioner (DC), Noida SEZ at 11:30 AM on 14/09/2018 in the Conference Hall of NSEZ.

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

- 1) Shri S. S. Shukla, Jt. Development Commissioner, NSEZ.
- 2) Shri Manvendra Singh, Jt. DGFT, Moradabad
- 3) Shri Rajesh Sharma, Assistant Commissioner, Noida Customs & CGST
- 4) Shri C. K. Maurya, Regional Manager, UPSIDC, Moradabad
- 5) Shri R. K. Sharma, General Manager, MHSC, Moradabad

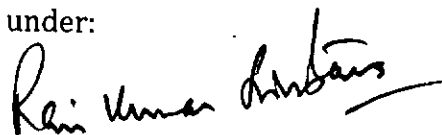
2. Besides, during the meeting (i) Shri R. K. Srivastava, Dy. Development Commissioner, NSEZ (ii) Shri Tapan Bhattacharyya, Specified Officer, Moradabad SEZ, (iii) Dr. V. P. Sharma, Asstt. Development Commissioner, Moradabad SEZ were also present to assist the Approval Committee.

3. At the outset, D. C, NSEZ welcomed the participants. After brief introduction, it was informed that the following provisions of SEZ Rules, 2006/Foreign Trade Policy 2015-20 and RBI's Master Circular 2015-16 would be guiding principle for the Approval Committee for deciding the cases listed in the Agenda

As per Rule 22 (3) of SEZ Rules, 2006, the unit shall submit Annual Performance Report (APR) in the Form-I to the Development Commissioner and Development Commissioner shall place the same before the Approval Committee for consideration.

Further, as per Rule 71 of SEZ Rules, 2006 export value of goods/software & services may be realized and repatriated as per instructions of Reserve Bank of India (RBI) issued from time to time.

As per Para A.2 of A.P (DIR series) RBI Master Circular No. 68/2015-16 dated 12.05.2016, it is obligatory on the part of the exporter to realise and repatriate the full value of goods/ software/ services to India within a stipulated period from the date of export, as under:



Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 2 of 53

"It has been decided in consultation with the Government of India that the period of realization and repatriation of export proceeds shall be nine (09) months from the date of export for all exporters including units in Special Economic Zones (SEZs), Status Holder Exporters, Export Oriented Units (EOUs), Units in Electronic Hardware Technology Parks (EHTPs), Software Technology Parks (STPs) & Bio-Technology Parks (BTPs) until further notice."

3.1 Further, as per para C.20 of the said circular the Reserve Bank of India has permitted the AD category-I banks to extend the period of realization of export proceeds beyond stipulated period of realization from the date of export, up to a period of six months, at a time, irrespective of the invoice value of the export subject to the conditions given therein.

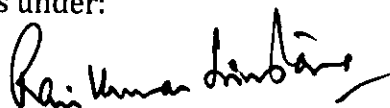
3.2 Cases which are not covered by the instruction given therein would require prior approval from the concerned Regional Office of the Reserve Bank.

Chapter 2 of Foreign Trade Policy (FTP) deals with general provisions regarding imports & exports. Further, as per 2.54 (a) of FTP 2015-20, **if an exporter fails to realize export proceeds within time specified by RBI, he shall without prejudice to any liability or penalty under any law in force, be liable to return all benefits/incentives availed against such export** and action in accordance with provisions of FT (D&R) Act, Rules and orders made thereunder.

3.3 As per Notification No GSR 772 (E) dated 05.08.2016:

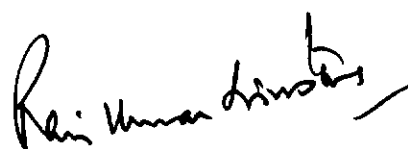
"(5) Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorised operations under Special Economic Zone Act, 2005, transactions, and goods and services related thereto, shall be made by the jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, the Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued there under."

4. It was also informed to the Approval Committee that RBI has extended the time period for realization of shipping bills by the exporters pending beyond 2 years up to 30.09.2018 vide Para 2 of their letter as under:



"2. In order to redress the grievances of genuine exporters, Reserve Bank has reviewed the position and considering the large pendency of export bills beyond 2 years, various reasons cited by exporters/AD Banks and involvement of multiple agencies. It is felt that granting a further extension of 3 months may not be sufficient. It has, therefore, been decided that as a last-time opportunity, an extension of 6 months period i.e. up to September 30, 2018 is given. Accordingly till September 30, 2018, the provisions of caution listing will not be effective."

- 4.1 The Approval Committee directed Specified Officer, Customs, Moradabad SEZ to identify all such cases/ units which have Foreign Exchange pending for realization beyond the extended period i.e. 30.09.2018 and submit draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by first week of October, 2018
5. Approval Committee also reviewed the export performance of the Zone and noted that exports from the zone were to the tune of Rs. 908.81 crores in 2017-18. It was also noted that exports from the Zone have declined to Rs 69.74 crores during April-August, 2018 as compared to Rs. 677.45 crores during the same period of previous year. ADC, Moradabad SEZ explained that the major reasons for downfall in exports from the zone are i) decline of drawback rates from 10.8% to 2.2 % w.e.f 01.10.2017 and ii) no enabling provision for claim of IGST by the SEZ unit on behalf of the DTA supplier (in the IGST Rules). It was informed that most of the DTA suppliers are reluctant in submitting LUT for supplies made to SEZ and claim IGST refund.
6. Approval Committee noted that notification for conversion of Moradabad SEZ into three sector specific Zones namely i) Handicrafts broad banded with engineering sector, ii) Textile & its broad banded products and iii) Broad banded IT/ITES/Electronic components & Hardware manufacturing was issued vide Notification dated 21st November 2017 and a meeting was held in Chairmanship of Development Commissioner, NSEZ on 30.11.2017 to take up the matter of infrastructure development with UPSIDC (Developer). But as on date no steps have been taken by the Developer for infrastructure development in the zone. It was also informed to the committee that the Development Commissioner has taken up the matter of infrastructure development with the Chief Secretary, Government of Uttar



Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 4 of 53

Pradesh and has written a D. O. letter dated 04.09.2018 to the Chief Secretary, Government of Uttar Pradesh in this regard.

6.1 The following points were also discussed by the Approval Committee:

i) Installation of Weigh-bridge in the Zone:

Regional Manager, UPSIDC informed that the proposal for installation of Weigh-bridge in the zone, which were finalised by the committee constituted by Development Commissioner in the meeting held on 30.11.2017 has not been approved by their Head Office as there is no provision for installation of Weigh-bridge by UPSIDC.

It was informed to him that Weigh-bridge is essential for smooth functioning of the zone and is part of Infrastructure which has to be provided by UPSIDC (Developer).

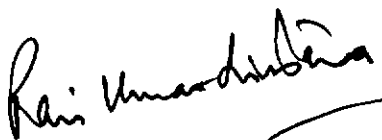
Regional Manager, UPSIDC assured the Approval Committee that he will again take up the matter with the Managing Director, UPSIDC for its resolution.

ii) Infrastructure development in the newly notified zone:

Regional Manager, UPSIDC informed the Approval Committee that they are taking up the matter of infrastructure development in the newly notified zones on priority basis and the infrastructure facilities like stuffing yard, boundary wall, barbed wire fencing, street lights etc. will be provided at the earliest. He also informed that Maps for newly notified zones have been approved by Executive Engineer, UPSIDC and sent to Head Office for approval. Response from the Head Office is awaited.

iii) Service road of NH-24 at Pakwara flyover:

The Regional Manager, UPSIDC informed the Approval Committee that he along with ADC, Moradabad SEZ and exporters from the zone has taken up this issue with NHAI and Local Body Authorities and are making all efforts to resolve it. The Development commissioner assured the committee that he will soon take up the



issue with NHA Chairman personally and will write to him for resolution of the issue.

iv) Payment of Security Services of the Zone:

The Specified Officer, Moradabad SEZ informed the Approval Committee about non-payment of dues to Security services by the developer. He emphasized that Security services (which provides security personnel) are crucial for smooth functioning of the zone, but as per his information Security services Agency has not been paid its dues after October 2017 by the developer.

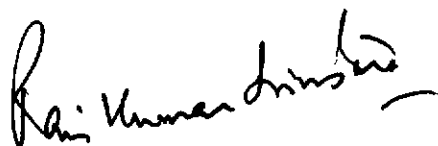
Regional Manager, UPSIDC assured the Approval Committee that he will take up the matter with the Managing Director, UPSIDC for its resolution.

6.2 Approval Committee directed ADC, Moradabad SEZ to ensure that APRs for the year 2017-18 are received by 30.09.2018 from each unit. Further, Approval Committee directed ADC, Moradabad SEZ to identify those cases where export proceeds have not been realized within stipulated period of 9 months and place the same before the Approval Committee. Approval Committee also directed Specified Officer, Customs, Moradabad SEZ to take appropriate action as per Rules in respect of those units where drawback has been taken but export proceeds have not been realized within stipulated period of 9 months and no extension of time by RBI or AD banks has been granted.

7. Ratification of Minutes of last meeting of the Approval Committee held on 08/03/2018:-

It was informed that no reference against the decisions of the Approval Committee held on 08/03/2018 was received. Accordingly, Minutes of meeting of Approval Committee held on 08/03/2018 were rectified.

8. Thereafter, each item in the agenda was taken up for deliberation one by one. After detailed deliberations as well as interaction with the applicants/ representatives of the units, the following decisions were taken:-



Moradabad Special Economic Zone

Page 6 of 53

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

8.1	Proposal of M/s Sainik Lifestyle Pvt Ltd. - extension of LOA - regarding Approval Committee was informed that M/s Sainik Lifestyle Pvt. Ltd, Plot No.-B-02&B-03, Pocket-"A" SEZ Moradabad was granted LOA No. NSEZ/4-394/2003-MBD/9656 dated 16.06.2016 for Manufacturing & Export of Handicrafts made of Stainless Steel, Brass, Aluminium, Iron, Glass, Leather, Wood, Ropes, Wax, Marble Stone, Copper, Glass Mirrors, Lamps & Lanterns, Cushions & Home Furnishing, Textile, Rugs MMF, Photo Frames, Concrete and MDF Wood. The unit had requested for extension of LOA under rule 19(4) of SEZ Rules, 2006, for two year from the date of its expiry i.e. 15.06.2017. It was informed to the Approval Committee that the unit has submitted that they could not seek extension before the expiry of validity period of LOA due to delay in allotment of conjugated plots by UPSIDC. In terms of Rule 18(2) of SEZ Rule, 2005, the unit has to furnish a copy of registered Lease Deed within six months of issuance of LOA. The unit furnished a copy of registered Lease Deed on 22.02.2018. Further, as per Rule 19(5) of SEZ Rules, 2006, LOA shall deemed to have been lapsed with effect from the date of expiry of validity of LOA, if the unit does not commence in production within the validity period or the extended validity period. This implies that the unit has to seek extension of validity of LOA before the expiry of validity. In this regard, it was also informed that there was considerable delay in allotment of contiguous plots by UPSIDC. NSEZ had also intervened in the matter requesting MD, UPSIDC to resolve the matter expeditiously. In view of the above, the Development Commissioner, NSEZ, Noida has granted extension of LOA upto 15.06.2019 on 20.07.2018 under Rule 19(4) of SEZ Rules 2006, with the reason that the work of unit may not suffer till the Approval Committee meeting for which no date was scheduled. After deliberations, the Approval Committee ratified the decision of the Development commissioner, NSEZ for extension of validity of LOA for M/s Sainik Lifestyle Pvt Ltd up to 15.06.2019 under Rule 19(4) of SEZ Rules, 2006.
8.2	Proposal for approval of Building Plan of SEZ Units by Approval Committee - regarding. Approval Committee was informed that Building Plans/ Maps of the following units have been

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 7 of 53

received after Technical inspection by the UPSIDC.

S. No.	Name of unit	Recommendation of UPSIDC
1	M/s Gemini Enterprises	Yes
2	M/s Parth Exports	Yes
3	M/s Sehar Overseas	Yes
4	M/s Sainik Lifestyle Pvt. Ltd.	Yes

It was informed to the Approval Committee that Technical Branch of UPSIDC has examined the Building Plans of the above mentioned units and found in order as per relevant building byelaws.

The Approval Committee accordingly approved the Building Plans/ Maps in respect of the above mentioned units subject to the conditions prescribed by UPSIDC. The Approval Committee directed ADC, MSEZ that henceforth representative of the units whose maps/building plans are approved by technical branch of UPSIDC should also be called in the Approval Committee meeting.

8.3 Proposal of M/s A & S International - performance review of SEZ Unit- regarding.

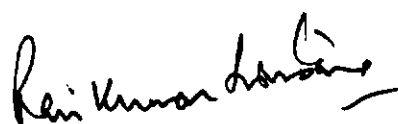
Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018.

The Committee noted that there is no Foreign Exchange pending for realization beyond nine months.

8.4 Proposal of M/S AD Print Product Industries - performance review of SEZ Unit.

Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018.

The Committee noted that there is no Foreign Exchange pending for realization beyond nine



Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 8 of 53

months.

8.5 **Proposal of - M/s Amrut Handicrafts - performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Amrut Handicrafts	586	30-Mar-17	2798345	PENDING
Amrut Handicrafts	584	30-Mar-17	2007343	PENDING
Amrut Handicrafts	443	21-Mar-17	9353855	PENDING
Amrut Handicrafts	442	21-Mar-17	9240541	PENDING
Amrut Handicrafts	441	21-Mar-17	7404149	PENDING
Amrut Handicrafts	495	27-Mar-17	7510187	PENDING
Amrut Handicrafts	493	27-Mar-17	9480171	PENDING
Amrut Handicrafts	491	27-Mar-17	9144875	PENDING
Amrut Handicrafts	411	16-Mar-17	9256328	PENDING
Amrut Handicrafts	421	17-Mar-17	7449041	PENDING
Amrut Handicrafts	422	17-Mar-17	9158807	PENDING
Amrut Handicrafts	423	17-Mar-17	9167166	PENDING
Amrut Handicrafts	424	17-Mar-17	7416378	PENDING
Amrut Handicrafts	425	17-Mar-17	9226485	PENDING
Amrut Handicrafts	426	17-Mar-17	9300913	PENDING
Amrut Handicrafts	431	20-Mar-17	9183884	PENDING
Amrut Handicrafts	432	20-Mar-17	7484180	PENDING
Amrut Handicrafts	430	20-Mar-17	9353855	PENDING
Amrut Handicrafts	466	23-Mar-17	7510187	PENDING
Amrut Handicrafts	465	23-Mar-17	8729701	PENDING
Amrut Handicrafts	464	23-Mar-17	9480171	PENDING
Amrut Handicrafts	481	24-Mar-17	7510187	PENDING
Amrut Handicrafts	482	24-Mar-17	8729701	PENDING
Amrut Handicrafts	483	24-Mar-17	9480171	PENDING
Amrut Handicrafts	484	24-Mar-17	9300913	PENDING
Amrut Handicrafts	485	24-Mar-17	9144875	PENDING
Amrut Handicrafts	486	24-Mar-17	7443932	PENDING
Amrut Handicrafts	566	29-Mar-17	9144875	PENDING
Amrut Handicrafts	564	29-Mar-17	7510187	PENDING
Amrut Handicrafts	562	29-Mar-17	9480171	PENDING
Amrut Handicrafts	494	27-Mar-17	8729701	PENDING
Amrut Handicrafts	492	27-Mar-17	9300913	PENDING
Amrut Handicrafts	490	27-Mar-17	7443932	PENDING
Amrut Handicrafts	567	29-Mar-17	9300913	PENDING
Amrut Handicrafts	565	29-Mar-17	7443932	PENDING
Amrut Handicrafts	563	29-Mar-17	8729701	PENDING

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 9 of 53

Amrut Handicrafts	585	30-Mar-17	2081351	PENDING
Amrut Handicrafts	4001394	19-Sep-17	7573517	PENDING
Amrut Handicrafts	4001395	19-Sep-17	7548622	PENDING
Amrut Handicrafts	4001396	19-Sep-17	7498831	PENDING
Amrut Handicrafts	4001397	19-Sep-17	7598412	PENDING
Amrut Handicrafts	4001398	19-Sep-17	7548622	PENDING
Amrut Handicrafts	4001399	19-Sep-17	7498831	PENDING
Amrut Handicrafts	4001181	05-Aug-17	7490174	PENDING
Amrut Handicrafts	4001182	05-Aug-17	7385491	PENDING
Amrut Handicrafts	4001183	05-Aug-17	7430290	PENDING
Amrut Handicrafts	4001178	05-Aug-17	7542515	PENDING
Amrut Handicrafts	4001179	05-Aug-17	7437832	PENDING
Amrut Handicrafts	4001180	05-Aug-17	7430290	PENDING
Amrut Handicrafts	4001218	17-Aug-17	10211931	PENDING
Amrut Handicrafts	4001220	17-Aug-17	7709043	PENDING
Amrut Handicrafts	4001219	17-Aug-17	9740858	PENDING
Amrut Handicrafts	4001238	18-Aug-17	7782637	PENDING
Amrut Handicrafts	4001237	18-Aug-17	9833849	PENDING
Amrut Handicrafts	4001236	18-Aug-17	10309419	PENDING
Amrut Handicrafts	941	29-Jun-17	7629208	PENDING
Amrut Handicrafts	942	29-Jun-17	6735382	PENDING
Amrut Handicrafts	943	29-Jun-17	6682804	PENDING
Amrut Handicrafts	4001006	12-Jul-17	7683273	PENDING
Amrut Handicrafts	4001007	12-Jul-17	7577372	PENDING
Amrut Handicrafts	4001008	12-Jul-17	7471470	PENDING
Amrut Handicrafts	4001096	26-Jul-17	7174294	PENDING
Amrut Handicrafts	4001097	26-Jul-17	7149910	PENDING
Amrut Handicrafts	4001051	19-Jul-17	7683273	PENDING
Amrut Handicrafts	4001052	19-Jul-17	7577372	PENDING
Amrut Handicrafts	4001053	19-Jul-17	7471470	PENDING
Amrut Handicrafts	4001088	25-Jul-17	7271830	PENDING
Amrut Handicrafts	4001089	25-Jul-17	7174294	PENDING
Amrut Handicrafts	4001090	25-Jul-17	7149910	PENDING
Amrut Handicrafts	4001094	26-Jul-17	7271830	PENDING
Total			Rs. 555706873.00	

No one from the unit appeared before the Approval Committee. The Committee was informed that the unit has been under the prosecution of CIU since September 2017 and all the benefits of the unit have been suspended.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 10 of 53

	to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016. The Approval Committee directed the Specified Officer, Moradabad SEZ to submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018. In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities. The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.
8.6	Proposal of - M/S Brassex Exports - performance review of SEZ Unit- regarding Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018. The Committee noted that there is no Foreign Exchange pending for realization beyond nine months.
8.7	Proposal of - M/S Dewan India - performance review of SEZ Unit- regarding Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018. The Committee noted that there is no Foreign Exchange pending for realization beyond nine months.
8.8	Proposal of - M/S Dollar Industries - performance review of SEZ Unit- regarding Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Ravi Kumar Sharma

Moradabad Special Economic Zone

Page 11 of 53

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

DOLLAR INDUSTRIES	4001401	19-Sep-17	11194233	Pending
DOLLAR INDUSTRIES	4001402	19-Sep-17	11043239	Pending
DOLLAR INDUSTRIES	4001403	19-Sep-17	10928765	Pending
DOLLAR INDUSTRIES	4001404	19-Sep-17	11366274	Pending
DOLLAR INDUSTRIES	4001136	03-Aug-17	11440323	Pending
DOLLAR INDUSTRIES	4001138	03-Aug-17	10503093	Pending
DOLLAR INDUSTRIES	4001139	03-Aug-17	11063996	Pending
DOLLAR INDUSTRIES	4001140	03-Aug-17	10785310	Pending
DOLLAR INDUSTRIES	4001171	05-Aug-17	11166906	Pending
DOLLAR INDUSTRIES	4001149	04-Aug-17	11062485	Pending
DOLLAR INDUSTRIES	4001176	05-Aug-17	10647132	Pending
DOLLAR INDUSTRIES	4001150	04-Aug-17	10584802	Pending
DOLLAR INDUSTRIES	4001151	04-Aug-17	10839000	Pending
DOLLAR INDUSTRIES	4001152	04-Aug-17	10836250	Pending
DOLLAR INDUSTRIES	4001168	05-Aug-17	11020250	Pending
DOLLAR INDUSTRIES	4001173	05-Aug-17	11134647	Pending
DOLLAR INDUSTRIES	4001226	17-Aug-17	11442305	Pending
DOLLAR INDUSTRIES	4001227	17-Aug-17	10528900	Pending
DOLLAR INDUSTRIES	4001224	17-Aug-17	11232441	Pending
DOLLAR INDUSTRIES	4001225	17-Aug-17	10711763	Pending
DOLLAR INDUSTRIES	4000958	06-Jul-17	11203750	Pending
DOLLAR INDUSTRIES	4000959	06-Jul-17	10250932	Pending
DOLLAR INDUSTRIES	4000971	07-Jul-17	9891402	Pending
DOLLAR INDUSTRIES	4000972	07-Jul-17	10938699	Pending
DOLLAR INDUSTRIES	4000973	07-Jul-17	10567738	Pending
DOLLAR INDUSTRIES	4000974	07-Jul-17	10928064	Pending
DOLLAR INDUSTRIES	4001012	12-Jul-17	10842499	Pending
DOLLAR INDUSTRIES	4001013	12-Jul-17	10694870	Pending
DOLLAR INDUSTRIES	4001014	12-Jul-17	11201802	Pending
DOLLAR INDUSTRIES	4001015	12-Jul-17	10187619	Pending
DOLLAR INDUSTRIES	4001029	13-Jul-17	10902448	Pending
Total			Rs. 337141937.00	

Shri Zubair Siddiqui, Partner appeared before the Approval Committee. He informed the Approval Committee that he is in contact with the buyer and the Foreign Exchange pending will be realized within 3 months.

Approval Committee directed the representative of unit as under:-

- to realize the export proceeds before 30.09.2018 and submit proof thereof to ADC, Moradabad SEZ and Specified Officer, Moradabad SEZ or
- to seek extension from AD Bank or RBI as the case may be and submit the same to ADC, Moradabad SEZ and Specified Officer before 30.09.2018 or

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 12 of 53

iii. return the drawback amount availed in the matter before 30.09.2018

If the unit fails to take any of the three actions mentioned above, the Specified Officer, Moradabad SEZ will submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.9 **Proposal of - M/S Enn Bee Enterprises - performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

ENN BEE ENTERPRISES	220	01-Apr-15	2656102	PENDING
ENN BEE ENTERPRISES	323	23-Jun-15	1022777	PENDING
ENN BEE ENTERPRISES	620	16-Jun-16	1111548	PENDING
ENN BEE ENTERPRISES	768	22-May-17	1091254	PENDING
Total			Rs 5881681.00	

No one appeared before the Approval Committee.

Specified Officer Customs, Moradabad SEZ informed the Approval Committee that the unit has not availed any benefit of Duty Drawback on the Export proceeds pending for realization. Approval Committee directed that the proposal for monitoring of the performance of the unit as per provisions of Rule 54 of SEZ Rules, 2006 may be placed in the next Approval Committee meeting.

8.10 **Proposal of - M/S Global Export House - performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 13 of 53

GLOBAL EXPORT HOUSE	51	20-Jan-16	1261600	PENDING
GLOBAL EXPORT HOUSE	827	27-May-17	954000	Received as on 14.09.2018
Total			Rs 2215600.00	

It was informed to the Approval Committee that Shri Mohan Maheshwari, CEO had sent an email to ADC, Moradabad stating that due to Medical Surgery of a family member in Hyderabad, he is unable to attend the Approval Committee meeting scheduled on 14.09.2018. He had also sent a screenshot of DGFT website showing eBRC of S. B. No 827 amounting to Rs. 954000.00. Therefore, the export proceeds pending for realization as on 14.09.2018 stands at Rs. 1261600.00.

Specified Officer Customs, Moradabad SEZ informed the Approval Committee that the unit has not availed any benefit of Duty Drawback on the Export proceeds pending for realization. Approval Committee directed that the proposal for monitoring of the performance of the unit as per provisions of Rule 54 of SEZ Rules, 2006 may be placed in the next Approval Committee meeting.

8.11 Proposal of - M/S Guildart Unit-II - performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

GUILDART UNIT-II	722	05-May-17	101136	PENDING
GUILDART UNIT-II	739	12-May-17	6467	PENDING
Total			Rs 107603.00	

Shri Vikas Arora, Partner appeared before the Approval Committee and stated that both of the said Shipping Bills are of samples sent to overseas buyer and therefore they cannot realize the money of the said bills amounting to Rs. 107603.00.

The Approval Committee informed the partner of unit that as per provisions of RBI Circular No.

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 14 of 53

88 dated 12th March 2013, the unit can self "write-off" export shipping bills which have remained unrealized for more than a year in consultation with AD Bank, subject to condition, that the cumulative unrealized export amount must not exceed 5% value of the total export proceeds for previous calendar year.

Specified Officer Customs, Moradabad SEZ informed the Approval Committee that the unit has not availed any benefit of Duty Drawback on the Export proceeds pending for realization. Approval Committee directed that the proposal for monitoring of the performance of the unit as per provisions of Rule 54 of SEZ Rules, 2006 may be placed in the next Approval Committee meeting.

8.12 Proposal of - M/S Indian Allied Exports- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Details of Export Proceeds Pending for Realization				
INDIAN ALLIED EXPORTS	293	03-Jun-15	9329755	PENDING
INDIAN ALLIED EXPORTS	291	03-Jun-15	9308692	PENDING
INDIAN ALLIED EXPORTS	292	03-Jun-15	8974770	PENDING
INDIAN ALLIED EXPORTS	218	18-Mar-16	8816326	PENDING
INDIAN ALLIED EXPORTS	335	18-Apr-16	8840625	PENDING
INDIAN ALLIED EXPORTS	334	18-Apr-16	8840625	PENDING
INDIAN ALLIED EXPORTS	333	18-Apr-16	8937746	PENDING
INDIAN ALLIED EXPORTS	395	03-May-16	8810473	PENDING
INDIAN ALLIED EXPORTS	767	05-Aug-16	2524563	PENDING
INDIAN ALLIED EXPORTS	1005	03-Nov-16	6227731	PENDING
INDIAN ALLIED EXPORTS	315	07-Mar-17	8885580	PENDING
INDIAN ALLIED EXPORTS	314	07-Mar-17	8727708	PENDING
INDIAN ALLIED EXPORTS	364	09-Mar-17	9146280	PENDING
INDIAN ALLIED EXPORTS	363	09-Mar-17	8415000	PENDING
INDIAN ALLIED EXPORTS	362	09-Mar-17	10974480	PENDING
INDIAN ALLIED EXPORTS	420	17-Mar-17	8529351	PENDING
INDIAN ALLIED EXPORTS	419	17-Mar-17	8683635	PENDING
INDIAN ALLIED EXPORTS	418	17-Mar-17	8880360	PENDING
INDIAN ALLIED EXPORTS	313	07-Mar-17	9073680	PENDING
INDIAN ALLIED EXPORTS	527	28-Mar-17	8935056	PENDING
INDIAN ALLIED EXPORTS	525	28-Mar-17	8771033	PENDING
INDIAN ALLIED EXPORTS	4001344	07-Sep-17	7542936	Pending
INDIAN ALLIED EXPORTS	4001345	07-Sep-17	6820938	Pending
INDIAN ALLIED EXPORTS	4001346	07-Sep-17	6781155	Pending

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 15 of 53

INDIAN ALLIED EXPORTS	4001408	19-Sep-17	7586787	Pending
INDIAN ALLIED EXPORTS	4001410	19-Sep-17	6825908	Pending
INDIAN ALLIED EXPORTS	4001409	19-Sep-17	6864674	Pending
INDIAN ALLIED EXPORTS	4001270	22-Aug-17	8545852	Pending
INDIAN ALLIED EXPORTS	4001271	22-Aug-17	7807649	Pending
INDIAN ALLIED EXPORTS	4001272	22-Aug-17	7862597	Pending
INDIAN ALLIED EXPORTS	4001324	30-Aug-17	8222105	Pending
INDIAN ALLIED EXPORTS	4001326	30-Aug-17	7519333	Pending
INDIAN ALLIED EXPORTS	902	16-Jun-17	7871968	Pending
INDIAN ALLIED EXPORTS	903	16-Jun-17	7962392	Pending
INDIAN ALLIED EXPORTS	904	16-Jun-17	8007604	Pending
INDIAN ALLIED EXPORTS	711	02-May-17	8319655	Pending
INDIAN ALLIED EXPORTS	710	02-May-17	7830564	Pending
INDIAN ALLIED EXPORTS	709	02-May-17	8319655	Pending
INDIAN ALLIED EXPORTS	463	06-Oct-17	9011871	Pending
Total			Rs. 319337112.00	

No one from the unit appeared before the Approval Committee.

Approval committee was informed that Show Cause Notice for recovery of Drawback has already been issued to the unit on 20.04.2018 by the Jurisdictional Commissioner of Customs, Noida customs House, Dadri.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016.

The Approval Committee also requested Assistant Commissioner (Customs), Dadri ICD to bring the matter to the notice of the Commissioner, Customs and to see whether fresh Show Cause Notice or supplementary Show cause notice is required to be issued and get the same issued by the first week of October'2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

Ran'Uma Dandani

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 16 of 53

8.13

Proposal of - M/S Indian Heritage Perfumers- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Unit Name	Export No.	Export Date	Export Value	Status
INDIAN HERITAGE PERFUMERS	261	14-May-15	1266000	PENDING
INDIAN HERITAGE PERFUMERS	305	10-Jun-15	1274000	PENDING
INDIAN HERITAGE PERFUMERS	208	11-Mar-16	1339000	PENDING
INDIAN HERITAGE PERFUMERS	203	10-Mar-16	1255313	PENDING
INDIAN HERITAGE PERFUMERS	264	31-Mar-16	1842600	PENDING
Total			Rs 6976913.00	

No one from the unit appeared before the Approval Committee.

Specified Officer Customs, Moradabad SEZ informed the Approval Committee that the unit has not availed any benefit of Duty Drawback on the Export proceeds pending for realization. Approval Committee directed that the proposal for monitoring of the performance of the unit as per provisions of Rule 54 of SEZ Rules, 2006 may be placed in the next Approval Committee meeting.

8.14

Proposal of - M/S K. K. International- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Unit Name	Export No.	Export Date	Export Value	Status
Ms K K International	4001386	18-Sep-17	9154818	Pending
Ms K K International	4001387	18-Sep-17	9123648	Pending
Ms K K International	4001388	18-Sep-17	9185987	Pending
Total			Rs. 27464453.00	

No one from the unit appeared before the Approval Committee. ADC, Moradabad SEZ informed the approval committee that partner of unit has informed vide their letter dated 07.09.2018 that they will not be able to attend Approval Committee meeting due to pre-scheduled business meeting with their overseas buyer and that they have also given assurance in their letter that the

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 17 of 53

pending remittance will be realized by mid of November, 2018.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016.

The Approval Committee directed the Specified Officer, Moradabad SEZ to submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018. In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.15 **Proposal of - M/S Marina India- performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Unit Name	Unit No.	Export Date	Export Value	Status
MARINA INDIA	856	19-Sep-16	5184198	PENDING
MARINA INDIA	857	19-Sep-16	5383075	PENDING
MARINA INDIA	858	19-Sep-16	5483801	PENDING
MARINA INDIA	855	19-Sep-16	5812763	PENDING
MARINA INDIA	948	17-Oct-16	4037751	PENDING
MARINA INDIA	950	17-Oct-16	4037751	PENDING
MARINA INDIA	951	17-Oct-16	6678700	PENDING
MARINA INDIA	949	17-Oct-16	6678700	PENDING
MARINA INDIA	973	22-Oct-16	6688850	PENDING
MARINA INDIA	975	22-Oct-16	6688850	PENDING
MARINA INDIA	976	22-Oct-16	4302776	PENDING
MARINA INDIA	1006	03-Nov-16	8438495	PENDING
MARINA INDIA	1008	03-Nov-16	3967180	PENDING
MARINA INDIA	995	01-Nov-16	8308672	PENDING
MARINA INDIA	996	01-Nov-16	6688850	PENDING
MARINA INDIA	997	01-Nov-16	1533823	PENDING
MARINA INDIA	998	01-Nov-16	8438495	PENDING
MARINA INDIA	999	01-Nov-16	6688850	PENDING
MARINA INDIA	1000	01-Nov-16	1533823	PENDING

Ravi Kumar Sharma

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 18 of 53

MARINA INDIA	1032	04-Nov-16	8438495	PENDING
MARINA INDIA	1033	04-Nov-16	4148405	PENDING
MARINA INDIA	1035	04-Nov-16	8438495	PENDING
MARINA INDIA	1036	04-Nov-16	4148405	PENDING
MARINA INDIA	1037	04-Nov-16	3972123	PENDING
MARINA INDIA	1007	03-Nov-16	4013310	PENDING
MARINA INDIA	1009	03-Nov-16	8438495	PENDING
MARINA INDIA	1010	03-Nov-16	4013310	PENDING
MARINA INDIA	1012	03-Nov-16	3967180	PENDING
MARINA INDIA	1057	17-Nov-16	10280400	PENDING
MARINA INDIA	1083	30-Nov-16	7079587	PENDING
MARINA INDIA	1084	30-Nov-16	8592155	PENDING
MARINA INDIA	1085	30-Nov-16	7850700	PENDING
MARINA INDIA	1086	30-Nov-16	8592155	PENDING
MARINA INDIA	1087	30-Nov-16	6446297	PENDING
MARINA INDIA	1088	30-Nov-16	8592155	PENDING
MARINA INDIA	1089	30-Nov-16	8971270	PENDING
MARINA INDIA	1090	30-Nov-16	8592155	PENDING
MARINA INDIA	1093	01-Dec-16	8538475	PENDING
MARINA INDIA	1094	01-Dec-16	8592155	PENDING
MARINA INDIA	1095	01-Dec-16	8461310	PENDING
MARINA INDIA	1096	01-Dec-16	8592155	PENDING
MARINA INDIA	1116	20-Dec-16	9750510	PENDING
MARINA INDIA	1117	20-Dec-16	8579350	PENDING
MARINA INDIA	1118	20-Dec-16	8972640	PENDING
MARINA INDIA	1119	20-Dec-16	8579350	PENDING
MARINA INDIA	96	25-Jan-17	10615500	PENDING
MARINA INDIA	97	25-Jan-17	10615500	PENDING
MARINA INDIA	98	25-Jan-17	10615500	PENDING
MARINA INDIA	74	24-Jan-17	9808722	PENDING
MARINA INDIA	75	24-Jan-17	8630570	PENDING
MARINA INDIA	76	24-Jan-17	10615500	PENDING
MARINA INDIA	77	24-Jan-17	10615500	PENDING
MARINA INDIA	78	24-Jan-17	10615500	PENDING
MARINA INDIA	79	24-Jan-17	9511488	PENDING
MARINA INDIA	80	24-Jan-17	8630570	PENDING
MARINA INDIA	81	24-Jan-17	10615500	PENDING
MARINA INDIA	82	24-Jan-17	10615500	PENDING
MARINA INDIA	83	24-Jan-17	10615500	PENDING
MARINA INDIA	88	25-Jan-17	7728084	PENDING
MARINA INDIA	51	19-Jan-17	6874481	PENDING
MARINA INDIA	52	19-Jan-17	8598558	PENDING
MARINA INDIA	53	19-Jan-17	10576125	PENDING
MARINA INDIA	54	19-Jan-17	10576125	PENDING
MARINA INDIA	55	19-Jan-17	8992728	PENDING
MARINA INDIA	56	19-Jan-17	8598558	PENDING
MARINA INDIA	57	19-Jan-17	10576125	PENDING
MARINA INDIA	58	19-Jan-17	10576125	PENDING

Ravi Kumar Singh

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 19 of 53

MARINA INDIA	60	20-Jan-17	9808722	PENDING
MARINA INDIA	61	20-Jan-17	8630570	PENDING
MARINA INDIA	62	20-Jan-17	10615500	PENDING
MARINA INDIA	63	20-Jan-17	10615500	PENDING
MARINA INDIA	89	25-Jan-17	8630570	PENDING
MARINA INDIA	90	25-Jan-17	10615500	PENDING
MARINA INDIA	91	25-Jan-17	10615500	PENDING
MARINA INDIA	92	25-Jan-17	10615500	PENDING
MARINA INDIA	93	25-Jan-17	7289310	PENDING
MARINA INDIA	94	25-Jan-17	8630570	PENDING
MARINA INDIA	95	25-Jan-17	10615500	PENDING
MARINA INDIA	197	13-Feb-17	8515256	PENDING
MARINA INDIA	198	13-Feb-17	8540935	PENDING
MARINA INDIA	199	13-Feb-17	10505250	PENDING
MARINA INDIA	200	13-Feb-17	10505250	PENDING
MARINA INDIA	201	13-Feb-17	10505250	PENDING
MARINA INDIA	202	13-Feb-17	10505250	PENDING
MARINA INDIA	122	01-Feb-17	8492400	PENDING
MARINA INDIA	123	01-Feb-17	8630570	PENDING
MARINA INDIA	124	01-Feb-17	10615500	PENDING
MARINA INDIA	125	01-Feb-17	10615500	PENDING
MARINA INDIA	126	01-Feb-17	10615500	PENDING
MARINA INDIA	127	01-Feb-17	10615500	PENDING
MARINA INDIA	128	01-Feb-17	9808722	PENDING
MARINA INDIA	129	01-Feb-17	8630570	PENDING
MARINA INDIA	130	01-Feb-17	10615500	PENDING
MARINA INDIA	131	01-Feb-17	10615500	PENDING
MARINA INDIA	132	01-Feb-17	10615500	PENDING
MARINA INDIA	133	01-Feb-17	10615500	PENDING
MARINA INDIA	136	02-Feb-17	8630570	PENDING
MARINA INDIA	138	02-Feb-17	10615500	PENDING
MARINA INDIA	142	02-Feb-17	5526800	PENDING
MARINA INDIA	144	02-Feb-17	10615500	PENDING
MARINA INDIA	146	02-Feb-17	10615500	PENDING
MARINA INDIA	140	02-Feb-17	10615500	PENDING
MARINA INDIA	135	02-Feb-17	7732634	PENDING
MARINA INDIA	137	02-Feb-17	10615500	PENDING
MARINA INDIA	141	02-Feb-17	10615500	PENDING
MARINA INDIA	143	02-Feb-17	8630570	PENDING
MARINA INDIA	145	02-Feb-17	10615500	PENDING
MARINA INDIA	147	02-Feb-17	10615500	PENDING
MARINA INDIA	203	13-Feb-17	7647822	PENDING
MARINA INDIA	209	13-Feb-17	10505250	PENDING
MARINA INDIA	210	13-Feb-17	10505250	PENDING
MARINA INDIA	214	13-Feb-17	10505250	PENDING
MARINA INDIA	206	13-Feb-17	8540935	PENDING
MARINA INDIA	207	13-Feb-17	10505250	PENDING
MARINA INDIA	208	13-Feb-17	10505250	PENDING

Ravi Kumar Singh

Moradabad Special Economic Zone

Page 20 of 53

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

MARINA INDIA	215	13-Feb-17	10505250	PENDING
MARINA INDIA	216	13-Feb-17	10505250	PENDING
MARINA INDIA	217	13-Feb-17	8404200	PENDING
MARINA INDIA	218	13-Feb-17	10505250	PENDING
MARINA INDIA	219	13-Feb-17	10505250	PENDING
MARINA INDIA	220	13-Feb-17	10505250	PENDING
MARINA INDIA	211	13-Feb-17	7305985	PENDING
MARINA INDIA	212	13-Feb-17	8540935	PENDING
MARINA INDIA	213	13-Feb-17	10505250	PENDING
MARINA INDIA	221	13-Feb-17	10505250	PENDING
MARINA INDIA	222	13-Feb-17	10505250	PENDING
MARINA INDIA	225	14-Feb-17	9197930	PENDING
MARINA INDIA	226	14-Feb-17	9197930	PENDING
MARINA INDIA	227	14-Feb-17	9197930	PENDING
MARINA INDIA	228	14-Feb-17	10505250	PENDING
MARINA INDIA	229	14-Feb-17	10505250	PENDING
MARINA INDIA	230	14-Feb-17	10505250	PENDING
MARINA INDIA	355	08-Mar-17	10395000	PENDING
MARINA INDIA	316	07-Mar-17	8712000	PENDING
MARINA INDIA	317	07-Mar-17	10395000	PENDING
MARINA INDIA	318	07-Mar-17	10395000	PENDING
MARINA INDIA	319	07-Mar-17	10395000	PENDING
MARINA INDIA	320	07-Mar-17	10395000	PENDING
MARINA INDIA	321	07-Mar-17	10395000	PENDING
MARINA INDIA	322	07-Mar-17	8712000	PENDING
MARINA INDIA	323	07-Mar-17	10395000	PENDING
MARINA INDIA	324	07-Mar-17	10395000	PENDING
MARINA INDIA	325	07-Mar-17	10395000	PENDING
MARINA INDIA	326	07-Mar-17	10395000	PENDING
MARINA INDIA	327	07-Mar-17	10395000	PENDING
MARINA INDIA	328	07-Mar-17	7466250	PENDING
MARINA INDIA	329	07-Mar-17	10395000	PENDING
MARINA INDIA	333	07-Mar-17	10395000	PENDING
MARINA INDIA	344	08-Mar-17	8144400	PENDING
MARINA INDIA	347	08-Mar-17	10395000	PENDING
MARINA INDIA	349	08-Mar-17	7345800	PENDING
MARINA INDIA	351	08-Mar-17	10395000	PENDING
MARINA INDIA	353	08-Mar-17	10395000	PENDING
MARINA INDIA	357	08-Mar-17	10395000	PENDING
MARINA INDIA	330	07-Mar-17	10395000	PENDING
MARINA INDIA	331	07-Mar-17	10395000	PENDING
MARINA INDIA	346	08-Mar-17	10395000	PENDING
MARINA INDIA	348	08-Mar-17	10395000	PENDING
MARINA INDIA	350	08-Mar-17	10395000	PENDING
MARINA INDIA	352	08-Mar-17	10395000	PENDING
MARINA INDIA	354	08-Mar-17	6930000	PENDING
MARINA INDIA	356	08-Mar-17	10395000	PENDING
MARINA INDIA	332	07-Mar-17	10395000	PENDING

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 21 of 53

MARINA INDIA	345	08-Mar-17	10395000	PENDING
MARINA INDIA	513	27-Mar-17	10158750	PENDING
MARINA INDIA	515	27-Mar-17	10158750	PENDING
MARINA INDIA	519	27-Mar-17	10158750	PENDING
MARINA INDIA	520	27-Mar-17	10158750	PENDING
MARINA INDIA	521	27-Mar-17	10158750	PENDING
MARINA INDIA	523	27-Mar-17	10158750	PENDING
MARINA INDIA	511	27-Mar-17	10158750	PENDING
MARINA INDIA	510	27-Mar-17	9125460	PENDING
MARINA INDIA	512	27-Mar-17	10158750	PENDING
MARINA INDIA	514	27-Mar-17	10158750	PENDING
MARINA INDIA	516	27-Mar-17	8533350	PENDING
MARINA INDIA	648	18-Apr-17	10111500	PENDING
MARINA INDIA	649	18-Apr-17	10111500	PENDING
MARINA INDIA	650	18-Apr-17	10111500	PENDING
MARINA INDIA	651	18-Apr-17	10111500	PENDING
MARINA INDIA	652	18-Apr-17	10111500	PENDING
MARINA INDIA	653	18-Apr-17	5493826	PENDING
MARINA INDIA	639	18-Apr-17	6712110	PENDING
MARINA INDIA	654	18-Apr-17	10111500	PENDING
MARINA INDIA	655	18-Apr-17	10111500	PENDING
MARINA INDIA	656	18-Apr-17	10111500	PENDING
MARINA INDIA	657	18-Apr-17	10111500	PENDING
MARINA INDIA	658	18-Apr-17	10111500	PENDING
MARINA INDIA	659	18-Apr-17	10111500	PENDING
MARINA INDIA	640	18-Apr-17	10111500	PENDING
MARINA INDIA	641	18-Apr-17	10111500	PENDING
MARINA INDIA	642	18-Apr-17	10111500	PENDING
MARINA INDIA	643	18-Apr-17	10111500	PENDING
MARINA INDIA	646	18-Apr-17	6625857	PENDING
MARINA INDIA	647	18-Apr-17	10111500	PENDING
MARINA INDIA	644	18-Apr-17	10111500	PENDING
MARINA INDIA	645	18-Apr-17	10111500	PENDING
MARINA INDIA	618	17-Apr-17	7062000	PENDING
MARINA INDIA	619	17-Apr-17	10111500	PENDING
MARINA INDIA	620	17-Apr-17	10111500	PENDING
MARINA INDIA	621	17-Apr-17	10111500	PENDING
MARINA INDIA	622	17-Apr-17	10111500	PENDING
MARINA INDIA	623	17-Apr-17	10111500	PENDING
MARINA INDIA	624	17-Apr-17	10111500	PENDING
MARINA INDIA	626	17-Apr-17	10111500	PENDING
MARINA INDIA	627	17-Apr-17	10111500	PENDING
MARINA INDIA	628	17-Apr-17	10111500	PENDING
MARINA INDIA	629	17-Apr-17	10111500	PENDING
MARINA INDIA	630	17-Apr-17	10111500	PENDING
MARINA INDIA	631	17-Apr-17	10111500	PENDING
MARINA INDIA	632	17-Apr-17	8153400	PENDING
MARINA INDIA	633	17-Apr-17	10111500	PENDING

Rei Kumar Sharma

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 22 of 53

MARINA INDIA	634	17-Apr-17	10111500	PENDING
MARINA INDIA	636	17-Apr-17	10111500	PENDING
MARINA INDIA	638	17-Apr-17	10111500	PENDING
MARINA INDIA	683	25-Apr-17	6989979	PENDING
MARINA INDIA	684	25-Apr-17	30169125	PENDING
MARINA INDIA	685	25-Apr-17	30169125	PENDING
MARINA INDIA	686	25-Apr-17	6517042	PENDING
MARINA INDIA	687	25-Apr-17	30169125	PENDING
MARINA INDIA	688	25-Apr-17	30169125	PENDING
MARINA INDIA	689	25-Apr-17	30169125	PENDING
MARINA INDIA	690	25-Apr-17	6704250	PENDING
MARINA INDIA	691	25-Apr-17	30169125	PENDING
MARINA INDIA	692	26-Apr-17	30169125	PENDING
MARINA INDIA	693	26-Apr-17	7518338	PENDING
MARINA INDIA	694	26-Apr-17	30169125	PENDING
MARINA INDIA	695	26-Apr-17	30169125	PENDING
MARINA INDIA	696	26-Apr-17	6907612	PENDING
MARINA INDIA	697	26-Apr-17	30169125	PENDING
MARINA INDIA	698	26-Apr-17	30169125	PENDING
MARINA INDIA	699	26-Apr-17	6704250	PENDING
MARINA INDIA	625	17-Apr-17	9321840	PENDING
MARINA INDIA	635	17-Apr-17	10111500	PENDING
MARINA INDIA	637	17-Apr-17	10111500	PENDING
MARINA INDIA	782	23-May-17	6678000	PENDING
MARINA INDIA	783	23-May-17	30051000	PENDING
MARINA INDIA	784	23-May-17	30051000	PENDING
MARINA INDIA	785	23-May-17	8109000	PENDING
MARINA INDIA	786	23-May-17	30051000	PENDING
MARINA INDIA	787	23-May-17	30051000	PENDING
MARINA INDIA	788	23-May-17	7260322	PENDING
MARINA INDIA	789	23-May-17	30051000	PENDING
MARINA INDIA	790	23-May-17	30051000	PENDING
MARINA INDIA	791	23-May-17	8433360	PENDING
MARINA INDIA	792	23-May-17	30051000	PENDING
MARINA INDIA	793	23-May-17	30051000	PENDING
MARINA INDIA	794	23-May-17	30051000	PENDING
MARINA INDIA	795	23-May-17	6678000	PENDING
MARINA INDIA	796	23-May-17	30051000	PENDING
MARINA INDIA	802	23-May-17	7326720	PENDING
MARINA INDIA	804	23-May-17	30051000	PENDING
MARINA INDIA	805	23-May-17	7178914	PENDING
MARINA INDIA	806	23-May-17	30051000	PENDING
MARINA INDIA	807	23-May-17	30051000	PENDING
MARINA INDIA	808	23-May-17	7212240	PENDING
MARINA INDIA	809	23-May-17	30051000	PENDING
MARINA INDIA	803	23-May-17	30051000	PENDING
MARINA INDIA	801	23-May-17	30051000	PENDING
Total			Rs. 2901188080.00	

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 23 of 53

No one from the unit appeared before the Approval Committee.

Approval committee was informed that Show Cause Notice for recovery of Drawback has already been issued to the unit on 28.03.2018 by the Jurisdictional Commissioner of Customs, Noida customs House, Dadri.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016.

The Approval Committee also requested Assistant Commissioner (Customs), Dadri ICD to bring the matter to the notice of the Commissioner, Customs and to see whether fresh Show Cause Notice or supplementary Show cause notice is required to be issued and get the same issued by the first week of October'2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.16 **Proposal of - M/S Meena Handicrafts- performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

MEENA HANDICRAFTS	221	18-Mar-16	7038699	Pending
MEENA HANDICRAFTS	222	18-Mar-16	6711347	Pending
MEENA HANDICRAFTS	220	18-Mar-16	6556934	Pending
Total			Rs. 20306980.00	

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 24 of 53

No one from the unit appeared before the Approval Committee

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016. The Approval Committee directed the Specified Officer, Moradabad SEZ to submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.17 **Proposal of - M/S Modern Metals Overseas - performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

UNIT NAME	SEZ CODE	DATE OF EXPORT	EXPORT VALUE IN US\$	STATUS
MODERN METALS OVERSEAS	1015	03-Nov-16	6983436	PENDING
MODERN METALS OVERSEAS	1014	03-Nov-16	11832519	PENDING
MODERN METALS OVERSEAS	159	03-Feb-17	10401220	PENDING
MODERN METALS OVERSEAS	599	05-Apr-17	10464996	PENDING
MODERN METALS OVERSEAS	600	05-Apr-17	9860233	PENDING
MODERN METALS OVERSEAS	601	05-Apr-17	10233441	PENDING
MODERN METALS OVERSEAS	602	05-Apr-17	9827691	PENDING
MODERN METALS OVERSEAS	605	06-Apr-17	5213555	PENDING
MODERN METALS OVERSEAS	606	06-Apr-17	10295651	PENDING
MODERN METALS OVERSEAS	607	06-Apr-17	10150459	PENDING
MODERN METALS OVERSEAS	615	13-Apr-17	3168505	PENDING
MODERN METALS OVERSEAS	662	19-Apr-17	10579839	PENDING
MODERN METALS OVERSEAS	663	19-Apr-17	8770709	PENDING
MODERN METALS OVERSEAS	668	20-Apr-17	9454667	PENDING

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 25 of 53

MODERN METALS OVERSEAS	669	20-Apr-17	6799536	PENDING
MODERN METALS OVERSEAS	713	03-May-17	10447265	PENDING
MODERN METALS OVERSEAS	714	03-May-17	10636414	PENDING
MODERN METALS OVERSEAS	715	03-May-17	10409869	PENDING
MODERN METALS OVERSEAS	716	03-May-17	10713049	PENDING
MODERN METALS OVERSEAS	758	18-May-17	10971847	PENDING
MODERN METALS OVERSEAS	760	18-May-17	10447269	PENDING
MODERN METALS OVERSEAS	761	18-May-17	10750834	PENDING
MODERN METALS OVERSEAS	772	22-May-17	10600167	PENDING
MODERN METALS OVERSEAS	773	22-May-17	10466605	PENDING
MODERN METALS OVERSEAS	774	22-May-17	10472554	PENDING
MODERN METALS OVERSEAS	775	22-May-17	10486563	PENDING
MODERN METALS OVERSEAS	797	23-May-17	10351268	PENDING
MODERN METALS OVERSEAS	798	23-May-17	10687418	PENDING
MODERN METALS OVERSEAS	799	23-May-17	10568600	PENDING
MODERN METALS OVERSEAS	800	23-May-17	10420085	PENDING
MODERN METALS OVERSEAS	842	30-May-17	9994623	PENDING
MODERN METALS OVERSEAS	848	31-May-17	9841458	PENDING
MODERN METALS OVERSEAS	849	31-May-17	10050447	PENDING
MODERN METALS OVERSEAS	850	31-May-17	8945386	PENDING
MODERN METALS OVERSEAS	847	31-May-17	10101975	PENDING
MODERN METALS OVERSEAS	4000950	04-Jul-17	9821228	PENDING
MODERN METALS OVERSEAS	4000951	04-Jul-17	10040409	PENDING
MODERN METALS OVERSEAS	4000955	05-Jul-17	10859499	PENDING
MODERN METALS OVERSEAS	4000984	10-Jul-17	10984665	PENDING
MODERN METALS OVERSEAS	4000987	10-Jul-17	11140703	PENDING
MODERN METALS OVERSEAS	4000988	10-Jul-17	10510967	PENDING
MODERN METALS OVERSEAS	4000994	11-Jul-17	11710915	PENDING
MODERN METALS OVERSEAS	4000995	11-Jul-17	11340936	PENDING
MODERN METALS OVERSEAS	4000996	11-Jul-17	11413034	PENDING
MODERN METALS OVERSEAS	4000997	11-Jul-17	10949781	PENDING
MODERN METALS OVERSEAS	4001018	13-Jul-17	11891570	PENDING
MODERN METALS OVERSEAS	4001019	13-Jul-17	11467039	PENDING
MODERN METALS OVERSEAS	4001020	13-Jul-17	10888236	PENDING
MODERN METALS OVERSEAS	4001021	13-Jul-17	11226820	PENDING
MODERN METALS OVERSEAS	4001030	14-Jul-17	10888236	PENDING
MODERN METALS OVERSEAS	4001031	14-Jul-17	11226820	PENDING
MODERN METALS OVERSEAS	4001228	18-Aug-17	10694591	PENDING
MODERN METALS OVERSEAS	4001229	18-Aug-17	11121880	PENDING
MODERN METALS OVERSEAS	4001230	18-Aug-17	11210448	PENDING
MODERN METALS OVERSEAS	4001231	18-Aug-17	11097075	PENDING
MODERN METALS OVERSEAS	4001256	21-Aug-17	10519563	PENDING
MODERN METALS OVERSEAS	4001258	21-Aug-17	11493549	PENDING

Ravi Kumar Singh

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 26 of 53

MODERN METALS OVERSEAS	4001259	21-Aug-17	11694679	PENDING
MODERN METALS OVERSEAS	4001373	14-Sep-17	11580940	PENDING
MODERN METALS OVERSEAS	4001374	14-Sep-17	11308621	PENDING
MODERN METALS OVERSEAS	4001375	14-Sep-17	11325474	PENDING
MODERN METALS OVERSEAS	4001376	14-Sep-17	11194749	PENDING
Total			Rs. 641002580.00	

Shri Imran Ahmad, Partner appeared before the Approval Committee and informed that they have realized some of the export proceeds pending for realization up to 31.03.2017 and will get extension from RBI for the unrealized remittances by 30.09.2018.

The Approval Committee directed Shri Imran Ahmad to submit evidence of the remittances which he claimed to have realized to ADC, Moradabad SEZ.

Approval Committee directed the representative of unit as under:-

- to realize the export proceeds before 30.09.2018 and submit proof thereof to ADC, Moradabad SEZ and Specified Officer, Moradabad SEZ or
- to seek extension from AD Bank or RBI as the case may be and submit the same to ADC, Moradabad SEZ and Specified Officer before 30.09.2018 or
- return the drawback amount availed in the matter before 30.09.2018

If the unit fails to take any of the three actions mentioned above, the Specified Officer, Moradabad SEZ will submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.18	Proposal of - M/S Naaz Exports - performance review of SEZ Unit- regarding Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the
------	---

Ravi Kumar Dhillon

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 27 of 53

prescribed time period of nine months. The details are as under:

Sl. No.	Particulars	Date	Amount	Status
Ms NAAZ EXPORTS	282	01-Mar-17	21823824	PENDING
Ms NAAZ EXPORTS	283	01-Mar-17	22272824	PENDING
Ms NAAZ EXPORTS	891	14-Jun-17	11176038	PENDING
Ms NAAZ EXPORTS	889	14-Jun-17	10878635	PENDING
Ms NAAZ EXPORTS	890	14-Jun-17	11057696	PENDING
Ms NAAZ EXPORTS	892	14-Jun-17	11091138	PENDING
Ms NAAZ EXPORTS	4000963	06-Jul-17	10899343	PENDING
Ms NAAZ EXPORTS	4000990	11-Jul-17	11480764	PENDING
Ms NAAZ EXPORTS	4000991	11-Jul-17	11026771	PENDING
Ms NAAZ EXPORTS	4000992	11-Jul-17	11363659	PENDING
Ms NAAZ EXPORTS	4000993	11-Jul-17	11332886	PENDING
Ms NAAZ EXPORTS	4001040	19-Jul-17	11438532	PENDING
Ms NAAZ EXPORTS	4001041	19-Jul-17	11438097	PENDING
Ms NAAZ EXPORTS	4001042	19-Jul-17	11449813	PENDING
Ms NAAZ EXPORTS	4001043	19-Jul-17	11254228	PENDING
Ms NAAZ EXPORTS	4001111	01-Aug-17	11402362	PENDING
Ms NAAZ EXPORTS	4001112	01-Aug-17	11414963	PENDING
Ms NAAZ EXPORTS	4001113	01-Aug-17	11388900	PENDING
Ms NAAZ EXPORTS	4001114	01-Aug-17	11388598	PENDING
Ms NAAZ EXPORTS	4001126	03-Aug-17	11169809	PENDING
Ms NAAZ EXPORTS	4001127	03-Aug-17	11215992	PENDING
Ms NAAZ EXPORTS	4001145	04-Aug-17	11132243	PENDING
Ms NAAZ EXPORTS	4001146	04-Aug-17	10994728	PENDING
Ms NAAZ EXPORTS	4001147	04-Aug-17	10855641	PENDING
Ms NAAZ EXPORTS	4001148	04-Aug-17	10680226	PENDING
Total			Rs. 301627710.00	

Miss Naazo, Proprietor appeared before the Approval Committee and informed that they have realized some of the export proceeds which were pending for realization and will get the remaining remittances realized in next 2-3 months as they are receiving slow payments from the overseas buyer.

The Approval Committee directed Miss Naazo to submit evidence of the remittances which she claimed to have realized to ADC, Moradabad SEZ.

Approval Committee directed the representative of unit as under:-

- to realize the export proceeds before 30.09.2018 and submit proof thereof to ADC,

Ravi Kumar Dinsar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 28 of 53

- Moradabad SEZ and Specified Officer, Moradabad SEZ or
- ii. to seek extension from AD Bank or RBI as the case may be and submit the same to ADC, Moradabad SEZ and Specified Officer before 30.09.2018 or
- iii. return the drawback amount availed in the matter before 30.09.2018

If the unit fails to take any of the three actions mentioned above, the Specified Officer, Moradabad SEZ will submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.19 Proposal of - M/S Omega Traexim Inc.- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Company Name	Sl. No.	Date	Amount	Status
OMEGA TRAEXIM INC	56	22-Jan-16	10042787	PENDING
OMEGA TRAEXIM INC	55	22-Jan-16	9932596	PENDING
OMEGA TRAEXIM INC	61	29-Jan-16	9946039	PENDING
OMEGA TRAEXIM INC	60	29-Jan-16	9897837	PENDING
OMEGA TRAEXIM INC	68	02-Feb-16	10082133	PENDING
OMEGA TRAEXIM INC	93	09-Feb-16	8849310	PENDING
OMEGA TRAEXIM INC	107	12-Feb-16	8930325	PENDING
OMEGA TRAEXIM INC	144	25-Feb-16	8943421	PENDING
OMEGA TRAEXIM INC	142	25-Feb-16	8966018	PENDING
OMEGA TRAEXIM INC	173	02-Mar-16	8972846	PENDING
OMEGA TRAEXIM INC	172	02-Mar-16	8841992	PENDING
OMEGA TRAEXIM INC	171	02-Mar-16	9135076	PENDING
OMEGA TRAEXIM INC	189	07-Mar-16	8934504	PENDING
OMEGA TRAEXIM INC	188	07-Mar-16	8945918	PENDING
OMEGA TRAEXIM INC	187	07-Mar-16	8931181	PENDING
OMEGA TRAEXIM INC	211	14-Mar-16	8932938	PENDING
OMEGA TRAEXIM INC	210	14-Mar-16	8829112	PENDING
OMEGA TRAEXIM INC	209	14-Mar-16	9089949	PENDING
OMEGA TRAEXIM INC	216	18-Mar-16	8841592	PENDING

Rei Kumar Singh

Moradabad Special Economic Zone

Page 29 of 53

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

OMEGA TRAEXIM INC	215	18-Mar-16	8811990	PENDING
OMEGA TRAEXIM INC	214	18-Mar-16	8870920	PENDING
OMEGA TRAEXIM INC	238	22-Mar-16	8813763	PENDING
OMEGA TRAEXIM INC	237	22-Mar-16	8892487	PENDING
OMEGA TRAEXIM INC	236	22-Mar-16	8854626	PENDING
OMEGA TRAEXIM INC	263	30-Mar-16	8880867	PENDING
OMEGA TRAEXIM INC	262	30-Mar-16	8979179	PENDING
OMEGA TRAEXIM INC	261	30-Mar-16	8994737	PENDING
OMEGA TRAEXIM INC	270	31-Mar-16	9364126	PENDING
OMEGA TRAEXIM INC	269	31-Mar-16	9475001	PENDING
OMEGA TRAEXIM INC	268	31-Mar-16	9525744	PENDING
OMEGA TRAEXIM INC	313	08-Apr-16	8904069	PENDING
OMEGA TRAEXIM INC	312	08-Apr-16	9013797	PENDING
OMEGA TRAEXIM INC	311	08-Apr-16	9020311	PENDING
OMEGA TRAEXIM INC	368	25-Apr-16	7240063	PENDING
OMEGA TRAEXIM INC	367	25-Apr-16	7202238	PENDING
OMEGA TRAEXIM INC	366	25-Apr-16	7193059	PENDING
OMEGA TRAEXIM INC	369	25-Apr-16	7360726	PENDING
OMEGA TRAEXIM INC	336	18-Apr-16	7210456	PENDING
OMEGA TRAEXIM INC	337	18-Apr-16	7251634	PENDING
OMEGA TRAEXIM INC	338	18-Apr-16	7208785	PENDING
OMEGA TRAEXIM INC	339	18-Apr-16	7691836	PENDING
OMEGA TRAEXIM INC	416	06-May-16	7192143	PENDING
OMEGA TRAEXIM INC	418	06-May-16	7412811	PENDING
OMEGA TRAEXIM INC	415	06-May-16	7236060	PENDING
OMEGA TRAEXIM INC	511	18-May-16	7203684	PENDING
OMEGA TRAEXIM INC	510	18-May-16	7216263	PENDING
OMEGA TRAEXIM INC	509	18-May-16	7224862	PENDING
OMEGA TRAEXIM INC	508	18-May-16	7416380	PENDING
OMEGA TRAEXIM INC	520	24-May-16	7190051	PENDING
OMEGA TRAEXIM INC	521	24-May-16	7257164	PENDING
OMEGA TRAEXIM INC	522	24-May-16	7254364	PENDING
OMEGA TRAEXIM INC	523	24-May-16	7359476	PENDING
OMEGA TRAEXIM INC	563	02-Jun-16	7256043	PENDING
OMEGA TRAEXIM INC	564	02-Jun-16	7218276	PENDING
OMEGA TRAEXIM INC	562	02-Jun-16	7308519	PENDING
OMEGA TRAEXIM INC	561	02-Jun-16	7262578	PENDING
OMEGA TRAEXIM INC	600	09-Jun-16	7217269	PENDING
OMEGA TRAEXIM INC	599	09-Jun-16	7238155	PENDING
OMEGA TRAEXIM INC	809	29-Aug-16	7252013	PENDING
OMEGA TRAEXIM INC	869	20-Sep-16	7232898	PENDING
OMEGA TRAEXIM INC	868	20-Sep-16	7520585	PENDING

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 30 of 53

OMEGA TRAEXIM INC	867	20-Sep-16	7375995	PENDING
OMEGA TRAEXIM INC	870	20-Sep-16	7233347	PENDING
OMEGA TRAEXIM INC	72	23-Jan-17	7519387	PENDING
OMEGA TRAEXIM INC	71	23-Jan-17	7457271	PENDING
OMEGA TRAEXIM INC	70	23-Jan-17	7644346	PENDING
OMEGA TRAEXIM INC	69	23-Jan-17	7523943	PENDING
OMEGA TRAEXIM INC	104	27-Jan-17	8275392	PENDING
OMEGA TRAEXIM INC	103	27-Jan-17	8239583	PENDING
OMEGA TRAEXIM INC	102	27-Jan-17	8241140	PENDING
OMEGA TRAEXIM INC	101	27-Jan-17	8480063	PENDING
OMEGA TRAEXIM INC	11	05-Jan-17	7745649	PENDING
OMEGA TRAEXIM INC	9	05-Jan-17	7580688	PENDING
OMEGA TRAEXIM INC	12	05-Jan-17	7458038	PENDING
OMEGA TRAEXIM INC	3	02-Jan-17	7427419	PENDING
OMEGA TRAEXIM INC	2	02-Jan-17	7492288	PENDING
OMEGA TRAEXIM INC	36	10-Jan-17	7506967	PENDING
OMEGA TRAEXIM INC	35	10-Jan-17	7444437	PENDING
OMEGA TRAEXIM INC	34	10-Jan-17	7744678	PENDING
OMEGA TRAEXIM INC	33	10-Jan-17	7695726	PENDING
OMEGA TRAEXIM INC	49	16-Jan-17	7532189	PENDING
OMEGA TRAEXIM INC	48	16-Jan-17	7596814	PENDING
OMEGA TRAEXIM INC	47	16-Jan-17	7626226	PENDING
OMEGA TRAEXIM INC	46	16-Jan-17	7525420	PENDING
OMEGA TRAEXIM INC	156	03-Feb-17	8316570	PENDING
OMEGA TRAEXIM INC	154	03-Feb-17	8290830	PENDING
OMEGA TRAEXIM INC	157	03-Feb-17	8282913	PENDING
OMEGA TRAEXIM INC	155	03-Feb-17	8372117	PENDING
OMEGA TRAEXIM INC	191	10-Feb-17	8063296	PENDING
OMEGA TRAEXIM INC	189	10-Feb-17	8118110	PENDING
OMEGA TRAEXIM INC	278	28-Feb-17	8240411	PENDING
OMEGA TRAEXIM INC	276	28-Feb-17	8240411	PENDING
OMEGA TRAEXIM INC	277	28-Feb-17	8275021	PENDING
OMEGA TRAEXIM INC	275	28-Feb-17	8309631	PENDING
OMEGA TRAEXIM INC	190	10-Feb-17	8122166	PENDING
OMEGA TRAEXIM INC	188	10-Feb-17	8133398	PENDING
OMEGA TRAEXIM INC	340	08-Mar-17	8275186	PENDING
OMEGA TRAEXIM INC	339	08-Mar-17	8309796	PENDING
OMEGA TRAEXIM INC	338	08-Mar-17	8240575	PENDING
OMEGA TRAEXIM INC	337	08-Mar-17	8275186	PENDING
OMEGA TRAEXIM INC	379	14-Mar-17	8283660	PENDING
OMEGA TRAEXIM INC	378	14-Mar-17	8161613	PENDING
OMEGA TRAEXIM INC	377	14-Mar-17	8195748	PENDING

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 31 of 53

OMEGA TRAEXIM INC	376	14-Mar-17	8240575	PENDING
OMEGA TRAEXIM INC	450	21-Mar-17	8214165	PENDING
OMEGA TRAEXIM INC	449	21-Mar-17	8195241	PENDING
OMEGA TRAEXIM INC	448	21-Mar-17	8341295	PENDING
OMEGA TRAEXIM INC	447	21-Mar-17	8237501	PENDING
OMEGA TRAEXIM INC	557	29-Mar-17	8357239	PENDING
OMEGA TRAEXIM INC	472	23-Mar-17	8315985	PENDING
OMEGA TRAEXIM INC	470	23-Mar-17	8179838	PENDING
OMEGA TRAEXIM INC	473	23-Mar-17	8315985	PENDING
OMEGA TRAEXIM INC	471	23-Mar-17	8281349	PENDING
OMEGA TRAEXIM INC	289	02-Mar-17	8275021	PENDING
OMEGA TRAEXIM INC	287	02-Mar-17	8240411	PENDING
OMEGA TRAEXIM INC	288	02-Mar-17	8309631	PENDING
OMEGA TRAEXIM INC	286	02-Mar-17	8275021	PENDING
OMEGA TRAEXIM INC	304	06-Mar-17	8275186	PENDING
OMEGA TRAEXIM INC	303	06-Mar-17	8309796	PENDING
OMEGA TRAEXIM INC	302	06-Mar-17	8240575	PENDING
OMEGA TRAEXIM INC	301	06-Mar-17	8275186	PENDING
OMEGA TRAEXIM INC	505	27-Mar-17	8237501	PENDING
OMEGA TRAEXIM INC	503	27-Mar-17	8306697	PENDING
OMEGA TRAEXIM INC	477	24-Mar-17	8073530	PENDING
OMEGA TRAEXIM INC	478	24-Mar-17	8306697	PENDING
OMEGA TRAEXIM INC	479	24-Mar-17	8237501	PENDING
OMEGA TRAEXIM INC	480	24-Mar-17	8272099	PENDING
OMEGA TRAEXIM INC	531	28-Mar-17	8254375	PENDING
OMEGA TRAEXIM INC	529	28-Mar-17	8396636	PENDING
OMEGA TRAEXIM INC	502	27-Mar-17	8341295	PENDING
OMEGA TRAEXIM INC	558	29-Mar-17	8146634	PENDING
OMEGA TRAEXIM INC	556	29-Mar-17	8177439	PENDING
OMEGA TRAEXIM INC	504	27-Mar-17	8272099	PENDING
OMEGA TRAEXIM INC	555	29-Mar-17	8281349	PENDING
OMEGA TRAEXIM INC	530	28-Mar-17	8432201	PENDING
OMEGA TRAEXIM INC	528	28-Mar-17	8503332	PENDING
OMEGA TRAEXIM INC	4001350	07-Sep-17	6374282	PENDING
OMEGA TRAEXIM INC	4001351	07-Sep-17	22328239	PENDING
OMEGA TRAEXIM INC	4001352	07-Sep-17	6374282	PENDING
OMEGA TRAEXIM INC	4001353	07-Sep-17	22328239	PENDING
OMEGA TRAEXIM INC	4001338	31-Aug-17	7927786	PENDING
OMEGA TRAEXIM INC	4001339	31-Aug-17	20670005	PENDING
OMEGA TRAEXIM INC	4001340	31-Aug-17	7945241	PENDING
OMEGA TRAEXIM INC	4001341	31-Aug-17	20493665	PENDING
OMEGA TRAEXIM INC	4001354	08-Sep-17	6392425	PENDING

Ravi Kumar Dinker

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 32 of 53

OMEGA TRAEXIM INC	4001355	08-Sep-17	22313209	PENDING
OMEGA TRAEXIM INC	4001356	08-Sep-17	6413677	PENDING
OMEGA TRAEXIM INC	4001357	08-Sep-17	22309565	PENDING
OMEGA TRAEXIM INC	4001360	12-Sep-17	6386606	PENDING
OMEGA TRAEXIM INC	4001361	12-Sep-17	22330666	PENDING
OMEGA TRAEXIM INC	4001362	12-Sep-17	6243281	PENDING
OMEGA TRAEXIM INC	4001363	12-Sep-17	21898795	PENDING
OMEGA TRAEXIM INC	4001364	13-Sep-17	6247835	PENDING
OMEGA TRAEXIM INC	4001365	13-Sep-17	21845285	PENDING
OMEGA TRAEXIM INC	4001278	23-Aug-17	12220368	PENDING
OMEGA TRAEXIM INC	4001311	25-Aug-17	23046055	PENDING
OMEGA TRAEXIM INC	4001273	22-Aug-17	12041262	PENDING
OMEGA TRAEXIM INC	4001274	22-Aug-17	34698749	PENDING
OMEGA TRAEXIM INC	4001275	22-Aug-17	12105473	PENDING
OMEGA TRAEXIM INC	4001276	22-Aug-17	34796259	PENDING
OMEGA TRAEXIM INC	4001279	23-Aug-17	34395154	PENDING
OMEGA TRAEXIM INC	4001280	23-Aug-17	12105473	PENDING
OMEGA TRAEXIM INC	4001281	23-Aug-17	34012169	PENDING
OMEGA TRAEXIM INC	4001308	25-Aug-17	12220368	PENDING
OMEGA TRAEXIM INC	4001309	25-Aug-17	23046055	PENDING
OMEGA TRAEXIM INC	4001310	25-Aug-17	12105473	PENDING
OMEGA TRAEXIM INC	4001328	30-Aug-17	20704915	PENDING
OMEGA TRAEXIM INC	4001330	30-Aug-17	20670005	PENDING
Total			Rs. 1666259472.00	

Smt. Khadija Hassan, Proprietor vide email dated 13.09.2018 informed ADC, Moradabad SEZ that due to health problems (viral fever) she will not be able to appear before the Approval Committee on 14.09.2018.

Approval committee was informed that Show Cause Notice for recovery of Drawback has already been issued to the unit on 03.04.2018 by the Jurisdictional Commissioner of Customs, Noida customs House, Dadri.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016.

The Approval Committee also requested Assistant Commissioner (Customs), Dadri ICD to bring

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 33 of 53

the matter to the notice of the Commissioner, Customs and to see whether fresh Show Cause Notice or supplementary Show cause notice is required to be issued and get the same issued by the first week of October'2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.20 **Proposal of - M/S Omsons Overseas Tradelinks (P) Ltd.- performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018.

The Committee noted that there is no Foreign Exchange pending for realization beyond nine months.

8.21 **Proposal of - M/S OSR International- performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

O S R INTERNATIONAL	134	19-Feb-16	8592541	PENDING
O S R INTERNATIONAL	133	19-Feb-16	8592541	PENDING
O S R INTERNATIONAL	132	19-Feb-16	2939052	PENDING
O S R INTERNATIONAL	141	23-Feb-16	7811556	PENDING
O S R INTERNATIONAL	140	23-Feb-16	7811556	PENDING
O S R INTERNATIONAL	197	09-Mar-16	11661016	PENDING
O S R INTERNATIONAL	198	09-Mar-16	11661016	PENDING
O S R INTERNATIONAL	192	07-Mar-16	7955334	PENDING
O S R INTERNATIONAL	191	07-Mar-16	7955334	PENDING
O S R INTERNATIONAL	190	07-Mar-16	8699121	PENDING
O S R INTERNATIONAL	424	06-May-16	22014142	PENDING
O S R INTERNATIONAL	422	06-May-16	20048741	PENDING
O S R INTERNATIONAL	379	29-Apr-16	26611631	PENDING
O S R INTERNATIONAL	377	29-Apr-16	26611631	PENDING

Ravi Kumar Singh

Moradabad Special Economic Zone

Page 34 of 53

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

O S R INTERNATIONAL	378	29-Apr-16	26611631	PENDING
O S R INTERNATIONAL	394	02-May-16	10689101	PENDING
O S R INTERNATIONAL	392	02-May-16	6807902	PENDING
O S R INTERNATIONAL	412	05-May-16	28460699	PENDING
O S R INTERNATIONAL	411	05-May-16	28170301	PENDING
O S R INTERNATIONAL	410	05-May-16	28522409	PENDING
O S R INTERNATIONAL	436	09-May-16	8515333	PENDING
O S R INTERNATIONAL	435	09-May-16	8544417	PENDING
O S R INTERNATIONAL	465	11-May-16	9081149	PENDING
O S R INTERNATIONAL	464	11-May-16	8651499	PENDING
O S R INTERNATIONAL	463	11-May-16	8652821	PENDING
O S R INTERNATIONAL	478	12-May-16	8652821	PENDING
O S R INTERNATIONAL	477	12-May-16	8724314	PENDING
O S R INTERNATIONAL	476	12-May-16	8724314	PENDING
O S R INTERNATIONAL	493	13-May-16	8523793	PENDING
O S R INTERNATIONAL	492	13-May-16	8523793	PENDING
O S R INTERNATIONAL	491	13-May-16	8523793	PENDING
O S R INTERNATIONAL	280	28-Feb-17	9216243	PENDING
O S R INTERNATIONAL	279	28-Feb-17	9404215	PENDING
O S R INTERNATIONAL	501	27-Mar-17	7510187	PENDING
O S R INTERNATIONAL	539	28-Mar-17	9292554	PENDING
O S R INTERNATIONAL	499	27-Mar-17	9292554	PENDING
O S R INTERNATIONAL	500	27-Mar-17	9292554	PENDING
O S R INTERNATIONAL	538	28-Mar-17	7510187	PENDING
O S R INTERNATIONAL	560	29-Mar-17	9144875	PENDING
O S R INTERNATIONAL	561	29-Mar-17	9300913	PENDING
O S R INTERNATIONAL	540	28-Mar-17	9292554	PENDING
O S R INTERNATIONAL	4001175	05-Aug-17	7490174	PENDING
O S R INTERNATIONAL	4001177	05-Aug-17	7437832	PENDING
O S R INTERNATIONAL	4001174	05-Aug-17	7542515	PENDING
O S R INTERNATIONAL	4001061	20-Jul-17	7630322	PENDING
O S R INTERNATIONAL	4001062	20-Jul-17	7577372	PENDING
O S R INTERNATIONAL	4001063	20-Jul-17	7524421	PENDING
Total			Rs. 537804774.00	

No one from the unit appeared before the Approval Committee.

Approval committee was informed that Show Cause Notice for recovery of Drawback has already been issued to the unit on 20.04.2018 by the Jurisdictional Commissioner of Customs, Noida customs House, Dadri.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 35 of 53

to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016.

The Approval Committee also requested Assistant Commissioner (Customs), Dadri ICD to bring the matter to the notice of the Commissioner, Customs and to see whether fresh Show Cause Notice or supplementary Show cause notice is required to be issued and get the same issued by the first week of October'2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.22 **Proposal of - M/S Phoenix India Inc.- performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

PHOENIX INDIA INC.	254	30-Mar-16	23746300	PENDING
PHOENIX INDIA INC.	461	11-May-16	8685606	PENDING
PHOENIX INDIA INC.	460	11-May-16	8685606	PENDING
PHOENIX INDIA INC.	475	12-May-16	8568213	PENDING
PHOENIX INDIA INC.	474	12-May-16	8478978	PENDING
PHOENIX INDIA INC.	472	12-May-16	8664983	PENDING
PHOENIX INDIA INC.	471	12-May-16	8664983	PENDING
PHOENIX INDIA INC.	470	12-May-16	8478978	PENDING
PHOENIX INDIA INC.	469	12-May-16	8564247	PENDING
PHOENIX INDIA INC.	909	06-Oct-16	5661674	PENDING
PHOENIX INDIA INC.	908	06-Oct-16	5565769	PENDING
PHOENIX INDIA INC.	936	13-Oct-16	24874703	PENDING
PHOENIX INDIA INC.	935	13-Oct-16	26947403	PENDING
PHOENIX INDIA INC.	946	14-Oct-16	21765982	PENDING
PHOENIX INDIA INC.	945	14-Oct-16	22802332	PENDING
PHOENIX INDIA INC.	947	14-Oct-16	25911382	PENDING
PHOENIX INDIA INC.	260	27-Feb-17	7363355	PENDING
PHOENIX INDIA INC.	259	27-Feb-17	9262125	PENDING
PHOENIX INDIA INC.	258	27-Feb-17	9404532	PENDING
PHOENIX INDIA INC.	365	09-Mar-17	9430252	PENDING
PHOENIX INDIA INC.	382	14-Mar-17	7383486	PENDING
PHOENIX INDIA INC.	381	14-Mar-17	9287454	PENDING

Ravi Kumar Dhillon

Moradabad Special Economic Zone

Page 36 of 53

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

PHOENIX INDIA INC.	380	14-Mar-17	9430252	PENDING
PHOENIX INDIA INC.	452	21-Mar-17	9136748	PENDING
PHOENIX INDIA INC.	451	21-Mar-17	9277229	PENDING
PHOENIX INDIA INC.	453	21-Mar-17	7404149	PENDING
PHOENIX INDIA INC.	537	28-Mar-17	7416378	PENDING
PHOENIX INDIA INC.	535	28-Mar-17	9292554	PENDING
PHOENIX INDIA INC.	536	28-Mar-17	9151841	PENDING
PHOENIX INDIA INC.	4001406	19-Sep-17	7571240	PENDING
PHOENIX INDIA INC.	4001407	19-Sep-17	7532835	PENDING
PHOENIX INDIA INC.	4001405	19-Sep-17	7609645	PENDING
PHOENIX INDIA INC.	4001289	24-Aug-17	7694010	PENDING
PHOENIX INDIA INC.	4001290	24-Aug-17	9829737	PENDING
PHOENIX INDIA INC.	4001300	24-Aug-17	7570664	PENDING
PHOENIX INDIA INC.	4001301	24-Aug-17	7623200	PENDING
PHOENIX INDIA INC.	4001156	04-Aug-17	7542515	PENDING
PHOENIX INDIA INC.	4001157	04-Aug-17	7490174	PENDING
PHOENIX INDIA INC.	4001158	04-Aug-17	7272813	PENDING
PHOENIX INDIA INC.	4001169	05-Aug-17	7542515	PENDING
PHOENIX INDIA INC.	4001170	05-Aug-17	7490174	PENDING
PHOENIX INDIA INC.	4001172	05-Aug-17	7272813	PENDING
PHOENIX INDIA INC.	4001244	18-Aug-17	7694010	PENDING
PHOENIX INDIA INC.	4001243	18-Aug-17	9886690	PENDING
PHOENIX INDIA INC.	4001242	18-Aug-17	10309419	PENDING
PHOENIX INDIA INC.	4001253	21-Aug-17	7675737	PENDING
PHOENIX INDIA INC.	4001254	21-Aug-17	9829737	PENDING
PHOENIX INDIA INC.	4001255	21-Aug-17	10250030	PENDING
PHOENIX INDIA INC.	4001267	22-Aug-17	7694010	PENDING
PHOENIX INDIA INC.	4001268	22-Aug-17	9829737	PENDING
PHOENIX INDIA INC.	4001269	22-Aug-17	10250030	PENDING
PHOENIX INDIA INC.	4001291	24-Aug-17	10250030	PENDING
PHOENIX INDIA INC.	4001292	24-Aug-17	7719137	PENDING
PHOENIX INDIA INC.	4001293	24-Aug-17	9829737	PENDING
PHOENIX INDIA INC.	4001294	24-Aug-17	10250030	PENDING
PHOENIX INDIA INC.	4001296	24-Aug-17	7593506	PENDING
PHOENIX INDIA INC.	4001297	24-Aug-17	7570664	PENDING
PHOENIX INDIA INC.	4001298	24-Aug-17	7623200	PENDING
PHOENIX INDIA INC.	4001299	24-Aug-17	7668884	PENDING
PHOENIX INDIA INC.	912	20-Jun-17	8814118	PENDING
PHOENIX INDIA INC.	913	20-Jun-17	6741478	PENDING
PHOENIX INDIA INC.	914	20-Jun-17	5186998	PENDING
PHOENIX INDIA INC.	4001069	20-Jul-17	7630322	PENDING
PHOENIX INDIA INC.	4001070	20-Jul-17	7577372	PENDING
PHOENIX INDIA INC.	4001071	20-Jul-17	7041573	PENDING

Ravi Kumar Singh

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 37 of 53

Total Rs. 634266278.00

No one from the unit appeared before the Approval Committee.

Approval committee was informed that Show Cause Notice for recovery of Drawback has already been issued to the unit on 20.04.2018 by the Jurisdictional Commissioner of Customs, Noida customs House, Dadri.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016.

The Approval Committee also requested Assistant Commissioner (Customs), Dadri ICD to bring the matter to the notice of the Commissioner, Customs and to see whether fresh Show Cause Notice or supplementary Show cause notice is required to be issued and get the same issued by the first week of October'2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.23 Proposal of - M/S Pooja Overseas- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018.

The Committee noted that there is no Foreign Exchange pending for realization beyond nine months.

Ravi Kumar Dinesh

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 38 of 53

8.24 Proposal of - M/S Rajkamal International- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Company Name	Invoice No.	Invoice Date	Amount	Status
RAJKAMAL INTERNATIONAL	4001343	06-Sep-17	336767	Pending
RAJKAMAL INTERNATIONAL	4001359	11-Sep-17	363947	Pending
RAJKAMAL INTERNATIONAL	4001371	13-Sep-17	363947	Pending
RAJKAMAL INTERNATIONAL	4001318	29-Aug-17	1389745	Pending
RAJKAMAL INTERNATIONAL	4001319	29-Aug-17	1154692	Pending
RAJKAMAL INTERNATIONAL	4000989	10-Jul-17	236398	Pending
RAJKAMAL INTERNATIONAL	748	16-May-17	176684	Pending
RAJKAMAL INTERNATIONAL	721	04-May-17	523570	Pending
RAJKAMAL INTERNATIONAL	660	18-Apr-17	327330	Pending
RAJKAMAL INTERNATIONAL	4001440	06-Oct-17	308994	Pending
Total			Rs. 5182074.00	

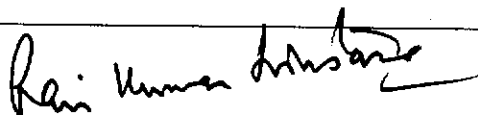
Approval Committee was informed that Shri Ankit Agarwal, Partner had sent a letter to ADC, Moradabad on 12.09.2018 informing that with reference to the above mentioned 10 shipping bills, they have realized 8 shipping bills and bank certificate for the same was produced. He also submitted the details for remaining 2 shipping bills which were cancelled and re-exported with different shipping bill numbers, which have already been realized.

Further, it was informed to the Approval committee that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Approval committee was also informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 14.09.2018.

The Committee noted that there is no Foreign Exchange pending for realization beyond nine months.

8.25 Proposal of - M/S S.F. Star International- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:



Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 39 of 53

ENTITY NAME	S. B. Number	S. B. DATE	NET REALISABLE VALUE IN INR	PAYMENT STATUS
S. F. STAR INTERNATIONAL	1091	01-Dec-16	14537228	PENDING
S. F. STAR INTERNATIONAL	1092	01-Dec-16	14710132	PENDING
S. F. STAR INTERNATIONAL	1143	30-Dec-16	5105400	PENDING
S. F. STAR INTERNATIONAL	4001131	03-Aug-17	11413360	PENDING
S. F. STAR INTERNATIONAL	4001141	04-Aug-17	11288294	PENDING
S. F. STAR INTERNATIONAL	4001142	04-Aug-17	11211887	PENDING
S. F. STAR INTERNATIONAL	4001143	04-Aug-17	11101610	PENDING
S. F. STAR INTERNATIONAL	4001144	04-Aug-17	11330331	PENDING
S. F. STAR INTERNATIONAL	4001122	02-Aug-17	11317440	PENDING
S. F. STAR INTERNATIONAL	4001123	02-Aug-17	11604231	PENDING
S. F. STAR INTERNATIONAL	4001124	02-Aug-17	11232591	PENDING
S. F. STAR INTERNATIONAL	4001125	02-Aug-17	11535893	PENDING
S. F. STAR INTERNATIONAL	4001128	03-Aug-17	11471237	PENDING
S. F. STAR INTERNATIONAL	4001129	03-Aug-17	11392535	PENDING
S. F. STAR INTERNATIONAL	4001130	03-Aug-17	11454409	PENDING
S. F. STAR INTERNATIONAL	4001211	17-Aug-17	11473469	PENDING
S. F. STAR INTERNATIONAL	4001212	17-Aug-17	11300688	PENDING
S. F. STAR INTERNATIONAL	4001213	17-Aug-17	11507612	PENDING
S. F. STAR INTERNATIONAL	4001214	17-Aug-17	11413353	PENDING
S. F. STAR INTERNATIONAL	871	07-Jun-17	10882113	PENDING
S. F. STAR INTERNATIONAL	870	07-Jun-17	10828223	PENDING
S. F. STAR INTERNATIONAL	4000965	07-Jul-17	11272735	PENDING
S. F. STAR INTERNATIONAL	4000966	07-Jul-17	11271060	PENDING
S. F. STAR INTERNATIONAL	4000967	07-Jul-17	11482990	PENDING
S. F. STAR INTERNATIONAL	4000968	07-Jul-17	10994501	PENDING
S. F. STAR INTERNATIONAL	4001002	12-Jul-17	11424693	PENDING
S. F. STAR INTERNATIONAL	4001003	12-Jul-17	11101579	PENDING
S. F. STAR INTERNATIONAL	4001004	12-Jul-17	11239123	PENDING
S. F. STAR INTERNATIONAL	4001005	12-Jul-17	11407938	PENDING
S. F. STAR INTERNATIONAL	616	13-Apr-17	8346272	PENDING
S. F. STAR INTERNATIONAL	617	13-Apr-17	8452822	PENDING
Total			Rs. 345105749.00	

Shri Gulam Rasool, father of Shri Faizan Rasool, Partner appeared before the Approval Committee and stated that they have realized some of the amount and approximately 30 crores are pending for realization beyond 9 months. He also informed that they will try to get it realized within two months time.

Approval Committee directed the representative of unit as under:-

- to realize the export proceeds before 30.09.2018 and submit proof thereof to ADC, Moradabad SEZ and Specified Officer, Moradabad SEZ or
- to seek extension from AD Bank or RBI as the case may be and submit the same to ADC,

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 40 of 53

- Moradabad SEZ and Specified Officer before 30.09.2018 or
- iii. return the drawback amount availed in the matter before 30.09.2018

If the unit fails to take any of the three actions mentioned above, the Specified Officer, Moradabad SEZ will submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.26 **Proposal of - M/S S.R.G. Impex- performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

SRG IMPEX				
SRG IMPEX	468	12-May-16	7121469	PENDING
SRG IMPEX	617	16-Jun-16	10951005	PENDING
SRG IMPEX	618	16-Jun-16	10901621	PENDING
SRG IMPEX	619	16-Jun-16	10953968	PENDING
SRG IMPEX	641	27-Jun-16	21875014	PENDING
SRG IMPEX	642	27-Jun-16	21839866	PENDING
SRG IMPEX	664	29-Jun-16	21875014	PENDING
SRG IMPEX	665	29-Jun-16	21839866	PENDING
SRG IMPEX	682	04-Jul-16	21756318	PENDING
SRG IMPEX	684	04-Jul-16	21733606	PENDING
SRG IMPEX	865	20-Sep-16	7671615	PENDING
SRG IMPEX	866	20-Sep-16	4376361	PENDING
SRG IMPEX	885	29-Sep-16	14406938	PENDING
SRG IMPEX	886	29-Sep-16	13108864	PENDING
SRG IMPEX	985	26-Oct-16	8836426	PENDING
SRG IMPEX	897	04-Oct-16	4120400	PENDING
SRG IMPEX	898	04-Oct-16	14334825	PENDING
SRG IMPEX	984	26-Oct-16	23266132	PENDING
SRG IMPEX	932	13-Oct-16	23445178	PENDING
SRG IMPEX	928	13-Oct-16	22537263	PENDING

Ravi Kumar Sharma

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 41 of 53

SRG IMPEX	335	08-Mar-17	21665292	PENDING
SRG IMPEX	336	08-Mar-17	21930302	PENDING
SRG IMPEX	4001382	15-Sep-17	11679536	PENDING
SRG IMPEX	4001383	15-Sep-17	11582751	PENDING
SRG IMPEX	4001384	15-Sep-17	11634180	PENDING
SRG IMPEX	4001385	15-Sep-17	11616305	PENDING
SRG IMPEX	4001202	16-Aug-17	11463790	PENDING
SRG IMPEX	4001203	16-Aug-17	11305200	PENDING
SRG IMPEX	4001208	17-Aug-17	11330303	PENDING
SRG IMPEX	4001209	17-Aug-17	6366447	PENDING
SRG IMPEX	4001232	18-Aug-17	11635379	PENDING
SRG IMPEX	4001233	18-Aug-17	11540394	PENDING
SRG IMPEX	4001234	18-Aug-17	11628837	PENDING
SRG IMPEX	4001235	18-Aug-17	11598305	PENDING
SRG IMPEX	4001022	13-Jul-17	11483783	PENDING
SRG IMPEX	4001023	13-Jul-17	11043321	PENDING
SRG IMPEX	4001024	13-Jul-17	11561425	PENDING
SRG IMPEX	4001025	13-Jul-17	11111229	PENDING
Total			Rs. 529128528.00	

Shri Gulam Rasool, Partner appeared before the Approval Committee and stated that they have realized some of the amount pending for realization beyond 9 months. He also informed that they will try to get it realized within two months time.

Approval Committee directed the representative of unit as under:-

- to realize the export proceeds before 30.09.2018 and submit proof thereof to ADC, Moradabad SEZ and Specified Officer, Moradabad SEZ or
- to seek extension from AD Bank or RBI as the case may be and submit the same to ADC, Moradabad SEZ and Specified Officer before 30.09.2018 or
- return the drawback amount availed in the matter before 30.09.2018

If the unit fails to take any of the three actions mentioned above, the Specified Officer, Moradabad SEZ will submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities

The Committee decided that this action of recovery shall be independent of any other action, as

Rein Kumar Dhotia

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 42 of 53

may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.27 Proposal of - M/S Shaila Exports- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

SHAILA EXPORTS				
SHAILA EXPORTS	4001367	13-Sep-17	31095281	Received on 14.09.2018
SHAILA EXPORTS	4001368	13-Sep-17	29743313	Received on 14.09.2018
SHAILA EXPORTS	4001369	13-Sep-17	29292656	Received on 14.09.2018
SHAILA EXPORTS	4001370	13-Sep-17	30644625	Extension up to 12.12.2018
SHAILA EXPORTS	4001461	27-Oct-17	55120532	Extension up to 27.01.2019
Total			Rs. 175896407.00	

Shri Nitin Aima, Proprietor appeared before the approval committee and informed that out of the 5 shipping bills pending for realization, 3 shipping bills (S. B. No. 4001367, 4001368 & 4001369) have been realized and they have taken extension for the remaining 2 shipping bills (S. B. No. 4001370 & 4001461) from Authorised Dealer Bank. He also submitted Bank certificate for the realized shipping bills and extension letter from the AD Bank before the Approval Committee. The Approval Committee observed that the Foreign Exchange pending for realization as on 14.09.2018 stands at Rs. 85765157.00 and Approval Committee directed Shri Nitin Aima to get the pending foreign exchange realized and submit the evidence of realization to ADC, Moradabad SEZ.

8.28 Proposal of - M/S Sponte India- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018.

The Committee noted that there is no Foreign Exchange pending for realization beyond nine months

8.29 Proposal of - M/S Superior Metals Overseas - performance review of SEZ Unit- regarding

Revi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 43 of 53

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

EXPORTER'S NAME	EXPORT NO.	DATE	EXPORTABLE VALUE IN INR	STATUS
SUPERIOR METAL OVERSEAS	955	19-Oct-16	9331861	PENDING
SUPERIOR METAL OVERSEAS	956	19-Oct-16	9243689	PENDING
SUPERIOR METAL OVERSEAS	957	19-Oct-16	9869812	PENDING
SUPERIOR METAL OVERSEAS	986	27-Oct-16	8424946	PENDING
SUPERIOR METAL OVERSEAS	987	27-Oct-16	10144415	PENDING
SUPERIOR METAL OVERSEAS	988	27-Oct-16	9364278	PENDING
SUPERIOR METAL OVERSEAS	989	27-Oct-16	9864529	PENDING
SUPERIOR METAL OVERSEAS	1079	29-Nov-16	9604615	PENDING
SUPERIOR METAL OVERSEAS	1080	29-Nov-16	10841371	PENDING
SUPERIOR METAL OVERSEAS	1081	29-Nov-16	9633260	PENDING
SUPERIOR METAL OVERSEAS	1082	29-Nov-16	10047538	PENDING
SUPERIOR METAL OVERSEAS	4001115	01-Aug-17	10993923	PENDING
SUPERIOR METAL OVERSEAS	4001116	01-Aug-17	10273412	PENDING
SUPERIOR METAL OVERSEAS	4001117	01-Aug-17	11031573	PENDING
SUPERIOR METAL OVERSEAS	4001118	01-Aug-17	10223485	PENDING
SUPERIOR METAL OVERSEAS	4001132	03-Aug-17	11097616	PENDING
SUPERIOR METAL OVERSEAS	4001134	03-Aug-17	10927537	PENDING
SUPERIOR METAL OVERSEAS	4001135	03-Aug-17	10815378	PENDING
SUPERIOR METAL OVERSEAS	4001204	16-Aug-17	11216127	PENDING
SUPERIOR METAL OVERSEAS	4001205	16-Aug-17	10722231	PENDING
SUPERIOR METAL OVERSEAS	4001206	16-Aug-17	11331757	PENDING
SUPERIOR METAL OVERSEAS	4001207	16-Aug-17	10645144	PENDING
SUPERIOR METAL OVERSEAS	882	13-Jun-17	10789407	PENDING
SUPERIOR METAL OVERSEAS	883	13-Jun-17	8513862	PENDING
SUPERIOR METAL OVERSEAS	910	19-Jun-17	7962953	PENDING
SUPERIOR METAL OVERSEAS	907	19-Jun-17	9725660	PENDING
SUPERIOR METAL OVERSEAS	908	19-Jun-17	9342989	PENDING
SUPERIOR METAL OVERSEAS	909	19-Jun-17	10247696	PENDING
SUPERIOR METAL OVERSEAS	4001033	17-Jul-17	10699531	PENDING
SUPERIOR METAL OVERSEAS	4001034	17-Jul-17	11164519	PENDING
SUPERIOR METAL OVERSEAS	4001035	17-Jul-17	10173719	PENDING
SUPERIOR METAL OVERSEAS	4001036	18-Jul-17	9858481	PENDING
SUPERIOR METAL OVERSEAS	4001037	18-Jul-17	10865187	PENDING
SUPERIOR METAL OVERSEAS	4001038	18-Jul-17	10532565	PENDING
SUPERIOR METAL OVERSEAS	4001039	18-Jul-17	10881444	PENDING
SUPERIOR METAL OVERSEAS	4001065	20-Jul-17	11071832	PENDING
SUPERIOR METAL OVERSEAS	4001050	19-Jul-17	10121638	PENDING

Ravi Kumar Singh

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 44 of 53

SUPERIOR METAL OVERSEAS	4001066	20-Jul-17	10611637	PENDING
SUPERIOR METAL OVERSEAS	4001067	20-Jul-17	11109750	PENDING
SUPERIOR METAL OVERSEAS	4001068	20-Jul-17	10801291	PENDING
SUPERIOR METAL OVERSEAS	816	24-May-17	8858950	PENDING
SUPERIOR METAL OVERSEAS	707	28-Apr-17	10150089	PENDING
SUPERIOR METAL OVERSEAS	708	28-Apr-17	8368319	PENDING
Total			Rs. 437500016.00	

Shri Ghazi Arif, Partner appeared before the Approval Committee and informed that they have realized approximately 3 crores of the export proceeds pending for realization beyond 9 months and will get extension from RBI for the unrealized remittances by 30.09.2018.

The Approval Committee directed Shri Ghazi Arif to submit evidence of the remittances which he claimed to have realized to ADC, Moradabad SEZ.

Approval Committee directed the representative of unit as under:-

- to realize the export proceeds before 30.09.2018 and submit proof thereof to ADC, Moradabad SEZ and Specified Officer, Moradabad SEZ or
- to seek extension from AD Bank or RBI as the case may be and submit the same to ADC, Moradabad SEZ and Specified Officer before 30.09.2018 or
- return the drawback amount availed in the matter before 30.09.2018

If the unit fails to take any of the three actions mentioned above, the Specified Officer, Moradabad SEZ will submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.30 **Proposal of - M/S Shree Bankey Bihari International- performance review of SEZ Unit-regarding**

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 45 of 53

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

EXPORTER NAME	EXPORT VALUE	DATE OF EXPORT	AMOUNT DUE	STATUS
SHREE BANKEY BIHARI INTERNATIONAL	862	05-Jun-17	8458315	Pending
SHREE BANKEY BIHARI INTERNATIONAL	864	05-Jun-17	8362307	Pending
SHREE BANKEY BIHARI INTERNATIONAL	925	22-Jun-17	9387764	Pending
SHREE BANKEY BIHARI INTERNATIONAL	926	22-Jun-17	9122842	Pending
SHREE BANKEY BIHARI INTERNATIONAL	927	22-Jun-17	9069857	Pending
SHREE BANKEY BIHARI INTERNATIONAL	917	20-Jun-17	9228811	Pending
SHREE BANKEY BIHARI INTERNATIONAL	918	21-Jun-17	9387764	Pending
SHREE BANKEY BIHARI INTERNATIONAL	919	21-Jun-17	8963889	Pending
SHREE BANKEY BIHARI INTERNATIONAL	920	21-Jun-17	9069857	Pending
Total			Rs. 81051406.00	

Shri Anubhav Goel & Shri Sumit Garg, Partners appeared before the Approval Committee and informed that they have realized 1.88 crores of the export proceeds pending for realization beyond 9 months and will try to realize all the pending remittances by 30.09.2018.

The Approval Committee directed Shri Anubhav Goel & Sumit Garg to submit evidence of the remittances which they claimed to have realized to ADC, Moradabad SEZ.

Approval Committee directed the representative of unit as under:-

- to realize the export proceeds before 30.09.2018 and submit proof thereof to ADC, Moradabad SEZ and Specified Officer, Moradabad SEZ or
- to seek extension from AD Bank or RBI as the case may be and submit the same to ADC, Moradabad SEZ and Specified Officer before 30.09.2018 or
- return the drawback amount availed in the matter before 30.09.2018

If the unit fails to take any of the three actions mentioned above, the Specified Officer, Moradabad SEZ will submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 46 of 53

Income Tax authorities

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.31 Proposal of - M/S Tanmay International- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

TANMAY INTERNATIONAL	4001336	31-Aug-17	16826306	Received on 14.09.2018
TANMAY INTERNATIONAL	4001337	31-Aug-17	13768016	Received on 14.09.2018
Total			Rs. 30594322.00	

Shri Ankush Kaushal, Authorised Signatory from the unit appeared before the Approval Committee and informed that they have realized all the pending remittances.

Shri Ankush Kaushal submitted e-BRC of the above shipping bills to ADC, Moradabad SEZ.

It was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 14.09.2018.

The Committee noted that there is no Foreign Exchange pending for realization beyond nine months

8.32 Proposal of - M/S Tanishq International- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

TANISHQ INTERNATIONAL	991	28-Oct-16	10528975	PENDING
TANISHQ INTERNATIONAL	1072	24-Nov-16	9098492	PENDING
TANISHQ INTERNATIONAL	1071	24-Nov-16	9386874	PENDING

Ravi Kumar Dhillon

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 47 of 53

TANISHQ INTERNATIONAL	16	06-Jan-17	3942989	PENDING
TANISHQ INTERNATIONAL	15	06-Jan-17	3233395	PENDING
TANISHQ INTERNATIONAL	14	06-Jan-17	3485031	PENDING
TANISHQ INTERNATIONAL	242	17-Feb-17	4021429	PENDING
TANISHQ INTERNATIONAL	241	17-Feb-17	3887150	PENDING
TANISHQ INTERNATIONAL	240	17-Feb-17	3955505	PENDING
TANISHQ INTERNATIONAL	403	16-Mar-17	3993523	PENDING
TANISHQ INTERNATIONAL	461	22-Mar-17	3859090	PENDING
TANISHQ INTERNATIONAL	462	22-Mar-17	3861294	PENDING
TANISHQ INTERNATIONAL	463	22-Mar-17	3859587	PENDING
TANISHQ INTERNATIONAL	551	29-Mar-17	3854124	PENDING
TANISHQ INTERNATIONAL	550	29-Mar-17	3783882	PENDING
TANISHQ INTERNATIONAL	549	29-Mar-17	3871078	PENDING
TANISHQ INTERNATIONAL	705	28-Apr-17	2783366	Pending
TANISHQ INTERNATIONAL	704	28-Apr-17	2771441	Pending
TANISHQ INTERNATIONAL	703	28-Apr-17	2797258	Pending
Total			Rs. 86974483.00	

Approval Committee was informed that Shri Rakesh Agarwal, Partner had telephonically informed ADC, Moradabad SEZ that due to health problems he will not be able to appear before the Approval Committee.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016. The Approval Committee directed the Specified Officer, Moradabad SEZ to submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.33 Proposal of - M/S Trendz's Inc.- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 48 of 53

prescribed time period of nine months. The details are as under:

COMPANY	SR NO	START DATE	MEMBERSHIP VALUE IN INR	CURRENT STATUS
TRENDZ INC	1018	03-Nov-16	24912836	PENDING
TRENDZ INC	1017	03-Nov-16	24497666	PENDING
TRENDZ INC	1016	03-Nov-16	25328006	PENDING
TRENDZ INC	1021	04-Nov-16	24705251	PENDING
TRENDZ INC	1020	04-Nov-16	25120421	PENDING
TRENDZ INC	1019	04-Nov-16	23874911	PENDING
TRENDZ INC	1042	07-Nov-16	25535591	PENDING
TRENDZ INC	1043	07-Nov-16	25120421	PENDING
TRENDZ INC	1044	07-Nov-16	26158346	PENDING
TRENDZ INC	1046	08-Nov-16	23667326	PENDING
TRENDZ INC	1047	08-Nov-16	22836986	PENDING
TRENDZ INC	1048	08-Nov-16	22006646	PENDING
TRENDZ INC	165	08-Feb-17	6505544	PENDING
TRENDZ INC	193	10-Feb-17	9292217	PENDING
TRENDZ INC	192	10-Feb-17	7087755	PENDING
TRENDZ INC	233	16-Feb-17	8119631	PENDING
TRENDZ INC	232	16-Feb-17	8072728	PENDING
TRENDZ INC	231	16-Feb-17	8166535	PENDING
TRENDZ INC	247	20-Feb-17	8088081	PENDING
TRENDZ INC	246	20-Feb-17	8182067	PENDING
TRENDZ INC	244	20-Feb-17	8135074	PENDING
TRENDZ INC	257	22-Feb-17	8135074	PENDING
TRENDZ INC	256	22-Feb-17	8088081	PENDING
TRENDZ INC	255	22-Feb-17	8041088	PENDING
TRENDZ INC	262	27-Feb-17	9263236	PENDING
TRENDZ INC	261	27-Feb-17	9404215	PENDING
TRENDZ INC	263	27-Feb-17	7430510	PENDING
TRENDZ INC	291	02-Mar-17	9216243	PENDING
TRENDZ INC	292	02-Mar-17	7477503	PENDING
TRENDZ INC	290	02-Mar-17	9404215	PENDING
TRENDZ INC	311	07-Mar-17	9242231	PENDING
TRENDZ INC	312	07-Mar-17	7460548	PENDING
TRENDZ INC	310	07-Mar-17	9336004	PENDING
TRENDZ INC	388	14-Mar-17	7460548	PENDING
TRENDZ INC	387	14-Mar-17	9242231	PENDING
TRENDZ INC	386	14-Mar-17	9336004	PENDING
TRENDZ INC	396	15-Mar-17	9242231	PENDING

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 49 of 53

TRENDZ INC	397	15-Mar-17	7460548	PENDING
TRENDZ INC	395	15-Mar-17	9336004	PENDING
TRENDZ INC	435	20-Mar-17	7463282	PENDING
TRENDZ INC	434	20-Mar-17	9151841	PENDING
TRENDZ INC	433	20-Mar-17	9386363	PENDING
TRENDZ INC	444	21-Mar-17	7463282	PENDING
TRENDZ INC	445	21-Mar-17	9151841	PENDING
TRENDZ INC	446	21-Mar-17	9292554	PENDING
TRENDZ INC	457	22-Mar-17	7463282	PENDING
TRENDZ INC	456	22-Mar-17	9151841	PENDING
TRENDZ INC	455	22-Mar-17	9292554	PENDING
TRENDZ INC	497	27-Mar-17	9151841	PENDING
TRENDZ INC	498	27-Mar-17	7463282	PENDING
TRENDZ INC	569	29-Mar-17	9151841	PENDING
TRENDZ INC	570	29-Mar-17	7416378	PENDING
TRENDZ INC	568	29-Mar-17	9339458	PENDING
TRENDZ INC	939	29-Jun-17	8733346	PENDING
TRENDZ INC	940	29-Jun-17	6840538	PENDING
TRENDZ INC	938	29-Jun-17	5526088	PENDING
TRENDZ INC	4001009	12-Jul-17	7630322	PENDING
TRENDZ INC	4001010	12-Jul-17	7577372	PENDING
TRENDZ INC	4001011	12-Jul-17	7524421	PENDING
TRENDZ INC	4001046	19-Jul-17	7630322	PENDING
TRENDZ INC	4001048	19-Jul-17	7577372	PENDING
TRENDZ INC	4001049	19-Jul-17	7524421	PENDING
TRENDZ INC	4001075	24-Jul-17	7524052	PENDING
TRENDZ INC	4001074	24-Jul-17	7576630	PENDING
TRENDZ INC	4001076	24-Jul-17	7125526	PENDING
TRENDZ INC	4001077	24-Jul-17	7576630	PENDING
TRENDZ INC	4001078	24-Jul-17	7524052	PENDING
TRENDZ INC	4001079	24-Jul-17	7198678	PENDING
TRENDZ INC	4001086	25-Jul-17	7524052	PENDING
TRENDZ INC	4001087	25-Jul-17	7198678	PENDING
TRENDZ INC	4001085	25-Jul-17	7576630	PENDING
TRENDZ INC	4001091	26-Jul-17	7576630	PENDING
TRENDZ INC	4001092	26-Jul-17	7524052	PENDING
TRENDZ INC	4001093	26-Jul-17	7198678	PENDING
TRENDZ INC	4001153	04-Aug-17	7542515	PENDING
TRENDZ INC	4001154	04-Aug-17	7490174	PENDING
TRENDZ INC	4001155	04-Aug-17	7347479	PENDING

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 50 of 53

TRENDZ INC	4001223	17-Aug-17	7596365	PENDING
TRENDZ INC	4001222	17-Aug-17	9740858	PENDING
TRENDZ INC	4001221	17-Aug-17	10264272	PENDING
			Rs. 846000346.00	

No one from the unit appeared before the Approval Committee.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016. The Approval Committee directed the Specified Officer, Moradabad SEZ to submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.34 **Proposal of - M/S Zam Zam Exim (P) Ltd.- performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

ZAM ZAM EXIM PVT LTD	121	31-Jan-17	7090480	PENDING
ZAM ZAM EXIM PVT LTD	120	31-Jan-17	6901544	PENDING
ZAM ZAM EXIM PVT LTD	119	31-Jan-17	6665375	PENDING
ZAM ZAM EXIM PVT LTD	469	23-Mar-17	6712489	PENDING
ZAM ZAM EXIM PVT LTD	467	23-Mar-17	6900107	PENDING
ZAM ZAM EXIM PVT LTD	468	23-Mar-17	6853202	PENDING
ZAM ZAM EXIM PVT LTD	506	27-Mar-17	6712489	PENDING
ZAM ZAM EXIM PVT LTD	533	28-Mar-17	6853202	PENDING
ZAM ZAM EXIM PVT LTD	534	28-Mar-17	6947011	PENDING
ZAM ZAM EXIM PVT LTD	532	28-Mar-17	6712489	PENDING

For Union Director

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 51 of 53

ZAM ZAM EXIM PVT LTD	554	29-Mar-17	6947011	PENDING
ZAM ZAM EXIM PVT LTD	553	29-Mar-17	6853202	PENDING
ZAM ZAM EXIM PVT LTD	552	29-Mar-17	6759394	PENDING
ZAM ZAM EXIM PVT LTD	753	16-May-17	6847403	PENDING
ZAM ZAM EXIM PVT LTD	752	16-May-17	6753672	PENDING
ZAM ZAM EXIM PVT LTD	759	18-May-17	6999335	PENDING
ZAM ZAM EXIM PVT LTD	757	18-May-17	6858511	PENDING
ZAM ZAM EXIM PVT LTD	756	18-May-17	6764628	PENDING
ZAM ZAM EXIM PVT LTD	765	19-May-17	7021415	PENDING
ZAM ZAM EXIM PVT LTD	764	19-May-17	6880146	PENDING
ZAM ZAM EXIM PVT LTD	763	19-May-17	6785967	PENDING
ZAM ZAM EXIM PVT LTD	770	22-May-17	8905399	PENDING
ZAM ZAM EXIM PVT LTD	769	22-May-17	6664898	PENDING
ZAM ZAM EXIM PVT LTD	771	22-May-17	6079524	PENDING
ZAM ZAM EXIM PVT LTD	779	23-May-17	6635642	PENDING
ZAM ZAM EXIM PVT LTD	780	23-May-17	6997908	PENDING
ZAM ZAM EXIM PVT LTD	781	23-May-17	8016271	PENDING
ZAM ZAM EXIM PVT LTD	810	24-May-17	8098417	PENDING
ZAM ZAM EXIM PVT LTD	811	24-May-17	6697462	PENDING
ZAM ZAM EXIM PVT LTD	812	24-May-17	6342764	PENDING
ZAM ZAM EXIM PVT LTD	819	25-May-17	6189552	PENDING
ZAM ZAM EXIM PVT LTD	820	25-May-17	6790954	PENDING
ZAM ZAM EXIM PVT LTD	821	25-May-17	6723792	PENDING
ZAM ZAM EXIM PVT LTD	824	26-May-17	6189552	PENDING
ZAM ZAM EXIM PVT LTD	825	26-May-17	6790954	PENDING
ZAM ZAM EXIM PVT LTD	826	26-May-17	6723792	PENDING
ZAM ZAM EXIM PVT LTD	828	29-May-17	6189552	PENDING
ZAM ZAM EXIM PVT LTD	829	29-May-17	6790954	PENDING
ZAM ZAM EXIM PVT LTD	830	29-May-17	6723792	PENDING
ZAM ZAM EXIM PVT LTD	865	06-Jun-17	6705381	PENDING
ZAM ZAM EXIM PVT LTD	867	06-Jun-17	6942345	PENDING
ZAM ZAM EXIM PVT LTD	866	06-Jun-17	7067834	PENDING
ZAM ZAM EXIM PVT LTD	922	22-Jun-17	6179820	PENDING
ZAM ZAM EXIM PVT LTD	923	22-Jun-17	6780276	PENDING
ZAM ZAM EXIM PVT LTD	924	22-Jun-17	6713220	PENDING
ZAM ZAM EXIM PVT LTD	4001084	25-Jul-17	7271055	PENDING
ZAM ZAM EXIM PVT LTD	4001106	27-Jul-17	7375601	PENDING
ZAM ZAM EXIM PVT LTD	4001107	27-Jul-17	7323328	PENDING
ZAM ZAM EXIM PVT LTD	4001108	27-Jul-17	7271055	PENDING
ZAM ZAM EXIM PVT LTD	4001103	27-Jul-17	7375601	PENDING
ZAM ZAM EXIM PVT LTD	4001104	27-Jul-17	7323328	PENDING
ZAM ZAM EXIM PVT LTD	4001105	27-Jul-17	7271055	PENDING
ZAM ZAM EXIM PVT LTD	4001159	04-Aug-17	7385177	PENDING

Ravi Kumar

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page **52** of **53**

ZAM ZAM EXIM PVT LTD	4001105	27-Jul-17	7271055	PENDING
ZAM ZAM EXIM PVT LTD	4001159	04-Aug-17	7385177	PENDING
ZAM ZAM EXIM PVT LTD	4001160	04-Aug-17	7332835	PENDING
ZAM ZAM EXIM PVT LTD	4001161	04-Aug-17	7280494	PENDING
ZAM ZAM EXIM PVT LTD	4001162	05-Aug-17	7385177	PENDING
ZAM ZAM EXIM PVT LTD	4001163	05-Aug-17	7332835	PENDING
ZAM ZAM EXIM PVT LTD	4001164	05-Aug-17	7280494	PENDING
ZAM ZAM EXIM PVT LTD	4001189	07-Aug-17	7280494	PENDING
ZAM ZAM EXIM PVT LTD	4001187	07-Aug-17	7385177	PENDING
ZAM ZAM EXIM PVT LTD	4001188	07-Aug-17	7332835	PENDING
ZAM ZAM EXIM PVT LTD	4001303	25-Aug-17	7434208	PENDING
ZAM ZAM EXIM PVT LTD	4001304	25-Aug-17	7381519	PENDING
ZAM ZAM EXIM PVT LTD	4001305	25-Aug-17	7328830	PENDING
ZAM ZAM EXIM PVT LTD	4001307	25-Aug-17	7381519	PENDING
ZAM ZAM EXIM PVT LTD	4001495	24-Nov-17	23018141	PENDING
Total			Rs. 454491744.00	

No one from the unit appeared before the Approval Committee.

Approval committee was informed that Show Cause Notice for recovery of Drawback has already been issued to the unit on 01.06.2018 by the Jurisdictional Commissioner of Customs, Noida customs House, Dadri.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016.

The Approval Committee also requested Assistant Commissioner (Customs), Dadri ICD to bring the matter to the notice of the Commissioner, Customs and to see whether fresh Show Cause Notice or supplementary Show cause notice is required to be issued and get the same issued by the first week of October'2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

Revi Kumar Dhillon

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

Page 53 of 53

9. The Approval Committee directed Specified Officer, Moradabad SEZ to take action as per decisions mentioned in preceding paras by first week of October, 2018 and submit a consolidated note on action taken to the Jurisdictional Commissioner of Customs with a copy to office of Development Commissioner, Moradabad SEZ by 10th October, 2018 positively.

Meeting ended with thanks to the Chair.



(S. S. Shukla)

Jt. Development Commissioner



(Dr. L. B. Singhal)

Development Commissioner