भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नौएडा विशेष आर्थिक क्षेत्र
नौएडा दादरी रोड, फेस-II, नौएडा.201305, जिला गौतम बुद्ध नगर
Government of India, Min. of Commerce & Industry, Deptt. of Commerce,
Office of the Development Commissioner
NOIDA SPECIAL ECONOMIC ZONE
Noida Dadri Road, Phase-II, NOIDA-201305, Distt. Gautam Budh Nagar (UP)

स्वच्छ भारत
एक कदम स्वच्छता की ओर

फा. सं. 12/01/2019-प्रोज/ दिनांक: ...../05/2021

सेवा में,

1. मुख्य कार्यपालक अधिकारी, न्यू ओखला औधोगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नौएडा।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उधोग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली ।
3. प्रधान आयकर आयुक्त, आयकर भवन, प्लाट 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 उधोग मंत्रालय, भारत सरकार, उधोग 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 उधोग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नौएडा।

विषय: दिनांक 21/05/2021 को पूर्वाह्न 11:30 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 मे दिनांक **21/05/2021** को **पूर्वाह्न 11:30 बजे** विडियो कॉन्फ्रेंसिंग द्वारा आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

भवदीय,

संलग्नक: उपरोक्त

नितिन
(नितिन गुप्ता)
उप विकास आयुक्त

प्रतिलिपि:
1. विशेष कार्याधिकारी - विकास आयुक्त के सूचनार्थ।
2. निर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आवश्यक कार्यवाही के लिए ।
3. सचिव, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण- सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
4. उप विकास आयुक्त (एडमिन) - सूचनार्थ एवं कार्यवृत के हिंदी अनुवाद के लिए|
5. कार्यपालक अभियंता, उत्तर प्रदेश पॉवर कारपोरेशन लिमिटेड, इ.यु.डी.डी.-II, सेक्टर - 18, नौएडा ।
6. उप आयुक्त, व्यापर कर, खण्ड-14, सेक्टर -18, नौएडा ।
7. क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदुषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा ।

नितिन
उप विकास आयुक्त

नौएडा विशेष आर्थिक क्षेत्र

(दिनांक 21/05/2021 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 11:30 AM on 21/05/2021 through video conferencing.

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

1) Shri Nitin Gupta, Dy. Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
2) Shri Yogesh Kumar, Customs, Noida Commissionerate.
3) Shri Rakesh Kumar, FTDO, O/o Addl. DGFT, CLA, New Delhi.
4) Shri Dhanesh Kamal, Income Tax Officer, Income Tax Deptt., Noida.
5) Shri Mukesh Goyal, Manager, New Okhla Industrial Development Authority, Noida.
6) Shri Garima Mishra, Asstt. Manager, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).

2. Besides, during the meeting S/Shri (i) Amit Kumar Gupta, Specified Officer, NSEZ, (ii) Pramod Kumar, Asstt. Development Commissioner, NSEZ, (iii) Arun Singh Parihar, Stenographer, Project Section, NSEZ, (iv) KM Srivastava, AEE, UPPCB, Noida and (v) S.K. Bharti, JE, UPPCL, Noida were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting is available and meeting can proceed.

3. At the outset, the Chairman welcomed the participants. After brief introduction, items included in the agenda were taken up for deliberation one by one. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the units, the following decisions were unanimously taken:-

(i) Ratification of Minutes of last meeting of the Approval Committee held on 06/04/2021.

It was informed that M/s. AF Ferrari Secure Logitech Pvt. Ltd. has submitted a representation for review of decision of Approval Committee regarding disallowing temporary removal of goods along with proposal for inclusion of some other items in its LOA. It was also informed that the proposal has been

Gupta

included in as a separate agenda of the meeting. It was informed that no other reference against the decisions of the Approval Committee held on 06/04/2021 was received. The Approval Committee took note of the same and accordingly, Minutes of the meeting held on 06/04/2021 were unanimously ratified by the Approval Committee.

(ii) Item wise decisions on proposals included in agenda:

1.	**Kishan Lal Jewels Pvt. Ltd. - Renewal of LOA, adjudication of SCN dated 20/02/2015 and monitoring of performance.** 1.1 It was informed that the said proposal was earlier considered by the Approval Committee in its meeting held on 10/03/2021 & 06/04/2021 wherein the Committee has observed that the unit has been issued a Show Cause Notice on 20/02/2015 for Violation of SEZ Rules & Act and non-fulfilment of terms & condition of LOA in view of the seizure of 6.225 kgs. Gold & Gold Jewellery of 22 cts. Purity (3 kgs Gold & 3.225 kgs gold jewellery) by NSEZ Customs of value about Rs. 1.73 Crores while leaving the zone with an intention to evade custom duty of approx. Rs. 25 Lakhs. The matter for Adjudication of said Show Cause Notice dated 20/02/2015 issued by NSEZ office was considered by it in its meeting held on 04/11/2015. The Specified Officer, NSEZ had informed during the meeting that the investigation in the matter has been completed and draft Show Cause Notice has been prepared. UAC was of the view that no decision can be taken in this case at this stage. Accordingly, the matter was deferred till the decision from Deptt. of Revenue is received. 1.2 The Approval Committee in its meeting held on 10/03/2021 had directed to obtain legal opinion in the matter and deferred the proposal for the next UAC for further renewal of LOA, monitoring of performance and adjudication of SCN dated 20/02/2015. The unit was directed to submit APR for the year 2019-20 so as to monitor the performance of unit. The validity of LOA was also extended upto 31/07/2021. 1.3 It was informed to the Approval Committee that the legal opinion in the

matter has been received as under:

"OPINION:

Having gone through the above referred documents, Section 16 (1) of the NSEZ ACT 2005 which reads:

> *"The Approval Committee may, at any time, if has any reason or cause to believe that the entrepreneur has persistently contravened any of the terms and conditions or its obligations subject to which the letter of approval was granted to the entrepreneur, cancel the letter of approval;*
>
> *Provided that no such letter of approval shall be cancelled unless the entrepreneur has been afforded a reasonable opportunity of being heard"*

SEZ Rules and available previous records of the Unit (M/s Kishan Lal Jewels Pvt. Ltd.) we are of the considered opinion that the unit although done a wrong act by evading custom duty of approx. Rs. 25 lakhs however the same has not been done persistently with ill motive.

Moreover, the CESTAT vide its order dated 28.11.2019 has categorically allowed the appeal and dismissed the impugned order passed by Custom Department on account of being arbitrarily passed without proper jurisdiction.

Therefore, NSEZ at its discretion may decide to extend the term of LOA with strict statutory compliance by M/s Kishan Lal Jewels Pvt. Ltd. under the NSEZ Act 2005 and also with a disclaimer to cancel the LOA upon receipt of knowledge of any such or other default in near future or non-abidance of the necessary conditions prescribed in LOA No. 07/18/2008-Proj/7001 dated 28.08.2008 and those within Sub-lease between NSEZ and M/s Kishan Lal Jewels Pvt. Ltd. dated 10.04.2013."

1.4 It was further informed that the SCN issued vide C.No VIII (30)Adj.-Cus/ICD-DD/Kishan Lal/24/2015 dated 27.01.2016 was adjudicated vide the OIO No. 01/JC/CUS/ICD-DD dated 25.01.2017 by the Joint Commissioner, Noida Customs Commissionerate. Further, the unit filed an appeal against the OIO No. 01/JC/CUS/ICD-DD dated 25.01.2017 in the CESTAT, Allahabad and the Hon'ble CESTAT vide their Final Order No. C/A/71495 71498/2019-CU (DB) dated 28.11.2019 had allowed the appeal of the party by concluding that "Inasmuch as the issue stands decided in the above decisions, we find no merits in the impugned orders. Accordingly, the

	same are set aside and the appeals are allowed with consequential relief to the appellant. Miscellaneous Applications also gets disposed of". The appeal in the instant case has been filed by the Department on 27.08.2020. Moreover, the goods have been released vide this office letter dated 02.11.2020 as the unit had made the payment of Redemption fine of Rs. 62,53,110/- along with applicable interest as confirmed in the OIO No. 01/JC/CUS/ICD-DD dated 25.01.2017. 1.5 Shri Rajiv Gupta, director of the company appeared before the Approval Committee. He stated that they have been working in NSEZ since long and no other violation has been made except this one time. He requested to renew their LOA for a period of five years. He also informed that they have already submitted APR for the period 2019-20. 1.6 The Approval Committee after due deliberations, unanimously directed the unit to submit copy of acknowledgement of submission of APR for the year 2019-20 immediately. The Approval Committee also empowered the Development Commissioner, NSEZ to adjudicate the Show Cause Notice and renew the LOA for remaining period of current block of five years on file.
2.	**Vikas Ecotech Ltd. – Review of LOA and monitoring of performance.** 2.1 It was informed that M/s. Vikas Ecotech Limited has been issued LOA dated 18/10/2016 for Manufacturing of (i) Methyl Tin Mercaptide (MTM) [ITC HS – 38123090] (ii) PVC Compound [ITC HS-39042190] (iii) Thermoplastic Compound (TPR/TPE, Brand name Veeprene) [ITC-40021990] (iv) SOE Compound (Brand name – V Blend) [ITC- 39039090]. The unit commenced its export production w.e.f. 20/03/2017 and its LOA is valid till 19/03/2022. 2.2 It was further informed that a complaint has been received against M/s Vikas Ecotech Ltd., SDF No. J-6, NSEZ alleging that Sh. Vikas Garg, MD of the Listed company committed a massive financial fraud on the company, its shareholders, investors and Institutions. Further the complainant alleged that all the business done is fake, are all the offices and business shown in

	books are not truth. Further, he mentioned that no one is sitting in NSEZ premises or nothing is being manufactured in this SEZ office. 2.3 It was also informed that there has been change in directors of the company as observed from the MCA details. However, unit has not informed this office about any such changes in the board of directors and its shareholding. 2.4 It was further informed that the said proposal was earlier considered by the Approval Committee in its meeting held on 10/03/2021. The Approval Committee deferred the matter with a direction to the unit to submit details of changes in directors, future business plan and copy of orders received from their clients along with details of raw materials and plant & machinery installed in the unit. However, reply of unit is still awaited. 2.5 It was informed that the matter was also placed before the Approval Committee in the last meeting held on 06/04/2021. However, as no one from the unit appeared the same was deferred by the Approval Committee. It was further informed that unit has again requested for deferment of the proposal from instant meeting. 2.6 The Approval Committee took a serious view regarding no one from the unit attending the meeting, and after due deliberations, decided to issue an SCN to the unit as to why their LOA should not be cancelled for non-compliance with terms & condition of LOA and failure to comply with the directions of Approval Committee regarding deposition of duty. The Approval Committee empowered the Development Commissioner to issue the SCN and also adjudicate the same upon receipt of written reply/grant of personal hearing.
3.	**Cooper Pharma Limited - Updation of ITC(HS) Code of authorized operations allowed under LOA, permission for job-work in DTA and monitoring of performance.** 3.1 It was informed that M/s. Cooper Pharma Limited has been issued an

LOA dated 25/09/2017 for manufacturing of Pharmaceuticals products like Tablets, Capsules, Syrup, Ointment, Liquid Injectable and Dry Injections. The unit has commenced its export production w.e.f. 02/11/2018 and its LOA is valid till 01/11/2023.

3.2 It was further informed that unit has submitted an application to (i) update the ITC(HS) Code of their authorized operations as 30043911, 30049094, 30049049, 30049099, 29371900; (ii) Inclusion of Manufacturing of Food Supplement viz Vitamin, Multivitamins Capsules (total 14 items)(under ITC(HS) 30045090, 30045031, 30045037, 30045032); and (iii) Permission to export the finished products lying in their factory.

3.3 It was informed that the Approval Committee in its last meeting held on 06/04/2021 had directed the unit to submit following documents/ information:

(i) List of 31 APIs lying in the NSEZ unit with ITC(HS) COdes.

(ii) List of 44 formulations/finished products (with ITC(HS) Codes) which are lying in NSEZ unit for export.

(iii) Copies of complete Drug License of NSEZ unit as well as DTA unit along with annexures including Form-25/Form-28 as mentioned by the unit representative in the meeting.

(iv) Manufacturing process flow chart of proposed additional product as per template giving therein complete details of raw materials and processes to be done.

3.4 Shri Rakesh Bhargava, authorized representative of the unit appeared before the Approval Committee through video conferencing. He informed that they have obtained Drug Licence for manufacturing on 25/01/2021 against NSEZ address. He mentioned that they did Job-work on the basis of permissions from Customs in 2018 and 2019.

3.5 Shri Bhargava further informed that they have submitted all the

	documents as directed by the Approval Committee to this office. He requested to allow them to clear the raw materials already imported by them in DTA on payment of duty. 3.6 The Approval Committee observed that the Drug License issued to the unit for NSEZ premises does not contain all the proposed additional products. Shri Bhargava informed that they have submitted application for amendment in license to include manufacturing of additional products. He further stated that they have already obtained License from FSSAI for manufacturing of 14 foods items. 3.7 The Approval Committee directed the unit to submit Drug license for the additional products. 3.8 Shri Bhargava informed that they also want to include 14 food supplement in their LOA for which they have obtained License from FSSAI. He further informed that entire manufacturing of these food supplement would take place in NSEZ premises and they won't require Job-work permission for the same. 3.9 The Approval Committee, after due deliberations, unanimously decided to approve revised ITC(HS) Codes in respect of existing authorized operations except ITC(HS) 29371900 and inclusion of additional products subject to submission of licenses for all the additional Drug products by the unit and subject to the condition that no Job-work shall be given for manufacturing of these items. Matter shall also be taken up on file before issue of letter, to ensure that all relevant documents/ licenses are submitted.
4.	**Srikaram Prescience Pvt. Ltd. – Setting up a new Warehousing unit in NSEZ.** 4.1 The Approval Committee was informed that M/s. Srikaram Prescience Private Limited has proposed to set up a new unit in NSEZ for Warehousing activities with projected exports of Rs. 634.00 Lakhs and NFE earnings worth Rs. 101.50 Lakhs and proposed investment of Rs. 20.00 Lakhs in indigenous

	plant & machinery/capital goods and employment of 50 persons, over a period of five years. 4.2 Shri Ramanathan Ranganathan and Shri Ramesh Ananthakrishnan directors of the company appeared before the Approval Committee through video conferencing and explained the proposal. Shri Ranganathan informed that they are already working from Arshiya Northern FTWZ, Khurja. 4.3 NSEZ Customs informed that there has been a case on the company by the DRI. Shri Ranganathan informed that the said case was initiated by DRI for undervaluation of goods in respect of electronic chips. 4.4 The Approval Committee observed that the proposed products also include the premium watches and writing instruments made of Liquors/ watches/clocks having parts of precious/semi-precious metals. Further, as per reports of Deptt. of Revenue Liquors/ Precious and semi-precious metals are sensitive Commodities prone to misuse/ diversion with high revenue implication. 4.3 It was also informed that few deficiencies have been observed in the application which have been conveyed to the applicant vide this office letter dated 13/05/2021 for necessary rectification. However, reply is still awaited. 4.4 The Approval Committee, after due deliberations, unanimously decided to approve the proposal of M/s. Srikaram Prescience Pvt. Ltd. for setting up a new unit in NSEZ for warehousing activities as per list attached at Annexure-I subject to rectification of deficiencies conveyed vide this office letter dated 13/05/2021. It has also been directed that permission for temporary removal of items shall not be given.
5.	**Lingo Impex- Renewal of LOA and monitoring of performance.** 5.1 It was informed to the Approval Committee that M/s. Lingo Impex has been issued an LOA dated 10/03/2000 for manufacturing & trading activities including Reconditioning/Repair/Reengineering and up gradation of

	technology of Computer Peripherals. The unit commenced its export production w.e.f. 28/03/2000 and its LOA is currently valid till 30/06/2021. 5.2 It was further informed that there has been some mismatch in unit's APR data vis-à-vis NSDL data. 5.3 Shri Munish Sharma, partner appeared before the Approval Committee through video conferencing. Shri Sharma informed that mismatch was due to error in NSDL portal as few export entries, which were pending at Customs end, were deleted from NSDL portal which caused the mismatch. Now, NSDL has retrieved the deleted data and accordingly verified their shipping bills. 5.4 The Approval Committee directed NSEZ Customs to reconcile the APR data of unit for previous block of five years i.e. from 2015-16 to 2019-20 with NSDL data and after reconciliation place the matter for monitoring of performance before it. 5.5 The Approval Committee, after due deliberations, unanimously decided to renew the LOA of the unit for remaining period of current block of five years i.e. upto 31/03/2025. The Approval Committee also directed to place the performance of unit for previous block for monitoring in the meeting to be held in the month of August 2021 after reconciliation of data mismatch.
6.	**Royal Export – Renewal of LOA, inclusion of additional authorized operations and monitoring of performance.** 6.1 It was informed that M/s. Royal Exports has been issued an LOA dated 15/03/2000 for Manufacturing of Plain Gold Jewellery (450kgs/annum) and Gold Jewellery studded with diamonds (50 kgs/annum). The unit commenced its export production w.e.f. 29/03/2000 and its LOA was earlier valid till 30/06/2020. However, now the validity has been extended upto 30/06/2021 in terms of DOC letter dated 07.05.2021. 6.2 It was further informed that along with renewal of LOA, unit has also applied for revision of it's authorized operations as 'Manufacturing of (i) Plain

	Gold Jewellery (71131910)(450 Kgs/annum); (ii) Gold Jewellery studded with Diamond (71131930)(50 Kgs/ annum); (iii) Silver Jewellery studded with diamonds(71131120)(50 Kgs/ annum); (iv) Platinum Jewellery studded with diamonds (71131950) (50 Kgs/annum)". 6.3 It was also informed that lease rent amounting to Rs. 9,15,479/- is currently outstanding against the unit. Besides, APR for the year 2019-20 is also awaited. Further, foreign exchange amounting to Rs. 169.62 Lakhs is pending for realization as on 31/03/2020. 6.4 Shri RC Soni, partner in the firm appeared before the Approval Committee through video conferencing. He stated that they will pay the outstanding lease rent soon. He also stated that they now have orders for export and requested to extend their LOA. He further stated that they are contacting with parties for speedy realization and also going to pursue the case for extension of time from RBI for realizing the payments. 6.5 The Approval Committee observed that ITC(HS) Code for platinum jewellery studded with diamonds has been given as 71131950 which is not correct as the same relates to unstudded platinum jewellery. The Approval Committee directed to examine the correct ITC(HS) code of platinum jewellery on file. 6.6 The Approval Committee, after due deliberations, unanimously decided to renew the validity of LOA for one year i.e. upto 30/06/2022 for proposed authorized operations subject to condition that unit shall first deposit entire outstanding lease rent latest by 30/06/2021 in respect of Plot No. 2, NSEZ and no permission for exit under Rule 74A of the SEZ Rules, 2006 shall be considered. The Approval Committee also directed the unit to realize the pending foreign exchange at the earliest and also to obtain extension of time from RBI for realizing the payments. The Approval Committee also directed to place the case before it for monitoring in November 2021.

7.	**Northern Petroleum Company – Inclusion of additional authorized operations in LOA.** 7.1 It was informed that M/s. Northern Petroleum Company has been issued an LOA dated 23/11/2005 for Manufacturing & export of (i) PCB Assembly (84733030 & 85177010)[capacity-200000Nos/annum], (ii) Electrical, Electronic-Box, Cable Assembly (85444292)[capacity-100000Nos/annum], (iii) USB Flash Solid State-Mini, Micro Storage Device (85235100)[capacity-300000Nos/ annum], (iv) Energy Meters with & without enclosures (90283090)[capacity-5000Nos/annum]. The unit commenced its export production w.e.f. 14/04/2009 and its LOA is currently valid till 13/10/2021. 7.2 It was further informed that unit has submitted a proposal for inclusion of Manufacturing of LED Lights (Panel Light, Street Light, Down Light, Flash Light, MR-16, Tail Light) (85414019); LED Electronic Lighting Assembly, Components/ parts with & Without Metal/ Plastic Fixtures, Drivers (94054090)(100000 Nos/ annum) in its authorized operations and also to revise the projections. 7.3 The Approval Committee, after due deliberations, unanimously decided to approve the proposal of M/s. Northern Petroleum Company for inclusion of proposed items in its LOA.
8.	**Anantaa GSK Innovations Pvt. Ltd. – Inclusion of additional authorized operations in LOA and Updation of ITC(HS) Code.** 8.1 It was informed that M/s. Anantaa GSK Innovations Pvt. Ltd., has been issued an LOA dated 21/12/2020 for Trading of Medical Devices and products (Total 62 items as per list in file). 8.2 It was further informed that unit vide its letter dated 15/04/2021 has stated that they have started work from March 2020. However, they faced a problem during NSEZ procedures in regards HSN mentioned on their LOA (90183920). According to Custom shed, this HSN belongs to cardiac catheter

	only. The unit has further stated that as they deals in multi range of cardiac catheter and in general this HSN belongs to all type of Catheter used for cardiac, according to which they have mentioned in their LOA. In this regard they had a meeting with DC custom and he suggested them to request this office to mention a line in LOA "Any kind of Catheter related to cardiac falls in and relates to HSN 90183920". 8.3 Unit has further stated that in the existing list of products name & HSN Code mentioned at (S.No. 42 & 43) in LOA got interchange as per following details:

S.No.	Product mentioned in LOA	ITC(HS) mentioned in LOA	Correct ITC(HS) given now
1	42 (Radial Catheter)	90183990	90183920
2	43 (Radial Sheath)	90183920	90183990

	8.4 Unit has requested to include "Any Kind of Catheter related to cardiac falls in and relates to HSN 90183920" in the authorized operations allowed under LOA and also correct the ITC(HS) Codes of above two products. 8.5 The Approval Committee, after due deliberations, unanimously decided to approve the request of unit for updation of ITC(HS) Code and inclusion of 'Cardiac Catheters falling under ITC(HS) 90183920' in the authorized operations of unit.
9.	**Pertech Exports Pvt. Ltd. - Inclusion of additional authorized operations in LOA.** 9.1 It was informed to the Approval Committee that M/s. Pertech Exports Pvt. Ltd. has been issued an LOA dated 10/05/2006 for manufacturing & trading activities. The unit commenced its export production w.e.f. 06/08/2007 and its LOA is valid till 05/08/2022. 9.2 It was further informed that unit has submitted a proposal for inclusion of Trading of (i) Pulse Oximeter (90189019); (ii) Bipap Machine (901920000);

	(iii) Oxygen Concentrator & inhalers (90189029, 90192010, 38249090, 90192090, 90189099); (iv) Ventilator (90189099, 9019, 8708, 90183990); (v) Nitrile Gloves (40151900) in its authorized operations. 9.3 Ms. Nidhi Khullar, director of the unit appeared before the Approval Committee through video conferencing. Ms. Khullar informed that due to recent spur in the Country, there is huge demand for life saving items in the country as well as in the International Market. She stated that they intend to import/trade and sell in DTA. She further stated that currently these items are for DTA sale and later they will be looking for export of these items. 9.4 The Approval Committee observed that earlier unit was given permission for trading of few items in DTA subject to condition that the receipt of payment against these items shall be in foreign exchange. However, unit failed to comply with the said condition and received payment in INR. Ms. Nidhi Khullar stated that the condition was not fulfilled as their previous buyers did not have EEFC account and hence they paid in INR. She further stated that the buyers of instant proposed products have confirmed to pay in foreign exchange. 9.5 The Approval Committee, after due deliberations, unanimously decided to approve inclusion of trading of (i) Pulse Oximeter (90189019); (ii) Nitrile Gloves (40151900) in the authorized operations subject to condition that all the payments shall be received against foreign exchange.
10.	**Romsons International (Unit-II) – Ratification of permission granted for inclusion of Oxygen Therapy Devices in LOA.** 10.1 It was informed to the Approval Committee that M/s. Romsons International (Unit0-II) has been issued an LOA dated 05/10/2006 for manufacturing & trading activities of instruments & appliances used in medical, surgical, dental or veterinary sciences (disposable medical devices). The unit commenced its export production w.e.f. 01/12/2009 and its LOA is valid till 30/11/2024.

	10.2 It was further informed that unit vide its letter dated 06/05/2021 had submitted a proposal for Inclusion of Manufacturing of Ozone Therapy, Oxygen Therapy, Aerosol Therapy, Artificial Respiration other therapeutic respiration or apparatus such as Flexi Mask (Oxygen Mask), Oxy Set (Oxygen Nasal Cannula), Hi Mask (Hi Flow Oxygen Mask), Respirometer (Breathing Exerciser) etc. (90192090) as authorized operations in its LOA. 10.3 It was also informed that keeping in view the urgency shown by the unit, permission was granted vide this office letter dated 06/05/2021 to the unit for Inclusion of proposed items in the authorized operations allowed under LOA subject to ratification of the said permission by the Approval Committee. 10.4 The Approval Committee, after due deliberations, unanimously ratified the permission granted vide letter dated 06/05/2021 to the unit for Inclusion of proposed items.
11.	**Proposals related to updation of ITC HS Codes of the authorized operations allowed under LOA of different units.** 11.1 It was informed that as per amendment of SEZ Rules, 2006 as published in Gazette Notification dated 19/09/2018, Rule 19(2) of the SEZ Rules, 2006 have been amended as under: *"The Letter of Approval shall specify the items of manufacture [along with the corresponding Indian Trade Classification (Harmonised System) of Export and Import Items, 2017] or particulars of service activity, including trading or warehousing, projected annual export and Net Foreign Exchange Earning for the first five years of operations, limitations, if any on Domestic Tariff Area sale of finished goods, by-products and rejects and other terms and conditions, if any, stipulated by the Board or Approval Committee"* 11.2 In view of above, NSEZ units were directed to submit ITC HS Codes of

	each items mentioned in the approved authorized operations in their LOA, if not already mentioned. In the case of service units, units were requested to provide the CPC Code of services provided by them. 11.3 It was further informed that based on the intimation of following units, ITC(HS) codes of their authorized operations have been updated in this office records as well as at SEZonline system subject to ratification by Approval Committee:

S.No.	Unit Name
1.	Dynamic Components Pvt. Ltd.
2.	Aryan International

	11.4 The Approval Committee, after due deliberations, ratified the permissions as granted above.
12.	**Blazekraft India LLP – Inclusion of additional authorized operations in LOA.** 12.1 It was informed to the Approval Committee that M/s. Blazekraft India LLP has been issued an LOA dated 23/10/2020 for Manufacturing of Lamp Holders of plastic, phenolic, ceramic, brass other (8536) (500000 pcs/ annum); Switches, Connectors, Plugs and Sockets (8536) (200000 pcs/annum); Power Chord Set (8544) (200000pcs/ annum); Wire Lengths, wire roll, cable, copper wire (8544) (300000 Meters/annum). The unit commenced its export production w.e.f. 19/02/2021 and its LOA is valid till 18/02/2026. 12.2 It was further informed that unit has submitted a proposal for inclusion of Trading of (i) CFL Bulbs (85393110), (ii) Normal/Filament Bulbs (85392200), (iii) Miniature Bulbs (85392930), (iv) LED String Light (94052090), (v) LED Bulbs and other fittings, Lamps etc (94054090), (vi) Accessories for lighting (85366190), (vii) Power Outlet of Socket with connector for lighting (85366990), (viii) Analog Clock Movement (91101100). 12.3 The Approval Committee, after due deliberations, unanimously decided to approve the request of unit for inclusion of trading activities in its

	LOA subject to following conditions: (i) DTA sale outside Rule 53(A) of SEZ Rules, 2006 shall not be allowed. (ii) Unit shall maintain separate area earmarked for manufacturing and trading activities and maintain separate records/accounts of NFE for manufacturing and trading activities as per SEZ provisions. (iii) NFE status for manufacturing activity and trading activity will be monitored separately.
13.	**Penhaligons London Attar Inc. – Setting up a unit in NSEZ.** 13.1 It was informed that M/s. Penhaligons London Attar Inc. had proposed to set up a new unit in NSEZ for manufacturing and Export of Attar/Perfume (MEIS No. 2188) (ITC HS Code 33029011) [Capacity: 8500 pieces/annum] which was considered by the Approval Committee in its meeting held on 04/03/2020. The Approval Committee in the said meeting had directed the unit to submit few documents/ information. The Approval Committee also directed that the agreements/ declaration given for investment may also be got verified from the said investors. The Approval Committee in its meeting has also directed to request High Commission of India, London for a detailed report on M/s. Thames Cash & Carry Ltd., an investor for the proposed NSEZ unit. 13.2 It was further informed that the applicant has till date not submitted the documents/information in compliance with the decision of the Approval Committee. Further, no reply from the said investors has also been received. The Applicant vide its email dated 22/03/2020 had informed this office that due to the current situation of the world (CORONA VIRUS) their investors have taken a back step towards the investment of this project, However negotiation is still going on. Applicant requested to consider this project on hold and stated that they will update about the status soon. However, almost a year has been lapsed and no further information has been received till date.

	13.3 It was also informed that a report has now been received from High Commission of India in respect of M/s. Thames Cash & Carry Ltd., an investor for the proposed NSEZ unit through email dated 05/05/2021. However, no information has still been received from the applicant. 13.5 The Approval Committee, after due deliberations, decided to reject this proposal of M/s. Penhaligons London Attar Inc for setting up a unit in NSEZ in terms of Section 15(3) of SEZ Act, 2005 as neither the applicant has replied to the queries nor did it appear before the Committee through video conferencing. The Approval Committee further directed that in case the applicant still wants to set up a unit in NSEZ, they may apply afresh for the same.
14.	**AF Ferrari Secure Logitech Private Limited – Representation for review of decision of Approval Committee.** 14.1 It was informed that the proposal of M/s. AF Ferrari Secure Logitech Private Limited for Setting up a new unit for (i) Warehousing of other Travel Goods; (ii) Warehousing of Jewellery Boxes; (iii) Warehousing of leather goods; (iv) Warehousing of smart watches; (v) Warehousing of watches with precious metal; (vi) Warehousing of other watches; (vii) Warehousing of writing instruments (Ball pens, Fountain Pens, refills etc.) was considered by the Approval Committee in its meeting held on 06/04/2021. 14.2 It was observed that the proposed products also include the premium watches and writing instruments made of precious metals. Further, Precious and semi-precious metals are sensitive Commodities prone to misuse/ diversion with high revenue implication. Accordingly, the Approval Committee approved the proposal of M/s. AF Ferrari Secure Logitech Pvt. Ltd. for setting up a new unit in NSEZ for warehousing of (i) Warehousing of other Travel Goods; (ii) Warehousing of Jewellery Boxes; (iii) Warehousing of leather goods; (iv) Warehousing of smart watches; (v) Warehousing of watches except watches of or clad with precious metals; (vii) Warehousing of writing instruments (Ball pens, Fountain Pens, refills etc.) except writing instruments

of precious metals subject to the condition that Temporary removal of goods in DTA shall not be allowed.

14.3 Now, the unit has stated that they have noticed that certain product (HS Codes) categories are not allowed. Besides, the permission for temporary removals of the goods is also not granted. Unit has stated that the facility of temporary removal along with the permission for handling of all the products (HS Codes) is important to service their clients and make the project viable. Unit has also submitted a proposal for inclusion of some additional products as under:

ITC(HS) CODE	Product Type	Description as per Tariff
42033000	Leather	Leather Belt
42034090	Leather	Leather Belt - others
71131110	Jewellery	Jewellery with filigree work
71131120	Jewellery	Jewellery with studded gems
71131130	Jewellery	Other article of jewellery - Plain Silver Jewellery
71131190	Jewellery	Parts
71131910	Jewellery	Plain Gold Jewellery - unstudded
71131930	Jewellery	Gold Studded Jewellery
71131950	Jewellery	Platinum Plain Jewellery - unstudded
71131990	Jewellery	Platinum Studded Jewellery - others
71179010	Imitation Jewellery	Jewellery studded with imitation pearls or imitation or synthetic stones
71179090	Imitation Jewellery	Other
90041000	Sunglasses	Sunglasses
91011100	Watch	With precious Metal [With Mechanical Display]
91011900	Watch	With precious Metal [Other]
91012100	Watch	With precious Metal [With automatic winding]
91012900	Watch	With precious Metal [Other]
91021100	Watch	Without precious Metal [With Mechanical Display]
91021900	Watch	Without precious Metal [Other]
91022100	Watch	Without precious Metal [With automatic winding]
91022900	Watch	Without precious Metal [Other]
91052900	Clock	Clock

96081092	Writing Instrument	Ball point pen with body or cap of precious metal or rolled precious metal
96085000	Writing Instrument	Set of Pen

14.4 Shri Rohit J Kharadkar, director, Shri Dauji Gupta and Shri Ashish K Verma authorized representatives of the company appeared before the Approval Committee through video conferencing. Shri Kharadkar stated that they will support all the requirements with reference to safeguard the Customs duties and the authenticity of the product. He further stated that High value jewellery, watches and other products comes with the engraved 'unique serial no.' on the same, which makes them uniquely identified. Besides, they always provide a detailed invoice, packing list along with colour picture of the product/s (showing product and serial no.) they are following process currently for ATA Carnets, and the same is being accepted by the Customs and FICCI. Further, they can always work-around some arrangement to extend further guarantee to this office in terms of safeguarding the Customs duties by providing you Bond, Bank Guarantee.

14.5 The Approval Committee observed that Precious and semi-precious metals are sensitive Commodities prone to misuse/ diversion with high revenue implication. Further, Deptt. of Revenue has also raised concerns on these items. The Approval Committee further observed that some of the ITC(HS) Codes are not correctly given as 42034090 relates to other clothing accessories whereas unit has given the same in leather belts.

14.6 The Approval Committee, after due deliberations, directed the unit to submit revised list of products with correct ITC(HS) Code. The Approval Committee further decided to approve following items for inclusion in LOA:

(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). The unit may submit the correct description of HS 42034090. As regards temporary removal of goods, the Approval Committee directed the unit to submit specific request as and when required which shall be examined and decided by the Competent Authority on a case to case basis.
15.	**Onnsynex Ventures Pvt. Ltd. – Inclusion of additional warehousing goods in authorized operations.** 15.1 It was informed to the Approval Committee that M/s. Onnsynex Ventures Pvt. Ltd. has been issued an LOA dated 11/08/2017 for Warehousing Service (excluding liquor under chapter heading 2203, 2204, 2205, 2206, 2207 & 2208, precious/ semi-precious metals under chapter 71 and articles of precious/semi-precious metals under other ITC (HS) Headings) against free foreign exchange. Unit commenced its export activities w.e.f. 10/01/2018 and its LOA is valid till 09/01/2023. 15.2 It was further informed that the unit has submitted a proposal for Inclusion of warehousing of branded premium watches/luxury items in its authorized operations. 15.3 Shri Sivasankaran E. and Shri Harshpaul Singh Takkar, directors and Shri Arun Shanker, authorized representative of the company appeared before the Approval Committee through video conferencing. Shri Takkar informed that their intended products include Luxury watches, perfumes, leather accessories like wallets, belts, handbags, pens etc. which are often plated/cladded/studded with precious and semi-precious metals and stones. Further, the goods shall be sent to various retail outlets/exhibitions/ Duty-free shops etc. 15.4 It was informed that the proposal of unit for inclusion of warehousing of liquor and precious/semi-precious metals in its LOA was forwarded to DOC for approval of BOA. The BOA in its meeting held on 18/03/2021 had deferred the said proposal and directed to review the request in light of the

	concerns raised by DOR which are as under: *"Both liquor and precious and semi-precious metal are sensitive Commodities prone to misuse/ diversion with high revenue implication. Therefore, BoA dated 03.07.2017 had not allowed warehousing/trading of these sensitive commodities and directed the appellant that they shall set up separate units for trading and warehousing. Also, there is no change in factual matrix. Therefore, the request of the party is not feasible and DoR do not concur to the proposal."* The proposal is yet to be again placed before the BOA. 15.5 The Approval Committee, after due deliberations, unanimously decided to defer the proposal.
16.	**Sriram Compounds - Exit and Transfer of Plot No. 75, NSEZ to M/s. Knitpro International (Unit-I) in terms of Rule 74A of SEZ Rules, 2006.** 16.1 It was informed to the Approval Committee that M/s. Sriram Compounds has submitted a proposal for exit from SEZ scheme and transfer of Assets & liabilities including building at Plot No. 75, NSEZ in favour of M/s. Knitpro International (Unit-I). M/s. Knitpro International (Unit-I) has also submitted its willingness for transfer of building at above respective plot in their favour. 16.2 It was further informed that the details of units are as under:-

S.No	Particulars	Yes/No
1.	Name & Address of Transferor	M/s. Sriram Compounds Plot No. 75, NSEZ
2.	**Details of LOA of Transferor:** LOA No. & Date DCP Date of LOA validity	 09/01/2005-Proj/561 dated 19/01/2005 11/10/2005 31/03/2022
3.	Main Authorized Operations of Transferor	(1) Sealing System for Food and Beverage Industry (39019090) (3500 M.Tons/annum) (2) Packaging Coating like Lacquer, Varnish, Size and their Components (used for outside and inside of Food and

		Beverage Can, Closure and Packages) (32089090)
4.	Yearwise performance of Transferor unit during **last five years**	Values in Rs. Lakhs **Year** / **Export** / **Forex Outgo** / **NFE Earning** 2015-16 (11/10/15-31/03/16) / 128.85 / 66.84 / 62.01 2016-17 / 47.34 / 28.71 / 18.63 2017-18 / 0.00 / 0.00 / 0.00 2018-19 / 0.00 / 0.00 / 0.00 2019-20 / 21.68 / 0.00 / 21.68 **Total** / **197.87** / **95.55** / **102.32** As per NSDL data, unit has made exports worth Rs. 5.80 Lakhs 2020-21 (upto 31.12.2020).
5.	Whether the unit (transferor) has held a valid lease of land for not less than a period of five years on date of transfer.	Sub-Lease deed was valid from 01/02/2005 for 15 years upto 31/01/2020 which has been renewed for next 15 years.
6.	Name & Address of Transferee	Knitpro International (Unit-I) Plot No. 42, NSEZ
7.	Whether the transferee fulfils all eligibility criteria applicable to a unit; if yes, details of LOA of transferee: Date of LOA DCP Date of LOA Validity	Yes, 22/05/2013 03/01/2014 02/01/2024
16.	Performance of the transferee during last five year	Values in Rs. Lakhs **Year** / **Export** / **Forex Outgo** / **NFE Earning** 2015-16 / 59.33 / 0.03 / 59.30 2016-17 / 420.92 / 274.79 / 146.13 2017-18 / 1380.22 / 536.74 / 843.48 2018-19 / 1156.90 / 245.98 / 910.72 2019-20 / 132.47 / 25.73 / 106.74 **Total** / **3149.84** / **1083.27** / **2066.37** As per NSDL data, unit has made exports worth Rs. 1197.92 Lakhs 2020-21 (upto 31.12.2020).

16.3 It was further informed that Rule 74A of the SEZ Rules, 2006 inter alia provides as under:-

"The unit may opt out of Special Economic Zone by transferring its assets and liabilities to another person by way of transfer of ownership including sale of Special Economic Zone units inter alia subject to the following conditions:-

(i) The unit has held a valid Letter of Approval as well as lease of land or SDF for not less than a period of five years on the date of transfer.

(ii) The unit has been operational for a minimum period of two years after the commencement of production as on the date of transfer.

(iii) Such sale or transfer transactions shall be subject to the approval of the Approval Committee;

(iv) The transferee fulfills all eligibility criteria applicable to a unit; and

(v) The applicable duties and liabilities, if any, as calculated under Rule 74, as well as export obligations of the transferor Unit, if any, shall stand transferred to the transferee Unit which shall be under obligation to discharge the same on the same terms and conditions as the transferor Unit."

16.4 The Approval Committee observed that the transferor and transferee fulfil all the conditions of Rule 74A of SEZ Rules, 2006.

16.5 The Approval Committee, after due deliberations, unanimously, decided to grant in-principle approval to M/s. Sriram Compounds for exit from SEZ scheme and transfer of assets & liabilities including building at Plot No. 75, NSEZ to M/s. Knitpro International (Unit-I) in terms of Rule 74A of SEZ Rules, 2006 subject to fulfilment of (i) exit formalities by transferor and (ii) payment of applicable transfer charges.

Meeting ended with a vote of thanks to the Chair.

(Nitin Gupta)
Dy. Development Commissioner

(A. Bipin Menon)
Development Commissioner

Annexure-I

Srikaram Prescience Pvt. Ltd. - List of approved products for authorized operations:-

List of items proposed by M/s. Srikaram Prescience Pvt. Ltd. for setting up a new unit in NSEZ

S.No.	ITC HS Code	Item Description
1.	0801	Coconuts, Brazil Nuts And Cashew Nuts, Fresh Or Dried, Whether Or Not Shelled Or Peeled - Coconuts
2.	0802	Other Nuts, Fresh Or Dried, Whether Or Not Shelled Or Peeled - Almonds:
3.	0804	Dates, Figs, Pineapples, Avocados, Guavas, Mangoes, And Mangosteens, Fresh Or Dried
4.	2106	OTHR FOOD PREPRNS N.E.S. except pan masala
5.	2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING
6.	2401	Unmanufactured tobacco; tobacco refuse
7.	2403	Other Manufactured Tobacco And Manufactured Tobacco Substitutes; homogenised Or reconstituted Tobacco; Tobacco Extracts And Essences - Smoking Tobacco, Whether Or Not Containing Tobacco Substitutes In Any Proportion : (Except Gutka)
8.	2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN
9.	2939	VGTBL ALKLDS NATRL/RPRDCD BY SYNTHSIS & THR SLTS ETHRS ESTRS AND OTHR DRVTVS
10.	3004	MDCMNTS (EXCL ITMS OF 3002,3005 / 3006) FR THRPUTC/PRPH YLCTC USES IN MEASURD DOSESOR IN PCKNGS FR RTL SALE
11.	3204	Synthetic Organic Colouring Matter, Whether Or Not Chemically Defined; Preparations As Specified In Note 3 To This Chapter Based On Synthetic Organic Colouring Matter; Synthetic Organic Products Of A Kind Used As
12.	3209	Paints And Varnishes (including Enamels And Lacquers) Based On Synthetic Polymers Or Chemically Modified Natural Polymers,
13.	3215	Printing Ink, Writing Or Drawing Ink And Other Inks, Whether Or Not Concentrated Or Solid - Printing Ink :
14.	3304	PRPNS FOR BEAUTY/MAKE UP FOR CARE OF SKN (EXCPTNG MEDICAMNTS) INCLDG SUN SCREEN OR SUN TAN PEDICURE/MANICURE
15.	3814	Organic Composite Solvents And Thinners, Not Elsewhere Specified Or Included; Prepared Paint Or Varnish Removers
16.	3902	Polymers Of Propylene Or Of Other Olefins, In Primary

		Forms
17.	3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
18.	3906	ACRYLIC POLYMERS IN PRIMARY FORMS
19.	3910	Silicones in primary forms
20.	4012	RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER
21.	4015	Articles Of Apparel And Clothing Accessories (including Gloves, Mittens And Mitts) For All Purposes, Of Vulcanised Rubber Other Than Hard Rubber - Gloves, Mittens And Mitts:
22.	4203	Articles of apparel and clothing accessories, of leather or of composition leather
23.	4801	Newsprint, In Rolls Or Sheets
24.	4803	Toilet Or Facial Tissue Stock, Towel Or Napkin Stock And Similar Paper Of A Kind Used For Household Or Sanitary Purposes, Cellulose Wadding And Webs Of Cellulose Fibres, Whether Or Not Creped, Crinkled, Embossed, Perforated, Surface-coloured, Surface- D
25.	4818	Toilet Paper And Similar Paper, Cellulose Wadding Or Webs Of Cellulose Fibres, Of A Kind Used For Household Or Sanitary Purposes, In Rolls Of A Width Not Exceeding 36 Cm, Or Cut To Size Or Shape; Handkerchiefs, Cleansing Tissues, Towels, Table Cloths, Ser
26.	5407	Woven Fabrics Of Synthetic Filament Yarn, Including Woven Fabrics Obtained From Materials Of Heading 5404
27.	5806	Narrow Woven Fabrics Other Than Goods Of Heading 5807; Narrow Fabrics Consisting Of Warp Without Weft Assembled ByMeans Of An Adhesive (bolducs)
28.	5903	Textile fabrics, impregnated, coated, covered or laminate d with plastics, other than those of heading 5902
29.	6101	Mens Or Boys Overcoats, Carcoats, Capes, Cloaks, Anoraks including Ski Jackets, Wind-cheaters, Wind Jackets And Similar Articles, Knitted Or Crocheted
30.	6102	Womens Or Girls Overcoats, Car-coats, Capes, Cloaks, Anoraks (including Ski Jackets), Wind cheaters, Wind Jackets And Similar Articles, Knitted Or Crocheted, Other Than Those Of Heading 6104
31.	6103	Men's Or Boys' Suits, Ensembles, Jackets, Blazers, Trousers, Biband Brace Overalls, Breeches And Shorts (other Than Swim Wear), Knitted Or Crocheted

32.	6104	Womens Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib And Brace Overalls, Breeches And Shorts other Than Swim Wear, Knitted Or Crocheted Suits
33.	6105	Mens or boys shirts, knitted or crocheted
34.	6106	Womens or girls blouses, shirts and shirt-blouses, knitted or crocheted
35.	6107	Mens Or Boys Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Dressing Gowns And Similar Articles, Knitted Or Crocheted ---- Underpants And Briefs :
36.	6108	Womens Or Girls Slips, Petticoats, Briefs, Panties, Night Dresses, Pyjamas, Negligees, Bathrobes, Dressing Gowns And Similar Articles, Knitted Or Crocheted Slips And Petti coats :
37.	6109	T-shirts, singlets and other vests, knitted or crocheted
38.	6110	Jerseys, Pullovers, Cardigans, Waistcoats And Similar Articles, Knitted Or Crocheted ---- Of Wool Or Fine Animal Hair :
39.	6111	Babies garments and clothing accessories, knitted or crocheted
40.	6112	Track Suits, Ski Suits And Swimwear, Knitted Or Crocheted---- Track Suits :
41.	6113	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907
42.	6114	Other garments, knitted or crocheted
43.	6115	Pantyhose, Tights, Stockings, Socks And Other Hosiery, Including Graduated Compression Hosiery (for Example, Stockings For Varicose Veins) And Footwear Without Applied Soles, Knitted Or Crocheted
44.	6116	Gloves, mittens and mitts, knitted or crocheted
45.	6117	Other Made Up Clothing Accessories, Knitted Or Crocheted; Knitted Or Crocheted Parts Of Garments Or Of Clothing Accessories
46.	6201	Mens Or Boys Overcoats, Car-coats, Cloaks, Anoraks including Ski-jackets), Wind- Cheaters, Wind-jackets And Similar Articles Other Than Those Of Heading 6203 ---- Overcoats, Raincoats, Car-coats, Capes, Cloaks And Similar Articles :
47.	6202	Women Or Girls Overcoats, Car-coats, Capes, Cloaks, Anoraks (including Ski- Jackets), Wind-cheaters, Wind- jackets And Similar Articles, Other Than Those Of Heading 6204 ---- Overcoats, Raincoats, Car-coats, Capes, Cloaks And Similar Articles :
48.	6203	Mens Or Boys Suits, Ensembles, Jackets, Blazers,

		Trousers, Bib And Brace Oveb Ralls, Breeches And Shorts (other Than Swimwear) ---- Suits :
49.	6204	Womens Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib And Brace Overalls, Breeches And Shorts (other Than Swimwear) ---- Suits:
50.	6205	Mens or boys shirts
51.	6206	Womens or girls blouses, shirts and shirt-blouses
52.	6207	Mens Or Boys Singlets And Other Vests, Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Dressing Gowns And Similar Articles ---- Underpants And Briefs :
53.	6208	Womens Or Girls Singlets And Other Vests, Slips, Petticoats, Briefs, Panties, Nightdresses, Pyjamas, Negliges, Bathrobes, Dressing Gowns And Similar Articles ---- Slips And Petticoats :
54.	6209	Babies garments and clothing accessories
55.	6210	Garments, made up of fabrics of heading 5602, 5603, 5903,5906, or 5907
56.	6211	Track Suits, Ski Suits And Swimwear; Other Garments ---- Swimwear :
57.	6212	Brassieres, Girdles, Corsets, Braces, Suspenders, Garters And Similar Articles And Parts Thereof, Whether Or Not Knitted Or Crocheted
58.	6213	Handkerchiefs
59.	6214	Shawls, scarves, mufflers, mantillas, veils and the like
60.	6215	Ties, bow ties and cravats
61.	6217	Other Made Up Clothing Accessories; Parts Of Garments Or Of Clothing Accessories, Other Than Those Of Heading 6212
62.	6401	Waterproof Footwear With Outer Soles And Uppers Of Rubber Or Of Plastics, The Uppers Of Which Are Neither Fixed To The Sole Nor Assembled By Stitching, Riveting, Nailing, Screwing, Plugging Or Similar Processes
63.	6402	Other Footwear With Outer Soles And Uppers Of Rubber Or Plastics - Sports Footwear :
64.	6403	Footwear With Outer Soles Of Rubber, Plastics, Leather Or Composition Leather And Uppers Of Leather - Sports Footwear :
65.	6404	Footwear With Outer Soles Of Rubber, Plastics, Leather Or Composition Leather And Uppers Of Textile Materials - Footwear With Outer Soles Of Rubber Or Plastics :
66.	6405	Other footwear

67.	6406	Parts Of Footwear (including Uppers Whether Or Not Attached To Soles Other Than Outer Soles); Removable In- soles, Heel Cushions And Similar Articles; Gaiters, Leggings And Similar Articles, And Parts Thereof
68.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705
69.	9018	Instruments And Appliances Used In Medical, Surgical, Dental Or Veterinary Sciences, Including Scientigraphic Apparatus, Other Electromedical Apparatus And Sight- testing Instruments Electro-diagnostic Apparatus (including Apparatus For Functional Explorat:
70.	9111	Watch cases and parts thereof except those of precious metals
71.	9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof except those of precious metals
72.	9113	Watch straps, watch bands and watch bracelets, and parts thereof except those of precious metals
73.	9114	Other clock or watch parts except those of precious metals
74.	9804	All dutiable articles intended for personal use & Other Drugs and medicines intended for personal use except precious metals

*****