



स्वभाव स्वच्छता, संस्कार स्वच्छता

भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नौएडा विशेष आर्थिक क्षेत्र
नौएडा दादरी रोड, फेज-II, नौएडा - 201305
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फा.सं. 12/01/2019-Proj/ 9377

दिनांक: /10/2026

सेवा में,

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 06/10/2026 को पूर्वाह्न 11:00 बजे आयोजित होने वाली नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और श्री गोपाल मीणा, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 06/10/2026 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अर्पित करने का निर्देश हुआ है।

संलग्नक: उपरोक्त

भवदीय,

(अमिर इकबाल)

सहायक विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र।
2. वैयक्तिक सहायक - संयुक्त विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र।
3. विनिर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र।
- नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण।
5. कार्यपालक अभियंता, उत्तर प्रदेश पॉवर 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।

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 06/10/2026 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) Shri Ashwani Sharma, Asstt. Commissioner, Customs, Noida Commissionerate (Nominee of the Commissioner of Customs, Noida Customs Commissionerate, Gautam Budh Nagar)
- (4) Shri Alka Mishra, Tax Recovery Officer, Income Tax Deptt., Noida (Nominee of the Principal Commissioner of Income Tax, Noida).
- (5) Shri Tribhuvan Patel, ACI, Deptt. of Industries, DIC, Noida (Nominee of Director of Industries, Gautam Budh Nagar)

Special invitee:

- i. Shri Ravikesh Tripathy, Specified Officer, NSEZ.

B. Besides, during the meeting S/Shri (i) Sh. Noman Hafiz, Dy. Development Commissioner, (ii) Sh. Amir Eqbal, ADC, (iii) Shri Rajnish Kumar, Superintendent (Customs), and (iv) Shri Sunil Gulyani, Stenographer-II, 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. Calendar for conducting the Approval Committee meeting has been issued.
- ii. 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.
- iii. Vacant plots / SDFs shall be auctioned through nominated agency, MSTC/CPP.
- iv. Applicant may contact Shri Kislay (Telephone No. 0120-25672681 Ext.: 48 Email ID: adc8@nsez.gov.in) & Shri Rajendra Mohan Kashyap, Steno-II (Telephone No. 0120-25672681 Ext.: 79 & Email ID: kashyap@nsez.gov.in), for information regarding availability of plots / SDFs in NSEZ.

- v. Estate Management section shall ensure the visit of applicant at vacant plots / SDFs.
- vi. 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.
- vii. 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).
- viii. The scheduled date of next meeting of Approval Committee is **21/10/2026**.
- ix. 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.
- x. Whatever documents/APRs>Returns are submitted online, or details filled in online form by the applicant or SCN/Notice/Communication by the DC office, will be considered evidence as per IT Act, 2000.

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

- i. Minutes of the meeting held on 08/07/2026 in the matter of manufacturing & trading activity under single LOA.
- ii. SEZ Rules, 2006, SEZ Act, 2005 and Instructions issued by Department of Commerce.

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

S.No.	Subject	No. of proposals	Proposals approved / Monitored	Proposal deferred	Proposal rejected
1.	Proposal for Setting up of new unit.	2	0	1	1
2.	Intimation for change of Director	1	1	0	0
3.	Miscellaneous matters	3	2	0	1
4.	Adjudication of SCN issued to the unit	3	1	2	0
5.	Monitoring of performance and renewal of LoA	1	0	1	0
6.	Inclusion of additional HS Codes for Warehousing	1	1	0	0
-	Total:	11	5	4	2

G. Item wise decisions on proposals included in agenda:

(1) Ratification of Minutes of last meeting of the Approval Committee held on 02/09/2026.

It was informed to the Approval Committee that there were neither any references nor objections against the decisions of the Approval Committee held on 15/09/2026. Hence, the Approval Committee 15/09/2026 were unanimously ratified by the Approval

Committee.

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

S.No.	Subject	Proposals approved	LOA / SCN issued	NSDL upload
1.	Proposal for setting up of new unit.	1	1	1
2.	Proposal for broad-banding	2	1	1
3.	Monitoring of performance of the unit	1	1	1
4.	Adjudication of SCN issued	3	1	1
5.	Intimation for change of director	1	1	1
-	Total:	8	5	5

2 (i). M/s. Aero Consultant Engineering Private Limited- Proposal for setting up of new unit in NSEZ.

M/s. Aero Consultant Engineering Private Limited has submitted an application for setting up of a unit in NSEZ for “*Environmental Control System (ECS-ATA 21) and Pneumatic (ATA 36) aircraft components MRO (Maintenance, Repair & Overhaul) services*” (CPC-87149). The applicant has proposed cumulative export of Rs. 20,650.00 lakhs & NFE of Rs. 20,650.00 lakhs (nil forex outgo) during first block of five years. Applicant has proposed investment of Rs. 2,092.00 lakhs on indigenous capital goods. Applicant has also proposed requirement of indigenous raw materials of Rs.3800.00 lakhs & indigenous input services of Rs.3405.00 lakhs. Projected employment generation is 100 Nos. Requirement of built-up area has been shown as 2000 Sqmt.

2. The following discrepancies / observations were noted in the proposal :-

- i. The applicant has shown requirement of 2000 Sqmt. area for setting up of proposed unit. As per present provisions of NSEZA, vacant plots / SDFs in NSEZ shall be auctioned through nominated agency, MSTC/CPP. The applicant needs to participate in e-auction of Plots / SDF in NSEZ.
- ii. The applicant company has recently incorporated on **30/07/2026** and has no operating history or audited balance sheet. Total cost of the project has been mentioned as Rs.40.92 crore. Total income of the directors as per ITRs ranges from Rs.5.5 lakhs to Rs.33 lakhs a year. Source of funding have been shown as Promoters’ capital of Rs.592.45 lakhs and Term Loan of Rs.1,500 lakhs. **However, no bank sanction letter for proposed loan has been submitted.** The applicant needs to submit the sanction letter from Bank along with evidence of source of promoters’ contribution.
- iii. ITRs of the directors for AY 2023-24 have not been furnished, although the applicant’s checklist shows three years’ ITRs as enclosed. ITRs along with annexures / computation of income for last three years are required in terms of Rule 18(2).
- iv. Form F treats the entire projected turnover (Rs.20,650 lakhs in five years) as export with nil imports and nil forex outgo. The DPR, however, gives emphasis to Indian airlines /

lessors and domestic turnaround as the market, and contemplates procurement of used serviceable material from overseas. The applicant needs to give the export / DTA split, import content and customer Lols / MoUs, and to re-work the NFE projection. Year 1 of Form F (Rs.750 lakhs) corresponds to Year 2 of the DPR; the DPR shows no revenue in Year 1.

- v. Proposed activities in Form F is 'MRO services' (special feature: pneumatic valves and heat exchangers), whereas the DPR also proposes an **AOG exchange pool and buy-repair-sell trading of used serviceable material**. Hence, the authorised operations mentioned in Form-F need to be reconciled with activities mentioned in DPR.
- vi. Copies of Agreement / MOU signed with prospective customers, required to be submitted.
- vii. The applicant shall furnish an undertaking that the proposed SEZ unit shall undertake Maintenance, Repair and Overhaul (MRO) services exclusively in respect of passenger aircraft, in accordance with the applicable provisions of the SEZ Act, 2005, the SEZ Rules, 2006, and other applicable laws and regulations.
- viii. In Form-F [Para VII(c)], value of projected indigenous input services has been mentioned as Rs.3405.00 lakhs, whereas a list of proposed input services has been submitted indicating total value of Rs.3800.00 lakhs. The applicant needs to clarify the actual projections of indigenous input services.
- ix. A list of indigenous raw materials / consumables of Rs.3800 lakhs with their ITC HS Codes, required to be submitted.
- x. CA certified details of shareholding have not been submitted.
- xi. The applicant needs to explain how foreign exchange is proposed to be earned and how export remittance will be received.
- xii. Applicant needs to inform whether any exemption is being claimed and if yes, under which section and whether Income Tax Deptt. has disallowed exemption at any time?
- xiii. Applicant needs to inform whether any penalty imposed by the Income Tax Deptt.? If yes, give complete details.
- xiv. Applicant needs to submit details of transaction with sister concerns raising issue of transfer pricing.

3. Shri Rohit Kumar, Director; Ms. Neha Mishra, CEO; Ms. Sandhya Saxena, Quality/Compliance Director; Shri Lakshya Mishra, Chief of Staff; Shri Yann Valet, Director, CAMO; and Shri Ram Kholi, Chartered Accountant of M/s. Aero Consultants Engineering Private Limited, joined the meeting through Video Conferencing and explained the proposal. The representatives made a presentation before the members of the Approval Committee, outlining the details of the activities proposed to be undertaken by the unit. Shri Rohit Kumar, Director, informed that the unit would initially require approximately 12 months to set up and install the requisite equipment and infrastructure. He further informed that all export payments would be received in USD or Euro from overseas customers. He also confirmed that the proposed services would be provided in respect of civil aircraft only. He further informed that, initially, approximately 500 Sq. m. of built-up space in NSEZ would be sufficient to commence the proposed activities and that the space requirement would be increased gradually, as and when required.

4. The Committee observed that the proposal requires further clarity, particularly with regard to the nature and scope of the proposed activities. In Form-F, only MRO services have been mentioned, whereas the DPR also envisages an AOG exchange pool and trading activities involving the purchase, repair and sale of used serviceable material. Accordingly, the authorised operations proposed in Form-F need to be reconciled with the activities indicated in the DPR. Further, the proposed funding for the project needs to be substantiated by submission of the sanction letter from the bank, along with documentary evidence regarding the source of the promoters' contribution. The DPR also contemplates procurement of used serviceable material from overseas; however, no import activity has been proposed in Form-F. The applicant is, therefore, required to **clarify and reconcile the above aspects**. Further, applicant needs to submit details of its group companies along with copy of Board Resolution on appointment of various domain experts as informed by the applicant before the Committee.

5. The Approval Committee discussed the agenda in detail and, after due deliberations, **deferred** the proposal and directed the applicant to submit a reply to the queries raised at Para 3 & 5 above, for further examination.

2 (ii). M/s. Sanskriti Global Technologies- Proposal for setting up of new unit in NSEZ.

M/s. Sanskriti Global Technologies, a partnership firm, has submitted an application for setting up of a unit in NSEZ for "**1. Repair, Reconditioning, Re-engineering, Refurbishment, Assembly & Integration, Testing, Upgrading, Component replacement, Software/firmware, Packing & Repacking of used/second-hand/returned and defective of: (i) Computer/Laptop — HS 84713010, 84713090, 84714110, 84714120, 84714900, 84715000, 84719000, 84733030; (ii) Hard Disk/SSD — HS 84717020, 85235100; (iii) RAM — HS 84718000, 84733030, 84733099, 84734090; (iv) Motherboard — HS 84733020; (v) Rectifier: other — HS 85044090. 2. Repair, Reconditioning, Re-engineering, Refurbishment, Assembly & Integration, Testing, Data Sanitization, Component replacement, Software/firmware, Upgrading, Packing & Repacking and allied value-added services of second-hand/used/returned and defective telecommunication goods of Mobile/Smartphone — HSN 85171300, 85171400, 85171810, 85171890**". The applicant has proposed cumulative export of Rs. 15,556.25 lakhs & NFE of Rs. 9,960.19 lakhs during first block of five years. Applicant has proposed investment of Rs. 40.85 lakhs on indigenous capital goods. Applicant has also proposed requirement of imported raw materials of Rs. 5576.09 lakhs & indigenous raw materials of Rs.3719.39 lakhs. Applicant has also show requirement of indigenous input services of Rs.101.00 lakhs. Projected employment generation is 30 Nos. Requirement of built-up area has been shown as 250 Sqmt. Total project cost as per DPR is Rs. 86.40 lakhs, proposed to be financed by Rs. 15.00 lakhs from Mr. Ajay Verma and Rs. 50.00 lakhs from his proprietorship concern M/s Link World Inc. (a DTA firm).

2. The following discrepancies / observations were noted in the proposal:-

(i) In Form-F, total proposed value of imports (raw materials etc.) has been mentioned as Rs.5576.09 lakhs, whereas total foreign exchange outgo has been proposed for Rs.5596.06 lakhs. The break-up of proposed foreign exchange outgo of Rs.5596.06 lakhs also not submitted.

(iii) Total cost of the project has been mentioned as Rs. 86.40 lakhs, whereas means of finance has been given for only Rs.65.00 lakhs (Rs. 15.00 lakhs from Mr. Ajay Verma & Rs.50.00 lakhs from his proprietorship concern, M/s Link World Inc., as a loan). Means of finance in respect remaining cost of the project of Rs.21.40 lakhs not given.

(iv) No document evidencing registration of the Partnership Deed dated 26.08.2026 with the Registrar of Firms has been furnished.

(v) Documentary evidence in respect of registered office address of the applicant firm not submitted.

(vi) Compliance mechanisms for import of used/second-hand/defective IT-hardware and mobile phones under the BIS/MeitY compulsory-registration regime and the EPR-authorization requirement under the Hazardous and Other Wastes/E-Waste Rules, not submitted.

(vii) The used/second-hand/defective computers, laptops, hard disks, RAM, motherboards and mobile/smart phones proposed for import by the applicant fall within categories notified under the DGFT Notification No. 13/2024-25 dated 20.05.2024. However, applicant has not submitted details of mechanism (BIS registration/MeitY exemption) through which each import consignment would be cleared.

(viii) The applicant did not submitted 8-digit HS Codes of proposed plant & machinery & raw materials to determine exact import / export policy provisions against such goods as per DGFT policy.

3. Shri Ajay Verma, Partner & Shri Narender Kumar, Partner & Shri Pawan Gupta, CMA of M/s. Sanskriti Global Technologies appeared before the Approval Committee and explained the proposal. Mr. Ajay Verma informed to the Committee that he is operating an existing DTA unit namely M/s Link World Inc. engaged in IT-hardware export business. The second partner Shri Narender Kumar is presently engaged in construction hardware business and doesn't have any experience in proposed line of business. Further, Shri Narendra Kumar who holds 49% of the shareholdings does not have any investment in the project. Sh. Narendra Kumar was requested to explain the business plan/project to the committee, however he could not explain even the basics of the project, further he submitted that he has no prior experience in this business or related activities.

4. The Committee observed that the applicant firm was constituted only on 26.08.2026 and does not have any independent operational or financial track record. Although one of the partners, Shri Ajay Verma, is stated to be operating an existing DTA unit, M/s. Link World Inc., engaged in IT-hardware export business, the proposed SEZ project is being undertaken by **a newly constituted partnership firm with no established track record of its own**. It was also observed by the Committee that total cost of the project is Rs. 86.40 lakhs and Shri Ajay Verma & Shri Narendra Kumar having 51% & 49% shares, respectively, in the applicant firm, however in ITR for AY 2026-27 of Shri Narendra Kumar could not see financial soundness for proposed investment. Further, the other partner, Shri Narendra Kumar, does not have any prior experience in the proposed line of activity. The Committee also noted that the applicant has projected substantial exports and NFE during the first block of five years, involving significant imports of used/second-hand/defective IT hardware and telecommunication goods, whereas the proposed investment in capital goods is relatively modest and the financial means for the entire project cost have not been adequately established. In addition, several issues relating to the proposed import of used/second-hand/defective goods, including the applicable EPR/e-waste compliance and exact import policy applicable to the proposed goods, are not clarified. Partners of the firm appeared before the Committee were also not able to explain about mechanism for one-to-one correlation of import and export of second hand goods, in terms of proviso to Rule 18(4)(d) of SEZ Rules, 2006.

5. The Committee discussed the agenda in detail and after due deliberations, concluded that the applicant firm has not been able to satisfactorily establish its financial capacity, experience and preparedness to undertake the proposed activities in the SEZ. The Committee also noted that the applicant has not adequately clarified the issues relating to the import of used/second-hand/defective IT hardware and telecommunication goods, including the applicable import policy, EPR/e-waste compliance and one-to-one correlation of import and export as required under the proviso to Rule 18(4)(d) of the SEZ Rules, 2006. In view of the above, the Committee decided to **reject the proposal**.

3 (i). M/s. Troy Exim India Private Limited – Intimation for change of Director.

M/s. Troy Exim India Private Limited, Plot No. 93, NSEZ, has submitted an intimation for following change in Directors of the company:-

Previous Director	Present Directors
1. Mr. Gursewak Singh (DIN-11084299)	1. Mr. Akashdeep Singh (DIN-11749557)
2. Mr. Hardeep Singh (DIN-11084300)	2. Mr. Malkeet Singh (DIN-11738385)

2. The Committee observed that the unit needs to submit: (i) Form DIR-12 for appointment of Mr. Akashdeep Singh & Mr. Malkeet Singh along with bio-data, PAN Card & Aadhaar Card / residential address proof; (ii) Form DIR-12 for cessation of Mr.

Gursewak Singh & Mr. Hardeep Singh; and (iii) CA certified details of change in shareholding pattern, since both previous directors held 100% shareholding and both have resigned.

3. Shri Ankit Garg, Legal Team & Ms. Manpreet Kaur Bedi- Finance Team of M/s. Troy Exim Private Limited joined the meeting through Video Conferencing and explained the proposal. Shri Ankit Garg informed to the Committee that only directors have been changed and the shareholding pattern of the company remain unchanged.

4. The Approval Committee discussed the agenda in detail and after due deliberations, in-principle **took note of** the changes in director of the company, subject to submission of documents pointed out at Para 2 above.

4 (i). M/s. Diligent Logistics Solutions Pvt. Ltd. – Matter related to issuance of Show Cause Notice by Noida Customs.

The Approval Committee in its meeting held on 04/08/2026 had granted extension of LoA dated 13/06/2024 of M/s. Diligent Logistics Solutions Pvt. Ltd. for two years i.e. up to 12/06/2027 and also directed for acceptance of Bond-cum-Legal Undertaking of the unit. Further, looking to the investigation and proposed SCN by Noida Customs, the Committee was decided to remove the HS Codes pertaining to sensitive commodities, from the LoA of the unit.

2. Meanwhile, Assistant Commissioner, Noida Customs Commissionerate vide letter dated 20.08.2026 informed that a draft SCN involving M/s. Diligent Logistics Solutions Pvt. Ltd. (as CHA) has been received in the matter of M/s. Sriaram Prescience Pvt. Ltd. (an LoA holder) in Arshiya Northern FTWZ Khurja, M/s. Rehmat Overseas & Others; that the SCN will be issued in due course; and that, in view of the seriousness of the alleged offence under CBLR, 2018 and the Customs Act, 1962, Noida Customs cannot recommend LoA extension, though the decision lies with the appropriate authority in NSEZ.

3. During the meeting, Shri Ashwani Sharma, Asstt. Commissioner of Customs, Noida Commissionerate informed that since the sensitive commodities have been removed from the LoA of the unit, they have no objection on extension of LoA of the unit.

4. The Approval Committee discussed the agenda in detail and after due deliberations, **took note of** the comments of Noida Customs and decided to continue with the decision taken by it in the meeting held on 04/08/2026.

4 (ii). M/s. V.V. Impex – Representation seeking restoration / revalidation / renewal of Letter of Approval (LoA) and permission to recommence operations in view of the final order dated 11.08.2026 passed by the Hon'ble CESTAT, Allahabad.

M/s. V.V. Impex was issued LoA No. 07/05/2016-Proj/7481 dated 01/08/2016 for manufacturing of plain handcrafted / machine-made gold jewellery and handcrafted / machine-made silver jewellery, and was allotted SDF No. C-06(B), NSEZ. The unit commenced production w.e.f. 17/01/2019 and its LoA was valid up to 16/01/2024.

2. The Committee observed that NSEZ Customs had submitted **Incident Report dated 01/07/2021** w.r.t. alleged theft on 28/06/2021 in the premises of M/s V.V. Impex, SDF No. C-06(B), NSEZ. As per incident Report an FIR against Shri Ajit Singh was filed by the unit. It was further reported that Shri Vikas Verma, the proprietor of the firm along with his father Sumer Verma mostly live in Dubai. In the absence of Shri Vikas Verma and his father Shri Sumer Verma, Shri Ajit Singh (a friend of Shri Sumer Verma) used to look after the day to day work of M/s V. V. Impex, NSEZ. *Considering that the said incident may have revenue implications with respect to diversion of duty free imported precious metals, stock taking was conducted in the above said premises by NSEZ Customs.* Customs stock-taking found a shortage of 46,222.748 grams of silver and 12,000 grams of gold against the unit's records.

3. The Committee further noted that statements of Shri Kapil Chadha, the authorized representative of M/s V V Impex, Shri Vikas Verma, the proprietor of unit, Shri Sumer Verma, father of Shri Vikas Verma and Shri Mohan Mahato, Labour Supervisor in the unit were recorded wherein it was emerged that at the time of alleged theft Shri Vikas Verma, the proprietor and his father Shri Sumer Verma were in Dubai. The said FIR No 382 of 2021 was lodged in Phase-II, Police Station by Shri Kapil Chadha regarding theft of silver jewellery by Shri Ajit Singh. However, there was no mention of theft of gold in FIR. Further, 19496 grams of silver jewellery was recovered reportedly by police from BMW car of Shri Ajit Singh bearing Registration No DL3CBV 1926 on 28-06-2021 and no gold was traced there. Shri Ajit Singh on the other hand through his written submission has refuted all the allegations. He denied any commercial/business relations with M/s. V V Impex, NSEZ Noida. He also submitted copies of affidavits submitted by Shri Vikas Verma, Shri Sumer Verma and Shri Kapil Chadha before the Police authorities wherein they have submitted that the FIR lodged by them against Shri Ajit Singh was due to some misunderstanding and they desired to withdraw the said FIR against Shri Ajit Singh. The unit had paid Customs Duty of Rs. 61,10,582/- and IGST of Rs. 18,88,597/- totally amounting to Rs. 79,99,179/- along with interest of Rs. 1,30,178/- accepting the shortage quantities of Gold and Silver being removed clandestinely.

4. The Committed further noted that consequent upon receipt of reports about aforesaid alleged theft incident including report from NSEZ Customs as well as non-submission of APRs by the unit for the year 2018-19 and 2019-20, the LoA (all activities) of the unit was put under suspension in SEZ Online system. In view of the violation of the SEZ Act, the SEZ Rules, the LoA conditions and the BLUT. A Show Cause Notice dated

07.02.2022 was issued to the unit by DC, NSEZ, and subsequently vide Order-in-Original dated 16.03.2022 a penalty of Rs.1 lakh was imposed. The unit had deposited the said penalty amount on 06.04.2022.

5. Further, the Committee noted that NSEZ Customs vide its letter d. 29.06.2022 informed that the investigation has been concluded from their end and a Show Cause Notice has been drafted. It was further informed that Unit has only made the duty and interest payment on the impugned dutiable goods which were found short. Imposition of penalty on the unit and other key personnel, launching of prosecution etc. is to be decided by the adjudicating authority once show cause notice is issued by the Principal Commissioner, Noida Customs. Subsequently, the unit vide its letter dated 20.07.2022 informed that all issues has been resolved and they also accepted that there is shortage of precious metals in the factory and duty of that shortage therefore they have paid the duty amount along with interest and requested to revoke their suspension so that they may continue to work. All facts of the matter was placed before the Approval Committee meeting held on 04/08/2022. The Committee deferred the matter and directed to the unit to submit copy of passport along with copy of ITRs for last three years (with computation sheet) in respect of Shri Vikas Verma, proprietor along with details of all employees appointed/hired by them for their NSEZ unit as well as copies of Identity Cards issued to such employees by the unit or its contractor(s). In this regard, a letter dated 24.08.2022 was sent to the unit, but the unit never submitted these documents.

6. The unit vide letter dated 31.08.2026 has submitted Final Order No. 70278-70280/2026 dated 11.08.2026 of the Hon'ble CESTAT, Allahabad and has requested restoration / revalidation / renewal of LoA and permission to recommence operations.

7. Shri Vikas Verma, Partner of M/s. V. V. Impex joined the meeting through Video Conferencing and explained their submissions. He stated that they are ready to re-start operations from NSEZ.

8. The Committee concluded that vide Final Order No. 70278-70280/2026 dated 11.08.2026 passed by the Hon'ble CESTAT, Allahabad, the Hon'ble Tribunal upheld the differential Customs duty along with interest, while setting aside the penalties imposed upon the appellants, observing that there was no evidence on record to implicate the appellants in the alleged diversion of goods. However, the said CESTAT order pertains to the Customs proceedings arising out of the shortage incident and does not direct restoration, renewal or revalidation of the LoA, nor does it confer any right upon the unit to recommence operations in the NSEZ. **The LOA of the unit was valid up to 16.01.2024, and the unit did not apply for renewal thereafter.** Further, the unit committed persistent defaults in payment of lease rent, resulting in the accumulation of substantial lease rental arrears amounting to Rs. 55,13,200/-. Consequently, eviction

proceedings under the Public Premises (Eviction of Unauthorised Occupants) Act were initiated, and the NSEZA took over possession of SDF No. C-06(B) on 30.07.2026. At present the unit doesn't have any space in NSEZ to continue operations.

9. The Approval Committee discussed the agenda in detail and, after due deliberations, observed that the validity of the LoA of the unit expired on 16.01.2024 and that the unit had not applied for its renewal. The Committee further noted that possession of the premises allotted to the unit had already been taken over by NSEZA pursuant to eviction proceedings initiated under the Public Premises (Eviction of Unauthorised Occupants) Act. The Final Order dated 11.08.2026 passed by the Hon'ble CESTAT, while setting aside the penalties in the Customs proceedings, does not direct restoration or renewal of the LOA or restoration of possession of the premises. In view of the above, the Committee decided **not to consider the request for renewal of the LoA** and **directed the unit to complete the exit formalities in accordance with Rule 74 of the SEZ Rules, 2006**. The Committee further directed the unit to **clear the outstanding lease rental arrears amounting to Rs. 55,13,200/-**.

4 (iii). M/s. Plastic Processors & Exporter Pvt. Ltd. – Decision of the BoA for withdrawal of its conditions and allow exit from SEZ Scheme under Rule 74 of SEZ Rules, 2006.

Shri Mukesh Tandon, AVP of M/s. Plastic Processors & Exporter Pvt. Ltd. joined the meeting through Video Conferencing and explained the matter. He informed that they have already submitted their acceptance of the decision of the Board of Approval and undertaken to comply with the exit formalities under Rule 74 of SEZ Rules, 2006.

2. The Approval Committee discussed the matter in detail and after due deliberations, **took note of** the decision of the Board of Approval given in its 142nd meeting held on 21.08.2026.

5 (i). M/s. Sagar Diamond Limited – Personal Hearing for adjudication proceeding of SCN dated 16/09/2026.

As per directions of the Approval Committee given in its meeting held on 02/09/2026, a Show Cause Notice No. 07/01/2022-Proj/8568 dated 16/09/2026 has been issued by DC, NSEZ, calling upon M/s. Sagar Diamond Limited to show cause **within 15 (fifteen) days** from the date of receipt of this Notice as to **why the Letter of Approval No. 07/01/2022-Proj/3150 dated 21.04.2022 should not be cancelled** under Section 16(1) of the SEZ Act, 2005 read with Rule 77 of the SEZ Rules, 2006 on the following grounds:

- a. Persistent contravention of the Special Economic Zones Act, 2005, the Special Economic Zone Rules, 2006, the Letter of Approval and the Bond-cum-Legal Undertaking;
- b. Failure to undertake any export or authorised operations;

- c. Continued non-functional status and prolonged non-utilisation of the allotted premises;
 - d. Failure to achieve the objectives for which the Letter of Approval was granted, including promotion of exports, earning of foreign exchange, generation of employment and optimum utilisation of SEZ infrastructure.
2. The unit has not submitted reply to the SCN dated 16/09/2026.
3. An invitation email dated 02/10/2026 along with Virtual meeting link was sent to the registered email Id (email id: accounts@sagardiamonds.com), for Personal Hearing in the meeting of Approval Committee on 06/10/2026. Shri Akshat Shah, authorised representative of the unit, joined the meeting through Video Conferencing and explained the matter. He informed the Committee that, after issuance of the LoA to the unit, a raid was conducted by the Enforcement Directorate (ED), pursuant to which the properties of the company and its promoters were attached by the ED and the Directorate of Revenue Intelligence (DRI). He further stated that the company is facing severe financial constraints and is not in a position to operate the unit in NSEZ. He also expressed regret for not submitting a reply to the SCN dated 16.09.2026 within the stipulated time and **requested one week's time to submit its reply.**
4. The Committee discussed the matter in detail and after due deliberations, decided to **defer** the matter and directed the representative of the unit to submit its reply to SCN dated **16/09/2026 within one week**, for further necessary proceeding in the matter. The Committee granted further opportunity for Personal Hearing in its next meeting scheduled on **21/10/2026.**

5 (ii). M/s. RHC Global Exports Private Limited – Personal Hearing for adjudication proceeding of SCN dated 16/09/2026.

As per directions of the Approval Committee given in its meeting held on 02/09/2026, a Show Cause Notice No. 07/03/2022-Proj/8570 dated 16/09/2026 has been issued by DC, NSEZ, calling upon **M/s. RHC Global Exports Private Limited** to show cause **within 15 (fifteen) days** from the date of receipt of this Notice as to **why the Letter of Approval No. 07/03/2022-Proj/3151** dated 21.04.2022 should not be **cancelled** under Section 16(1) of the SEZ Act, 2005 read with Rule 77 of the SEZ Rules, 2006 on the following grounds:

- a. Persistent contravention of the Special Economic Zones Act, 2005, Special Economic Zones Rules, 2006, Letter of Approval and Bond-cum-Legal Undertaking;
- b. Failure to undertake any export or authorised operations;
- c. Continued non-functional status and prolonged non-utilisation of the allotted premises;
- d. Failure to achieve the objectives for which the Letter of Approval was granted, including promotion of exports, earning of foreign exchange, generation of employment and optimum utilisation of SEZ infrastructure.

2. The unit has not submitted reply to the SCN dated 16/09/2026.
3. An invitation email dated 02/10/2026 along with Virtual meeting link was sent to the registered email Id (email id: accounts@rhcglobalexports.com), for Personal Hearing in the meeting of Approval Committee on 06/10/2026. Shri Akshat Shah, authorised representative of the unit, joined the meeting through Video Conferencing and explained the matter. He informed the Committee that, after issuance of the LoA to the unit, a raid was conducted by the Enforcement Directorate (ED), pursuant to which the properties of the company and its promoters were attached by the ED and the Directorate of Revenue Intelligence (DRI). He further stated that the company is facing severe financial constraints and is not in a position to operate the unit in NSEZ. He also expressed regret for not submitting a reply to the SCN dated 16.09.2026 within the stipulated time and requested one week's time to submit its reply.
4. The Committee discussed the matter in detail and after due deliberations, decided to **defer** the matter and directed the representative of the unit to submit its reply to SCN dated 16/09/2026 within one week, for further necessary proceeding in the matter. The Committee granted further opportunity for Personal Hearing in its next meeting **scheduled on 21/10/2026.**

5 (iii). M/s. Rampo Sys Private Limited – Personal Hearing for adjudication proceeding of SCN dated 16/09/2026.

As per directions of the Approval Committee given in its meeting held on 02/09/2026, a Show Cause Notice vide F. No. 05/03/2022-Proj/8569 dated 16/09/2026 has been issued by DC, NSEZ, calling upon M/s. Rampo Sys Private Limited, Plot No. 190, NSEZ, to show cause **within 15 (fifteen) days** from the date of receipt of this Notice as to **why the Letter of Approval No. 05/03/2022-Proj/10942 dated 23.12.2022** should not be **cancelled** under Section 16(1) of the SEZ Act, 2005 read with Rule 77 of the SEZ Rules, 2006 on the following grounds:

- a. Persistent contravention of the Special Economic Zones Act, 2005, Special Economic Zones Rules, 2006, Letter of Approval and Bond-cum-Legal Undertaking;
 - b. Failure to undertake any export or authorised operations;
 - c. Continued non-functional status and prolonged non-utilisation of the allotted premises;
 - d. Failure to achieve the objectives for which the Letter of Approval was granted, including promotion of exports, earning of foreign exchange, generation of employment and optimum utilisation of SEZ infrastructure.
2. The unit has not submitted reply to the SCN dated 16/09/2026.
 3. An invitation email dated 02/10/2026 along with Virtual meeting link was sent to the registered email Id (email id: Info@ramposys.com), for Personal Hearing on 06/10/2026.

4. Shri Sujeet Kumar Jha, Financial Controller of M/s. Rampo Sys Private Limited joined the meeting through video conferencing and explained the matter. He informed that the after introduction of Artificial Intelligence (AI) applications, the software application produced by them was become outdated, hence they did not commenced operations from NSEZ.

5. The Committee observed that the **unit has not commenced operation from NSEZ and remained non-operational since 2022 and also not applied for extension of LoA validity of which lapsed on 22.12.2023.** Further, after four years of the possession of the Plot No. 190, a signboard of the previous company M/s. QA Infotech Software Solutions Pvt. Ltd. was found installed on the boundary wall of plot. Unit had consistently failed to fulfil the basic objectives as envisaged in Section 05 of the SEZ Act, 2005, for which the Letter of Approval had been granted to them. **The unit has been occupying valuable SEZ space (637.89 Sq. Mtrs.) for several years without making any contribution towards exports, employment generation, or achievement of the objectives of the SEZ.** The continued retention of SEZ space by a non-performing unit adversely affects the optimal utilization of scarce land and infrastructure resources, which could otherwise be allotted to prospective entrepreneurs capable of generating exports and employment. The committee also observed that NSEZ Noida being in close proximity to Delhi and NOIDA being an industrial hub, industrial land/plots are scarce and in great demand, therefore, keeping the SEZ land idle without any business /export activity is not acceptable.

6. The Approval Committee discussed the agenda in detail considering the prolonged absence of export activity, the Committee concluded that the unit had failed to fulfil the basic objectives for which the Letter of Approval had been granted. After due deliberations, the Committee unanimously **decided to cancel the Letter of Approval No. 05/03/2022-Proj/10942 dated 23.12.2022 issued to M/s. Rampo Sys Private Limited in terms of Section 16(1) of the SEZ Act, 2005, read with Rule 77 of the SEZ Rules, 2006,** and the terms and conditions of the Letter of Approval issued thereof. The Committee further authorized the Development Commissioner to issue adjudication order, and to initiate all consequential actions for eviction of the premises in accordance with law.

6 . M/s. Apodictic Research LLP - LOA renewal proposal and details of physical inspection of the premises of the unit-reg.

M/s. Apodictic Research LLP has been granted LoA No. 10/280/2009- Proj/4771 dated 16/07/2009 to undertake service activities namely *'Clinical Trial activities. Laboratory services for testing specimens and samples. Liaison services, Drug information services, Documentation & data entry and data management services, storage, dispensing & logistics of specimens, drugs etc., Archiving services. Training services, Project management services, Quality compliance and process control*

services, Pharmacovigilance and safety services, Pharmacokinetics lab, Biostatistics, Medical writing, Patient enrolment & management services, Site management services, Consultancy services, IT software, Printing materials, Services activities of clinical trial: data generation, data processing, data management, IT support services for clinical trial project management. The unit had commenced operation w.e.f 25.03.2011 and LoA was valid upto 24.09.2026. The performance of the unit during last block of five year, is as under:-

Year	Export	Forex Outgo	NFE Earning	DTA Sale	Pending FE
2020-21 (25.03.2021 to 31.03.2021)	36.75	0.30	36.45	0.00	0.00
2021-22	505.75	7.75	498.00	0.00	0.00
2022-23	395.34	44.60	350.74	8.41	0.00
2023-24	140.12	0.21	139.91	0.00	0.00
2024-25	6.53	0.19	6.34	0.00	0.00
Total	1084.49	53.05	1031.44	8.41	0.00

2. The unit has applied for renewal of LoA beyond 24.09.2026.

3. A joint physical verification of the premises allotted to M/s. Apodictic Research LLP was conducted on 21.09.2026 by the designated officers of NSEZ to assess the current physical status, infrastructure deployment, and operational readiness at Plot No. 129G/8, NSEZ and following have been reported:-

i). Site Observations:

Exterior: The inspecting team arrived at the single-story premises at Plot 129G/8 at 03:25 PM. The building features a white exterior with visible concrete pillars extending from the roof.

Main Hall: The primary interior workspace is a large, open hall that was observed to be completely vacant of operational workstations or manufacturing setups. The area features polished flooring, bare white walls, and standard lighting fixtures.

Office Room: A secondary room adjacent to the main hall contains a basic office setup, consisting of a few desks, chairs, and a window-mounted air conditioning unit.

Assets & Equipment: The only notable equipment located on the main floor was consolidated on a single plastic pallet. This included a few sealed cardboard boxes, a computer monitor, a keyboard, and multiple UPS battery units.

Inspection Walkthrough: The inspecting officers conducted a full walkthrough of the corridors, secondary rooms, and the main hall to verify the extent of the unit's setup.

ii). **Current Status:** Based on the visual inspection, the premises at Plot No. 129G/8 lacks deployed infrastructure across the primary floor area. **The presence of minimal, uninstalled IT assets stored on a pallet indicates that the unit is not currently in an active operational state. Apparently, no such plant/machinery installed in the premises of the unit.**

iii). **The labour/manpower employed** - As claimed by the unit, 04 to 06 staff are working there.

iv). **Stock/raw material or the finished goods**– No stock/raw material or finished goods were evident.

v) **Unit's Claim:** The unit's representative present on the site Shri Deepak Khanna told the visiting officers that their main work is clinical trials etc. **which cannot be done inside the NSEZ unit, hence as and when required they undertake such work outside in hospitals etc. and here only compilation of data is being done.**

4. Geo-tagged photographs taken during the visit were also shown to the members of the Committee.

5. Shri Deepak Khanna, General Manager of M/s. Apodictic Research LLP appeared before the Approval Committee and explained the matter. He informed that he is looking after the finance department of the firm and doesn't have keen knowledge about the operations of the unit in NSEZ. He further informed that Shri. Chinmay Regal, Partner of the unit, is in the way to attend the meeting. However, Shri. Chinmay Regal did not appear before the Approval Committee.

6. The Committee observed that as per the inspection report, it has been found that **no infrastructure** have been installed in unit's premises for carrying out the authorised activities. The unit has been occupying valuable SEZ space (1060 Sq. Mtrs.), whereas export performance during 2024-25 was only 6.53 lakhs with negligible employment generation. Further, the Committee noted that the concerned person to explain the queries on business operations / authorized activities was not present during the Approval Committee meeting.

7. The Approval Committee discussed the agenda in detail and, in light of the facts brought on record, including the observations made during the site inspection conducted on 21.09.2026 and absence of the concerned person to answer queries on business operations / authorised operations in the meeting, the Committee empowered DC office to seek **clarification on the facts revealed during the site inspection towards absence of adequate infrastructure and facilities required for carrying out the approved activities, as well as a lack of requisite employment generation**, thereby raising concerns regarding the operational status and functioning of the unit failing which

its proposal for renewal of LoA shall be rejected under Rule 19(6B) of the SEZ Rules, 2006. The Committee further directed the representative of the unit to **submit details of overall business activities / process flow-chart as well as details of activities undertaken in NSEZ unit along with copies of ID Cards of its all employees.** The Committee further directed that upon receipt of requisite details from the unit, place the matter before it in the next meeting scheduled to be held on 21/07/2026.

7 . M/s. Elite Basket Private Limited (Warehousing unit) – Proposal for inclusion of additional goods / HS Codes for warehousing in LoA.

M/s. Elite Basket Private Limited (Warehousing Unit) has submitted a proposal for inclusion of following '81 HS Codes / goods for Warehousing' in the recently granted LoA No. 10/01/2026-Proj/8885 dated 25/09/2026:-

Sl. No.	ITC(HS) Code	Description given by the unit	Description as per DGFT policy	Import Policy	Export Policy
1	09011113	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion- Coffee Not Roasted.	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion- Arabica plantation: ---- C Grade	Free	Free
2	09011121		Arabica Cherry ---- AB Grade	Free	Free
3	09011122		Arabica Cherry ---- PB Grade	Free	Free
4	09011123		Arabica Cherry ---- C Grade	Free	Free
5	09011124		Arabica Cherry ---- B/B/B Grade	Free	Free
6	09011129		Arabica Cherry ---- Other	Free	Free
7	09011131		Rob Parchment: ---- AB Grade	Free	Free
8	09011132		Rob Parchment: ---- PB Grade	Free	Free
9	09011139		Rob Parchment: ---- Other	Free	Free
10	09011141		Rob cherry: ---- AB Grade	Free	Free
11	09011142		Rob cherry: ---- PB Grade	Free	Free
12	09011144		Rob cherry: ---- B/B/B Grade	Free	Free
13	09011145		Rob cherry: ---- Bulk	Free	Free
14	09011149		Rob cherry: ---- Other	Free	Free
15	09011190		Other	Free	Free
16	09012110		Coffee roasted : --Not decaffeinated- In bulk packing	Free	Free
17	09012190		Coffee roasted : --Not decaffeinated- Other	Free	Free
18	09012210		Coffee roasted : --Decaffeinated- In bulk packing	Free	Free
19	09012290		Coffee roasted : --Decaffeinated- Other	Free	Free
20	09019010		Coffee husks and skins	Free	Free

21	09019020		Coffee substitutes containing Coffee	Free	Free
22	09019090		Other	Free	Free
23	09021010	Tea, whether or not flavoured	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg- Contents not exceeding 25 g.	Free	Free
24	09021020		Green tea (not fermented) in immediate packings of a content not exceeding 3 kg- Contents exceeding 25 g. but not exceeding 1 kg.	Free	Free
25	09021030		Contents exceeding 1 kg but not exceeding 3 kg.	Free	Free
26	09021090		Other	Free	Free
27	09022010		Green Tea in packets exceeding content 3 kg. but not exceeding 20 kg.	Free	Free
28	09022020		Green Tea in bulk	Free	Free
29	09022030		Green Tea agglomerated in forms such as ball, brick and tablets	Free	Free
30	09022090		Other	Free	Free
31	09023010		Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg - Contents not exceeding 25 g.	Free	Free
32	09023020		Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg - Contents exceeding 25 g. but not exceeding 1 kg.	Free	Free
33	09023030		Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg - Contents exceeding 1 kg. but not exceeding 3 kg.	Free	Free
34	09023090		Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg -Other	Free	Free
35	09024010		Other black tea (fermented) and other partly fermented tea - Content exceeding 3 kg. but not exceeding 20 kg.	Free	Free
36	09024020		Black Tea, leaf in bulk	Free	Free
37	09024030		Black Tea, dust in bulk	Free	Free

38	09024090		Other	Free	Free
39	09061110	Cinnamon and cinnamon-tree flowers	Cinnamon bark	Free	Free
40	09061120		Cinnamon tree flowers	Free	Free
41	09061190		Other	Free	Free
42	09081120	Nutmeg, mace and cardamoms	Nutmeg, mace and cardamoms.- Shelled	Free	Free
43	09081200		Nutmeg : -- Crushed or ground	Free	Free
44	09082100		Mace : --Neither crushed nor ground	Free	Free
45	09082200		Mace : -- Crushed or ground	Free	Free
46	09083110		Cardamoms : -- Neither crushed nor ground- Large (amomum)	Free	Free
47	09083120		Cardamoms : -- Neither crushed nor ground- Small (ellettaria),alleppey green)	Free	Free
48	09083130		Cardamoms : -- Neither crushed nor ground- Small, coorg green	Free	Free
49	09083140		Cardamoms : -- Neither crushed nor ground- Small, bleached,half bleached or bleachable	Free	Free
50	09083150		Cardamoms : -- Neither crushed nor ground- Small mixed	Free	Free
51	09083190		Cardamoms : -- Neither crushed nor ground- Other	Free	Free
52	09092190	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	Seeds of coriander : -- Neither crushed nor ground - Other	Free	Free
53	09092200		Seeds of coriander : -- Crushed or ground	Free	Free
54	09093119		Cumin, black :----Other	Free	Free
55	09093129		Cumin, other than black: -- -- Other	Free	Free
56	09093200		Seeds of cumin : -- Crushed or ground	Free	Free
57	09096119		Seeds of anise :----Other	Free	Free
58	09096129		Seeds of badian: ---- Other	Free	Free
59	09096139		Seeds of caraway or fennel: ---- Other	Free	Free
60	09096149		Juniper berries: ----- Other	Free	Free
61	09096210		Anise	Free	Free
62	09096220		Badian	Free	Free
63	09096230		Caraway or fennel	Free	Free
64	09096240		Juniper berries	Free	Free
65	09101130	Ginger, saffron, turmeric (curcuma), thyme,	Ginger - Dried, bleached	Free	Free
66	09101190	bay leaves, curry and other spices.	Ginger - Other	Free	Free
67	09101210		Ginger : -- Crushed or ground- Powder	Free	Free
68	09101290		Ginger : -- Crushed or	Free	Free

69	09102020		ground- Other Saffron stamen	Free	Free
70	09102090		Saffron- Other	Free	Free
71	12122190	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.	Other algae	Free	Free
72	12092500	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	Seeds of forage plants : -- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	Free	Free
73	61041300	Womens or girls suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Suits : -- Of synthetic fibres	Free	Free
74	61112000	Babies garments and clothing accessories, knitted or crocheted.	Babies garments and clothing accessories, knitted or crocheted. - of cotton	Free	Free
75	61142000	Other garments, knitted or crocheted.	Other garments, knitted or crocheted.- of cotton	Free	Free
76	62019010	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar Articles, other than those of heading 6203	Overcoats, raincoats, carcoats, capes, cloaks and similar articles.	Free	Free
77	62052010	Mens or boys shirts- of cotton	Mens or boys shirts- Handloom	Free	Free
78	62092090	Babies garments and clothing accessories.	Babies garments and clothing accessories- Other	Free	Free
79	62151010	Ties, bow ties and cravats.	Ties, bow ties and cravats- Khadi	Free	Free
80	88051020	Deck arrestor or similar gear	Deck arrestor or similar gear	Free	Free
81	88051030	Part of aircraft launching gear and deck arrestor or similar gear	Part of aircraft launching gear and deck arrestor or similar gear	Free	Free

3. The unit has submitted its acceptance of terms & conditions of LoA vide its letter dated 05.10.2026. On examination it has been found that all of the proposed HS Codes are 'Free' for import & export.

4. Shri Kushagra Tiwary, Director of M/s. Elite Basket Private Limited appeared before the Approval Committee and explained the proposal.

5. The Approval Committee discussed the agenda in detail and after due deliberations, **approved** the proposal. The import of 'Seeds' shall be subject to fulfilment of condition prescribed under Plant Quarantine (Regulation of Imports into India) Order, 2003.

The meeting ended with the thanks to the chair.

Digitally signed by
PARAS MANI TRIPATHI
Date: 08-10-2026
17:40:02

(Paras Mani Tripathi)
Jt. Development Commissioner

Digitally signed by
GOPAL MEENA
Date: 08-10-2026
17:32:07

(Gopal Meena)
Development Commissioner

“लोकहितं मम करणीयम्”

“शीलं परम भूषणम्”

“लोकहितार्थं सत्यनिष्ठा”

“देश सेवार्थं कर संचय”

“कोष मूलो दण्ड”

“सत्यमेव जयते”