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30/7/24

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

दिनांक:...../07/2024

सेवा मे,

1. मुख्य कार्यपालक अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नौएडा।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली।
3. प्रधान आयकर आयुक्त, आयकर भवन, प्लॉट सं.- ए-2डी, सेक्टर 24, नौएडा।
4. आयुक्त, सीमा शुल्क, नौएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुद्ध नगर, उत्तर प्रदेश - 201306.
5. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली -110001
6. उप सचिव (आई एफ-1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
7. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नौएडा।

विषय: दिनांक 29/07/2024 को पूर्वाह्न 10:30 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और श्री ए. बिपिन मेनन, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 29/07/2024 को पूर्वाह्न 10:30 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

संलग्नक: उपरोक्त

भवदीय,

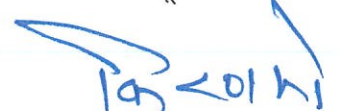

(किरण मोहन मोहाडीकर)

उप विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ।
2. वैयक्तिक सहायक - संयुक्त विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ
3. विनिर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
4. सचिव, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
5. कार्यपालक अभियंता, उत्तर प्रदेश पावर कारपोरेशन लिमिटेड, इ.यु.डी.डी.-II, सेक्टर - 18, नौएडा।
6. उप आयुक्त, व्यापार कर, खण्ड-14, सेक्टर -18, नौएडा।
7. क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदूषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा।

: सूचनार्थ


उप विकास आयुक्त

नौएडा विशेष आर्थिक क्षेत्र

(दिनांक 29/07/2024 को आयोजित अनुमोदन समिति की बैठक का कार्यवृत्त)

Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner (DC), Noida SEZ at 10.30AM on 29/07/2024 through hybrid mode.

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

- (1) Shri Surender Malik, Joint Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
- (2) Shri Navin Karnwal, Assistant Commissioner, Customs, Noida Commissionerate.
- (3) Shri Jagdish Chander, Assistant DGFT, O/o Addl. DGFT, CLA, New Delhi.
- (4) Shri Durgesh, Income Tax Officer, Income Tax Deptt., Noida.
- (5) Shri Vinay Kumar, Representative of New Okhla Industrial Development Authority, Noida.

B. Besides, during the meeting S/Shri (i) Kiran Mohan Mohadikar, Deputy Development Commissioner, NSEZ, (ii) Amit Kumar Gupta, Specified Officer, NSEZ, (iii) Pramod Kumar, Assistant Development Commissioner, NSEZ, (iv) Bharat Bhushan, Assistant, Project Section, NSEZ and (v) Rajeev Kumar, JE, UPPCL, Noida were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting was available and the meeting could proceed.

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

D. Item wise decisions on proposals included in agenda:

(1) Ratification of Minutes of last meeting of the Approval Committee held on 16/07/2024.



It was informed to the Approval Committee that there were neither any references nor objections against the decisions of the Approval Committee held on 16/07/2024. Hence, the Approval Committee took note of the same and accordingly, the Minutes of the meeting held on 16/07/2024 were unanimously ratified by the Approval Committee.

(2) Global Dent Aids Private Limited - Inclusion of additional authorized operations in LOA.

2.1 It was informed that M/s Global Dent Aids Private Limited had submitted an application for inclusion of additional authorized operations viz. *"Manufacturing of: (i) Oral Care Kit (Set of Plastic handles, Applicator sticks, Oral Pain Solution in Vials) (90183990); (ii) Oral Care Kit (Set of Dental Cement in Vials, Eugenol Pain relief Solution in vials, Applicator Sticks) (90183990); (iii) Applicator Brush/Plastic Handle with Brush (90184900/96032100); (iv) Dental Floss/Flosser/Pick & Flosser (33062000); (v) Denture Reliner (33061090)"* in its LOA.

2.2 Shri Pradeep Debnath, authorized representative, appeared before the Approval Committee and explained the proposal. He informed that the oral care kits were intended only for exports to specific clients. The Approval Committee observed that unit had mentioned 'oral care kit' under ITC(HS) Code 90183990 whereas it also contained medicaments for pain relief .

2.3 The Approval Committee discussed the agenda in detail and after due deliberations, approved in-principle the proposal of M/s. Global Dent Aids Private Limited for inclusion of proposed additional manufacturing goods and directed the unit to submit the following:

- (i) justification on ITC(HS) Code of oral care kit.
- (ii) Annual production capacity of each proposed additional products.
- (iii) An undertaking to the effect that these products are only for export and no DTA sale shall be undertaken.

The Approval Committee further empowered the Office of DC, NSEZ to grant final approval on file after examination of the reply of the unit.

(3) Firstidea - Renewal of LOA, amendment in authorized



operations, change in partners/profit/loss share ratio and monitoring of performance.

3.1 It was informed that M/s. Firstidea had applied for renewal of LOA for the remaining period of 2nd block years i.e. upto 15/01/2029. They also proposed to amend the authorized operations as per the following details:

Existing authorized operations	:	Proposed
IT/ITES service activities viz. (i) Advertising Agency Services, (ii) Market Research Agency Services, (iii) Business Support Services, (iv) Information Technology Software Services, (v) Service of Promotion or marketing of brand of goods/ services/ events and (vi) Management or Business Consultant Services.		(i) Other Technical Testing and Analysis Services. (CPC 86769) (ii) Other Advertising Services (CPC 87190). (iii) Other Business Services n.e.c (CPC 87909). (iv) Other Management Consulting Services (CPC 86509). (v) Market Research Services (CPC 86401). (vi) Marketing Management Consulting Services (CPC 86503).

3.2 It was further informed that there was a change in partners and their shareholding (profit/loss ratio) pattern w.e.f. 31/07/2021 as per the following details:

Previous partners & profit/loss sharing ratio as per this office records	Present partners & profit/loss sharing ratio w.e.f. 31/07/2021
(i) Mr. Arjun Prakash - 99%	(i) Mr. Nishant Walia - 1%
(ii) Mr. Nishant Walia - 1%	(ii) Mr. Chandra Mani - 99%
Change in profit/loss share ratio - 99%	

3.3 It was further informed that the change in partners was only informed in 2024 subsequent to this office letter dated 24/01/2024. This was a violation of condition no. 14 of BLUT.

3.4 The Approval Committee monitored the performance of the unit in terms of Rule 54 of SEZ Rules, 2006 and noted achievement of positive NFE Earnings by the unit during first block of five years i.e. from 2018-19 to 2022-23. The Approval Committee however observed that no Softex/SERF had been filed at SEZonline system.



3.5 Shri Vishnu Kumar Agrawal, representative of the unit appeared before the Approval Committee and explained the proposal. He informed that now they had filed SOFTEX/SERF on SEZonline . He admitted that this was an oversight of their accounts team. He further stated that in future, they would file SOFTEX/SERF regularly and within prescribed timelines. He also apologized for non-intimation of change in partners and profit/loss share ratio indicating that this would not recur.

3.6 The Approval Committee also observed that there was lack of clarity about the current head office of the firm. This was on account of the unit indicating the residence of their outgoing partner as head office address in their registration documents while indicating NSEZ address as the head office in the revised partnership documents.

3.7 The Approval Committee discussed the agenda in detail and after due deliberations, took the following decisions:

(i) The Approval Committee decided to renew the validity of LOA for remaining period of 2nd block of five years i.e. upto 15/01/2029 for proposed authorized operations.

(ii) The Approval Committee also took note of change in partners and shareholding pattern (profit/loss share ratio) in terms of Instruction No. 109 dated 18/10/2021. The Approval Committee further directed the Estate Management (EM) Division, NSEZ to examine the matter regarding levy of transfer charges in respect of change in shareholding pattern, in line with the decision of the Noida SEZ Authority.

(iii) The Approval Committee directed the unit to indicate the head office address duly supported with documentary proof. Besides, the unit was directed to submit clarification on other observations with respect to clause 6 of revised partnership deed.

3.8 The Approval Committee also took a serious note of delayed intimation by unit on changes in partners/profit and shareholding pattern (loss sharing ratio). The Committee warned the unit to be careful in future and ensure timely compliance under SEZ Act/Rules in future for any such changes.

(4) J & S Exports - Renewal of LOA and Monitoring of performance.



4.1 It was informed that M/s J & S Exports had applied for renewal of LOA beyond 30/06/2023. The unit had also applied for inclusion of additional authorized operations viz. *"Manufacturing of (i) Ladies Kurti Top (61069090)(30000 piece/annum); (ii) Ladies Woven Shirt (62069000)(10000 pieces/ annum); (iii) Ladies Skirt (62045220)(30000 pieces/ annum); (iv) Ladies Dress (62041990)(20000 pieces/ annum); (v) Ladies Scarves (42022910) (20000 pieces/ annum); (vi) Ladies Bag/ Pouch (42022910) (20000 pieces/ annum); (vii) Ladies Tunic (62063030) (30000 pieces/ annum)"* .

4.2 The Approval Committee observed that unit had not made any exports since 2017-18. Further, the unit had also not submitted any business plan for the proposed period.

4.3 Shri Dhruv Jalan, Partner in the firm appeared before the Approval Committee through video conferencing. Shri Jalan informed that they had gone through a very rough patch in their business since the past 5-6 years and now started to rebuild financials to capitalise business. He further stated that now they had export orders and were ready to start the production.

4.4 The Approval Committee discussed the agenda in detail and took note of the absence of a concrete business plan and the inability of the unit to restart despite having been given an extension in 2022-23. It deferred the proposal with a direction to the unit to submit following:

- (i) concrete business plan giving therein 8 digit ITC(HS) Code and description of goods to be manufactured and exported, list of capital goods & raw material with ITC(HS) Code
- (ii) manufacturing process flow chart (as per format) with clear indication of HS codes of inputs, capital goods and finished products as well as the processes involved at each stage (as per format)
- (iii) fund flow statement including providing details (as per format)
- (ii) Copy of export orders along with details of buyers viz. name, address & contact details.
- (iii) Revised Form-F1 (submitted at SEZonline system) duly signed by authorized partner of the unit.



- (iv) Clarification regarding mismatch of APR data vis-à-vis NSDL data.
- (v) APR for the period 2022-23 duly certified by Chartered Accountant & signed by authorized signatory.
- (vi) Projections of export, import, NFE earnings & indigenous requirement for next five years separately in respect of manufacturing & trading activities.

Besides, the Approval Committee directed the Specified Officer to carry out a physical inspection of unit and submit his report to Approval Committee.

(5) Ritzy Hardware Private Limited - Extension in the validity of LOA.

5.1 No one from the unit appeared before the Approval Committee for the meeting, even through a virtual mode. The Approval Committee took a serious view of the absence and deferred the proposal with a direction to the promoter of unit along with promoters of M/s. H & S Industries to ensure their physical presence in the next meeting.

(6) AF Ferrari Secure Logitech Pvt. Ltd. - Representation for reconsideration of warehousing of goods containing precious metals and accordingly request for activation & extension of LOA.

6.1 It was informed that M/s. AF Ferrari Secure Logitech Private Limited was issued an LOA dated 06/05/2021 as amended from time to time for the following activities:

"(1) Warehousing of other Travel Goods (42021250);

(2) Warehousing of Jewellery Boxes (42023110, 42023990);

(3) Warehousing of leather goods (42021190, 42021290, 42022190, 42022210, 42022290, 42022990, 42023290, 42029100, 42029200, 42029900, 42050090, 42050090, 42023120, 42021110, 42021120, 42021140, 42021250, 42022110, 42023110, 42023190);

(4) Warehousing of smart watches (85176290);

(5) Warehousing of watches except watches of or clad with



precious metals (91011100, 91011900, 91012100, 91012900, 91021900, 91022100);

(6) Warehousing of writing instruments (Ball pens, Fountain Pens, refills etc.) except writing instruments of precious metals (96081019, 96081091, 96081099, 96082000, 96083019, 96083099, 96084000, 96086090)

(7) Warehousing of (i) Leather Belts (42033000), (ii) Sunglasses except those having parts made of precious/semi-precious metals(90041000); (iii) Watches except those having parts made of precious/semi-precious metals (under HS 91011100, 91011900, 91012100, 91012900, 91021100, 91021900, 91022100, 91022900); (iv) Clocks except those having parts made of precious/semi-precious metals (91052900); (v) Set of Pen except pens having parts made of precious/semi-precious metals(96085000).".

6.2 It was further informed that unit had not submitted acceptance of the terms & conditions of said LOA which was required to be submitted within 45 days of issuance of LOA. Further, the LOA of the unit was valid only till 05/05/2022 subject to submission of acceptance of terms and conditions of LOA.

6.3 Shri Rohit Karadkar, Director and Shri Ashish Kumar Verma, authorized representative of the unit appeared before the Approval Committee. Shri Karadkar informed that initially they had submitted proposal for warehousing of premium watches and writing instruments plated with precious metals which was not allowed by the Approval Committee. He further stated that they directly dealt with overseas luxury brands with them being the principal consignor . They further added that the issues of safety, authenticity and security of goods would be ensured in the proposed warehouse.

6.4 The Approval Committee observed that the LOA of the unit had expired in 05/05/2022. Further, unit had neither submitted acceptance of the said LOA dated 06/05/2021 nor had applied for any space in NSEZ . The Approval Committee also observed that in terms of provisions of Section 15 of SEZ Act, 2005, the unit had an opportunity to file an appeal against the decision of Approval Committee. However,



unit had never filed any appeal against any decisions.

6.4 The Approval Committee discussed the agenda in detail and after due deliberations, taking into account that no space had been allotted, decided to treat the LOA of the unit as '*deemed to have lapsed*' as per the provision of Rule 19(5).

(7) Taurus Englobe Private Limited - Ratification of one time permission granted for import & trading.

7.1 It was informed that M/s. Taurus Englobe Private Limited vide its letter dated 23/07/2024 had stated that an import s consignment, containing 313 carton of *Musical Instruments and Controllers* under HSN Code 920790/920710 worth \$60,036.00, had arrived at Dadri port. They had requested for a one time permission to import & trading of the said goods. Keeping in view the business plan and the urgency shown by the unit, a one-time permission dated 24/07/2024 was granted to the unit. This was for import and trading of the said goods subject to subsequent ratification by the Approval Committee.

7.2 It was further informed that unit vide its other letter dated 25/07/2024 had informed that by mistake they forgot to mention some HS Codes viz. 92060000, 85437029, 85184000 and requested to include these goods also in the previously granted one time permission. Keeping in view the fact that these goods were related to musical instruments, a one-time permission dated 26/07/2024 was granted to the unit, in continuation to earlier permission dated 24/07/2024 to import and trading of these goods subject to ratification by Approval Committee.

7.3 Shri Vilas Gupta, Director, appeared before the Approval Committee through online mode and explained the proposal. Shri Gupta informed that the imported goods were intended for research and development (R&D) and sampling purposes. Their objective was to assess and develop these products with the ultimate goal of manufacturing them in India.

7.4 The Approval Committee discussed the agenda in detail and after due deliberations, ratified the one-time permission dated 24/07/2024 and 26/07/2024 granted for import & trading musical instruments & controllers under HS Codes 920790/920710, 92060000, 85437029,



85184000.

The meeeting ended with a vote of thanks to the Chair.



(Surender Malik)
Joint Development
Commissioner



(A. Bipin Menon)
Development Commissioner