



भारत सरकार  
वाणिज्य और उद्योग मंत्रालय  
विकास आयुक्त का कार्यालय  
सूरत विशेष आर्थिक क्षेत्र  
सचिन, सूरत - 394230

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SSEZ/B/AC/87/2024-25/754

Dated: 11<sup>th</sup> December, 2024

To all Approval Committee members:-

- 1) The Joint Secretary (SEZ), MOC&I, New Delhi.
- 2) The Director, MOC&I, New Delhi; Fax No. (011) 2306-3418
- 3) The Jt. DGFT, Surat; Fax No. (0261) 245-2216
- 4) The Commissioner of Customs, Ahmedabad; Fax No. (079) 2754-2343
- 5) The Commissioner of Income Tax; Surat-I; Fax No. (0261) 265-0102
- 6) The Director (Banking),  
Banking Dvn., MOF, New Delhi; Fax No. (011) 2336-7702
- 7) The District Collector, Surat District; Fax No. (0261) 246-5116
- 8) The General Manager, DIC, Surat; Fax No. (0261) 246-5929
- 9) The Developer (DGDC), Sachin, Surat Fax No. (0261) 239-7664

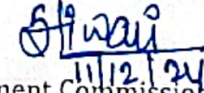
Subject:- Forwarding of minutes of the Approval Committee meeting.

Sir,

I am directed to forward herewith approved minutes of the One Hundred and eighth (108<sup>th</sup>) meeting of Approval Committee for multi-product Surat Special Economic Zone, held on Thursday the 05<sup>th</sup> December, 2024 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, for information and necessary action.

Encl. as above.

Yours faithfully,



Assistant Development Commissioner,  
Surat Special Economic Zone.

Note:- The Developer M/s. DGDC Ltd is requested to upload the Minutes of Unit Approval Committee on SurSEZ website.





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आज़ादी का  
अमृत महोत्सव

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**Minutes of the 108<sup>th</sup> (One Hundred and Eighth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 05-12-2024 at 11:30 hours in the Conference Hall, Surat Special Economic Zone under the Chairmanship of Shri Abhimaniu Sharma, Development Commissioner, Surat Special Economic Zone, Surat.**

Approval Committee constituted by the Central Government vide Notification dated 18-06-2008 issued from file No. 1/1/2006-EPZ consists of the following Chairman and Members viz:-

01.	Development Commissioner, Surat Special Economic Zone.	Chairperson, Ex-officio
02.	Director or Deputy Secretary to the Government of India, Ministry of Commerce and Industry, Department of Commerce or his nominee not below the rank of Under Secretary to the Government of India	Member, Ex-officio
03.	Joint Director General of Foreign Trade, Surat.	Member, Ex-officio
04.	Commissioner of Customs or Central Excise having territorial jurisdiction of the Special Economic Zone or his nominee not below the rank of Joint Commissioner.	Member, Ex-officio
05.	Commissioner of Income Tax having territorial jurisdiction over the SEZ or his nominee not below the rank of Joint Commissioner.	Member, Ex-officio
06.	Director (Banking), Banking Division, Ministry of Finance, Government of India.	Member, Ex-officio
07.	District Collector or Additional District Collector or Deputy Collector of Surat District.	Member, Ex-officio
08.	General Manager, District Industries Centre of Surat District.	Member, Ex-officio
09.	A representative of M/s. Diamond & Gem Development Corporation Ltd., (Developer of Surat - SEZ).	Special Invitee



The following members were present:-

01	Shri D. T. Parate, Dy. DGFT, Surat.	Member
02	Shri Niranjn Singh, Asst. Commissioner, Customs, Surat	Member
03	Shri Dharmendra Sharma, Asst. Commissioner, Income Tax, Surat	Member
04	Shri Govind Gohil, Industries Officer, District Industries Center, Surat.	Member
05	Shri B. G. Tamakuwala, General Manager, M/s. DGDC Ltd.	Nominee of the Developer i.e. M/s. DGDC Ltd.

The following officers were also present in the meeting:-

01	Shri Samay Singh Meena, Specified Officer, Surat SEZ.
02	Shri Siddharth Tiwari, ADC, Surat SEZ.

**The Approval Committee Members confirmed the Minutes of the 107<sup>th</sup> Meeting held on 26.09.2024.**


The following issues were deliberated and taken-up for action by the Approval Committee.

**108-A-Fresh Proposals for Surat - SEZ (SSEZ):-**

**1. Application for setting up SEZ unit namely M/s Equidem Enterprise Pvt. Ltd., Mumbai.**

The Committee members were informed that their proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing activity of (1) Plain Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131911)".

Shri Girish Babubhai Shah, one of the director of the Unit appeared before the Approval Committee and explained their proposal. He stated that they will manufacture Plain Gold Jewellery (Mfg/Jobwork). Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 1427498.00 Lakh, with outgo of foreign exchange as Rs. 1343300.00 Lakh, resulting NFE of Rs. 84198.00 Lakh (6.27%), from manufacturing activity. He has assured that he will generate employment for 50 Persons (40 Male, 10 Female).

 The Committee, after due deliberations, approved the proposal subject to standard terms and conditions. The value addition will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms will be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, as



amended from time to time. Import of items where there is no wastage is permitted on net to net basis when exported. LOA will be issued after issuance of earmarking letter from the Developer i.e. DGDC Ltd.

**2. Application for setting up SEZ unit namely M/s Hexabeat Jewels LLP, Surat.**

The Committee members were informed that their Proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing of (1) Remaking, Repairing, Melting & Remelting of Diamond Studded & Plain Jewellery (Made from Gold, Silver, Platinum & Studded with Diamonds, Synthetic Diamonds, Semi Precious Gem Stones, Cubic Zirconia Gem Stones, CVD, Enemal Lab Grown and Moissanite Diamond etc.) (ITC[HS] Code-71131120) (2) Diamond Studded Silver Jewellery, Precious & Semi Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131143) (3) CVD, Cubic Zirconia Gem Stones, Color Stones, Lab Grown CVD Studded Silver Jewellery (ITC[HS] Code-71131144) (4) Plain Gold Jewellery (ITC[HS] Code-71131911) (5) CVD, Cubic Zirconia Gem Stones, Color Stones, Lab Grown CVD Studded Gold Jewellery (ITC[HS] Code-71131913) (6) Diamond Studded Gold Jewellery, Precious Stone & Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131914) (7) Remaking, Repairing, Melting & Remelting of Diamond Studded & Plain Jewellery (Made from Gold, Silver, Platinum & Studded with Diamonds, Synthetic Diamonds, Semi Precious Gem Stones, Cubic Zirconia Gem Stones, CVD, Enemal Lab Grown and Moissanite Diamond etc.) (ITC[HS] Code-71131950)".

Smt. Neeta Yashpal Sharma & Shri Raju Baran Mahto, Partners of the Unit appeared before the Approval Committee and explained their proposal. They stated that they will Manufacturing of (1) Remaking, Repairing, Melting & Remelting of Diamond Studded & Plain Jewellery (Made from Gold, Silver, Platinum & Studded with Diamonds, Synthetic Diamonds, Semi Precious Gem Stones, Cubic Zirconia Gem Stones, CVD, Enemal Lab Grown and Moissanite Diamond etc.) (ITC[HS] Code-71131120) (2) Diamond Studded Silver Jewellery, Precious & Semi Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131143) (3) CVD, Cubic Zirconia Gem Stones, Color Stones, Lab Grown CVD Studded Silver Jewellery (ITC[HS] Code-71131144) (4) Plain Gold Jewellery (ITC[HS] Code-71131911) (5) CVD, Cubic Zirconia Gem Stones, Color Stones, Lab Grown CVD Studded Gold Jewellery (ITC[HS] Code-71131913) (6) Diamond Studded Gold Jewellery, Precious Stone & Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131914) (7) Remaking, Repairing, Melting & Remelting of Diamond Studded & Plain Jewellery (Made from Gold, Silver, Platinum & Studded with Diamonds, Synthetic Diamonds, Semi Precious Gem Stones,




Cubic Zirconia Gem Stones, CVD, Enemal Lab Grown and Moissanite Diamond etc.) (ITC[HS] Code-71131950).". Further, they stated that the FOB value of exports for the 5 years period is projected as Rs. 8700.00 Lakh, with outgo of foreign exchange as Rs. 7592.59 Lakh, resulting NFE of Rs. 1107.41 Lakh (14.59%), from manufacturing activity. They have assured that they will generate employment for 18 Persons (12 Male, 06 Female).

The Committee raised a query regarding financial arrangements of the Partners as well as their credentials. It was observed that the credit worthiness of the applicant does not seem to be feasible. The applicants were asked to submit Balance Sheet/SBI Bank Statement of the company as well as Partners, sale/purchase invoices, Cumulative Statement, proof of loan providing company and proof of designing work of Smt. Neeta Yashpal Sharma.

Therefore, they are required to submit the requisite document regarding the above raised queries and the matter has been deferred to next Unit Approval Committee meeting.

**3. Application for setting up SEZ unit namely M/s Carat Crown Gems N Jewellery Pvt. Ltd., Surat.**

The Committee members were informed that their Proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing of (1) Plain Silver Jewellery (Mfg/Job Work) (ITC[HS] Code-71131141) (2) Cut & Polished Natural Diamonds Studded Silver Jewellery (ITC[HS] Code-71131143) (3) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia Moissanite, Synthetic Diamond Studded Silver Jewellery (Mfg/Job Work) (ITC[HS] Code-71131144) (4) Plain Gold Jewellery (Mfg/Job Work) (ITC[HS] Code-71131911) (5) Cut & Polished Natural Diamonds Studded Gold Jewellery (Mfg/Job Work) (ITC[HS] Code-71131913) (6) Remaking, Repairing, Melting & Remelting of Diamond Studded, Plain Jewellery, Reject Jewellery (Made from Gold, Silver Studded with Diamonds, Synthetic Diamonds, CVD, Synthetic, Diamond Stone, CZ, Moissanite (Sale Purchase-Job Work) (ITC[HS] Code-71131914, 7131143, 71131144, 71131913, 71131911) (7) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia Moissanite, Synthetic Diamond Studded Gold Jewellery (Mfg/Job Work) (ITC[HS] Code-71131914)".

 Shri Piyushkumar Savaliya & Shri Hitenkumar Havadiya, Director of the Unit appeared before the Approval Committee and explained their proposal. They stated that they will Manufacturing of (1) Plain Silver Jewellery (Mfg/Job Work) (ITC[HS] Code-71131141) (2) Cut & Polished Natural Diamonds Studded Silver Jewellery



(ITC[HS] Code-71131143) (3) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia Moissanite, Synthetic Diamond Studded Silver Jewellery) (Mfg/Job Work) (ITC[HS] Code-71131144) (4) Plain Gold Jewellery (Mfg/Job Work) (ITC[HS] Code-71131911) (5) Cut & Polished Natural Diamonds Studded Gold Jewellery (Mfg/Job Work) (ITC[HS] Code-71131913) (6) Remaking, Repairing, Melting & Remelting of Diamond Studded, Plain Jewellery, Reject Jewellery (Made from Gold, Silver Studded with Diamonds, Synthetic Diamonds, CVD, Synthetic, Diamond Stone, CZ, Moissanite (Sale Purchase-Job Work) (ITC[HS] Code-71131914, 7131143, 71131144, 71131913, 71131911) (7) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia Moissanite, Synthetic Diamond Studded Gold Jewellery) (Mfg/Job Work) (ITC[HS] Code-71131914)". Further, they stated that the FOB value of exports for the 5 years period is projected as Rs. 8700.00 Lakh, with outgo of foreign exchange as Rs. 7592.59 Lakh, resulting NFE of Rs. 1107.41 Lakh (14.59%), from manufacturing activity. They have assured that they will generate employment for 13 Persons (08 Male, 05 Female).

The Committee raised a query regarding financial arrangements of the Directors. The applicants were asked to submit Ledger Statement of Sale/Purchase with invoices, Provisional Balance Sheet & Order Copy. Applicant submitted the requisite details/documents before the Committee member from Income Tax.

The Committee, after due deliberations, approved the proposal except quantity of export item at Sr. No. 6 (Remaking, Repairing, Melting & Remelting of Diamond Studded, Plain Jewellery, Reject Jewellery) is restricted to 1000 Grams and subject to the standard terms and conditions. The value addition will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms will be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51 issued vide F.No. D.11/32/2009-SEZ dated 25.03.2010 by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Import of items where there is no wastage is permitted on net to net basis when exported.

**108-B-Deferred Proposals for Surat – SEZ (SSEZ):-**

1. **Application for setting up SEZ unit namely M/s Iabud Diamond Pvt. Ltd, Surat.**

The Committee members were informed that their proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing activity of (1) Cut & Polished Natural Diamonds Studded Silver Jewellery (ITC[HS] Code-71131143) (2) Precious & Semi



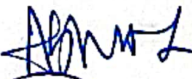
Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131144) (3) Cubic Zirconia, Moissanite Diamond, Lab Grown Diamonds, CVD Diamonds Studded Silver Jewellery (ITC[HS] Code-71131145) (4) Cut & Polished Natural Diamond Studded Gold Jewellery (ITC[HS] Code-71131923) (5) Cubic Zirconia, Moissanite Diamond, Lab Grown Diamonds, CVD Diamonds Studded Gold Jewellery (ITC[HS] Code-71131924) (6) Precious & Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131925) (7) Watch Cases and Parts thereof cases of Precious Metal or of Metal Clad with Precious Metal Studded with Cubic Zirconia, Moissanite Diamonds, Cut & Polished Natural Diamonds (ITC[HS] Code-71179090)".

The unit had applied for setting up a unit in Surat SEZ which was put up in 107<sup>th</sup> UAC held on 26.09.2024 and the applicant had been asked to submit Balance Sheet/Bank Statement, Loan details/agreement with loan providing person/company and hence, the proposal was deferred.

Shri Sarang Pankajbhai Patel, one of the Directors of the Unit appeared before the Approval Committee and provided required documents sought by the UAC vide its decision in 107<sup>th</sup> UAC meeting. The Committee also noticed that as against the cost of project shown as Rs. 75.00 Lakhs, the directors have Rs. 152.45 Lakhs in their bank account.

The Committee, after due deliberations, approved the proposal with amended description of export item at Sr. No. 7 (Watch Cases without movement) and subject to the standard terms and conditions. The value addition will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms will be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51 issued vide F.No. D.11/32/2009-SEZ dated 25.03.2010 by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Import of items where there is no wastage is permitted on net to net basis when exported.

**2. Application for setting up SEZ unit namely M/s Tilva Exim Pvt. Ltd, Gandhinagar.**

 The Committee members were informed that their proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing activity of (1) Cut & Polished Natural Diamonds Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131143) (2) CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamond Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131144) (3) Semi Precious Stone & Precious Stone Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131145) (4) Plain

Gold Jewellery (ITC[HS] Code-71131911) (5) Cut & Polished Natural Diamonds Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131913) (6) CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamond Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131914) (7) Semi Precious Stone & Precious Stone Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131915)\*.

The unit had applied for setting up a unit in Surat SEZ which was put up in 107<sup>th</sup> UAC held on 26.09.2024 and the applicant had been asked to submit Balance Sheet/Bank Statement, Loan details/agreement with loan providing person/company and hence, the proposal was deferred.

Shri Sarang Pankajbhai Patel, one of the Directors of the Unit appeared before the Approval Committee and provided required documents sought by the UAC vide its decision in 107<sup>th</sup> UAC meeting. The Committee also noticed that as against the cost of project shown as Rs. 93.00 Lakhs, the directors have Rs. 154.86 Lakhs in their bank account.

The Committee, after due deliberations, approved the proposal with amended quantity of export item at Sr. No. 1 (Cut & Polished Natural Diamonds Studded Silver Jewellery) and Sr. No. 7 (Semi Precious Stone & Precious Stone Studded Gold Jewellery) to 10000 Grams and 8000 Grams respectively and subject to the standard terms and conditions. The value addition will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms will be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, as amended from time to time. For re-melting, remaking and repairing of Jewellery Instruction No. 51 issued vide F.No. D.11/32/2009-SEZ dated 25.03.2010 by the Director, SEZ Section, Ministry of Commerce; New Delhi should be strictly complied. Import of items where there is no wastage is permitted on net to net basis when exported.

**108-C - DEFERRED OTHER CASES**

- (1) **Request made by M/s Kaps Overseas Pvt. Ltd, Unit No. 143-144 on Plot No. 257-A, Surat SEZ for Broad-banding of trading activity in existing LOA.**

The Committee members were informed that M/s Kaps Overseas Pvt. Ltd, Unit No. 143-144 on Plot No. 257-A, Surat SEZ vide letter dated 12.09.2024 have submitted Form-F-3 for broad-banding of trading activity in existing LoA as per below table.

Sr. No.	Items Description for Trading Activity	Annual Capacity (In Pieces)	Item Code (ITC HS Code No.)
01.	Other of Cast Iron, not Enamel Led Pans	100000	73239110



02.	Other of Cast Iron, not Enamel Led Other	100000	73239110
03.	Of Cast Iron, Enamelled	100000	73239200
04.	Of Stainless Steel Pressure Cookers	100000	73239310
05.	Of Stainless Steel Pressure Others	500000	73239390
06.	Ghamellas	100000	73239410
07.	Utensils	50000	73239420
08.	Others	50000	73239490
09.	Utensils of Galvanised Iron	50000	73239910
10.	Other Utensils	50000	73239920
11.	Others	100000	73239990

M/s Kaps Overseas Pvt. Ltd, Unit No. 143-144 on Plot No. 257-A, Surat SEZ has been granted LOA bearing No. SSEZ/II/03/2020-21/113 dated 13.07.2020 valid upto 08.06.2028 for manufacturing & trading Activity.

**The Cost of Project and Source of Fund with employment details are as under:-**

Cost of Project (Rs. in Lakhs)		Source of Fund:-
Working Capital:-	: - 0.00	Promoters Contribution
Pre-operative expense	: - 0.00	
Working Capital	: - 40.00	
<b>Total -</b>	<b>: - 40.00</b>	

**Employment Details**

	Men	Women
At the time of LOA:	12	5
Broad-banding:	15	7

No one has appeared before Approval Committee. Hence, the Committee, after due deliberations, deferred the proposal for next meeting.

- (2) **Request made by M/s Kalika International, Plot No. 40-41 & 46-47, Surat SEZ, for change in Partnership Deed as well as change of Shares in Profit or Loss.**

The Committee members were informed that M/s Kalika International, Plot No. 40-41 & 46-47, Surat SEZ, Sachin, Surat vide letter dated 08.08.2024 for change in Partnership Deed as well as change of Shares in Profit or Loss.

The Unit had given LOA No. SSEZ/K-5/263/2004-05/2599 dated 01.11.2005 to set up the unit for "Manufacturing activity as mentioned in LOA dated 01.11.2005 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 13.04.2006.

They have submitted following documents in support of the aforesaid change:-

1. Copy of revised Partnership Deed
2. Copy of IEC & RCMC
3. ITR copy of new Partners
4. Copy of Pan Card and Aadhar Cards of new Partners.

The list of new partners, continuing partners & retired partners with their Share Ratio as per given documents are as under:-

Sr. No.	Name of the Partners (Shri/Smt.)	Current Status	Existing P/L Sharing Ratio	New P/L Sharing Ratio
1	Bhupendra R. Rathod	Retiring Partner	26.50%	--
2	Sanat R. Rathod	Retiring Partner	12.50%	--
3	Anup R. Rathod	Retiring Partner	12.50%	--
4	Paresh R. Rathod	Continuing Partner	12.50%	17%
5	Shivani M. Rathod	Continuing Partner	12.00%	16%
6	Nima D. Rathod	Continuing Partner	12.00%	16%
7	Kanishk P. Rathod	Continuing Partner	12.00%	17%
8	Mitesh A. Rathod	New Partner	--	17%
9	Dhanesh S. Rathod	New Partner	--	17%
<b>Total</b>			<b>100%</b>	<b>100%</b>

Shri Paresh Rathod, one of the partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Partnership Deed as well as change of Shares in Profit or Loss of the unit subject to submission of Balance Sheet of new partners and approval by relevant statutory bodies with following conditions:-

- a) Seamless continuity of the SEZ activities with unaltered responsibilities and Obligations for the altered unit entity;
- b) Fulfilment of all eligibility criteria applicable to units, including security clearances etc. by the altered unit entity and its constituents;
- c) Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.

d) Full financial details relating to the transfer of equity shall be furnished immediately to the Member (IT), CBDT, Department of Revenue.

e) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger,



amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.

- f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
- h) Copy of modified IEC and Registration Cum Membership Certificate (RCMC) shall be furnished.
- i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- j) The Unit shall furnish fresh LUT/Bond.

**108-D - OTHER CASES**

- (1) **Request made by M/s Textrade International Ltd, Plot No. 121-135, Surat SEZ for Broad-banding of manufacturing and trading activity in existing LoA.**

The Committee members were informed that M/s Textrade International Ltd, Plot No. 121-135, Surat SEZ vide letter dated 08.11.2024 have submitted Form-F-3 for broad-banding of manufacturing and trading activity in existing LoA as per below table.

Sr. No.	Items Description for Manufacturing/Trading Activity	Annual Capacity (In Pieces)	Item Code (ITC HS Code No.)
01.	Manufacturing of Toilet Paper and similar Paper, Cellulose Wadding or Webs of Cellulose Fibres, of 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, Tablecloths, Serviettes, Bed Sheets and similar household, Sanitary or Hospital Articles, Articles of Apparels and Clothing accessories, of Paper Pulp, Paper, Cellulose Wadding or Webs of Cellulose Fibres	10,00,00,000.00	48189000
02.	Trading of Toilet Paper and similar Paper, Cellulose Wadding or Webs of Cellulose Fibres, of 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, Tablecloths, Serviettes, Bed Sheets and	1,00,00,000.00	48189000



	similar household, Sanitary or Hospital Articles, Articles of Apparels and Clothing accessories, of Paper Pulp, Paper, Cellulose Wadding or Webs of Cellulose Fibres		
03.	Manufacturing of Sanitary Towels Pads and Tampons, Napkins Diapers, Napkin Liners and Similar Articles of any Material	32,00,00,000.00	961900
04.	Trading of Sanitary Towels Pads and Tampons, Napkins Diapers, Napkin Liners and Similar Articles of any Material	2,00,00,000.00	961900

M/s Textrade International Ltd, Plot No. 121-135, Surat SEZ has been granted LOA bearing No. SSEZ/T-6/247/2004-05/2219 dated 09.06.2004 valid upto 31.03.2027 for manufacturing activity.

**The Cost of Project and Source of Fund with employment details are as under:-**

**Cost of Project (Rs. in Lakhs)**

**Source of Fund: - Own Fund**

Machinery	
Indigenous	:- 40.00
Import	:- 1500.00
Other expense	:- 37.00
Working Capital	:- 150.00
<b>Total -</b>	<b>:- 1727.00</b>

**Employment Details**

	Men	Women
At the time of LOA:	52	44
Broad-banding:	100	65

Shri Deepak Vaze, Authorised Person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for broad-banding of manufacturing and trading activities in their existing LOA subject to submission of revised export products in form F-3 as per below table and fulfillment of the other standard terms and conditions.

Sr. No.	Items Description for Manufacturing/Trading activity	Annual Capacity (In Pieces)	Item Code (ITC HS Code No.)
01.	Manufacturing of Pads, Puppy Pads	10,00,00,000.00	48189000
02.	Trading of Pads, Puppy Pads	1,00,00,000.00	48189000
03.	Manufacturing of Pads, Puppy Pads	32,00,00,000.00	961900
04.	Trading of Pads, Puppy Pads	2,00,00,000.00	961900



**(2) Request made by M/s Maxheal Laboratories Pvt. Ltd., Plot No. 2-7 & 80-85, Surat SEZ, for change in registered office address.**

The Committee members were informed that M/s Maxheal Laboratories Pvt. Ltd., Plot No. 2-7 & 80-85, Surat SEZ vide letter dated 18.11.2024 requested for change in registered office address.

The Unit had given LOA No. SSEZ/M-12/280/2004-05/3174 dated 04.03.2005 to set up the unit for "Manufacturing activity as mentioned in LOA dated 04.03.2005 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 16.11.2009. The unit's LOA is valid upto 15.11.2029.

The unit has submitted following documents in support of the change in registered office address i.e. 401, 4<sup>th</sup> Floor, Maxheal House, Plot No. 169, CTC No. 1043, Bangur Nagar, Goregaon West, Mumbai - 400090.

1. Copy of IEC & RCMC Certificate
2. Copy of ROC
3. Copy of GST Certificate.

Shri Devudatta Panida, authorised person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for change of registered office of the unit subject to fulfillment of the other standard terms and conditions.

**(3) Request made by M/s Grown One Tech Pvt. Ltd, Plot No. 152, Surat SEZ, for change of Directors & Share Holding pattern.**

The Committee members were informed that M/s Grown One Tech Pvt. Ltd, Plot No. 152, Surat SEZ, Sachin, Surat vide letter dated 13.11.2024 requested for Change of directors & Share Holding pattern amongst the directors.

The Unit had given LOA No. SSEZ/II/014/2020-21/587 dated 10.12.2020 to set up the unit for manufacturing of Lab Grown Diamonds. The unit had commenced their authorised operation of manufacturing activity w.e.f. 01.07.2021.

Further, they have submitted following documents in support of the aforesaid change:-

1. Copies of DIR-12 of Directors;
2. Copy of ITRs of new partner
3. Copy of PAN Card & Aadhar Card of new Directors;
4. Updated copy of ROC
5. Update copy of IEC, RCMC



The Share Holding Pattern as per given documents of current directors are as under;-

Sr. No.	Name of the Director	Designation	% of Shareholding before	% of Shareholding as after
1	Rajesh Lakhani	New Director	--	15
3	Varun Lakhani	Existing Director	85	85
4	Mehul Vaghani	Retired Director	15	--
<b>Total</b>			100	100

Shri Dipak Patel, Authorised Person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change of Directors & Share Holding pattern of the unit and approval by relevant statutory bodies with following conditions:-

- a) Seamless continuity of the SEZ activities with unaltered responsibilities and Obligations for the altered unit entity;
  - b) Fulfilment of all eligibility criteria applicable to units, including security clearances etc. by the altered unit entity and its constituents;
  - c) Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
  - d) Full financial details relating to the transfer of equity shall be furnished immediately to the Member (IT), CBDT, Department of Revenue.
  - e) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
  - f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
  - g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
  - h) Copy of modified IEC and Registration Cum Membership Certificate (RCMC) shall be furnished.
  - i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
  - j) The Unit shall furnish fresh LUT/Bond.
- (4) **Request made by M/s Leora Jewellery, Plot No. 55-A, Surat SEZ, for change in Partnership Deed as well as Share ratio in Profit or Loss.**



The Committee members were informed that M/s Leora Jewellery, Plot No. 55-A, Surat SEZ, Sachin, Surat, vide their letter dated 21.11.2024 for change in Partnership Deed as well as Share ratio in Profit or Loss.

The Unit had given LOA No. SSEZ/II/007/2006-07/1976 dated 05.10.2006 to set up the unit for "Manufacturing activity as mentioned in LOA dated 05.10.2006 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 22.08.2024 valid upto 22.02.2007.

They have submitted following documents in support of the aforesaid change:-

1. Copy of revised Partnership Deed
2. List of Share Ratio of Partners
3. Copy of ROF

The list of continuing partners & retired partners with their Share Ratio as per given documents are as under:-

Sr. No.	Name of the Partners (Shri/Smt.)	Current Status	Existing P/L Sharing Ratio	New P/L Sharing Ratio
1	Manish Popatbhai Jiwani	Continuing Partner	40%	50%
2	Arvind Popatbhai Jiwani	Continuing Partner	40%	50%
3	Jayshreeben Arvindbhai Jiwani	Retired Partner	10%	--
4	Ashaben Manish Jiwani	Retired Partner	10%	--
<b>Total</b>			<b>100%</b>	<b>100%</b>

Shri Arvind Popatbhai Jiwani, one of the Partner of the unit appeared before the Approval Committee & explained the above proposal. However, the Committee has asked to submit the Firm's Provisional Balance Sheet and Capital infused with its Source.

The Committee, after due deliberations, deferred the proposal for next meeting of change in Partners as well as change of Shares in Profit or Loss of the unit.

**(5) Request made by M/s Keeva Jewels, Plot No. 108, Surat SEZ for Broad-banding of manufacturing activity in existing LoA.**

The Committee members were informed that M/s Keeva Jewels, Plot No. 108, Surat SEZ vide letter received dated 02.12.2024 have submitted Form-F-3 for broad-banding of manufacturing in existing LoA as per below table.

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
01	Cut and Polished Diamonds [Natural]	500 Carats	71023910
02	Cut and Polished Diamond [Lab Grown]	500 Carats	71049120
03	Watch Bezel, Dial, Strip, Case, Belt, made from	1000 Pieces	91139090

	Gold/Silver/Other metal with movement and without any movement / Machinery Studded with natural diamonds, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.		
04.	Frames and Mountings for Spectacles, Full Goggles or the like, and Parts without Glass Studded with natural diamonds, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	1000 Pieces	90049090
05.	Cuff Links of Gold & Silver Studded with natural diamonds, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	1000 Pieces	71171100
06.	Mobile Case/Cover, Broach of Gold, Silver & Steel, Nails & Teara Studded with natural diamonds, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	4000 Pieces	71159090
07.	Waist Belt & Wrist Belt Studded with natural diamonds, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	1000 Pieces	91021900

M/s Keeva Jewels, Plot No. 108, Surat SEZ has been granted LOA bearing No. SSEZ/II/02/2022-23/233 dated 21.06.2022 valid upto 26.08.2027 for manufacturing activity.

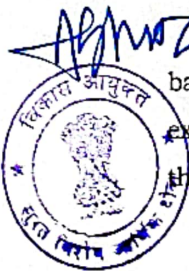
**The Cost of Project and Source of Fund with employment details are as under:-**

<b>Cost of Project (Rs. in Lakhs)</b>	<b>Source of Fund: - Own Fund</b>
Machinery	
Indigenous :- 2.00	
Import :- 3.00	
Working Capital :- 79.00	
<b>Total - :- 84.00</b>	

<b>Employment Details</b>	<b>Men</b>	<b>Women</b>
At the time of LOA:	215	35
Broad-banding:	325	20

Shri Rajesh Kuvadiya, one of the partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for broad-banding of manufacturing activities in their existing LOA with amended description of export item at Sr. No. 3 (Watch Dial without movement) respectively and fulfillment of the other standard terms and conditions.





**(6) Request made by M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ, for change of directors.**

The Committee members were informed that M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ, Sachin, Surat vide letter dated 14.08.2024 for change of Directorship of the unit.

The Unit had given LOA No. SSEZ/II/17/2009-10/933 dated 05.12.2009 to set up the unit for "Manufacturing activity as mentioned in LOA dated 05.12.2009 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 04.11.2011.


They have submitted the details of directors that there is only one director has resigned in the company i.e. Ms. Vyanjana Kiritbhai Pandya and also mentioned that there is no change in share holding pattern. The following documents in support of the aforesaid change:-

1. Copies of DIR-12
2. Copy o IEC & RCMC

The unit has also mentioned that there is no change in share holding pattern. The list of continuing directors and retired director as per given documents are as under:-

Sr. No.	DIN	Name of Directors	Current Status
1	00013035	Mr. Dhirajlal Vallabhbhai Kotadia	Continuing Director
2	06575042	Mr. Bhargav Dhirajlal Kotadia	Continuing Director
3	06782685	Mr. Abhishek Rajendrakumar Kabra	Continuing Director
4	08568779	Mr. Jose Calle Serrano	Continuing Director
5	01709758	Mr. Gautam Gode	Continuing Director
6	07729738	Mr. Harivadan Jagadish Pandya	Continuing Director
7	07983480	Mr. Ganesh Prasad Sabat	Continuing Director
8	09782750	Ms. Vyanjana Kiritbhai Pandya	Retired Director
9	10221436	Ms. Sonalika Dhar	Continuing Director
10	08838872	Mr. Debasis Panigrahi	Continuing Director

Shri Kishor Dudhat, authorised person of the unit appeared before the Approval Committee & explained the above proposal.

 The Committee, after due deliberations, approved the proposal for change of Directorship of the unit subject to approval by relevant statutory bodies with following conditions:-



- a) Seamless continuity of the SEZ activities with unaltered responsibilities and Obligations for the altered unit entity;
- b) Fulfilment of all eligibility criteria applicable to units, including security clearances etc. by the altered unit entity and its constituents;
- c) Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- d) Full financial details relating to the transfer of equity shall be furnished immediately to the Member (IT), CBDT, Department of Revenue.
- e) The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- f) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- g) The unit shall furnish the details of PAN and jurisdictional assessing officer of the unit to CBDT.
- h) Copy of modified IEC and Registration Cum Membership Certificate (RCMC) shall be furnished.
- i) The Unit shall furnish declaration regarding Repatriation Benefits in respect of Foreign Directors.
- j) The Unit shall furnish fresh LUT/Bond.

**108-E-Post-facto approval of action taken by the Development Commissioner under the delegated powers of the Approval Committee.**

**Subject: - Action Taken Report of the DC, SSEZ, to the Approval Committee, for post-facto Approval/ratification of the approvals granted by the DC under the delegated powers.**

The Committee members were informed that the Approval Committee in its 4<sup>th</sup> (fourth) meeting held on 13-02-2009, had delegated its powers under Rule-18 of the SEZ Rules, 2006, to the Development Commissioner (DC), SSEZ, to take action as deemed fit under the SEZ Rules, for consideration/clearance of cases pertaining to



broad-banding, enhancement of capacity of production, change in items of manufacture or service capacity.

Thus, the DC, SSEZ had exercised the delegated powers of the Approval Committee, and considered & granted approval for change of name of M/s Ruta Jewels to M/s. D.N. Jewels Manufacturing as well as change in their registered office address.

Details of the approvals granted by DC, SSEZ is appended to this note below. The Report is placed before the Approval Committee for its kind consideration and ratification/ post facto approval of the action taken by the DC, SSEZ.

**(1) Request made by M/s Ruta Jewels, Plot No. 205, Surat SEZ for change its name to M/s. D.N. Jewels Manufacturing from M/s. Ruta Jewels as well as change in Registered office address**

M/s Ruta Jewels, Plot No. 205, Surat SEZ vide their letter dated 08.11.2024 have requested to change its name to M/s. D.N. Jewels Manufacturing from M/s. Ruta Jewels as well as change in Registered office address. They have submitted following documents:-

1. Copy of RoF in respect of change of name;
2. Copy of PAN Card in the name of M/s D.N. Jewels Manufacturing
3. Copy of IEC, RCMC & GST Certificate
4. Copy of Supplementary Deed

**New Registered office address**

**Plot No. 205, Surat Special Economic Zone,  
Sachin, Surat - 394 230.**

The Unit had given LOA No. SSEZ/II/059/2011-12/1834 dated 28.02.2012 to set up the unit for "Manufacturing activity as mentioned in LOA dated 28.02.2012 valid upto 11.04.2027 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 12.04.2012.

The unit also submitted vide letter dated 19.11.2024 that they are facing trouble because they have updated new name M/s DN Jewels Manufacturing in all legal registrations except LOA. Now when they are going to file the certificate of origin, the name of M/s DN Jewels Manufacturing appears online but as the same is not changed in the LOA, the shipping bill is created in the name of M/s Ruta Jewels. So the Chamber of Commerce is not approving the Certificate of Origin. The unit has also mentioned that they have many orders in progress where certificate of origin is mandatory without which export is not possible. If they wait for the Approval



Committee meeting, they will suffer huge financial losses and they will lose both their customers and goodwill which cannot be afforded in the current recession period. Therefore, the unit had requested to accept their request with immediate effect.

Hence, the matter was put up before the Approval Committee for post-facto approval. After due deliberations, the Committee gave the post-facto approval.

**108-F-Post facto approval for issued Show Cause Notices for cancellation of Letter of Approval and imposition of penalty to the units, who have not submitted APRs, Late filed APRs or have achieved negative NFE and Bank Realization is pending in spite of repeated reminders.**

As per the provisions of Rule 22 of the Special Economic Zone, 2006, read with condition No. 7 of Form H (Bond-cum-legal undertaking for Special Economic Zone Unit), every SEZ unit shall after the commencement of production or service activities, submit to the Development Commissioner and the Specified Officer, Annual Performance Return (APR in Form I) within a period of 180 days following the close of the Financial year, certified by a Chartered Accountant. In case of wrong submission of information or failure to submit such information within the stipulated time, the permission granted by the Development Commissioner for carrying out the authorised operation may be withdrawn and/or the permission for further imports and sales in the Domestic Tariff Area may be stopped.

**As per Rule 22(3), SEZ Act, 2006.**

*The Unit shall submit Annual Performance Reports in the Form-I, to the Development Commissioner and the Development Commissioner shall place the same before the Approval Committee for consideration.*

**Section 54(2) in The Special Economic Zones Rules, 2006**

*(2) In case the Approval Committee come to the conclusion that a Unit has not achieved positive Net Foreign Exchange Earning or failed to abide by any of the terms and conditions of the Letter of Approval or Bond-cum-Legal Undertaking, without prejudice to the action that may be taken under any other law for the time being in force, the said Unit shall be liable for penal action under the provisions of the Foreign Trade (Development and Regulation) Act, 1992.*

**As per Rule-16 of SEZ Act, 2005.**

*(1) The Approval Committee may, at any time, if it 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.*



In view of above, the units who have failed the above conditions, have been issued the Show Cause Notices as per remarks shown in their respective columns and the same is put up for post facto approval.

Details of Show Cause Notice issued		
Sr.No.	Name of Units	Remarks (Reason for issuance of SCN)
1	Tabrez Impex.	Late filing APR (2004-05 to 2022-23)
2	Maxheal Laboratories Pvt. Ltd.	Late filing of APR (2019-20 to 2022-23) & Pending APR(2023-24)

The matter was put up before the Approval Committee for ex-post-facto approval. After due deliberations, the Committee gave its approval.

#### 108-G- Monitoring of audited APRs of the Units of Surat SEZ.

As per the Rule 54 of the SEZ Rules, 2006,

- Performance of the Unit shall be monitored by the Approval Committee as per the guidelines in Annexure appended to these rules.
- In case the Approval Committee comes to the conclusion that a Unit has not achieved positive NFE, the said Unit shall be liable for penal action under the provisions of FTDR Act 1992.

The Approval Committee in its Meetings held from time to time has monitored the APRs of the most of the Units of Surat SEZ. The APRs submitted by the following Units have been audited by the Chartered Accountant appointed by this office as per the direction of the Zonal Development Commissioner: The Details are furnished as under.

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
1	V. M. Maniyar Exports. (15.01.2014)	2021-22	1770.66	1074.95	695.71	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	Cleanpure Manufacturing India Pvt. Ltd. (15.05.2004)	2023-24	595.38	399.48	195.9	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	Envision Scientific Pvt.	2022-23	7540.79	2625.47	4915.32	Rs. 10.37



Ltd.						Crores
(15.02.2020)	2023-24	10436.27	4409.61	6026.66		Rs. 34 Crores

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
4	Marvel International. (01.04.2005)	2021-22	1458.91	77.33	1381.58	NIL
		2022-23	1615.41	74.06	1541.35	
		2023-24	1978.62	102.11	1876.51	


Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
5	Excel Overseas Pvt. Ltd. (01.04.2014)	2019-20	9732.9	7759.13	1973.77	NIL
		2020-21	1003.42	1011.6	-8.18	Rs. 88.97 Crores
		2021-22	20.62	13.63	6.99	Rs. 83.13 Crores
		2022-23	1158.65	1037.06	121.59	Rs. 72 Crores

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
6	Photon Laser Technologies (21.06.2016)	2019-20	123.75	78.99	44.76	NIL
		2020-21	418.9	276.7	142.2	
		2021-22	778.18	556.8	221.38	
		2022-23	1129.62	815.32	314.3	
		2023-24	1015.24	824.13	191.11	

After due deliberations, the Committee approved the above cited APRs of the Units & directed to issue Show Cause Notice if there is pending Realization/ Negative NFE.

The meeting ended with vote of thanks to the Chair.



  
(Abhimanu Sharma)  
Development Commissioner,  
Surat Special Economic Zone.