

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

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SSEZ/B/AC/95/2025-26/985

Dated: 16th January, 2026

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 Lt. 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 Thirteenth (113th) meeting of Approval Committee for multi-product Surat Special Economic Zone, held on Tuesday the 13th January, 2026 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, for information and necessary action.

Yours faithfully,

Encl. as above.

SANJEET
KUMAR SINGH
Assistant Development Commissioner,
Surat Special Economic Zone.

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



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Minutes of the 113th (One Hundred and Thirteenth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 13.01.2026 at 11:30 hours in the Conference Hall, Surat Special Economic Zone under the Chairmanship of Shri Abhimani 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 Satyadev D., FTDO, Surat.	Member
02	Shri Hitesh, Superintendent, SIIB, Customs, Surat.	Member
03	Smt. Namita Patel, Joint Commissioner of Income Tax, Range-1(3), Surat.	Member
04	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 Vinod Kumar Yerne, Specified Officer, Surat SEZ.
02	Shri Sanjeet Singh, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 112th Meeting held on 28.11.2025.

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

113-A- Fresh Cases for Surat - SEZ (SSEZ):-

1. Application for setting up SEZ unit namely M/s GOQU Enterprises Pvt. Ltd, Delhi.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for “(1) Manufacturing/Job Work of Silver Jewellery Studded with Natural Diamonds, CVD, Precious Stone, Lab Grown Diamonds, CZ, Moissanite, Synthetic Diamonds (ITC[HS] Code-71131143, 71131144, 71131145) (2) Manufacturing/Job Work of Gold Jewellery Studded with Natural Diamonds, CVD, Precious Stone, Lab Grown Diamonds, CZ, Moissanite, Synthetic Diamonds (ITC[HS] Code-71131913, 71131914, 71131915)”. The FOB value of exports for the 5 years period is projected as Rs. 5513.00 Lakh, with outgo of foreign exchange as Rs. 4771.00 Lakh, resulting in NFE of Rs. 742.00 Lakh (15.55%), from manufacturing activity. The employment generation would be 25 Persons (15 Male, 10 Female)


Shri Allexis Masih, one of the directors of the Unit appeared before the Approval Committee to explain their proposal. The Committee was not satisfied about their credentials and financial arrangements & has raised a query to submit the following documents;

1. Income Tax Returns (ITRs) of the company for the last three financial years.



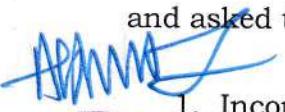
2. Audited Balance Sheet along with Profit & Loss Account of the company for the last three financial years.
3. Bank Statement of M/s GOQU Enterprises Pvt. Ltd. from 12.10.2022 till date, including complete narration.
4. High Court Order related to the merger/takeover of the company.
5. Individual audited balance sheets of the directors for the last three years.
6. Certified copies of ledgers reflecting parties/individuals making payments to M/s GOQU Enterprises Pvt. Ltd., as reflected in the bank statements of the unit.
7. GST Returns of M/s GOQU Enterprises Pvt. Ltd. for the last three financial years.

Hence, the Committee, after due deliberations, deferred the proposal to next Unit Approval Committee meeting.

2. Application for setting up SEZ unit namely M/s Misha Jewels Pvt. Ltd, Ahmedabad.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for “(1) Manufacturing/Job Work of Cut & Polished Natural Diamond Studded Silver Jewellery (ITC[HS] Code-71131143) (2) Manufacturing/Job Work of Semi Precious Stone & Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamond Studded Silver Jewellery (ITC[HS] Code-71131144) (3) Manufacturing/Job Work of Plain Gold Jewellery (ITC[HS] Code-71131911) (4) Manufacturing/Job Work of Cut & Polished Natural Diamond Studded Gold Jewellery (ITC[HS] Code-71131913) (5) Manufacturing/Job Work of Semi Precious Stone & Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamond Studded Gold Jewellery (ITC[HS] Code-71131914)”. The FOB value of exports for the 5 years period is projected as Rs. 33957.00 Lakh, with outgo of foreign exchange as Rs. 30771.00 Lakh, resulting in NFE of Rs. 3186.00 Lakh (10.35%), from manufacturing activity. The employment generation would be 15 Persons (9 Male, 6 Female)

Shri Nirav Soni & Smt. Manisha Soni, directors of the unit appeared before the Approval Committee and explained their proposal. The Committee has raised a query and asked to submit the following documents.



1. Income Tax Return (ITR) for the A.Y. 2025-26 of Shri Nirav Soni.
2. GST Returns of M/s Misha Jewels Pvt. Ltd & M/s NS Gold. for the last three financial years.
3. To clarify on the funding of their proposal by M/s Misha Jewels Pvt. Ltd.



4. Documentary evidence of GST activation.

Hence, the Committee, after due deliberations, **deferred the proposal to next Unit Approval Committee meeting.**

113-B-01- Deferred Proposals for Surat SEZ: -

1. Application for setting up SEZ unit namely M/s Nioma Jewellex LLP, 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) Re-making, Re-pairing, Melting, Re-melting of Silver Jewellery Studded with Natural Diamond (ITC[HS] Code-71131143) (2) Silver Jewellery Studded with Natural Diamond (ITC[HS] Code-71131143) (3) Re-making, Re-pairing, Melting, Re-melting of Silver Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131144) (4) Silver Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131144) (5) Re-making, Re-pairing, Melting, Re-melting of Silver Jewellery Studded with Semi Precious Stone (ITC[HS] Code-71131145) (6) Silver Jewellery Studded with Precious and Semi Precious Stone (ITC[HS] Code-71131145) (7) Re-making, Re-pairing, Melting, Re-melting of Silver Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131149) (8) Silver Jewellery Studded with Natural Diamond, Precious and Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131149) (9) Gold Jewellery Studded with Natural Diamond (ITC[HS] Code-71131913) (10) Re-making, Re-pairing, Melting, Re-melting of Gold Jewellery Studded with Natural Diamond (ITC[HS] Code-71131913) (11) Gold Jewellery Studded with lab Grown Diamond (ITC[HS] Code-71131914) (12) Re-making, Re-pairing, Melting, Re-melting of Gold Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131914) (13) Gold Jewellery Studded with Precious and Semi Precious Stone (ITC[HS] Code-71131915) (14) Re-making, Re-pairing, Melting, Re-melting of Gold Jewellery Studded with Semi Precious Stone (ITC[HS] Code-71131915) (15) Gold Jewellery Studded with Natural Diamond, Precious and Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919) (16) Re-making, Re-pairing, Melting, Re-melting of Gold Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919)”.

The case was put up in 111th UAC held on 02.09.2025 and the Committee had raised a query regarding financial arrangements of the Partners as well as Income Tax returns of the same.



Therefore, they were directed to submit the requisite documents regarding the above raised queries and the matter was deferred to next Unit Approval Committee meeting. And the unit has submitted the documents vide their letter dated 19.11.2025.

Thereafter, the case was put up in 112th UAC held on 28.11.2025 and the Committee had again raised a query regarding the following documents vide this office letter dated 05.12.2025 and the Committee, after due deliberations, deferred the proposal to next meeting. But the unit has not submitted the required documents till date.

- (i) Bank Details shown by them as their credit balance in SBI account of value Rs. 5.61 Crore.
- (ii) The justification of value of export order invoices not matching with corresponding entries in their bank statement.
- (iii) Latest Bank Statement of last six months of the firm.
- (iv) Audited Balance Sheet as well as P&L for the F.Y. 2024-25.
- (v) The certified copy of ledger of the parties who are making payment to M/s Nioma Jewellex LLP which is mentioned in Bank statement of the unit.
- (vi) Submit the Overseas buyer profile & turnover. Thus, the applicants were asked to submit the required documents related to financial arrangements of the partners for further consideration of their proposal.

Further, shri Dineshbhai A. Sheta, one of the partners of the unit informed that their GST, which was suspended earlier had now become active after they represented their case before the GST department. Hence, the Committee had directed to submit the copy of notice issued by the GST department & also a copy of the reply thereof.

In the current Unit Approval Committee, it was informed that the unit has failed to produce the requisite documents as called for in the 112th UAC meeting. Further, the applicant has also withdrawn its proposal for setting up a unit in Surat SEZ vide their email dated 11.01.2026. As such, the Committee, after due deliberations, rejected the proposal.

2. Application for setting up SEZ unit namely M/s Bhairav Global Mart Pvt. Ltd, Surat.

The Committee members were informed that the Proposal is for setting up a new unit in the Surat-SEZ, for “Manufacturing activity of (1) Pan Masala (Non-Tobacco) (ITC[HS] Code-21069020) and Trading of (1) Cheroots (ITC[HS] Code-24021010) (2) Cigar (ITC[HS] Code-24021010) (3) Filter Cigarettes (ITC[HS] Code-24022010) (4) Flavored Sheesha Tobacco (ITC[HS] Code-24031110) (5) Hookah Tobacco (ITC[HS] Code-

2403110) (6) Chewing Tobacco (Various Product) (ITC[HS] Code-24039910) (7) Cut Tobacco (ITC[HS] Code-24039970) (8) Snus Tobacco (ITC[HS] Code-24039990) ". He has assured that he will generate employment for 35 Persons (25 Male, 10 Female).

The case was put up in 110th UAC held on 30.06.2025 and the Committee had raised a query regarding financial arrangements of the Directors as well as their credentials. It was observed that the credit worthiness of the applicant does not seem to be feasible. The applicant was informed that their proposal does not seem viable looking at the financial condition of the Company/Directors as reflected in the balance sheet and other financial documents of the company as well as Directors.

Therefore, they were directed to submit the requisite documents regarding the above raised queries and the matter was deferred to next Unit Approval Committee meeting. But the unit has not submitted any documents.

Thereafter, the case was again put up in 111th UAC held on 02.09.2025 and the Committee had raised a query regarding financial arrangements of the Partners as well as Income Tax returns of the same.

Therefore, they were directed to submit the requisite documents regarding the above raised queries and the matter was deferred to next Unit Approval Committee meeting. And, the unit has submitted the documents vide their letter dated 04.09.2025.

Thereafter, the case was put up in 112th UAC held on 28.11.2025 and the Committee had again raised a query regarding the following documents vide this office letter dated 05.12.2025 and the Committee, after due deliberations, deferred the proposal to next meeting. But the unit has not submitted the required documents till date.

- (i) Bank Statement of Shri Virendra Sinh Rana for last 1 year.
- (ii) Documentary evidence of production experience.
- (iii) Submit the Income Tax Return of F.Y. 2024-25 of all directors and Audit Report.
- (iv) Copy of amended ROC showing the change of directors.


The Directors of the unit informed that they are going to amend the current proposal to include only Raw Tobacco. The Committee directed them to submit detailed project report explaining the manufacturing process as well as duty advantage.


In the current Unit Approval Committee, Shri Virendrasinh Rana, one of the directors of the unit appeared and submitted a letter dated 13.01.2026 requesting therein to allow them to present a restructured & revised project proposal instead of the existing one before the UAC. It was noted by the Committee that the applicant has been unable to produce the requisite documents as called for in the previous Unit

Approval Committee meetings and since the matter has already been deferred three times earlier, the Committee, after due deliberations, rejected the proposal and advised the firm to put up their restructured proposal afresh.

113-C-DEFERRED OTHER CASE

(1) **Request made by M/s Plazma MPCVD & Research Center, Plot No. 153, Surat SEZ for Enhancement of Annual Capacity of manufacturing activity in existing LoA.**

The Committee members were informed that M/s. Plazma MPCVD & Research Center, Plot No. 153, Surat SEZ vide letter dated 21.11.2025, requested for Enhancement of Annual Capacity for manufacturing activity in their existing LoA as per below details: -

Enhancement of Annual Capacity

Sr. No.	Description	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1	Lab Grown Rough Diamonds	45000 Carats	175000 Carats	71049010
2	Diamond Growing Machine	100 Nos.	110 Nos.	84564000

They have also submitted Form - F3 along with Form F-3 for enhancement of Annual Capacity of manufacturing activity. The said unit has been granted LOA bearing No. SSEZ/II/18/2019-20/1120, dated 28.02.2020 and valid upto 26.05.2020 for manufacturing activity.

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

Cost of Project (Rs. In Lakhs)	
Plant & Machinery	
Import	: 10
Indigenous	: 15
Working Capital	:- 45
Total-	:- 70

Source of Fund (Rs. In Lakhs)	
Own Capital	- 70

Employment Details

Men Women

At the time of LOA:-	25	5
Broad – banding:-	7	0

The case was put up in 112th UAC held on 28.11.2025 and the Committee had raised a query regarding submitting a Chartered Engineer Certificate of machine life & existing production capacity with export performance in Carats. Therefore, the



Committee, after due deliberations, deferred the proposal to next meeting. But the unit has not submitted the required documents till date.

In the current Unit Approval Committee meeting, Shri Pradipkumar Paghdal, one of the partners of the unit appeared before the Approval Committee & explained the above proposal and submitted the requisite documents. However, one of the Committee members from Customs informed that the unit is currently under investigation of SIIB, Surat w.r.t. Production capacity & therefore, the matter may be deferred till the outcome of investigation.

Therefore, the Committee, after due deliberations, **deferred the proposal to next meeting.**

113 - D - OTHER CASES

(1) Request made by M/s KDT Diamond India Pvt Ltd, Plot No. 45, Surat SEZ, Sachin, Surat, for change of directors.

The Committee members were informed that M/s KDT Diamond India Pvt Ltd, Plot No. 45, Surat SEZ, Sachin, Surat vide their letter dated 03.12.2025, requested for change of directors.

The Unit was given LOA No. SSEZ/II/06/2023-24/1186 dated 12.09.2023 to set up the unit for "Manufacturing activity as mentioned in LOA dated 12.09.2023 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 10.07.2025.

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

1. Copy of Pan Card & Aadhar Card of New Director;
2. Copy of Last three ITRs of New Director;
3. Copy of DIR-12;
4. Copy of GST & IEC;
5. Copy of ROC.

The list of Continuing Director, retired Director & new Director as per given documents are as under: -



Sr. No.	Name of the Directors (Shri/Smt.)	Current Status
1	Sunghyuk Kang	Continuing Director
2	Seung Gi Kang	Continuing Director
3	Vijendra Singh	Retired Director
4	Hareshkumar C. Sangani	New Director

Further, the unit has also given written submission vide letter dated 22.12.2025 that there is no change in share holding pattern.

Now, Shri Hareshkumar C. Sangani, one of the directors of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request of change of directors, in their existing Letter of Approval, subject to submission of copy of relevant Board Resolution.

(2) Request made by M/s Nysa Industries Ltd, Plot No. 166, 167, 212 & 213, Surat SEZ, Sachin, Surat, for change in registered office address.

The Committee members were informed that M/s Nysa Industries Ltd, Plot No. 166, 167, 212 & 213, Surat SEZ, Sachin, Surat vide their letter dated 02.12.2025, requested for change in registered office address.

The Unit had given LOA No. SSEZ/II/06/2015-16/381 dated 17.06.2015 to set up the unit for "Manufacturing and trading activity as mentioned in LoA dated 17.06.2015 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 20.01.2016.

The unit has submitted following documents in support of the change in registered office address i.e. C-213, Antophil Warehousing Complex, near Dosti Acre, V.I.T. College Road, Wadala East, Mumbai – 400037.

1. Copy of GST Certificate;
2. Copy of IEC & RCMC Certificate;
3. Copy of Supplementary Partnership Deed

Shri Amrendra C. Tiwari, authorised person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request of change in registered office address, in their existing Letter of Approval subject to submission of copy of Company PAN Card.

(3) Request made by M/s K. K. Jewels Pvt. Ltd, Plot No. 254-B, Surat SEZ, Sachin, Surat, for broad-banding of manufacturing activity in existing LoA.

The Committee members were informed that M/s K. K. Jewels Pvt. Ltd, Plot No. 254-B, Surat SEZ vide letter received dated 28.11.2025 have submitted Form F-3 for broad-banding of manufacturing activity in existing LOA as per below table.



Sr. No.	Items Description of manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Platinum Plain Jewellery	1000 Grams	71131921
2.	Platinum Natural Diamond Studded Jewellery	8000 Grams	71131923



3.	Platinum Cubic Zirconia, Lab Grown Diamond Studded Jewellery	5000 Grams	71131924
4.	Platinum Colour Stone, Synthetic Gem Stone Studded Jewellery	5000 Grams	71131925
5.	Platinum Diamond, Colour Stone, Cubic Zirconia, Pearl Studded Jewellery	2000 Grams	71131929
6.	Repairing, Remelting, Remaking Platinum Diamond, Colour Stone, Cubic Zirconia, Lab Grown Diamond, Pearl Studded Jewellery	3000 Grams	71131929
7.	Export Wax Tree & Wax Pieces	5000 Grams	34049090

M/s K. K. Jewels Pvt. Ltd, Plot No. 254-B, Surat SEZ has been granted LOA bearing No. SSEZ/K-2/156/2003-04/1800, dated 27.04.2004 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 (Rs. In Lakhs): -
Capital Goods (Indigenous): - 86.69	Company Fund – 1257.77
Capital Goods (Import) : - 125.38	
Working Capital : - 1045.70	
Total -	1257.77

Employment Details

	Men	Women
At the time of LOA:	75	14
Broad-banding:	9	2

Now, Shri Susanta Muni, one of the directors 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 activity in existing LoA**, subject to fulfillment of the other standard terms and conditions.

(4) Request made by M/s SBVM Exports Pvt. Ltd, Plot No. 97-100, Surat SEZ, Sachin, Surat, for broad-banding of manufacturing activity in existing LoA.

 The Committee members were informed that M/s SBVM Exports Pvt. Ltd, Plot No. 97-100, Surat SEZ vide their letter dated 02.01.2026 have submitted Form F-3 for broad-banding of manufacturing activity in existing LOA as per below table.



Sr. No.	Items Description of manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)

1.	Cut & Polished Lab Grown Diamonds Re-cut	10000 Carats	71049120
2.	Cut & Polished Coloured Lab Grown Diamonds	10000 Carats	71049120
3.	Cut & Polished Natural Diamonds Re-cut	3000 Carats	71023910
4.	Cut & Polished Coloured Natural Diamonds	3000 Carats	71023910

M/s SBVM Exports Pvt. Ltd, Plot No. 97-100, Surat SEZ has been granted LOA bearing No. SSEZ/II/02/2023-24/485, dated 16.06.2023 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 (Rs. In Lakhs): -
Capital Goods (Indigenous): - 0.00	Company Fund – 50.00
Capital Goods (Import) : - 0.00	
Working Capital : - 50.00	
Total -	50.00

Employment Details

	Men	Women
At the time of LOA:	50	20
Broad-banding:	25	10

Now, Shri Maheshkumar Kargar, one of the directors 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 activity in existing LoA, subject to fulfillment of other standard terms and conditions.

(5) Request made by M/s Ganesh Jewels, Plot No. 189-B, Surat SEZ for Broad-banding of manufacturing activity in existing LOA.

M/s Ganesh Jewels, Plot No. 189-B, Surat SEZ, vide their letter dated 24.11.2025, requested for Broad-banding of manufacturing activity in existing LOA as per below table.

Broad-Banding for manufacturing activity



Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Wax Pieces	500 Kgs.	34049090

M/s Ganesh Jewels, Plot No. 189-B, Surat SEZ has been granted LOA bearing No. SSEZ/II/02/2021-22/296, dated 17.08.2021, renewed from time to time.

The specified officer vide letter dated 27.11.2025 has also informed to this office that as per Rule 45(7) of SEZ Rules, 2006 "A Unit may export free samples without any limit, including samples made in wax moulds or silver mould or non-precious metal alloy or rubber moulds through all permissible modes of export."

Now, Shri Tushar Korat, one of the partners 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 activity in existing LoA**, subject to fulfillment of other standard terms and conditions.

113-E-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 filling APRs as well as have achieved negative NFE and Bank Realization 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.	M/s Audax Watch and Jewellery.	Late Filing of APR (2020-21, 2021-22)
2.	M/s Nysa Industries.	Late Filing of APR (2020-21, 2021-22, 2022-23, 2023-24)

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

113-F-Monitoring of audited APRs of the Units of Surat SEZ.

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

- (i) Performance of the Unit shall be monitored by the Approval Committee as per the guidelines in Annexure appended to these rules.
- (ii) In case the Approval Committee come 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	Excel Overseas Pvt. Ltd. (01.04.2014)	2023-24	479.82	468.47	11.35	Rs. 72 Crores
		2024-25	6332.25	4510.99	1821.26	Rs. 72 Crores

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	Mercantile Shipping Agencies.	2024-25	753.49	222.23	531.26	NIL

(03.10.2010)

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	Invent Bio-Med Pvt. Ltd. (25.07.2007)	2024-25	277.6	698.26	-420.66	Rs. 0.0088 Crores

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
4	A. A. Perfumes. (15.12.2016)	2022-23 2023-24	2447.5 3678.29	279.02 299.03	2168.48 3379.26	Rs. 7.62 Crores Rs. 1.20 Crores

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
5	V. M. Kreation. (13.03.2020)	2021-22 2022-23 2023-24 2024-25	950.49 3028.17 2059.42 3030.4	229.03 1082.04 834.78 1288.16	721.46 1946.13 1224.64 1742.24	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
6	Zota Health Care Ltd. (28.09.2010)	2023-24 2024-25	1596.13 2834.57	100.38 74.66	1495.75 2759.91	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
7	Audax Watch & Jewellery. (11.01.2021)	2020-21 2021-22 2022-23 2023-24 2024-25	243.55 941.11 1806.96 1796.47 2525.2	173.19 557.67 1163.54 1322.75 1970.58	70.36 383.44 643.42 473.72 554.62	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
8	Kiran Jewellery. (01.12.2007)	2024-25	42112.4	11908.18	30204.22	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
9	Envision Scientific Pvt. Ltd. (15.02.2020)	2024-25	16987.02	4883.87	12103.15	Rs. 13.23 Crores



The above audited APR's were placed before the Committee. 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.




(Abhimaniu Sharma)
★ Development Commissioner,
Surat Special Economic Zone.