भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय ,वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नौएडा विशेष आर्थिक क्षेत्र
नौएडा दादरी रोड ,फेज ,II-नौएडा 201305 –
टेलीफोन: 0120-2567268/69/70
ईमेल: dc@nsez.gov.in, वेबसाइट: www.nsez.gov.in

Government of India
Ministry of Commerce and Industry,
Department of Commerce
Office of the Development Commissioner
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फा. सं.12/01/2017 -प्रोज/ 6161
08/07/26

दिनांक: ..../07/2026

सेवा मे,

1. मुख्य कार्यपालक अधिकारी, न्यू ओखला औधोगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नोएडा।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उधोग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली ।
3. आयुक्त, आयकर, ए 2 डी, आयकर भवन, सेक्टर 24, नोएडा ।
4. आयुक्त, सीमा शुल्क, नोएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुद्ध नगर, उत्तर प्रदेश – २०१३०६.
5. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उधोग मंत्रालय, भारत सरकार, उधोग भवन, नई दिल्ली -110001।
6. उप सचिव (आई एफ-1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग,वित मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
7. महाप्रबंधक, जिला उधोग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर, नोएडा।

विषय: दिनांक 07/07/2026 को पूर्वाह्न 11:00 बजे आयोजित नोएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और श्री गोपाल मीना, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता मे दिनांक 07/07/2026 को पूर्वाह्न 11:00 बजे आयोजित नोएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

भवदीय,

संलग्नक : उपरोक्त

(आमिर इकबाल)
सहायक विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त के सूचनार्थ।
2. वैयक्तिक सहायक – संयुक्त विकास आयुक्त के सूचनार्थ।
3. विनिर्दिष्ट अधिकारी, नोएडा विशेष आर्थिक क्षेत्र – सूचनार्थ एवं आवश्यक कार्यवाही के लिए.
4. सम्पदा अधिकारी, नोएडा विशेष आर्थिक क्षेत्र प्राधिकरण - सूचनार्थ एवं आवश्यक कार्यवाही के लिए.
5. कार्यपालक अभियंता, उत्तर प्रदेश पॉवर कारपोरेशन लिमिटेड, ए.यू.डी.डी.-II, सेक्टर-18, नौएडा।
6. उप आयुक्त, व्यापर कर, खण्ड-14, सेक्टर -18, नोएडा ।
7. क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदुषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नोएडा।
8. कंप्यूटर सेक्शन, नौ.वि.आ.क्षे. – बैठक के कार्यवृत को एनइसईजेड वेबसाइट पर अपलोड करने हेतु।

सहायक विकास आयुक्त

## NOIDA SPECIAL ECONOMIC ZONE

**Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Shri Gopal Meena, IAS, Development Commissioner (DC), Noida SEZ at 11:00 AM on 07/07/2026 through hybrid mode.**

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

(1) Shri Paras Mani Tripathi, Jt. Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).

(2) Smt. Aashima Chawla, Dy. DGFT, CLA, New Delhi (Nominee of Zonal Joint Director General of Foreign Trade, Delhi)

(3) Smt. Geetu Badoliya, Deupty Commissioner, Customs, Noida Commissionerate (Nominee of the Commissioner of Customs, Noida Customs Commissionerate, Gautam Budh Nagar)

(4) Smt. Alka Mishra, Income Tax Officer, Income Tax Deptt., Noida (Nominee of the Principal Commissioner of Income Tax, Noida.

(5) Shri Vinay Kumar, Manager, Noida Authority ((Nominee of the Chief Executive Officer, New Okhla Industrial Development Authority).

Special invitee:

i. Shri Ravikesh Tripathy, Specified Officer, NSEZ.

**B.** Besides, during the meeting S/Shri (i) Sh. Gya Prasad, Dy. Development Commissioner, (ii) Sh. Amir Eqbal, ADC. (iii) Shri Rajnish Kumar, Superintendent (Customs), and (iv) Sh. Bharat Bhushan, Assistant, Project Section were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting was available and meeting could proceed.

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

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

i. Approvals **shall be issued during** the meeting itself, immediately after the approval of the Approval Committee (in cases where all documents are complete).
ii. **Approvals at NSDL portal shall also be given on same day.**
iii. Calendar for conducting the Approval Committee meeting has been issued.
iv. Details of vacant plots / SDFs shall be displayed at NSEZ Website with complete description, condition & photos and applicant has to secure space through e-Auction.
v. Vacant plots / SDFs shall be auctioned through nominated agency, MSTC/CPP.
vi. Applicant may contact Shri Pramod Kumar, OSD (Telephone No. 0120-2562315, Email ID: ea@nsez.gov.in) & Shri Arun Singh Parihar, Steno-II (Telephone No. 0120-25672681 Ext.: 14 & Email ID: steno4@nsez.gov.in), for information regarding availability of plots / SDFs in NSEZ.

vii. Estate Management section shall ensure the visit of applicant at vacant plots / SDFs.
viii. After identification/ selection of vacant plot / SDF by applicant & scrutiny it through e-Auction, Estate Management section shall issue provisional offer for allotment of space to the applicant.
ix. In case of non-cooperation from Estate Management section, the applicant may contact Shri Paras Mani Tripathi, Joint Development Commissioner (Telephone No. 0120-2567274 & Email ID: jdc@nsez.gov.in).
x. The scheduled date of **next meeting** of Approval Committee is **21/07/2026**.
xi. Only those proposal which are received before five working days of the next scheduled date of the Approval Committee, shall be placed before the Approval Committee.
xii. Whatever documents/ITR etc. are submitted online or details filled in online form by the applicant will be considered evidence as per IT Act, 2000.
***xiii. If any observations/deficiencies in the application- The dealing assistant will examine, enlist it, perusal/scrutiny by the ADC/DDC/JDC and finally by the DC- within 3 days of receipt of application and email to the concerned applicant for rectification/clarification and enable edit of form online.***

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

i. Decision of the Approval Committee meeting held on **09/06/2026** regarding separate LOA for manufacturing & trading activity.
ii. DoC's letter dated 16/02/2026 regarding single LOA for manufacturing & trading activity.
iii. DoC's letter dated 09/04/2026 with direction that the matter of manufacturing & trading activity under single LOA may be kept in abeyance.
iv. SEZ Rules, 2006, SEZ Act, 2005 and Instruction issued by Department of Commerce.

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

| S.No. | Subject | No. of proposals | Proposals approved | Proposal deferred | Proposal rejected |
|---|---|---|---|---|---|
| 1. | Proposals for setting up of new unit in NSEZ | 3 | 2 | 1 | 0 |
| 2. | Proposals for inclusion of additional authorized operation (Broad-banding) in LOA. | 2 | 1 | 1 | 0 |
| 3. | Proposal for transfer of LOA under BTA | 1 | 1 | 0 | 0 |
| 4. | Personal Hearing in respect of SCNs | 3 | 2 | 1 | 0 |
| - | **Total:** | 9 | 6 | 3 | 0 |

**G. Item wise decisions on proposals included in agenda:**

**(1) Ratification of Minutes of last meeting of the Approval Committee held on 23/06/2026.**

It was informed to the Approval Committee that there were neither any references nor objections against the decisions of the Approval Committee held on 23/06/2026. Hence, the Approval Committee 23/06/2026 were unanimously ratified by the Approval Committee.

**Status of LOAs/Letters- Distribution of LOA, NSDL upload**

| S.No. | Subject | Proposals approved | LOA issued | NSDL upload |
|---|---|---|---|---|
| 1. | Proposals for setting up of new unit in NSEZ | 01* | 0 | 0 |
| 2. | Proposals for inclusion of additional authorized operation (Broad-banding) in LOA. | 01 + 01* | 01 | 01 |
| 3. | Monitoring of performance of Unit (08 SCNs, 02 penalty for non-submission of APRs & 01 cancellation of LOA) | 11 | 02 | NA |
| | Total: | 14 | 03 | 01 |

**in-principal approval, subject to submission of documents, which are awaited.*

**2 (i).<u>M/s. Elite Basket Pvt. Ltd.- Proposal for setting up of new unit in NSEZ for 'Manufacturing' activity-reg.</u>**

M/s. Elite Basket Private Limited, SDF No. I-16(B), NSEZ, has applied for separate LOA for 'Manufacturing of (i) Almond (08021100) (300 tons / annum); (ii) Walnut (08023100) (300 tons / annum)', in terms of DoC's letter dated 09/04/2026. The applicant has proposed cumulative export of Rs.6450.00 lakhs & NFE of Rs.2727.91 lakhs during first block of five years. They have proposed investment of Rs.20.00 on indigenous capital goods. Unit has also proposed requirement of imported raw materials of Rs.3722.09 lakhs & indigenous raw materials of Rs.309.52 lakhs. Projected employment generation is 20 Nos.

2. Following **discrepancies** have been observed in the proposal:-

i. Undertaking of Form-F, has not been signed by the applicant.
ii. Affidavit in support of undertaking to Form-F, not submitted.
iii. Undertaking to fulfil environment & pollution control norms not submitted.
iv. Separate list of imported & indigenous raw materials with their ITC HS Code, not submitted.
v. List of indigenous capital goods not submitted.
vi. Manufacturing process flow-chart not submitted.
vii. Copies of audited balance sheet of the company for last three years, not submitted.
viii. The applicant needs to provide details whether any exemption is being claimed and if yes, under which section and whether Income Tax Deptt. has disallowed exemption at any time?
ix. The applicant needs to provide details whether any penalty imposed by the Income Tax Deptt.? if yes, give complete details.
x. The applicant needs to provide details of transaction with sister concerns raising issue of transfer pricing.

3. Shri **Kushagra Tiwary,** Director joined the meeting through video conferencing and explained the proposal. He informed to the Committee that they will procure / import 'Walnut – in shell' and after processing they will export 'Walnut' without shell. He further informed that 'Almond' may be deleted from the instant proposal.

4. The Committee observed that in addition to above observation, following information are also required to be furnished by the unit:-

i. Break-up of imports & exports of the existing unit, since inception.
ii. Employment projections needs to be rechecked and corrected.
iii. Percentage recovery of kernels and wastage (dust/broken small pieces) generated in each consignment.

5. The Committee further directed Customs, NSEZ to provide applicable SION Norms in respect of the proposed item.

6. The committee discussed the agenda in detail and after due deliberations, granted **in-principal approval** for issuance of **LOA for 'Manufacturing' of Walnut ( 08023100)**, subject to submission of documents / information pointed out at para 2 & 4 above.

## 3 (i).M/s. Trident Corp - Proposals for inclusion of additional Warehousing goods in LOA.

M/s. Trident Corp, Plot No. JC-02 & 03, NSEZ has submitted proposal for inclusion of **'Warehousing'** of following goods / HS Codes in LOA dated 31/01/2022:-

| S.No. | Description of products | ITC(HS) Code | Import policy | Export policy | Rate of duty |
|---|---|---|---|---|---|
| 1. | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed – **Hair-nets** | 65050010 | Free | Free | 30.98 |
| 2. | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed – **Other** | 65050090 | Free | Free | 30.98 |
| 3. | Other Hats & other headgear, knitted or crocheted or made up from lace, felt or other textile fabric- **Other** | 6505008600 | HS Code does not exist | HS Code does not exist | |

2. Following discrepancies have been observed in the proposal:-

i. ITC HS Codes 6505008600 does not exist.
ii. Unit had commenced operation w.e.f. 13/11/2024. However, APR for FY 2024-25 not submitted.
iii. The unit has been allowed 'Manufacturing' as well as 'Warehousing' activities. Hence, as per DoC's letter dated 09/04/2026 and directions of the Approval Committee given in recent meetings, the unit is required to obtain separate LOA for 'manufacturing' or 'warehousing', as they may be prefer.
iv. The unit needs to submit separate performance details in respect of manufacturing & warehousing activities, since inception, in terms of Rule 22(2) of SEZ Rules, 2006.

3. Shri Pankaj Gupta, CEO of the unit joined the meeting through Video Conferencing and explained the proposal. On being asked by the Approval Committee, he informed that there is a clerical error from their side, hence proposed HS Code 6505008600 may be deleted. He also informed that they have not done any manufacturing activity since issuance of LOA, hence 'manufacturing' activity can be discontinued from the existing LOA.

4. The Committee observed that the unit has not submitted APR for FY 2024-25. Therefore, the Committee decided to **impose penalty of Rs.10,000/- for non-submission of APR** on time. The unit was directed to submit their pending APR within a period of 07 days.

5. The Committee discussed the agenda in detail and after due deliberations, **approved** to the proposal. Accordingly, approval letter No. 01/02/2021-Proj/6044 dated 07/07/2026 was issued during the meeting.

**3 (ii).M/s. AAC Protec India Private Limited - Proposals for inclusion of additional authorized operation (Broad-banding) in LOA.**

M/s. AAC Protec India Private Limited, Plot No. 129G/17, NSEZ has submitted proposal for inclusion of 'Manufacturing of TBF & CHEMHEAT Heater (8486- 84861000, 84862000, 84863000, 84864000, 84869000)' in their LOA dated 08/12/2023.

2. The Committee observed that following discrepancies have been found in the proposal:

i. Unit has not mentioned specific 8 digit HS Code of the proposed additional item of manufacture.
ii. As per APR for FY 2024-25, the unit NFE of the unit is negative to the tune of Rs.(-)38.76 lakhs, and therefore the overall NFE of upto 2nd year also become negative to the tune of Rs.(-)34.80 lakhs.
iii. Unit has not submitted details of revision in export / NFE projections, if any.

3. Mr. Gurmail Singh and Mr. Nitish Sharma, authorized representatives of the unit appeared before the Approval Committee and explained the proposal.

4. The Committee observed that there is a confusion about the ITC HS Code of the proposed product.

5. The Committee discussed the agenda in detail and after due deliberations, **deferred** the proposal and directed the representative of the unit to submit correct ITC HS Code of the proposed additional product in consultation with NSEZ Customs.

**4(i) M/s. Romsons International- Proposal for or transfer of LOA dated 05/10/2006 to M/s. Ramsons Group Private Limited through Business Transfer Agreement w.e.f. 01/08/2026 in terms of Memorandum of Understanding dated 25/06/2026**

**signed between them.**

M/s. Romsons International (Unit-II), Plot No. 09, 59(C) & 148, NSEZ has submitted proposal for transfer of their LOA No. 04/02/2006-Proj/11342 dated 05/10/2006 to their 'Group company', M/s. Romsons Group Private Limited through a Business Transfer Agreement, in terms of Memorandum of Understanding dated 25/06/2026 signed between them. The unit has informed that they are part of their parent company 'Romsons Group' and in line with the business expansion plans of the group, Romsons Group will acquire Romsons International through a Business Transfer Agreement, effective from 01/08/2026.

2. Mr. Saurabh Khanna, Partner and Mr. Mukesh Agarwal, General Manager appeared before the Approval Committee and explained the proposal. The also submitted the required documents.

3. The Committee observed that DoC has issued Instruction No. 109 dated 18/10/2021 as under:-

> *"Reorganization including change of name, change of shareholding pattern, **business transfer arrangements**, court approved mergers and demergers, change of constitution, change of Directors, etc. may be undertaken by the Unit Approval Committee (UAC) concerned subject to the condition that the Developer / Co-developer / Unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer / Co-developer / Unit shall remain unchanged on such reorganization."* Such reorganization shall be subject to the safeguards mentioned in the said instruction.

4 . The Committee discussed the proposal in details and some members of the Committee, including JDC were of the view that **transfer charges** shall be applicable in the instant case as 'Romsons International (Unit-II)' (partnership firm) and 'Romsons Group Private Limited' are separate legal entities. In past also, in a similar case, 'M/s Narayan Exports' (partnership firm) and 'M/s Narayan Industries Global Ltd.' (a public limited company) applied for transfer of LoA and subsequent change of name and the matter was taken up in the approval committee meeting held on 08.12.2025 wherein it was decided that they are two distinct companies and that there is no provision in SEZ Rules for transfer of LoA. The said proposal was thereafter rejected, and it was directed that the existing unit may apply for transfer of assets & liabilities under **Rule 74A** of the SEZ Rules, 2006.

5. The committee further noticed that the unit has submitted a Memorandum of Understanding signed between M/s Romsons International and M/s. Romsons Group Private Limited on 25/06/2026, wherein M/s. Romsons Group Private Limited has been recognized as '**Buyer**' and M/s. Romsons International has been recognized as **Seller**'. However, in the present case, the committee couldn't arrive at a general consensus on

the applicability of transfer charges.

6. The Committee observed that as per proviso to Section 13(5) of SEZ Act, 2005, *'Provided that in case the Approval Committee is unable to decide any matter by a **general consensus**, such matter shall stand referred to the Board of Approval.*

7. After detailed deliberations, since **no general consensus** was made amongst the members of the Committee on applicability of transfer charges, the Committee decided to **refer** the proposal to the **Board of Approval,** in terms of proviso to **Section 13(5)** of SEZ Act, 2005.

**5 (i). <u>M/s. M.M. Knitwears- Personal Hearing in respect of SCN dated 29/06/2026.</u>**

A Show Cause Notice No. 01/08/2023-Proj/5865 dated 29/06/2026 was issued to M/s. M.M. Knitwears, Plot No. 100, NSEZ for receipt of payment of **Rs. 2,77,95,393/- in INR** against job-work activities undertaken in terms of Rule 53A(h) of the SEZ Rules, 2006, thereby violating Section 2(z)(iii) of the SEZ Act, 2005 as well as violation of conditions of LOA renewal letter dated 26.09.2022.

2. Mr. Muraleedharan Pillai, Proprietor and Mr. Ajit Raghav, Commercial Manager appeared before the Approval Committee for Personal Hearing. He informed that they had done manufacturing activity for e-Shakti.com, NSEZ

3. The Committee discussed the agenda in detail and after due deliberations, concluded that the unit has violated the provisions of Section 2(z)(iii) of the SEZ Act, 2005 as well as conditions of LOA renewal letter dated 26.09.2022. The Committee further observed that this is the first incident of violation by the unit, therefore decided to impose ***penalty @1.5% of the total transactions*** which comes to **Rs. 4,16,931/- (Rupees four lakhs sixteen thousand nine hundred thirty one only)**. The Committee further directed that the proposal for renewal of LOA shall be considered only after deposit of penalty amount by the unit. The Committee further authorized the Development Commissioner to issue a reasoned **<u>adjudication order.</u>**

**5 (ii). <u>M/s. Saanvre FTWZ Services- Personal Hearing in respect of SCN dated 29/06/2026.</u>**

Vide Show Cause Notice No. 09/05/2019-Proj/5896 dated 29/06/2026, M/s. Saanvre FTWZ Services, Plot No. 129G/45, NSEZ was called upon as to show cause as to why:-

i. The Letter of Approval No. 09/05/2029-Proj/2088 dated 21/02/2000 should not be cancelled under Section 16(1) of the SEZ Act, 2005 read with Rule 25 of the SEZ Rules, 2006 for persistent contravention of the provisions of SEZ Rules/Act, LoA & BLUT terms and conditions.
ii. Penal action should not be initiated against the Unit and its Directors under the Foreign Trade (Development and Regulation) Act, 1992, as invoked by Rule 54(2)

of the SEZ Rules, 2006, for violation of the conditions of the LOA and BLUT.

iii. Any other action deemed appropriate to the competent authority under the SEZ Act, 2005 and SEZ Rules, 2006.

2. The unit was granted opportunity for Personal Hearing in the Approval Committee meeting held on 07/07/2026. It was informed to the Committee that the unit vide its email dated 04/07/2026 has requested for rescheduling the PH to any suitable date after submission of their reply to the said SCN. No one from the unit appeared before the Approval Committee.

3. The Committee discussed the agenda in detail and after due deliberations, directed to afford one more opportunity f Personal Hearing in Next UAC. The concerned DDC shall inform the company concerned.

**5 (iii). <u>M/s. Veils India Private Limited - Personal Hearing in respect of SCN dated 29/06/2026.</u>**

A Show Cause Notice No. 13/01/2024-Proj/5895 dated 29/06/2026 was issued to M/s. Veils India Private Limited, Plot No. 128A, NSEZ to show cause, as to why their LOA should not be taken as lapsed in terms of Rule 19(5) of SEZ Rules, 2006 for non-commencement of production within the validity of LOA as well as non-execution of Bond-cum-Legal undertaking thereby violating Condition No. (iii) of LOA.

2. Mr. Gaurav Manchanda, Director of the unit appeared before the Approval Committee for Personal Hearing. He informed that the construction activity is going on and they will commence the production activity within next 08 months. Photographs taken during the site inspection were also shown the members of the Approval Committee.

3. The Committee discussed the agenda in detail and after due deliberations, concluded that the unit has made investment on construction of building and they have promised that they will start production activity within next 08 months. Keeping in light of that, the Committee decided to grant extension of LOA for a period of two years i.e., upto 27/11/2027, in terms of **Rule 19(4) of SEZ Rules, 2006**. The Committee further authorized the Development Commissioner to issue a reasoned **<u>adjudication order.</u>**

**<u>Supplementary agenda items</u>**

**6 (i).<u>M/s. G.S.R. Industries - Proposal for setting up of new unit in NSEZ for 'Trading' activity-reg.</u>**

M/s. G.S.R. Industries, Plot No.187, 188 & 189, NSEZ, has applied forseparate LOA for 'Trading' of following goods:-

| S.No. | Description of items given by the unit | HS Code | Import Policy | Export Policy | Duty rate |
|---|---|---|---|---|---|
| 1. | All king of clothes bag, Handbags, Tote bags | 42022220 | Free | Free | 22.325% |

| | | | | | |
|---|---|---|---|---|---|
| 2. | Corrugated Box – Corrugated Paper / Paperboard, Carons, Boxes. | 48191010 | Free<br><br>Subject to Compulsory Registration under Paper Import Monitoring System (PIMS) as per policy condition 04 of this Chapter. | Free | 16.550% |
| 3. | Paper Carry Bag- Sacks and Bags of Paper. | 48194000 | | Free | 30.98% |
| 4. | Trousers / Pajama – Nightdresses and Pyjamas, Knitted or Cotton. | 61083100 | Free | Free | 43.96% |
| 5. | T-Shirt- T-Shirt knitted, Woven. | 61091000 | Free | Free | 20% |
| 6. | Women's and Girl's Suit – Suits of Cotton – Other. | 62041290 | Free | Free | 43.96% |
| 7. | Bedsheet – Bedsheet Cotton / Linen – Other. | 63021090 | Free | Free | 30.98% |
| 8. | Towel – Toilet / Kitchen linen, Terry towelling of cotton. | 63026000 | Free | Free | 30.98% |
| 9. | Tin Tray- Table / Kitchen Articles of Iron & Steel. | 73239490 | Free | Free | 28.10% |
| 10. | Tin Box- Other articles of Tin. | 80070090 | Free | Free | 30.98% |
| 11. | Lighter- Pocket lighters / Gas fuelled, Refillable. | 96132000 | Prohibited.<br><br>However, import is "Free" if CIF value is Rs. 20/- or above per lighter. | Free | 43.96% |

2 . The applicant has proposed cumulative export of Rs.1370.00 lakhs & NFE of Rs.230.00 lakhs during first block of five years. They have proposed investment of Rs.190.00 lakhs on imported capital goods & Rs.175.00 lakhs on indigenous capital goods. Unit has also proposed requirement of imported raw materials of Rs.18.00 lakhs & indigenous raw materials of Rs.18.00 lakhs. Projected employment generation is 50 Nos.

3. **Following discrepancie**s have been observed in the proposal:

i. Affidavit in support of undertaking of Form-F, required to be submitted.
ii. List of imported & indigenous capital goods required to submitted.

iii. Undertaking to fulfil Environmental and pollution control norms required to be submitted.
iv. Copies of ITRs for last three years of all partners, required to be submitted.
v. The applicant needs to provide details whether any exemption is being claimed and if yes, under which section and whether Income Tax Deptt. has disallowed exemption at any time.
vi. The applicant needs to provide details whether any penalty imposed by the Income Tax Deptt.? If yes, give complete details.
vii. The applicant needs to provide details of transaction with sister concerns raising issue of transfer pricing.

4. Shri Manjeet Singh, Manager, and Shri Anurag Kumar, Chief Sales Manager, appeared before the Approval Committee and explained the proposal. The representatives of the unit presented sample gift sets containing goods manufactured by their existing unit, along with certain promotional items such as lighters, proposed to be packed together as a single gift set, to be exported.

5. The Committee observed that promotional items such as lighters, T-shirts, etc., which are not manufactured by the existing unit, shall not form part of the LOA of the existing manufacturing unit. These activities can be done by the unit by obtaining a separate LOA for trading activities.

6. The Committee discussed the agenda in detail and after due deliberations, **approved** that proposal for issuance of LOA for **'Trading'** of proposed goods, subject to submission of **documents** pointed out at para 3 above.

**6 (ii). M/s. VKS Overseas - Proposal for setting up of new unit in NSEZ for 'Trading' activity-reg.**

M/s. VKS Overseas has submitted application for setting up of new unit in NSEZ for 'Trading' of following goods:-

| S.No. | Proposed items for trading | HS Code | Description as per DGFT policy | Import Policy | Export Policy | Duty rate (BCD) |
|---|---|---|---|---|---|---|
| i. | Agro products | 10063020 | Basmati Rice | Free | Free<br><br>(i) Export to EU Member States and European countries, namely United Kingdom, Iceland, Liechtenstein, Norway and Switzerland permitted subject to issuance of certificate of Inspection by Export Inspection Council/Export Inspection Agency.<br><br>(ii) Certificate of Inspection by Export Inspection council / Export Inspection Agency shall not be mandatory for export to remaining European countries with effect from the date of | 70% |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | Notification for a period of 6 months. | |
| ii. | Beverages, Spirits and Vinegar. | 22021010 | Aerated waters | Free | Free | 86.20% |
| iii. | Apparel and Clothing Accessories. | 61091000 | T-shirts, singlets and other vests, knitted or crocheted – of Cotton | Free | Free | 20% |
| iv. | Other Made-up Textile Articles. | 62034200 | Trousers, bib and brace overalls, breeches and shorts -- Of cotton | Free | Free | 20% |
| v. | Glass products. | 70179010 | Graduated or calibrated laboratory glassware | Free | Free | 30.98% |
| vi. | Optical, Medical and Precision Instruments. | 90051000 | Binoculars | Free<br>However, Night Vision Binoculars/ Passive Night Vision Devices-PNVs are Restricted for import. | Free | 30.98% |

2 . The applicant has proposed cumulative export of Rs.2911.71 lakhs & NFE of Rs.1747.03 lakhs during first block of five years. They have proposed investment of Rs.4.51 lakhs on on indigenous capital goods. Unit has also proposed requirement of imported raw materials of Rs.1164.68 lakhs. Projected employment generation is 10 Nos.

3. Following **discrepancies** have been observed in the proposal:-

(i) Provisional offer for allotment of space not submitted. The applicant may have to participate in **e-auction of SDFs of NSEZ** to be conducted through nominated agency, MSTC /CPP.

(ii) The applicant needs to mentioned specific name of goods proposed for trading. For example, applicant has mentioned 'Agro product' and HS Code has been mentioned as 10063020, which is for 'Basmati Rice'. Similarly, product mentioned as 'Beverages, Spirit and Vinegar' with HS Code 22021010, which is for 'Aerated waters'. Hence, Form-F needs to be rectified indicating specific name of goods proposed for trading.

4. However, in spite of invitation email sent on 06/07/2026, **no one from the applicant appeared before the Approval Committee to explain the proposal.**

5. The Committee discussed the agenda in detail and after due deliberations, **deferred** the proposal with direction to place the proposal next Approval Committee meeting. The Committee further directed to inform that applicant that that will be **last opportunity** in the next Approval Committee meeting, if no one attends from the applicant, the proposal may be treated as withdrawn.

Meeting ended with a vote of thanks to the Chair and all Members.

Digitally signed by
Paras Mani Tripathi
Date: 08-07-2026
18:24:30

**(Paras Mani Tripathi)**
**Jt. Development Commissioner**

Digitally signed by
GOPAL MEENA
Date: 08-07-2026
17:30:15

**(Gopal Meena)**
**Development Commissioner**