



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

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Email: dc1suratsez@yahoo.co.in

SSEZ/B/AC/10/2026-27/938

Dated: 15th September, 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 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 Seventeenth (117th) meeting of Approval Committee for multi-product Surat Special Economic Zone, held on Tuesday the 25th August, 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
Date: 2026.09.15 15:09:10
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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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आज़ादी का
अमृत महोत्सव

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

टेलीफैक्स नंबर (0261) 2399445; फोन नंबर 2399911

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Minutes of the 117th (One Hundred and Seventeenth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 25.08.2026 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
	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, DGFT, Surat.	Member
02	Shri Om Prakash Jha, Joint Commissioner of Income Tax, Surat.	Member
03	Shri Balvant Singh Hooda, Superintendent, Custom Division, Surat.	Member
04	Shri G. K. Gohil, Industries Officer, DIC, 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 Vinod Kumar Yerne, Specified Officer, Surat SEZ.
02	Shri Sanjeet Kumar Singh, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 116th Meeting held on 29.06.2026.

The following agenda cases were taken-up for consideration by the Approval Committee.

117-A-01- DEFERRED PROPOSAL FOR SURAT - SEZ (SSEZ):-

1. Application for setting up SEZ unit namely M/s Mimansa Jewellery Pvt. Ltd., Mumbai.

The Committee members were informed that the Proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing activity of (1) Diamond Color Stones & CZ Studded Silver Jewellery (ITC[HS] Code-71131143) (2) Diamond Color Stones & CZ Studded Silver Jewellery (ITC[HS] Code-71131145) (3) Import of Old Fashioned Studded Gold and Silver Jewellery for Repairing and Remaking on Job Work/Purchase-Sales basis (ITC[HS] Code-71131149) (4) Diamond Color Stones & CZ Studded Gold Jewellery (ITC[HS] Code-71131913) (5) Diamond Color Stones & CZ Studded Gold Jewellery (ITC[HS] Code-71131914) (6)) Import of Old Fashioned Studded Gold and Silver Jewellery for Repairing and Remaking on Job Work/Purchase-Sales basis (ITC[HS] Code-71131919) (7) Import of New Fashion of Diamonds Studded Gold & Silver Jewellery in Watch Belt, Watch Bezel, Watch Dial made from Steel, Gold and other Precious Metal without any Movement Machinery (ITC[HS] Code-91139090)". The FOB value of exports for the 5 years period is projected as Rs. 16595.56 Lakh, with outgo of foreign exchange



as Rs. 13020.00 Lakh, resulting in NFE of Rs. 3575.36 Lakh (27%), from manufacturing activity. The employment generation would be 25 Persons (20 Male, 5 Female).

The Committee noted that the proposal had been earlier deferred twice in the 115th & 116th Unit Approval Committee Meeting held on 13.04.2026 & 29.06.2026 respectively, due to non-appearance of the applicant before the Approval Committee. In the present meeting also, no representative of the applicant appeared before the Approval Committee to explain the proposal.

Hence, the Committee, after due deliberations, **rejected the proposal.**

2. Application for setting up SEZ unit namely M/s Hinglaj Industries 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 Rhodium Electroplating Solutions, Platinum Electroplating Solutions (ITC[HS] Code – 28439012)". The FOB value of exports for the 5 years period is projected as Rs. 3510.00 Lakh, with outgo of foreign exchange as Rs. 2645.25 Lakh, resulting in NFE of Rs. 864.72 Lakh (32.69%), from manufacturing activity. The employment generation would be 13 Persons (10 Male, 3 Female).

Shri Ghanshyam Hirpara & Shri Jigar Soni Virendra, directors of the unit appeared before the Approval Committee to explain their proposal.

In the 116th Unit Approval Committee meeting, Shri Ghanshyam Hirpara & Shri Jigar Soni Virendra, directors of the unit had appeared before the Approval Committee to explain their proposal. The applicant informed the Committee that Shri Prashant Virendra Soni is also Proprietor of M/s Hinglaj Manufacturing (DTA Unit) and possesses considerable experience in the electroplating industry. The Committee, after detailed deliberations and examination of the proposal and documents submitted by the applicant, observed that certain issues relating to the financial arrangements for implementation of the project required further clarification. The Committee, therefore, advised the applicant to submit an assurance letter from the financing bank confirming the availability of adequate funds for implementation of the proposed project. Further, the applicant was also directed to furnish an undertaking from its another sister manufacturing company i.e. M/s Hinglaj Electroplating Pvt. Ltd., located in the Domestic Tariff Area (DTA) confirming that the electroplating solution required for the proposed manufacturing activity would be arranged through the said company.



Thereafter, the applicant, vide letter dated 02.07.2026, submitted the following documents:

1. IDBI Bank's Solvency Certificate of M/s Hinglaj Electroplating Pvt. Ltd.; and
2. Undertaking of M/s Hinglaj Electroplating Pvt. Ltd. declaring its group company, relationship with the applicant and providing financial support of ₹60.38 lakh.

Now, the matter was again placed before the Unit Approval Committee in the current meeting, wherein it was informed that the unit had submitted the requisite documents as called for during the 116th UAC meeting held on 29.06.2026. In view of the documents submitted by the unit, the Unit Approval Committee, after due deliberations, **approved the proposal** subject to the standard terms & conditions.

(3) Application for setting up SEZ unit namely M/s Lily Jewels, Mumbai.

The Committee members were informed that the 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 Diamond Studded & Plain Jewellery (Made from Gold, Silver, Platinum and Studded with Diamonds, Synthetic Diamonds, Semi Precious Gem Stones, Cubic Zirconia Gem Stones etc.) Studded of Diamonds in Watch Belt, Watch Bezel, Watch Dial made from Steel (ITC[HS] Code-711311120, 71131950, 71131930, 71179010, 71179090) (2) Plain Silver Jewellery (ITC[HS] Code - 71131141) (3) Plain Gold Jewellery (ITC[HS] Code-71131911) (4) Diamond Studded Gold, Silver and Platinum Jewellery Natural Diamond, Lab Grown Diamond Color Stones, Semi Precious Gem Stones, Cubic Zirconia Gem Stones (Diamond Gems includes Synthetics etc.) (ITC[HS] Code - 71131912, 71131913, 71131914, 71131915, 71131960, 71131919, 71131142, 71131143, 71131144, 71131145, 71131149, 71131110, 71131190, 71131929, 71131925, 71131924, 71131923, 71131922) (5) Plain Platinum Jewellery (ITC[HS] Code-71131921) (6) Wrist Watch with Movement and or Digital Watch for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond (ITC[HS] Code-91011900) (7) Complete Watch or Clock Movement, unassembled or partly assembled, unstudded and studded with Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond (ITC[HS] Code - 91101100) (8) Watch Cases and Parts thereof (Cases of Precious Metal or of Metal Clad with Precious Metal) unstudded and studded with Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond (ITC[HS] Code-91111000) (9) Watch Straps, Watch Bands and Watch Bracelets and other parts thereof unstudded and studded with Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamonds (ITC[HS] Code-91132090)". The FOB value of exports for the 5 years period is projected as Rs. 24583.90 Lakh, with outgo of foreign exchange as Rs. 19667.12 Lakh, resulting



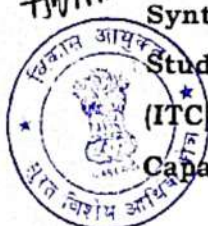
in NFE of Rs. 4916.78 Lakh (25%), from manufacturing activity. The employment generation would be 25 Persons (20 Male, 5 Female).

Shri Balgonda Shivajirao Patil, one of the partners of the unit appeared before the Approval Committee to explain their proposal.

In the 116th Unit Approval Committee meeting, Shri Balgonda Shivajirao Patil, one of the partners of the unit appeared before the Approval Committee to explain their proposal. The Committee, after detailed deliberations and examination of the proposal and documents submitted by the applicant, observed that the annual production capacity proposed by the applicant requires revision. Accordingly, the Committee advised the applicant to submit a revised annual capacity statement for the proposed manufacturing activity. The Committee further directed that both partners of the firm shall remain present before the Approval Committee at its next meeting to clarify the financial viability of the proposal, the source of funds, and their relevant work experience and respond to any queries that may arise during its consideration.

Now, the matter was again placed before the Unit Approval Committee in the current meeting, Shri Balgonda Shivajirao Patil & Shri Kausick Lalmohan Ghosh, partners of the unit appeared before the Approval Committee to explain their proposal. The Committee noted that the Income Tax Returns and GST Returns of the partnership firm for the last three years indicate that the firm has relevant experience in the Gem & Jewellery sector. Further, the applicants produced the Fixed Deposit Statement of Shri Balgonda Shivajirao Patil along with a Course Completion Certificate on "Polished Diamond Course" granted by International Gemological Institute. They informed that the unit had submitted the revised annual capacity statement for the proposed manufacturing activity as called for during the 116th UAC meeting held on 29.06.2026. In view of the requisite details submitted by the unit, the Unit Approval Committee, after due deliberation, approved the proposal, with revised annual capacity for manufacturing/export of the approved items, along with their descriptions as under;

Sr. No. 1 - Re-making, Re-pairing, Melting & Re-melting of Diamond Studded & Plain Jewellery (Made from Gold, Silver, Platinum and Studded with Diamonds, Synthetic Diamonds, Semi Precious Gem Stones, Cubic Zirconia Gem Stones etc.) Studded of Diamonds in Watch Belt, Watch Bezel, Watch Dial Made from Steel (ITC[HS] Code-711311120, 71131950, 71131930, 71179010, 71179090 - Annual Capacity shall be 10 Kgs. in place of 50,000 Grams.



Sr. No. 2 - Plain Silver Jewellery (ITC[HS] Code - 71131141) - Annual Capacity shall be 5 Kgs. in place of 16,000 Grams.

Sr. No. 3 - Plain Gold Jewellery (ITC[HS] Code-71131911) - Annual Capacity shall be 5 Kgs. in place of 15,000 Grams.

Sr. No. 4 - Diamond Studded Gold, Silver and Platinum Jewellery Natural Diamond, Lab Grown Diamond Color Stones, Semi Precious Gem Stones, Cubic Zirconia Gem Stones (Diamond Gems includes Synthetics etc.) (ITC[HS] Code - 71131912, 71131913, 71131914, 71131915, 71131960, 71131919, 71131142, 71131143, 71131144, 71131145, 71131149, 71131110, 71131190, 71131929, 71131925, 71131924, 71131923, 71131922) - Annual Capacity shall be 30 Kgs. in place of 1,80,000 Grams.

Sr. No. 5 - Plain Platinum Jewellery (ITC[HS] Code-71131921) - Annual Capacity shall be 1 Kg. in place of 5,000 Grams.

Further, **Sr. No. 6** of the manufacturing/export items, i.e. "Wrist Watch **with Movement** and/or Digital Watch for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond" (ITC (HS) Code: 91011900), shall be read as "**Wrist Watch without Movement and/or Digital Watch for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond**" (ITC (HS) Code: 91011900) 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.

4. Application for setting up SEZ unit namely M/s Ashvamedha Corporate Pvt. Ltd, Surat.

The Committee members were informed that the Proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing/Job Work activity of (1) Natural Diamond, Precious & Semi Precious Stone, CVD, Cubic Zirconia Gem Stone, Color Stones, and Lab Grown CVD Studded Silver Jewellery and Plain Silver Jewellery (ITC[HS] Code - 71131143, 71131145, 71131149, 71131142, 71131144, 71131141) and (2) Natural Diamond, CVD, Cubic Zirconia Gem Stone, Lab Grown Gem Stone, Color Stones and



Lab Grown, Precious & Semi Precious Stone Studded Gold Jewellery and Plain Gold Jewellery (ITC[HS] Code – 71131915, 71131913, 71131912, 71131914, 71131919, 71131911)". The FOB value of exports for the 5 years period is projected as Rs. 152627.50 Lakh, with outgo of foreign exchange as Rs. 143469.85 Lakh, resulting in NFE of Rs. 9157.65 Lakh (6.38%), from manufacturing activity. The employment generation would be 25 Persons (20 Male, 5 Female). Further, the applicant unit is purchasing the plot in Surat SEZ and total cost of project is Rs. 3.83 Crore.

In the 116th Unit Approval Committee meeting held on 29.06.2026, Shri Hardik Bharatbhai Kikaganeshwala, one of the directors of the unit had appeared before the Approval Committee to explain their proposal.

Thereafter, the Committee, after detailed deliberations and examination of the proposal and the documents submitted by the applicant, observed that certain clarifications and supporting documents are required for proper consideration of the proposal. Accordingly, the Committee decided to raise the following queries and advised the applicant to submit the following documents;

1. A letter from the financing bank, duly signed and stamped by the competent authority.
2. Details regarding the purpose and proposed utilisation of the unsecured loan.

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

Now, the matter is again placed in the current Unit Approval Committee meeting. Shri Hardik Bharatbhai Kikaganeshwala, Shri Santanu Sarathchandra Pattnaik and Shri Kalpeshkumar Prahladbhai Patel, Directors of the unit, appeared before the Unit Approval Committee and explained their proposal. They have submitted the following documents;

- (1) IDBI Bank's Solvency Certificate of M/s Ashvamedha Corporate Pvt. Ltd.
- (2) Provisional Profit & Loss account and Balance Sheet of M/s Ashvamedha Corporate Pvt. Ltd, for the period from 01.04.2026 to 30.06.2026.
- (3) Detailed Bank Statement of M/s Ashvamedha Corporate Pvt. Ltd upto 07.08.2026.
- (4) Form GSTR-3B for the period from April-2026 to June-2026 of the applicant Company.
- (5) Details regarding the unsecured loan and its proposed utilisation with Audit Report of F.Y. 2025-26 of M/s Ramya Enterprises and Provisional Balance Sheet for F.Y. 2026-27.



(6) Experience Certificate in Gem & Jewellery Sector of Shri Hardik Bharatbhai Kikaganeshwala.

The member from Income Tax scrutinized the financial documents of the applicant and company & indicated his satisfaction.

Accordingly, the Unit Approval Committee, after due deliberation, **approved the proposal**, subject to revision of the annual capacity from **150 Kgs. to 65 Kgs. of Sr. No. 1 – Manufacturing/Job Work of Natural Diamond, Precious & Semi-Precious Stones, CVD, Cubic Zirconia Gem Stone, Colour Stones, Lab Grown CVD Studded Silver Jewellery and Plain Silver Jewellery (ITC (HS) Codes – 71131143, 71131145, 71131149, 71131142, 71131144 and 71131141)**, subject to the standard terms and conditions. The value addition shall be applicable as per Rule 18 of the SEZ Rules, 2006. The value addition and wastage norms shall be applicable as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, as amended from time to time. Import of items for which no wastage is permitted shall be allowed on a net-to-net basis against the corresponding exports.

117-B – OTHER CASES: -

(1) Request made by M/s Repro India Ltd, Plot No. 89-93 & 165, Surat SEZ, Sachin, Surat, vide their letter dated 21.05.2026 requested for Transfer of Ownership/Business Transfer/Sale of Company from M/s Repro India Ltd to M/s Repro Print Solutions Ltd.

The Committee members were informed that M/s Repro India Ltd, Plot No. 89-93 & 165, Surat SEZ, Sachin, Surat, vide their letter dated 21.05.2026, requested for Transfer of Ownership/Business Transfer/Sale of Company from M/s Repro India Ltd to M/s Repro Print Solutions Ltd.

The unit has also mentioned that in accordance with this conversion all assets, liabilities, rights along with past performance of M/s Repro India Ltd., have been duly transferred to M/s Repro Print Solutions Ltd.

The Unit was granted LoA No. SSEZ/II/52/2008-09/78 dated 09.05.2008 to set up the unit for "Manufacturing activity" as mentioned in LoA dated 09.05.2008 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 27.07.2008.

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



1. Copy of Draft Business Transfer agreement;
2. Copy of ROC of M/s Repro India Ltd., & M/s Repro Print Solutions Ltd.
3. Undertakings regarding Lease of Land, Sale or Transfer transactions & Transfer fulfills all eligibility criteria applicable to a Unit;
4. Copy of IEC of M/s Repro India Ltd.
5. Copy of Lease Deed of M/s Repro India Ltd;
6. Audit Report & Audited Balance Sheet of M/s Repro India Ltd;
7. Audit Report & Audited Balance Sheet of M/s Repro Print Solutions Ltd;
8. Memorandum of M/s Repro Print Solutions Ltd;
9. Copy of PAN Card & Passport of all Directors;
10. Copy of Company Pan Card;
11. List of Directors & Share Holders;
12. ITR Copies of all directors

The list of directors of M/s Repro Print Solutions Ltd., as per given documents are as under: -

Sr. No.	Name of the Directors (Shri/Smt.)	Designation
1.	Rajeev Inderjeet Vohra	Director
2.	Vinod Inderjit Vohra	Director
3.	Mukesh Rajnikant Dhruve	Director
4.	Sanjeev Inderjit Vohra	Director

The Share Holding Pattern as per given documents are as under: -

Sr. No.	Name of the Share Holder	% of Share Holding
1.	Repro India Ltd.	0.20
2.	Vinod Inderjit Vohra	0.20
3.	Sanjeev Inderjit Vohra	98.80
4.	Rajeev Inderjeet Vohra	0.20
5.	Mukesh Rajnikant Dhruve	0.20
6.	Sonal Sanjeev Vohra	0.20
7.	Kunal Rajeev Vohra	0.20
Total		100%

In this regard, as per Rule 74-A of SEZ Rules, 2006, 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 subject to the following conditions: -

- (i) The Unit has held a valid Letter of Approval as well as lease of land [or Standard Design Factory] 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 fulfils 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]

The case was placed before the 116th meeting of the Unit Approval Committee (UAC) held on 29.06.2026, where it was informed that the unit had withdrawn its request for Transfer of Ownership/Business Transfer/Sale of Company from M/s Repro India Ltd. to M/s Repro Print Solutions Ltd. vide their letter dated 25.06.2026. Subsequently, the unit has once again submitted a request for revival of the original proposal vide its letter dated 14.08.2026 for Transfer of Ownership/Business Transfer/Sale of Company from M/s Repro India Ltd. to M/s Repro Print Solutions Ltd.

Now, in the current Unit Approval Committee meeting, Shri Mukesh R. Dhruve, one of the directors of the unit appeared before the Unit Approval Committee & explained their above proposal.

The Committee, after due deliberations, **approved the request** for Transfer of Ownership/Business Transfer/Sale of Company from M/s Repro India Ltd. to M/s Repro Print Solutions Ltd., subject to approval by relevant statutory bodies and 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. Acts/Rules, which regulate issues like capital gains, equity change, transfer, taxability etc.

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.

(2) Request made by M/s Jai Shree Ram Corporation LLP, Plot No. 200 & 110, Surat SEZ for Enhancement of annual capacity & Broad-banding of manufacturing activity in existing LoA.

The Committee members were informed that M/s Jai Shree Ram Corporation LLP, Plot No. 200 & 110, Surat SEZ vide their letter received dated 30.05.2026 requested for Enhancement of annual capacity & Broad-banding of manufacturing activity in existing LoA.

Enhancement of annual capacity for Manufacturing activity

Sr. No.	Items Description for Manufacturing activity	Annual Capacity Enhancement		Item Code (ITC HS Code No.)
		From	To	
1.	Silver Jewellery Studded with Natural Diamond	62.50 Kgs.	162.50 Kgs.	71131143

Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
01.	Plain Gold Jewellery	100 Kgs.	71131911

M/s Jai Shree Ram Corporation LLP, Plot No. 200 & 110, Surat SEZ has been granted LOA bearing No. SSEZ/II/01/2024-25/122 dated 06.05.2024 renewed upto 07.08.2029 for manufacturing activity.

The unit has not submitted the Cost of project and Source of fund for the said Broad-banding.



Employment Details

	Men	Women
At the time of LOA:	14	6
Broad-banding:	18	8

Moreover, the proposal was also forwarded to the Customs, Surat SEZ for verification of the product descriptions and ITC (HS) Codes. The Customs authorities have furnished their verification report to this office.

Further, it is to bring on record that based on information from various sources that huge quantities of Cut & Polished Diamond Studded Silver Jewellery was being imported into Surat SEZ, the Development Commissioner had sought a report from the Specified Officer, Surat SEZ in May'2026. Based on the report provided by Specified Officer, it was observed that some of the Jewellery Units in Surat SEZ were exporting Cut & Polished Diamond Studded Silver Jewellery in huge quantities, which was quite abnormal. It was also revealed in the report of Specified Officer that this unit had exported 124.58 Kgs which was well beyond the capacity permitted in LoA (62.50 Kgs.). In view of the above, the Development Commissioner had sent a report to the Zonal Development Commissioner, KASEZ, and also issued Show Cause Notices (SCNs) to the units including M/s Jai Shree Ram Corporation LLP, that had exceeded their approved annual capacity without obtaining prior permission from the competent authority and the adjudication proceedings in these cases are currently in process. It is pertinent to mention that Cut & Polished Diamond Studded Silver Jewellery worth Rs. 3195.19 Crore was exported by this unit in F.Y. 2025-26 and e-BRCs are pending.

In the current Unit Approval Committee meeting, the matter is put up before the Approval Committee, but no one appeared from the unit. Hence, the Committee, after due deliberations, deferred the request for next meeting.

(3) Request made by M/s Mital Jewels, Unit No. 17-N on Plot No 222-A & 294-A, Surat SEZ for Broad-banding for manufacturing activity in existing LoA.

The Committee members were informed that M/s Mital Jewels, Unit No. 17-N on Plot No 222-A & 294-A, Surat SEZ vide letter dated 31.07.2026, have submitted Form-F3 for Broad-banding for 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.	Manufacturing and Job Work of Gold Jewellery (i) Plain Gold Jewellery (ii) Studded Pearls (iii)	120640 Grams	71131911, 71131912,

	Studded with Natural Diamonds (iv) Studded with CVD (v) Studded with Precious, Semi Precious Stone (vi) Studded with Natural Diamond, CVD, Precious Stone, Other		71131913, 71131914, 71131915, 71131919
2.	Manufacturing and Job Work of Silver Jewellery (i) Plain Silver Jewellery (ii) Studded Pearls (iii) Studded with Natural Diamonds (iv) Studded with CVD (v) Studded with Precious, Semi Precious Stone (vi) Studded with Natural Diamond, CVD, Precious Stone, Other	111335 Grams	71131141, 71131142, 71131143, 71131144, 71131145, 71131149
3.	Manufacturing and Job Work of Platinum Jewellery (i) Plain Platinum Jewellery (ii) Studded Pearls (iii) Studded with Natural Diamonds (iv) Studded with CVD (v) Studded with Precious, Semi Precious Stone (vi) Studded with Natural Diamond, CVD, Precious Stone, Other	82909 Grams	71131921, 71131922, 71131923, 71131924, 71131925, 71131929
4.	Manufacturing and Job Work of Imitation Jewellery of Base Metal, whether or not plated with Precious Metal (i) Other Jewellery Studded with Imitation Pearls or Imitation or Synthetic Stones, (ii) Other Imitation Jewellery.	15519 Grams	71179010, 71179090
5.	Manufacturing and Job Work of Frames and Mountings for Spectacles, Goggles or the like and Parts thereof (i) Of Plastics (ii) Of other materials	2000 Nos.	90031100, 90031900
6.	Manufacturing and Job Work of Frames and Mountings for Spectacles, Goggles or the like and Parts thereof (i) Parts	15526 Grams	90039000
7.	Manufacturing and Job Work of Spectacles, Goggles and the like corrective protective or other (i) Sunglasses, Spectacles and Goggles corrective (ii) Other Passive night vision Goggles (iii) Other Prismatic Eyeglasses for reading (iv) Others	2000 Nos.	90041000, 90049010, 90049020, 90049090
8.	Manufacturing and Job Work of Watch Cases and Parts thereof (i) Case of Precious Metal or of Metal Clad with Precious Metal (ii) Cases of base metal, whether or not Gold or Silver Plated (iii) Other Cases	3000 Grams	91111000, 91112000, 91118000
9.	Manufacturing and Job Work of Watch Cases and Parts thereof (i) Parts	15588 Grams	91119000
10.	Manufacturing and Job Work of Watch Straps, Watch Bands and Watch Bracelets and Parts thereof (i) Of Precious Metal or of Metal Clad with Precious Metal	2000 Nos.	91131000
11.	Re-making, Re-pairing, Melting and Re-melting of Gold Jewellery (i) Plain Gold Jewellery (ii) Studded Pearls (iii) Studded with Natural Diamonds (iv) Studded with CVD (v) Studded with Precious,	13296 Grams	71131911, 71131912, 71131913, 71131914,



	Semi Precious Stone (vi) Studded with Natural Diamond, CVD, Precious Stone, Other		71131915, 71131919
12.	Re-making, Re-pairing, Melting and Re-melting of Silver Jewellery (i) Plain Silver Jewellery (ii) Studded Pearls (iii) Studded with Natural Diamonds (iv) Studded with CVD (v) Studded with Precious, Semi Precious Stone (vi) Studded with Natural Diamond, CVD, Precious Stone, Other	12156 Grams	71131141, 71131142, 71131143, 71131144, 71131145, 71131149
13.	Re-making, Re-pairing, Melting and Re-melting of Platinum Jewellery (i) Plain Platinum Jewellery (ii) Studded Pearls (iii) Studded with Natural Diamonds (iv) Studded with CVD (v) Studded with Precious, Semi Precious Stone (vi) Studded with Natural Diamond, CVD, Precious Stone, Other	12200 Grams	71131921, 71131922, 71131923, 71131924, 71131925, 71131929

M/s Mital Jewels, Unit No. 17-A on Plot No 222-A & 294-A, Surat SEZ has been granted LOA bearing No. SSEZ/II/003/2017-18/921 dated 30.01.2018 renewed from time to time.

The unit has also mentioned that there is no additional investment required for the same.

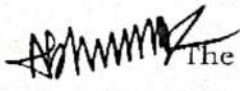
The Employment details are as under: -

Employment Details

	Men	Women
At the time of LOA: 65	65	10
Broad-banding:	95	20

The proposal was forwarded to the Customs, Surat SEZ for verification of the product descriptions and ITC (HS) Codes. The Customs authorities have furnished their verification report to this office.

In the current Unit Approval Committee meeting, the matter is put up before the Approval Committee and Shri Kiran Zope and Shri Kashyap Markana, authorised representatives of the unit, appeared before the Approval Committee & explained their above proposal.

 The Committee noted that the e-BRCs have been submitted by the Unit. After due deliberation, the Committee **approved the request** for broad-banding of manufacturing activities in the existing Letter of Approval, subject to submission of a revised detailed description and rationalised annual capacity, as under:

Sr. No. 3: 6 Kgs. in place of 82,909 Grams for Manufacturing and Job Work of Platinum Jewellery, covering: (i) Plain Platinum Jewellery; (ii) Studded Pearls; (iii) Studded with Natural Diamonds; (iv) Studded with CVD; (v) Studded with

Precious/Semi-Precious Stones; and (vi) Studded with Natural Diamond, CVD, Precious Stones and Others.

Sr. No. 6: 5 Kgs. in place of 15,526 Grams for Manufacturing and Job Work of Frames and Mountings for Spectacles, Goggles or the like and Parts thereof, including the parts proposed to be included under the broad-banding application.

(4) Request made by M/s Aarav Pearls Pvt. Ltd, Unit No. 181 on Plot No. 261, Surat SEZ for Enhancement of annual capacity & Broad-banding of manufacturing activity in existing LoA.

The Committee members were informed that M/s Aarav Pearls Pvt. Ltd, Unit No. 181 on Plot No. 261, Surat SEZ vide their letter received dated 19.06.2026 & 22.07.2026, requested for Enhancement of annual capacity & Broad-banding of manufacturing activity in existing LoA.

Enhancement of annual capacity for Manufacturing activity

Sr. No.	Items Description for Manufacturing activity	Annual Capacity Enhancement		Item Code (ITC HS Code No.)
		From	To	
1.	Cut & Polished Natural Diamond Studded Gold Jewellery- Manufacturing, Job Work, Re-melting, Re-pairing	8000 Grams	20000 Grams	71131913
2.	Plain Gold Jewellery- Manufacturing, Job Work, Re-melting, Re-pairing	2000 Grams	10000 Grams	71131911
3.	Cut & Polished Natural Diamond Studded Silver Jewellery - Manufacturing, Job Work, Re-melting, Re-pairing	4000 Grams	50000 Grams	71131143
4.	Plain Silver Jewellery- Manufacturing, Job Work, Re-melting, Re-pairing	1000 Grams	10000 Grams	71131141

Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Gold Studded CVD Diamond- Manufacturing, Job Work, Re-melting, Re-pairing	5000 Grams	71131914
2.	Silver Studded CVD Diamond- Manufacturing, Job Work, Re-melting, Re-pairing	5000 Grams	71131144
3.	Gold Studded CVD Diamond- Manufacturing, Job Work, Re-melting, Re-pairing	5000 Grams	71131914

4.	Semi-Precious Stone and Precious Stone, Cubic Zirconia, Moissanite Studded Brass Jewellery and Plain Brass Jewellery- Manufacturing, Job Work, Re-melting, Re-pairing- Manufacturing, Job Work, Re-melting, Re-pairing	10000 Grams	71171990
5.	Wrist Watch without any Movement Machinery without Dial or Case with or without Metal Straps Bands Belts Studded with Semi Precious Stone and Precious Stone, Lab Grown Diamonds, Color Stone Gem Stones, Moissanite, CZ Diamonds, Synthetic Diamonds- Manufacturing, Job Work, Re-melting, Re-pairing	10000 Grams	91132090
6.	Gold Studded with Precious, Semi Precious Stone- Manufacturing, Job Work, Re-melting, Re-pairing	5000 Grams	71131915
7.	Silver Studded with Precious, Semi Precious Stone- Manufacturing, Job Work, Re-melting, Re-pairing	5000 Grams	71131145
8.	Silver Studded with Natural Diamond, CVD, Precious Stone and Other- Manufacturing, Job Work, Re-melting, Re-pairing	7000 Grams	71131149
9.	Wrist Watch without any Movement Machinery without Dial or Case with or without Metal Straps Bands Belts Studded with Semi Precious Stone and Precious Stone, Lab Grown Diamonds, Colour Stone Gem Stones, Moissanite, CZ Diamonds, Synthetic Diamonds, Gold, Silver Plated- Manufacturing, Job Work	10000 Grams	91131000
10.	Watch Cases and Parts thereof Bezel- Manufacturing, Job Work	5000 Grams	91119000
11.	Gold Studded with Natural Diamond, CVD, Precious Stone and Other- Manufacturing, Job Work, Re-melting, Re-pairing	5000 Grams	71131919

M/s Aarav Pearls Pvt. Ltd, Unit No. 181 on Plot No. 261, Surat SEZ has been granted LOA bearing No. SSEZ/II/11/2023-24/118, dated 06.05.2024 renewed upto 12.06.2030 for manufacturing activity.

The unit has not submitted the Cost of project and Source of Fund for the said Broad-banding.

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

Cost of Project (Rs. in Lakhs)

Plant & Machinery:- 0.00

Working Capital :- 50.00

Total- :- 50.00 Lakhs

Source of Fund (Rs. in Lakhs)

Own Fund-15.00

Bank Borrowings-35.00

Employment Details

Men Women

At the time of LOA: 10 5
Broad-banding: 20 8

The proposal was forwarded to the Customs, Surat SEZ for verification of the product descriptions and ITC (HS) Codes. The Customs authorities have furnished their verification report to this office and necessary corrections have been made in the revised Form F-3 application by the unit vide their letter dated 24.06.2026.

Further, it is to bring on record that based on information from various sources that huge quantities of Cut & Polished Diamond Studded Silver Jewellery was being imported into Surat SEZ, the Development Commissioner had sought a report from the Specified Officer, Surat SEZ in May 2026. Based on the report provided by Specified Officer, it was observed that some of the Jewellery Units in Surat SEZ were exporting Cut & Polished Diamond Studded Silver Jewellery in huge quantities, which was quite abnormal. It was also revealed in the report of Specified Officer that this unit had exported 11.89 Kgs, which was well beyond the capacity permitted in LoA (4 Kgs.). In view of this matter, the Development Commissioner had sent a report to the Zonal Development Commissioner, KASEZ, and also issued Show Cause Notices (SCNs) to the units including M/s Aarav Pearls Pvt. Ltd., that have exceeded their approved annual capacity without obtaining prior permission from the competent authority and the adjudication proceedings in these cases are currently in process. It is pertinent to mention that Cut & Polished Diamond Studded Silver Jewellery worth Rs. 476.49 Crore was exported by this unit in F.Y. 2025-26 and e-BRCs are pending.

In the current Unit Approval Committee meeting, the matter is put up before the Approval Committee, but no one appeared from the unit. Hence, the Committee, after due deliberations, **deferred the request** for next meeting.

(5) Request made by M/s Shree Madhunath Jewels Pvt. Ltd Plot No. 179, Surat SEZ for Enhancement of annual capacity & Broad-banding for manufacturing activity in existing LoA.

The Committee members were informed that M/s Shree Madhunath Jewels Pvt. Ltd Plot No. 179, Surat SEZ vide their letter received dated 29.05.2026, requested for Broad-banding of manufacturing activity in existing LoA.

Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing and Job Work of Silver Jewellery (i) Plain Silver Jewellery (ii) Studded Pearls (iii) Studded with Natural Diamonds (iv) Studded with CVD (v)	100 Kgs.	71131141, 71131142, 71131143, 71131144, 71131145, 71131149

	Studded with Precious, Semi Precious Stone (vi) Studded with Natural Diamond, CVD, Precious Stone, Other		
2.	Manufacturing and Job Work of Gold Jewellery (i) Plain Gold Jewellery (ii) Studded Pearls (iii) Studded with Natural Diamonds (iv) Studded with CVD (v) Studded with Precious, Semi Precious Stone (vi) Studded with Natural Diamond, CVD, Precious Stone, Other	50 Kgs.	71131911, 71131912, 71131913, 71131914, 71131915, 71131919

M/s Shree Madhunath Jewels Pvt. Ltd. Plot No. 179, Surat SEZ has been granted LOA bearing No. SSEZ/II/04/2024-25/635 dated 08.10.2024 valid up to 11.12.2029 for manufacturing activity.

The unit has not submitted the Cost of project and Source of Fund for the said Broad-banding.

Employment Details

	Men	Women
At the time of LOA:	15	50
Broad-banding:	60	20

Moreover, the proposal was also forwarded to the Customs, Surat SEZ for verification of the product descriptions and ITC (HS) Codes. The Customs authorities have furnished their verification report to this office and necessary corrections in the revised Form F-3 application have been made by the unit vide their letter dated 19.08.2026.

Further, it is to bring on record that based on information from various sources that huge quantities of Cut & Polished Diamond Studded Silver Jewellery was being imported into Surat SEZ, the Development Commissioner had sought a report from the Specified Officer, Surat SEZ in May'2026. Based on the report provided by Specified Officer, it was observed that some of the Jewellery Units in Surat SEZ were exporting Cut & Polished Diamond Studded Silver Jewellery in huge quantities, which was quite abnormal. It was also revealed in the report of Specified Officer that this unit had exported 90.39 Kgs, which was well beyond the capacity permitted in LoA (14.71 Kgs.).

In view of this matter, the Development Commissioner had sent a report to the Zonal Development Commissioner, KASEZ, and also issued Show Cause Notices (SCNs) to the units including M/s Shree Madhunath Jewels Pvt. Ltd., that have exceeded their approved annual capacity without obtaining prior permission from the competent authority and the adjudication proceedings in these cases are currently in process. It is

pertinent to mention that Cut & Polished Diamond Studded Silver Jewellery worth Rs. 2286.88 Crore was exported by this unit in F.Y. 2025-26 and e-BRCs are pending.

In the current Unit Approval Committee meeting, the matter is put up before the Approval Committee, but no one appeared from the unit. Hence, the Committee, after due deliberations, **deferred the request** for next meeting.

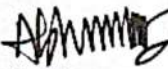
(6) Request made by M/s Nouveau Jewellery LLP, Unit No. 406, on Plot No. 248 & Plot No. 206-207-A, 36-39, 48-51, Surat SEZ for surrender of Plot No. 206 & 207-A, Surat SEZ from their existing LoA.

The Committee members were informed that M/s Nouveau Jewellery LLP, Unit No. 406, on Plot No. 248 & Plot No. 206-207-A, 36-39, 48-51, Surat SEZ, vide their letter received dated 07.07.2026 requested for surrender of Plot No. 206 & 207-A, in Surat SEZ from their existing LoA.

M/s Nouveau Jewellery LLP, Unit No. 406, on Plot No. 248, 206-207-A, 36-39, 48-51, Surat SEZ has been granted LOA bearing No. SSEZ/II/021/2019-20/1192 dated 18.03.2020 renewed upto 19.06.2030 for manufacturing activity.

The unit has requested for surrender of Plot No. 206 & 207-A from Surat SEZ, in their existing LoA and they have given the reason that they have no export order for this unit. This is excess premises and manufacturing activity for this unit was discontinued from last three months.

Moreover, the specified office vide letter dated 12.08.2026 has informed that the premises of M/s Nouveau Jewellery LLP, on Plot No. 206 & 207-A, Surat SEZ was visited by the officer of Surat SEZ on 07.08.2026 and on the basis of visit, it is informed that building is under construction on Plot No. 206 & 207-A and there is no raw material or capital goods lying on said plot.

 Now, in the current Unit Approval Committee meeting, Shri Ashok Khunt, authorised representative of the unit appeared before the Approval Committee.

 The Committee, after due deliberations, **approved the request** for surrender of Plot No. 206 & 207-A, Surat SEZ from their existing LoA.

(7) Broad-banding/Enhancement of annual capacity/Amendment of ITC (HS) Codes for manufacturing activity applications received from several units, as detailed below:

1. Request made by M/s Neon Jewels LLP, Unit No. 88 on Plot No. 302, Surat SEZ, Sachin, Surat, for Broad-banding/Enhancement of annual capacity/Amendment of ITC (HS) Codes for manufacturing activity in existing LoA.

The Committee members were informed that M/s Neon Jewels LLP, Plot No. 108, Surat SEZ vide their revised application dated 21.08.2026 for Broad-banding of manufacturing activities in their existing LoA as per details below: -

Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Remaking, Re-pairing, Melting & Remelting of Platinum Jewellery Studded with CZ and Platinum Jewellery Studded with a combination of Lab Grown HPHT & CVD Diamond, Natural Diamond, Precious, Semi-Precious Stone, Pearls, Synthetics, CZ & Other Stones	230 Grams	71131929
2.	Silver & Gold Combination Jewellery Studded with Natural Diamond, Lab Grown HPHT & CVD Diamond, Precious, Semi Precious, Pearls, Synthetic, CZ & Other Stones	2105 Grams	71131919
3.	Alloy Brass Imitation Jewellery Studded with Precious, Semi Precious, Pearls, Synthetic, CZ & Other Stones	15000 Grams	71179090
4.	Alloy Brass Imitation Plain & Mounting Jewellery	3000 Grams	71179090
5.	Remaking, Repairing, Melting & Remelting of Alloy Brass Imitation Jewellery Studded with Precious, Semi Precious, Pearls, Synthetic, CZ & Other Stones	2000 Grams	71179090
6.	Remaking, Repairing, Melting & Remelting of Alloy Brass Imitation Plain & Mounting Jewellery	2000 Grams	71179090
7.	Plain Wax Pieces- Tree	400000 Grams	34049090
8.	Natural Diamond, Precious, Semi Precious Stone, CZ, Lab Grown, HPHT & CVD Diamonds, Moissanite, Pearls, Synthetic Color Stones, Studded Wax Pieces-Tree	50000 Grams	71162000
9.	Silver Studded and Plain Jewellery with Gold Plating	4000 Grams	71131149
10.	Gold Findings Parts manufacturing	2000 Grams	71131960



11.	Zone To Zone Gold Jewellery Studded with Pearls for Manufacturing, Repairing, Remaking on Jobwork	500 Grams	71131912
12.	Zone To Zone Gold Mounting & Plain Gold Jewellery for Manufacturing, Repairing, Remaking on Jobwork	5000 Grams	71131911
13.	Zone To Zone Gold Jewellery Studded with Natural Diamond for Manufacturing, Repairing, Remaking on Jobwork	3500 Grams	71131913
14.	Zone To Zone Gold Jewellery Studded with Lab Grown HPHT & CVD Diamond For Manufacturing, Repairing, Remaking on Jobwork	1500 Grams	71131914
15.	Zone To Zone Gold Jewellery Studded with Precious, Semi Precious, Pearl, Synthetic Stone for Manufacturing, Repairing, Remaking on Jobwork	200 Grams	71131915
16.	Zone To Zone Gold Jewellery Studded with CZ And Gold Jewellery Studded with Combination of Lab Grown HPHT & CVD Diamond, Natural Diamond, Precious, Semi Precious, Pearl, Synthetic Stone, CZ and Other for Manufacturing, Repairing, Remaking on Jobwork	4300 Grams	71131919
17.	Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Natural Diamonds	710 Grams	71131143
18.	Remaking, Repairing, Melting, and Re-Melting of Silver Jewellery Studded with Lab Grown HPHT & CVD Diamonds	975 Grams	71131144
19.	Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Precious, Semi Precious, Pearl, Synthetics, CZ & Other Stones	160 Grams	71131145
20.	Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with CZ and Silver Jewellery Studded with Combination of Lab Grown HPHT & CVD Diamond, Natural Diamond, Precious, Semi Precious, Pearl, Synthetics, CZ & Other Stones	790 Grams	71131149
21.	Silver Jewellery Studded with Natural Diamond	2700 Grams	71131143
22.	Silver Jewellery Studded with Lab Grown HPHT & CVD Diamond	3700 Grams	71131144
23.	Silver Jewellery Studded with Precious, Semi Precious, Other Stones	596 Grams	71131145



24.	Silver Jewellery Studded with CZ and Silver Jewellery Studded with a Combination of Lab Grown HPHT & CVD Diamond, Natural Diamond, Precious, Semi Precious, Pearl, Synthetics, CZ & Other Stones	3000 Grams	71131149
25.	Plain Silver Jewellery & Mounting Silver Jewellery	2630 Grams	71131141
26.	Remaking, Repairing, Melting and Re-Melting of Plain Silver Jewellery & Mounting Silver Jewellery	1580 Grams	71131141
27.	Plain Gold Jewellery & Mounting Gold Jewellery	29500 Grams	71131911
28.	Remaking, Repairing, Melting and Re-Melting of Plain Gold Jewellery and Mounting Gold Jewellery	7000 Grams	71131911
29.	Gold Jewellery Studded with Natural Diamond	100000 Grams	71131913
30.	Gold Jewellery Studded with Lab Grown HPHT & CVD Diamond	80000 Grams	71131914
31.	Gold Jewellery Studded with Precious, Semi Precious Stones	1000 Grams	71131915
32.	Gold Jewellery Studded with Pearls	8000 Grams	71131912
33.	Gold Jewellery Studded with CZ and Gold Jewellery Studded with a Combination of Lab Grown HPHT & CVD Diamond, Natural Diamond, Precious, Semi Precious, Pearl, Synthetics, CZ & Other Stones	78000 Grams	71131919
34.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Natural Diamond	12730 Grams	71131913
35.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Lab Grown HPHT & CVD Diamond	10190 Grams	71131914
36.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Precious, Semi Precious Stones	130 Grams	71131915
37.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Pearls	1020 Grams	71131912
38.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Combination of Lab Grown HPHT & CVD Diamond, Natural Diamond, Precious, Semi Precious, Pearl, Synthetics, CZ & Other Stones	9930 Grams	71131919



39.	Plain Platinum Jewellery & Mounting Platinum Jewellery	2105 Grams	71131921
40.	Remaking, Repairing, Melting and Re-melting of Plain Platinum Jewellery & Mounting Platinum Jewellery	1320 Grams	71131921
41.	Platinum Jewellery Studded with Natural Diamonds	5000 Grams	71131923
42.	Platinum Jewellery Studded with Lab Grown HPHT & CVD Diamond	1500 Grams	71131924
43.	Platinum Jewellery Studded with Precious, Semi Precious, other Stones	200 Grams	71131925
44.	Platinum Jewellery Studded with CZ and Platinum Jewellery Studded with a Combination of Lab Grown HPHT & CVD Diamond, Natural Diamond, Precious, Semi Precious, Pearl, Synthetic, CZ and other Stones	1500 Grams	71131929
45.	Remaking, Repairing, Melting and Re-Melting of Platinum Jewellery Studded with Natural Diamond	1100 Grams	71131923
46.	Remaking, Repairing, Melting and Re-Melting of Platinum Jewellery Studded with Lab Grown Diamond, HPHT & CVD Diamond	200 Grams	71131924
47.	Remaking, Repairing, Melting and Re-Melting of Platinum Jewellery Studded with Precious Stone & Semi Precious Stone	50 Grams	71131925

They have also submitted Form - F3 along with letter for broad banding. The said unit has been granted LOA bearing No. SSEZ/II/12/2022-23/789, dated 03.01.2023 and valid upto 08.08.2028 for manufacturing activity.

Employment Details

	Men	Women
At the time of LOA:-	169	58
Broad - banding:	220	80

Now, in the current Unit Approval Committee meeting, Shri Raju Lakhani, one of the partners of the unit, appeared before the Approval Committee and informed that the unit had already submitted a revised application for broad-banding, incorporating the detailed description of all the items along with their correct ITC (HS) Codes proposed for broad-banding of the manufacturing activities. The revised application was forwarded to Customs, Surat SEZ, for verification of the product descriptions and ITC (HS) Codes.



The Customs authorities furnished their verification report to this office on 13.08.2026. The unit submitted a revised Form F-3 application vide its letter dated 21.08.2026, incorporating the requisite corrections.

The Committee, after due deliberations, approved the request for broad-banding of manufacturing activity in the existing Letter of Approval.

2. Request made by M/s Iabud Diamond Pvt. Ltd, Unit No. 430 on Plot No. 250, Surat SEZ, Sachin, Surat, for Broad-banding/Enhancement of annual capacity/Amendment of ITC (HS) Codes for manufacturing activity in existing LoA.

The Committee members were informed that M/s Iabud Diamond Pvt. Ltd, Unit No. 430 on Plot No. 250, Surat SEZ vide revised application dated 21.08.2026 have submitted Form-F3 for Enhancement of Annual Capacity/HSC Code of manufacturing activity and Broad-banding activities in their existing LoA as per details below.

Enhancement of Annual Capacity/ITC HS Code

Sr. No.	Items Description for manufacturing activity	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Cut & Polished Natural Diamonds Studded Gold Jewellery	2500 Grams	10 Kgs.	71131913
2.	Cut & Polished Natural Diamonds Studded Silver Jewellery	4000 Grams	160 Kgs.	71131143

Broad-Banding of manufacturing activity.

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Cut & Polished Natural Diamonds Studded Platinum Jewellery	2500 Grams	71131923
2.	Precious & Semi Precious Stone Studded Platinum Jewellery	500 Grams	71131925
3.	Lab Grown Diamond, CVD Diamonds Studded Platinum Jewellery	500 Grams	71131924
4.	Studded with CVD Diamonds Silver Jewellery	2000 Grams	71131144
5.	Precious & Semi Precious Stone Studded Diamonds Silver Jewellery	1200 Grams	71131145
6.	Imitation Jewellery of Base Metal whether or Not Plated with Precious Metal	500 Grams	71179090



M/s Iabud Diamond Pvt. Ltd, Unit No. 430 on Plot No. 250, Surat SEZ, has been granted LOA bearing No. SSEZ/II/08/2024-25/546, dated 04.09.2025 renewed from time to time.

Now, in the current Unit Approval Committee meeting, Shri Sarang P. Patel and Shri Narendra K. Sankhlesh, Directors of the unit, appeared before the Approval Committee and informed that the unit had already submitted a revised application for broad-banding, incorporating the detailed description of all the items along with their correct ITC (HS) Codes proposed for broad-banding under the manufacturing activity. The revised application was forwarded to the Customs authorities, Surat SEZ, for verification of the product descriptions and ITC (HS) Codes.

The Customs authorities furnished their verification report to this office vide report dated 13.08.2026. The unit submitted a further revised Form F-3 application vide their letter dated 21.08.2026, incorporating the required corrections.

The Committee, after due deliberations, **approved the request** for enhancement of annual capacity/ITC (HS) Code of the manufacturing activity and broad-banding of new items for manufacturing activity in the existing Letter of Approval, subject to submission of a revised annual capacity for **Sr. No. 2 of Table-1 above, i.e. Enhancement of Annual Capacity/ITC (HS) Code**, wherein the annual capacity for **"Cut & Polished Natural Diamonds Studded Silver Jewellery"** shall be revised to **25 Kgs. in place of 160 Kgs.**, and the employment shall be revised to **30 persons in place of 15 persons.**

3. Request made by M/s Sahajanand Medical Technologies Ltd., Plot No. 33-35 & 52-54, Surat SEZ, Sachin, Surat, for Broad-banding/Enhancement/Reduction of annual capacity/Amendment of ITC (HS) Codes for manufacturing activity in existing LoA.

The Committee members were informed that M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ vide letter dated 30.07.2026, have submitted Form-F3 for Broad-banding/Enhancement/Reduction of annual capacity/Amendment of ITC (HS) Codes for manufacturing activity in existing LoA. as per below tables.

Enhancement/Reduction of Annual Capacity/ITC HS Code

Sr. No.	Items Description for manufacturing activity	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Drug Eluting Stent	660000 Nos.	765000 Nos.	90219090
2.	PTCA Catheters	540000 Nos.	360000 Nos.	90183920

3.	PTA Catheter	2000 Nos.	2500 Nos.	90183990
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Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	SC Dilatation Catheters-Cardiac	180000 Nos.	90183920
2.	NC Dilatation Catheters-Cardiac	300000 Nos.	90183920
3.	Inflation Device-Non-Implantable Medical Device	50000 Nos.	90181990

M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ has been granted LOA bearing No. SSEZ/II/17/2009-10/933 dated 05.11.2009 renewed from time to time.

Now, in the current Unit Approval Committee meeting, Shri Kishor Dudhat, authorised representative of the unit appeared before the Approval Committee and informed that the unit had already submitted a revised application for broad-banding, incorporating the detailed description of all the items along with their correct ITC (HS) Codes proposed for broad-banding under the manufacturing activity. The revised application was forwarded to the Customs authorities, Surat SEZ, for verification of the product descriptions and ITC (HS) Codes.

The Customs authorities furnished their verification report to this office vide report dated 18.08.2026. The unit submitted a further revised Form F-3 application vide their letter dated 21.08.2026, incorporating the required corrections.

The Committee, after due deliberations, **approved the request** for enhancement/reduction of annual capacity/ITC (HS) Code of the manufacturing activity and broad-banding of new items for manufacturing activity in the existing Letter of Approval.

Request made by M/s Misha Jewels Pvt. Ltd, Unit No. 96 on Plot No. 302, Surat SEZ, Sachin, Surat for Enhancement of annual capacity/ITC (HS) Code and broad-banding of manufacturing activity in existing LoA.

The Committee members were informed that M/s Misha Jewels Pvt. Ltd, Unit No. 96 on Plot No. 302, Surat SEZ vide letter dated 30.07.2026, have submitted Form-F3, for Enhancement of annual capacity/ITC (HS) Code and broad-banding of manufacturing activity in existing LoA as per below tables.



Enhancement of Annual Capacity

Sr. No.	Items Description for manufacturing activity	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Cut and Polished Natural Diamond Studded Silver Jewellery Mfg./Job Work	8500 Grams	160 Kgs.	71131143

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamond Studded Gold Jewellery, Mfg./Job Work	2000 Grams	71131914
2.	Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamond Studded Silver Jewellery, Mfg./Job Work	2000 Grams	71131144

M/s Misha Jewels Pvt. Ltd, Unit No. 96 on Plot No. 302, Surat SEZ has been granted LOA bearing No. SSEZ/II/08/2025-26/1297 dated 16.03.2026 renewed from time to time.

Now, in the current Unit Approval Committee meeting, Shri Nirav Soni, one of the directors of the unit appeared before the Approval Committee.

The application was forwarded to the Customs authorities, Surat SEZ, for verification of the product descriptions and ITC (HS) Codes and the Customs authorities also furnished their verification report to this office vide report dated 12.08.2026. The unit has required to submit the revised Form F-3 application incorporating the required corrections.

The Committee, after due deliberations, **approved the request** for enhancement of annual capacity/ITC (HS) Code of the manufacturing activity and broad-banding of manufacturing activity in the existing Letter of Approval, subject to submission of a **revised annual capacity of "Cut and Polished Natural Diamond Studded Silver Jewellery Mfg./Job Work" as 25 Kgs. in place of 160 Kgs.**



5. Request made by M/s Shish Jewels Ltd, Plot No. 196, Surat SEZ, Sachin, Surat for Broad-banding/Enhancement of annual capacity/Amendment of ITC (HS) Codes for manufacturing activity in existing LoA.

The Committee members were informed that M/s Shish Jewels Ltd, Plot No. 196, Surat SEZ vide letter dated 18.08.2026, have submitted Form-F3 for Broad-banding/Enhancement of annual capacity/Amendment of ITC (HS) Codes for manufacturing activity in existing LoA. as per below tables.

Enhancement of Annual Capacity

Sr. No.	Items Description for manufacturing activity	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Gold Jewellery Studded with Diamond of Heading 7102 with Leather Belt	500 Grams	1000 Grams	71131913
2.	Gold Jewellery Studded with Diamond of Heading 7104 with Leather Belt	500 Grams	1000 Grams	71131914

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing and Job Work of Natural Diamond Studded Gold Jewellery	300000 Grams	71131913
2.	Manufacturing and Job Work of Plain Gold Jewellery	75000 Grams	71131911
3.	Manufacturing and Job Work of Precious & Semi Precious Stone, Colour Stone and Moissanite Studded Gold Jewellery	10000 Grams	71131915
4.	Manufacturing and Job Work of Precious & Semi Precious Stone, Colour Stone and Moissanite Studded Silver Jewellery	25000 Grams	71131145
5.	Manufacturing and Job Work of Natural Diamond Studded in Watch Belt, Watch Bezel, Watch Dial Made from Gold	30000 Grams	71131913
6.	Manufacturing and Job Work of Natural Diamond Studded in Watch Belt, Watch Bezel, Watch Dial Made from Silver	15000 Grams	71131143
7.	Manufacturing and Job Work of Natural Diamond Studded in Watch Belt, Watch Bezel, Watch Dial Made from Platinum	15000 Grams	71131923
8.	Manufacturing and Job Work of Natural Diamond Studded Platinum Jewellery	6000 Grams	71131923
9.	Manufacturing and Job Work of Lab Grown Diamond Studded Platinum Jewellery	6000 Grams	71131924
10.	Manufacturing and Job Work of Plain Silver Jewellery	10000 Grams	71131141

11.	Manufacturing and Job Work of Plain Alloy & Brass Jewellery	10000 Grams	71179090
12.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Natural Diamond	25000 Grams	71131913
13.	Remaking, Repairing, Melting and Re-Melting of Plain Gold Jewellery	6000 Grams	71131911
14.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Lab Grown Diamond	10000 Grams	71131914
15.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Colour Stone, Precious Stone and Moissanite	6000 Grams	71131915
16.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Cubic Zirconia	1000 Grams	71131919
17.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Cubic Zirconia, Natural Diamond, Lab Grown Diamond, Colour Stone, Precious Stone and Moissanite	1000 Grams	71131919
18.	Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Cubic Zirconia, Natural Diamond, Lab Grown Diamond, Colour Stone, Precious Stone and Moissanite	5000 Grams	71131149
19.	Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Cubic Zirconia	2000 Grams	71131149
20.	Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Colour Stone, Precious Stone and Moissanite	5000 Grams	71131145
21.	Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Lab Grown Diamond	10000 Grams	71131144
22.	Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Natural Diamond	10000 Grams	71131143
23.	Remaking, Repairing, Melting and Re-Melting of Plain Silver Jewellery	10000 Grams	71131141
24.	Remaking, Repairing, Melting and Re-Melting of Plain Platinum Jewellery	2000 Grams	71131921
25.	Remaking, Repairing, Melting and Re-Melting of Platinum Jewellery Studded with Natural Diamond	5000 Grams	71131923
26.	Remaking, Repairing, Melting and Re-Melting of Platinum Jewellery Studded with Lab Grown Diamond	5000 Grams	71131924
27.	Remaking, Repairing, Melting and Re-Melting of Platinum Jewellery Studded with Cubic Zirconia, Natural Diamond, Lab Grown Diamond, Colour Stone, Precious Stone and Moissanite	2000 Grams	71131929
	Imitation Jewellery of Base Metal, Whether or Not Plated with Precious Metal excluding Cuff Links and Studs	20000 Grams	71179090
	Imitation Jewellery	5000 Grams	71179090



30.	Combination Jewellery	5000 Grams	71131990
31.	Manufacturing and Job Work of Plain Gold Watch Case	1000 Grams	71131911
32.	Manufacturing and Job Work of Gold Jewellery Studded with Lab Grown Diamond	10000 Grams	71131914
33.	Manufacturing and Job Work of Gold Jewellery Studded with Cubic Zirconia, Lab Grown Diamond, Colour Stone, Precious, Semi Precious and Synthetic Stone, Natural Diamond and Moissanite	10000 Grams	71131919
34.	Manufacturing and Job Work of Gold Jewellery Studded with Cubic Zirconia	2000 Grams	71131919
35.	Manufacturing and Job Work of Silver Jewellery Studded with Lab Grown Diamond	10000 Grams	71131144
36.	Manufacturing and Job Work of Silver Jewellery Studded with Lab Grown Diamond, Cubic Zirconia, Colour Stone, Precious, Semi Precious and Synthetic Stone, Natural Diamond and Moissanite	5000 Grams	71131149
37.	Manufacturing and Job Work of Silver Jewellery Studded with Natural Diamond	10000 Grams	71131143
38.	Manufacturing and Job Work of Part of Watch with Glasses Studded with Diamond made by Stainless Steel	5000 Grams	91132090
39.	Manufacturing and Job Work of Specs Frame with Glasses Studded with Diamonds made by Stainless Steel	5000 Grams	90031900
40.	Manufacturing and Job Working of Gold Grillz Studded with Natural Diamonds	500 Grams	71131913
41.	Manufacturing and Job Working of Gold Grillz Studded with Lab Grown Diamonds	500 Grams	71131914
42.	Manufacturing and Job Working of Gold Grillz Studded with Colour Stone, Precious, Semi Precious and Synthetic Stone and Moissanite	500 Grams	71131915
43.	Manufacturing and Job Working of Plain Gold Grillz	500 Grams	71131911
44.	All type of Findings like Springs, Jump Rings, Bolt Rings, Clasps, Earring Findings like Wires, Studs, Screws and Scrolls, Split Rings, Safety Chains, Collets and Chain ends etc. made by Gold	600 Grams	71131960
45.	All type of Findings like Springs, Jump Rings, Bolt Rings, Clasps, Earring Findings like Wires, Studs, Screws and Scrolls, Split Rings, Safety Chains, Collets and Chain ends etc. made by Silver	600 Grams	71131190
46.	All type of Findings like Springs, Jump Rings, Bolt Rings, Clasps, Earring Findings like Wires, Studs, Screws and Scrolls, Split Rings, Safety Chains, Collets and Chain ends etc. made by Platinum	600 Grams	71131990



47.	Wax Piece	5000 Grams	34049090
48.	Rubber Mould	2000 Nos.	40169990
49.	Manufacturing and Job Work of Plain Platinum Jewellery	1000 Grams	71131921
50.	Manufacturing and Job Work of Platinum Jewellery Studded with Colour Stone, Moissanite, Precious, Semi Precious, Synthetic Stone and Moissanite	1000 Grams	71131925
51.	Manufacturing and Job Work of Platinum Jewellery Studded with Cubic Zirconia, Lab Grown Diamond, Natural Diamond, Colour Stone, Precious, Semi Precious Stone, Synthetic Stone and Moissanite	1000 Grams	71131929
52.	Manufacturing & Job-Work of Articles of Jewellery or Parts made of Steel, Cobalt, Titanium, Ceramic, Brass Metals or combination of metals - Plain, Mounting or Studded with or in combination of Laboratory-created or grown or Manmade or Cultured or Synthetic Diamonds CVD or CZ or Natural diamond or Precious and Semi-precious and Natural Cultured pearls Studded Jewellery	10000 Grams	71179010

The Committee members were informed that M/s Shish Jewels Ltd, Plot No. 196, Surat SEZ has been granted LOA bearing No. SSEZ/II/016/2020-21/595, dated 10.12.2020 renewed from time to time.

Now, in the current Unit Approval Committee meeting, Shri Arun, authorised representative of the unit appeared before the Approval Committee and informed that the unit had already submitted a revised application for broad-banding, incorporating the detailed description of all the items along with their correct ITC (HS) Codes proposed for broad-banding under the manufacturing activity. The application was forwarded to the Customs authorities, Surat SEZ, for verification of the product descriptions and ITC (HS) Codes.

The Customs authorities furnished their verification report to this office vide report dated 03.08.2026. The unit submitted a further revised Form F-3 application vides their letter dated 18.08.2026, incorporating the required corrections.

The Committee, after due deliberations, approved the request for enhancement of annual capacity and broad-banding of new items for manufacturing activity in the existing Letter of Approval.

6. Request made by M/s Godiam Pvt. Ltd, Unit No. 151 on Plot No. 258, Surat SEZ, Sachin, Surat, for broad-banding of new items for manufacturing activity in existing LoA.

The Committee members were informed that M/s Godiam Pvt. Ltd, Unit No. 151 on Plot No. 258, Surat SEZ vide letter dated 07.08.2026 have applied for broad-banding of new items for manufacturing activity in existing LOA as per below table.

Broad-Banding of Manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing and Job Work of Gold Jewellery Studded with Natural Diamonds	15000 Grams	71131913
2.	Manufacturing and Job Work of Gold Mounting and Gold Jewellery Plain	2000 Grams	71131911
3.	Manufacturing and Job Work of Gold Jewellery Studded with Pearls	500 Grams	71131912
4.	Manufacturing and Job Work of Gold Jewellery Studded with Other Precious & Semi Precious Stone	1000 Grams	71131915
5.	Manufacturing and Job Work of Gold Jewellery Studded with CZ, and Gold Jewellery Studded with a combination of Natural Diamonds, Lab Grown Diamonds, Precious & Semi Precious Stone, CZ & Other	25000 Grams	71131919
6.	Manufacturing and Job Work of Gold with Silver or Platinum Combination Jewellery Studded with Diamonds, Lab Grown Diamonds, Precious & Semi Precious Stone, CZ & Other	5000 Grams	71131919
7.	Manufacturing and Job Work of Gold Jewellery Studded with Lab Grown Diamonds	25000 Grams	71131914
8.	Manufacturing and Job Work of Platinum Mounting and Plain Platinum Jewellery	1000 Grams	71131921
9.	Manufacturing and Job Work of Platinum Jewellery and Studded with Natural Diamond	10000 Grams	71131923
10.	Manufacturing and Job Work of Platinum Jewellery and Studded with Lab Grown Diamond	25000 Grams	71131924
11.	Manufacturing and Job Work of Platinum Jewellery Studded with	10000 Grams	71131925



	Other Precious Stone & Semi Precious Stone		
12.	Manufacturing and Job Work of Platinum Jewellery Studded with CZ, and Platinum Jewellery Studded with a combination of Natural Diamonds, Lab Grown Diamonds, Precious & Semi Precious Stone, CZ & Other	15000 Grams	71131929
13.	Manufacturing and Job Work of Platinum Finding	6000 Grams	71131960
14.	Manufacturing and Job Work of Imitation Jewellery Plain	10000 Grams	71171990
15.	Manufacturing and Job Work of Imitation Jewellery Studded	10000 Grams	71179010
16.	Manufacturing and Job Work of Silver Jewellery Studded with Lab Grown Diamond	5000 Grams	71131144
17.	Manufacturing and Job Work of Silver Jewellery and Silver Mountings	2000 Grams	71131141
18.	Manufacturing and Job Work of Silver Jewellery Studded with Pearls	1000 Grams	71131142
19.	Manufacturing and Job Work of Silver Jewellery Studded with Other Precious & Semi Precious Stone	10000 Grams	71131143
20.	Manufacturing and Job Work of Silver Findings	10000 Grams	71131190
21.	Manufacturing and Job Work of Silver Jewellery Studded with CZ, and Silver Jewellery Studded with a combination of Natural Diamonds, Lab Grown Diamonds, Precious & Semi Precious Stone, CZ & Other	30000 Grams	71131149
22.	Job Work, Manufacturing, Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Natural Diamond	5000 Grams	71131913
23.	Job Work, Manufacturing, Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Precious & Semi Precious Stone, Moissanite, Lab Grown Diamond, CZ & Other	5000 Grams	71131919
24.	Job Work, Manufacturing, Remaking, Repairing, Melting and Re-Melting of Plain Gold Jewellery	2000 Grams	71131911
25.	Job Work, Manufacturing, Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Natural Diamonds	5000 Grams	71131143

26.	Job Work, Manufacturing, Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Natural Diamonds, Precious & Semi Precious Stone, Moissanite, Laboratory Grown Diamond, CZ & Other	5000 Grams	71131149
27.	Job Work, Manufacturing, Remaking, Repairing, Melting and Re-Melting of Plain Silver Jewellery	1000 Grams	71131141

M/s Godiam Pvt. Ltd, Unit No. 151 on Plot No. 258, Surat SEZ has been granted Loa No. SSEZ/II/01/2021-22/49, dated 27.04.2021, renewed from time to time.

Now, in the current Unit Approval Committee meeting, Shri Pravin, authorised representative of the unit appeared before the Approval Committee.

The application was forwarded to the Customs authorities, Surat SEZ, for verification of the product descriptions and ITC (HS) Codes and the Customs authorities also furnished their verification report to this office vide report dated 21.08.2026. The unit was required to submit the revised Form F-3 application incorporating the required corrections.

The Committee, after due deliberations, approved the request for broad-banding of new items for manufacturing activity in the existing Letter of Approval subject to submission of revised annual capacity of broad-banding of new items for manufacturing activity.

7. Request made by M/s Plazma MPCVD & Research Center, Plot No. 153, Surat SEZ, Sachin, Surat, for broad-banding of new items for 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 12.08.2026 have applied for broad-banding of new items for manufacturing activity in existing LOA as per below table.

Broad-Banding of Manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Lab Grown Rough Diamonds (Chemical Vapor deposition -non-Industrial)	175000 Carats	71042120
2.	Diamond Growing Machine	110 Nos.	84564000



M/s Plazma MPCVD & Research Center, Plot No. 153, Surat SEZ has been granted Loa No. SSEZ/II/018/2019-20/1120, dated 28.02.2020 renewed from time to time.

Now, in the current Unit Approval Committee meeting, Shri Harmit Patel, authorised representative of the unit appeared before the Approval Committee.

The application was forwarded to the Customs authorities, Surat SEZ, for verification of the product descriptions and ITC (HS) Codes and the Customs authorities also furnished their verification report to this office vide report dated 21.08.2026. The unit has required to submit the revised Form F-3 application incorporating the required corrections.

The Committee, after due deliberations, approved the request for broad-banding of new items for manufacturing activity in the existing Letter of Approval subject to submission of revised description for broad-banding of new items for manufacturing activity.

8. Request made by M/s Shivaay Jewels Pvt. Ltd, Plot No. 101 & 102, Surat SEZ, Sachin, Surat, for broad-banding of new items for manufacturing activity in existing LoA.

The Committee members were informed that M/s Shivaay Jewels Pvt. Ltd, Plot No. 101 & 102, Surat SEZ vide letter dated 18.06.2026 have applied for broad-banding of new items for manufacturing activity in existing LOA as per below table.

Broad-Banding of Manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Watch Jewellery, Part of Watch and Watch Bracelet, Precious Metal or Metal Clad with Precious Metal and Stainless-Steel Metal, etc., Unassembled or partly Assembled, Unstudded and Studded with Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond	50000 Nos.	91149030, 91131000, 91132090, 91143010, 91149090
2.	Complete Watch or Clock Movement, unassembled or partly assembled, unstudded and studded with Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond	60000 Nos.	91101100, 91111000, 91109000, 91118000, 91119000
3.	Watch Cases and Parts and Bazel and Dial thereof Precious Metal or of Metal	300000 Grams	91112000, 91119000

	Clad with Precious Metal or Base Metal whether or not Gold, Silver Plated for Unstudded and studded with Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond		
4.	Diamond Studded Gold Jewellery, includes Natural Diamond, Lab Grown, Synthetics, Color Stone, Semi Precious Gem Stone, Cubic Zirconia Gem Stone	250000 Grams	71131913, 71131912, 71131914, 71131915, 71131919, 71131960
5.	Diamond Studded Silver Jewellery, includes Natural Diamond, Lab Grown, Synthetics, Color Stone, Semi Precious Gem Stone, Cubic Zirconia Gem Stone	1500000 Grams	71131143, 71131110, 71131142, 71131144, 71131145, 71131149, 71131190
6.	Diamond Studded Platinum Jewellery, includes Natural Diamond, Lab Grown Diamond, Synthetics, Color Stone, Semi Precious Gem Stone, Cubic Zirconia Gem Stone	20000 Grams	71131923, 71131922, 71131924, 71131925, 71131960, 71131929
7.	Plain Gold Jewellery	25000 Grams	71131911
8.	Plain Silver Jewellery	25000 Grams	71131141
9.	Plain Platinum Jewellery	1000 Grams	71131921
10.	Re-making, Re-pairing, Melting and Re-melting of Diamond Studded & Plain Jewellery made from Gold Studded with Natural Diamond and Synthetic Diamonds, Semi Precious Gems Stone, Cubic Zirconia Gems Stone etc.	200000 Grams	71131912, 71131913, 71131914, 71131915, 71131919, 71131960
11.	Re-making, Re-pairing, Melting and Re-melting of Diamond Studded & Plain Jewellery made from Silver Studded with Natural Diamond and Synthetic Diamonds, Semi Precious Gems Stone, Cubic Zirconia Gems Stone etc.	100000 Grams	71131110 71131142, 71131143, 71131144, 71131145, 71131149, 71131190
12.	Re-making, Re-pairing, Melting and Re-melting of Diamond Studded & Plain Jewellery made from Platinum Studded with Natural Diamond and Synthetic Diamonds, Semi Precious Gems Stone, Cubic Zirconia Gems Stone etc.	20000 Grams	71131922, 71131923, 71131924, 71131925, 71131929 71131960



13.	Re-making, Re-pairing, Melting and Re-melting of Diamond Studded & Plain Jewellery made from Steel, Watch Belt, Watch Bezel, Watch Dial, and part of Watch and Studded with Natural Diamond, Lab Grown Diamond, Synthetic Diamonds, Semi Precious Gems Stone, Cubic Zirconia Gems Stone etc.	80000 Grams	91132090, 91011900, 91111000
14.	Wrist Watch with Movement and or Digital, Studded with Natural Diamonds, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond	55000 Grams	91011900
15.	Watch Cases and Parts thereof Cases of Precious Metal or of Metal Clad with Precious Metal for studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia, and Moissanite Diamond	30000 Grams	91111000, 91112000, 91119000
16.	Watch Straps, Watch Bands and Watch Bracelets and other parts thereof for studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamonds	20000 Grams	91132090
17.	Wax Mould, Wax Tree	50000 Grams	34049090

M/s Shivaay Jewels Pvt. Ltd, Plot No. 101 & 102, Surat SEZ has been granted LoA No. SSEZ/II/02/2018-19/225, dated 13.07.2018 renewed from time to time

Now, in the current Unit Approval Committee meeting, Shri Harmit Patel, authorised representative of the unit appeared before the Approval Committee.

The application was forwarded to the Customs authorities, Surat SEZ, for verification of the product descriptions and ITC (HS) Codes and they furnished their verification report to this office vide report dated 20.08.2026. The unit was required to submit the revised Form F-3 application incorporating the required corrections with **Sr. No. 14 of product description shall be read as Wrist Watch without Movement and or Digital, Studded with Natural Diamonds, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond-Annual Capacity -55000 Grams (ITC HS Code-91011900) in place of Wrist Watch with Movement and or Digital, Studded with Natural Diamonds, Lab Grown Diamonds, Cubic Zirconia and Moissanite Diamond**



The Committee, after due deliberations, approved the request for broad-banding of new items for manufacturing activity in the existing Letter of Approval subject to submission of revised application for broad-banding of new items for manufacturing activity

9. Request made by M/s Sonart Jewels LLP, Plot No. 260-A, Surat SEZ, Sachin, Surat for broad-banding of new items for manufacturing activity in existing LoA.

The Committee members were informed that M/s Sonart Jewels LLP, Plot No. 260-A, Surat SEZ vide their revised application dated 11.08.2026 for Broad-banding of manufacturing activities in their existing LoA as per details below:-

Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Gold Jewellery Studded with Natural Diamond	6 Kgs.	71131913
2.	Gold Jewellery Studded with Lab Grown Diamond	49 Kgs.	71131914
3.	Gold Jewellery Studded with Precious and Semi Precious Stone	4 Kgs.	71131915
4.	Gold Jewellery Studded with Natural Diamond, Precious and Semi-Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	2 Kgs.	71131919
5.	Plain Gold Jewellery, Mounting Gold Jewellery	3 Kgs.	71131911
6.	Silver Jewellery Studded with Natural Diamond	2 Kgs.	71131143
7.	Silver Jewellery Studded with Lab Grown Diamond	4 Kgs.	71131144
8.	Silver Jewellery Studded with Precious and Semi Precious Stone	1 Kgs.	71131145
9.	Silver Jewellery Studded with Natural Diamond, Precious and Semi-Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	5 Kgs.	71131149
10.	Plain Silver Jewellery, Mounting Silver Jewellery	1.50 Kgs.	71131141
11.	Platinum Jewellery Studded with Natural Diamond	1 Kgs.	71131923
12.	Platinum Jewellery Studded with Lab Grown Diamond	2 Kgs.	71131924



13.	Platinum Jewellery Studded with Precious and Semi-Precious Stone	1 Kgs.	71131925
14.	Platinum Jewellery Studded with Natural Diamond, Precious and Semi-Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	3 Kgs.	71131929
15.	Remaking, Repairing, Melting and Re-Melting of Gold Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ Lab Grown Diamond, Moissanite, Color Stones	1.50 Kgs.	71131919
16.	Remaking, Repairing, Melting and Re-Melting of Silver Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ Lab Grown Diamond, Moissanite, Color Stones	1.50 Kgs.	71131149
17.	Remaking, Repairing, Melting and Re-Melting of Platinum Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ Lab Grown Diamond, Moissanite, Color Stones	0.50 Kgs.	71131929
18.	Melting & Remaking of Plain Gold Jewellery	0.50 Kgs.	71131911
19.	Melting & Remaking of Plain Silver Jewellery	0.50 Kgs.	71131141
20.	Melting & Remaking of Plain Platinum Jewellery	0.50 Kgs.	71131921
21.	Studded of Diamond in Watch Straps, Watch Bands & Watch Bracelets and Parts thereof Made from Steel, Gold and Other Precious Metal	0.50 Kgs.	91131000

They have submitted Form – F3 along with letter for broad banding. The unit has been granted LoA No. SSEZ/II/01/2025-26/577 dated 09.09.2025 for manufacturing activity.

Now, in the current Unit Approval Committee meeting, Shri Vijay Akbari, one of the partners of the unit, appeared before the Approval Committee.

The Customs authorities furnished their verification report to this office on 20.08.2026.

The Committee, after due deliberations, approved the request for enhancement of annual capacity of manufacturing activity and broad-banding of new items for manufacturing activity in the existing Letter of Approval.

10. Request made by M/s Maharaja Empire Trade Pvt. Ltd, Plot No. 266-A, Surat SEZ, Sachin, Surat, for broad-banding of warehousing activity in existing LoA.

The Committee members were informed that M/s Maharaja Empire Trade Pvt. Ltd, Plot No. 266-A, Surat SEZ vide letter dated 07.08.2026 have applied for broad-banding of warehousing activity in existing LOA as per below table.

Broad-Banding of Warehousing activity

Sr. No.	Items Description for Warehousing activity	Annual Capacity	Item Code (ITC HS Code No.)
1	Seed potatoes	30.00 M.TON	070110
2	Other potatoes	30.00 M.TON	070190
3	Tomatoes	30.00 M.TON	070200
4	Onions and shallots	30.00 M.TON	070310
5	Garlic	30.00 M.TON	070320
6	Leeks and other alliaceous vegetables	30.00 M.TON	070390
7	Cauliflowers and broccoli	30.00 M.TON	070410
8	Brussels sprouts	30.00 M.TON	070420
9	Other cabbages	30.00 M.TON	070490
10	Head lettuce	30.00 M.TON	070511
11	Lettuce : -- Other	30.00 M.TON	070519
12	Chicory:-Witloof chicory (Cichorium intybus var. foliosum	30.00 M.TON	070521
13	Chicory :-Other	30.00 M.TON	070529
14	Carrots and turnips	30.00 M.TON	070610
15	Other	30.00 M.TON	070690
16	Cucumbers and gherkins	30.00 M.TON	070700
17	Peas	30.00 M.TON	070810
18	Beans	30.00 M.TON	070820
19	Other leguminous vegetables	30.00 M.TON	070890
20	Asparagus	30.00 M.TON	070920
21	Aubergines (egg-plants)	30.00 M.TON	070930
22	Celery other than celeriac	30.00 M.TON	070940
23	Mushrooms and truffles: Mushrooms of the genus Agaric	30.00 M.TON	070951
24	Mushrooms and truffles: Mushrooms of the genus Boletu	30.00 M.TON	070952
25	Mushrooms and truffles	30.00 M.TON	070953
26	Mushrooms and truffles: Shiitake (Lentinus edo	30.00 M.TON	070954



27	Mushrooms and truffles: Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anaticum, Tricholoma dulciolens, Tricholoma caligatum)	30.00 M.TON	070955
28	Mushrooms and truffles: Truffles (Tuber	30.00 M.TON	070956
29	Mushrooms and truffles: Other	30.00 M.TON	070959
30	Fruits of Capsicum or Pimenta	30.00 M.TON	070960
31	Spinach, New Zealand spinach and orache spinach (garden spinach	30.00 M.TON	070970
32	Other: Globe artichokes	30.00 M.TON	070991
33	Other: Olives	30.00 M.TON	070992
34	Other: Pumpkins, squash and gourds (Cucurbita spp.)	30.00 M.TON	070993
35	Other	30.00 M.TON	070999
36	Potatoes, frozen	30.00 M.TON	071010
37	Leguminous vegetables, shelled or unshelled: Peas (Pisum sativum)	30.00 M.TON	071021
38	Leguminous vegetables, shelled or unshelled: Beans (Vigna spp., Phase	30.00 M.TON	071022
39	Leguminous vegetables, shelled	30.00 M.TON	071029
40	Spinach, New Zealand spinach and orache spinach (garden spin	30.00 M.TON	071030
41	Sweet corn	30.00 M.TON	071040
42	Other vegetables	30.00 M.TON	071080
43	Mixtures of vegetables	30.00 M.TON	071090
44	Onions, dried	30.00 M.TON	071220
45	OTHER	30.00 M.TON	071290
46	Coconuts, desiccated	30.00 M.TON	080111
47	Coconuts, in shell	30.00 M.TON	080112
48	Other coconuts	30.00 M.TON	080119
49	Brazil nuts, in shell	30.00 M.TON	080121
50	Brazil nuts, shelled	30.00 M.TON	080122
51	Cashew nuts, in shell	30.00 M.TON	080131
52	Cashew nuts, shelled	30.00 M.TON	080132
53	Almonds, in shell	30.00 M.TON	080211
54	Almonds, shelled	30.00 M.TON	080212
55	Hazelnuts, in shell	30.00 M.TON	080221
56	Hazelnuts, shelled	30.00 M.TON	080222
57	Walnuts, in shell	30.00 M.TON	080231
58	Walnuts, shelled	30.00 M.TON	080232
59	Chestnuts	30.00 M.TON	080241
60	Pistachios, in shell	30.00 M.TON	080251
61	Pistachios, shelled	30.00 M.TON	080252
62	Other nuts, in shell	30.00 M.TON	080291

63	Other nuts, shelled	30.00 M.TON	080292
64	Bananas, fresh	30.00 M.TON	080310
65	Bananas, other	30.00 M.TON	080390
66	Dates	30.00 M.TON	080410
67	Figs	30.00 M.TON	080420
68	Pineapples	30.00 M.TON	080430
69	Avocados	30.00 M.TON	080440
70	Guavas, mangoes and mangosteens	30.00 M.TON	080450
71	Oranges	30.00 M.TON	080510
72	Mandarins	30.00 M.TON	080520
73	Grapefruit	30.00 M.TON	080540
74	Lemons and limes	30.00 M.TON	080550
75	Grapes, fresh	30.00 M.TON	080610
76	Grapes, dried	30.00 M.TON	080620
77	Watermelons	30.00 M.TON	080711
78	Other melons	30.00 M.TON	080719
79	Papaws (papayas)	30.00 M.TON	080720
80	Apples	30.00 M.TON	080810
81	Pears	30.00 M.TON	080830
82	Quinces	30.00 M.TON	080840
83	Apricots	30.00 M.TON	080910
84	Cherries	30.00 M.TON	080929
85	Peaches	30.00 M.TON	080930
86	Plums and sloes	30.00 M.TON	080940
87	Strawberries	30.00 M.TON	081010
88	Raspberries, blackberries etc.	30.00 M.TON	081020
89	Black, white or red currants	30.00 M.TON	081030
90	Cranberries etc.	30.00 M.TON	081040
91	Kiwifruit	30.00 M.TON	081050
92	Durians	30.00 M.TON	081060
93	Persimmons	30.00 M.TON	081070
94	Other fresh fruit	30.00 M.TON	081090
95	Strawberries, frozen	30.00 M.TON	081110
96	Raspberries etc., frozen	30.00 M.TON	081120
97	Other fruit, frozen	30.00 M.TON	081190
98	Fruit preserved temporarily	30.00 M.TON	081210
99	Other preserved fruit	30.00 M.TON	081290
100	Apricots, dried	30.00 M.TON	081310
101	Prunes	30.00 M.TON	081320
102	Apples, dried	30.00 M.TON	081330
103	Other dried fruit	30.00 M.TON	081340
104	Mixtures of nuts or dried fruits	30.00 M.TON	081350
105	Waters, mineral/aerated, not sweetened	70000.00 LTR	220110
106	Other waters and ice/snow	70000.00 LTR	220190

107	Waters containing sugar or flavour	70000.00 LTR	220210
108	Non-alcoholic beer	70000.00 LTR	220291
109	Other non-alcoholic beverages	70000.00 LTR	220299
110	Beer made from malt	70000.00 LTR	220300
111	Sparkling wine	70000.00 LTR	220410
112	Wine in containers <=2L	70000.00 LTR	220421
113	Wine in containers >2L	70000.00 LTR	220422
114	Other wine	70000.00 LTR	220429
115	Other grape must	70000.00 LTR	220430
116	Vermouth <=2L	70000.00 LTR	220510
117	Other vermouth	70000.00 LTR	220590
118	Other fermented beverages	70000.00 LTR	220600
119	Undenatured ethyl alcohol >=80%	70000.00 LTR	220710
120	Denatured ethyl alcohol	70000.00 LTR	220720
121	Whiskies	70000.00 LTR	220830
122	Rum and other cane spirits	70000.00 LTR	220840
123	Gin and Geneva	70000.00 LTR	220850
124	Vodka	70000.00 LTR	220860
125	Liqueurs and cordials	70000.00 LTR	220870
126	Other spirits and alcoholic beverages	70000.00 LTR	220890
127	Vinegar and substitutes	70000.00 LTR	220900
128	Salt (including table salt and pure sodium chloride)	30.00 M.TON	250100
129	Unroasted iron pyrites	30.00 M.TON	250200
130	Sulphur of all kinds	30.00 M.TON	250300
131	Natural graphite in powder or flakes	30.00 M.TON	250410
132	Other natural graphite	30.00 M.TON	250490
133	Silica sands and quartz sands	30.00 M.TON	250510
134	Other natural sands	30.00 M.TON	250590
135	Quartz	30.00 M.TON	250610
136	Quartzite	30.00 M.TON	250620
137	Kaolin and other kaolinic clays	30.00 M.TON	250700
138	Bentonite	30.00 M.TON	250810
139	Fire-clay	30.00 M.TON	250830
140	Other clays	30.00 M.TON	250840
141	Andalusite, kyanite and sillimanite	30.00 M.TON	250850
142	Mullite	30.00 M.TON	250860
143	Chamotte or dinas earths	30.00 M.TON	250870
144	Chalk	30.00 M.TON	250900
145	Natural calcium phosphates, unground	30.00 M.TON	251010
146	Natural calcium phosphates, ground	30.00 M.TON	251020
147	Natural barium sulphate	30.00 M.TON	251110
148	Natural barium carbonate	30.00 M.TON	251120
149	Siliceous fossil meals	30.00 M.TON	251200

150	Pumice stone	30.00 M.TON	251310
151	Emery and other natural abrasives	30.00 M.TON	251320
152	Slate	30.00 M.TON	251400
153	Pebbles, gravel and crushed stone	30.00 M.TON	251710
154	Macadam	30.00 M.TON	251720
155	Tarred macadam	30.00 M.TON	251730
156	Marble granules, chippings and powder	30.00 M.TON	251741
157	Other granules, chippings and powder	30.00 M.TON	251749
158	Dolomite, not calcined	30.00 M.TON	251810
159	Calcined or sintered dolomite	30.00 M.TON	251820
160	Dolomite ramming mix	30.00 M.TON	251830
161	Natural magnesium carbonate	30.00 M.TON	251910
162	Other magnesium oxide products	30.00 M.TON	251990
163	Gypsum; anhydrite	30.00 M.TON	252010
164	Plasters	30.00 M.TON	252020
165	Limestone flux	30.00 M.TON	252100
166	Quicklime	30.00 M.TON	252210
167	Slaked lime	30.00 M.TON	252220
168	Hydraulic lime	30.00 M.TON	252230
169	Cement clinkers	30.00 M.TON	252310
170	White Portland cement	30.00 M.TON	252321
171	Other Portland cement	30.00 M.TON	252329
172	Aluminous cement	30.00 M.TON	252330
173	Other hydraulic cements	30.00 M.TON	252390
174	Asbestos - Crocidolite	30.00 M.TON	252410
175	Other asbestos	30.00 M.TON	252490
176	Crude mica	30.00 M.TON	252510
177	Mica powder	30.00 M.TON	252520
178	Mica waste	30.00 M.TON	252530
179	Natural steatite (not crushed)	30.00 M.TON	252610
180	Natural steatite (crushed or powdered)	30.00 M.TON	252620
181	Natural borates	30.00 M.TON	252800
182	Feldspar	30.00 M.TON	252910
183	Fluorspar	30.00 M.TON	252920
184	Leucite, nepheline and nepheline syenite	30.00 M.TON	252930
185	Vermiculite, perlite and chlorites	30.00 M.TON	253010
186	Kieserite, epsomite	30.00 M.TON	253020
187	Other mineral substances	30.00 M.TON	253090
188	Chlorine	30.00 M.TON	280110
189	Iodine	30.00 M.TON	280120
190	Fluorine, bromine	30.00 M.TON	280130
191	Sulphur, sublimed or precipitated	30.00 M.TON	280200
192	Carbon (carbon blacks and other forms)	30.00 M.TON	280300
193	Hydrogen	30.00 M.TON	280410

194	Argon	30.00 M.TON	280421
195	Other rare gases	30.00 M.TON	280429
196	Nitrogen	30.00 M.TON	280430
197	Oxygen	30.00 M.TON	280440
198	Boron; tellurium	30.00 M.TON	280450
199	Silicon (>99.99%)	30.00 M.TON	280461
200	Other silicon	30.00 M.TON	280469
201	Phosphorus	30.00 M.TON	280470
202	Arsenic	30.00 M.TON	280480
203	Selenium	30.00 M.TON	280490
204	Sodium	30.00 M.TON	280511
205	Calcium	30.00 M.TON	280512
206	Other alkali/alkaline-earth metals	30.00 M.TON	280519
207	Rare-earth metals, scandium and yttrium	30.00 M.TON	280530
208	Mercury	30.00 M.TON	280540
209	Hydrogen chloride (hydrochloric acid)	30.00 M.TON	280610
210	Sulphuric acid; oleum	30.00 M.TON	280700
211	Nitric acid	30.00 M.TON	280800
212	Diphosphorus pentoxide	30.00 M.TON	280910
213	Phosphoric acid	30.00 M.TON	280920
214	Oxides of boron; boric acids	30.00 M.TON	281000
215	Hydrogen fluoride	30.00 M.TON	281111
216	Other inorganic acids	30.00 M.TON	281119
217	Carbon dioxide	30.00 M.TON	281121
218	Silicon dioxide	30.00 M.TON	281122
219	Other inorganic oxygen compounds	30.00 M.TON	281129
220	Chlorides and chloride oxides	30.00 M.TON	281210
221	Other halides	30.00 M.TON	281290
222	Carbon disulphide	30.00 M.TON	281310
223	Other sulphides	30.00 M.TON	281390
224	Anhydrous ammonia	30.00 M.TON	281410
225	Ammonia in aqueous solution	30.00 M.TON	281420
226	Saturated acyclic hydrocarbons	30.00 M.TON	290110
227	Ethylene	30.00 M.TON	290121
228	Propene	30.00 M.TON	290122
229	Butene and isomers	30.00 M.TON	290123
230	Buta-1,3-diene and isoprene	30.00 M.TON	290124
231	Other unsaturated acyclic hydrocarbons	30.00 M.TON	290129
232	Cyclohexane	30.00 M.TON	290211
233	Other cyclanes	30.00 M.TON	290219
234	Benzene	30.00 M.TON	290220
235	Toluene	30.00 M.TON	290230
236	o-Xylene	30.00 M.TON	290241
237	m-Xylene	30.00 M.TON	290242



238	p-Xylene	30.00 M.TON	290243
239	Mixed xylene isomers	30.00 M.TON	290244
240	Styrene	30.00 M.TON	290250
241	Ethylbenzene	30.00 M.TON	290260
242	Cumene	30.00 M.TON	290270
243	Other cyclic hydrocarbons	30.00 M.TON	290290
244	Chloromethane	30.00 M.TON	290311
245	Dichloromethane	30.00 M.TON	290312
246	Chloroform	30.00 M.TON	290313
247	Carbon tetrachloride	30.00 M.TON	290314
248	1,2-Dichloroethane	30.00 M.TON	290315
249	Other halogenated derivatives	30.00 M.TON	290319
250	Vinyl chloride	30.00 M.TON	290321
251	Other unsaturated halogenated derivatives	30.00 M.TON	290329
252	Other fluorinated/chlorinated derivatives	30.00 M.TON	290339
253	Sulphonated derivatives	30.00 M.TON	290410
254	Nitrated derivatives	30.00 M.TON	290420
255	Other derivatives	30.00 M.TON	290490
256	Artificial graphite	30.00 M.TON	380110
257	Colloidal or semi-colloidal graphite	30.00 M.TON	380120
258	Carbonaceous pastes for electrodes	30.00 M.TON	380130
259	Other preparations based on graphite or carbon	30.00 M.TON	380190
260	Activated carbon	30.00 M.TON	380210
261	Other activated natural mineral products	30.00 M.TON	380290
262	Tall oil	30.00 M.TON	380300
263	Residual lyes from wood pulp manufacture	30.00 M.TON	380400
264	Gum, wood or sulphate turpentine oils	30.00 M.TON	380510
265	Other terpene oils	30.00 M.TON	380590
266	Rosin	30.00 M.TON	380610
267	Salts of rosin	30.00 M.TON	380620
268	Ester gums	30.00 M.TON	380630
269	Other rosin derivatives	30.00 M.TON	380690
270	Wood tar, wood tar oils, creosote	30.00 M.TON	380700
271	Insecticides	30.00 M.TON	380891
272	Fungicides	30.00 M.TON	380892
273	Herbicides and plant-growth regulators	30.00 M.TON	380893
274	Disinfectants	30.00 M.TON	380894
275	Other similar products	30.00 M.TON	380899
276	Finishing agents based on amylaceous substances	30.00 M.TON	380910
277	Finishing agents for textile industry	30.00 M.TON	380991
278	Finishing agents for paper industry	30.00 M.TON	380992
279	Finishing agents for leather industry	30.00 M.TON	380993

280	Polyethylene having a specific gravity of less than 0.94	30.00 M.TON	390110
281	Polyethylene having a specific gravity of 0.94 or more	30.00 M.TON	390120
282	Ethylene-vinyl acetate copolymers	30.00 M.TON	390130
283	Ethylene alpha-olefin copolymers	30.00 M.TON	390140
284	Other polymers of ethylene	30.00 M.TON	390190
285	Polypropylene	30.00 M.TON	390210
286	Propylene copolymers	30.00 M.TON	390230
287	Other polymers of propylene	30.00 M.TON	390290
288	Polystyrene, expandable	30.00 M.TON	390311
289	Other polystyrene	30.00 M.TON	390319
290	Styrene-acrylonitrile copolymers	30.00 M.TON	390320
291	ABS copolymers	30.00 M.TON	390330
292	Other polymers of styrene	30.00 M.TON	390390
293	PVC not mixed with other substances	30.00 M.TON	390410
294	Non-plasticised PVC	30.00 M.TON	390421
295	Plasticised PVC	30.00 M.TON	390422
296	Vinyl chloride copolymers	30.00 M.TON	390440
297	Vinylidene chloride polymers	30.00 M.TON	390450
298	PTFE	30.00 M.TON	390461
299	Other fluoropolymers	30.00 M.TON	390469
300	Other vinyl polymers	30.00 M.TON	390490
301	Polyvinyl acetate	30.00 M.TON	390510
302	Vinyl acetate copolymers	30.00 M.TON	390521
303	Other vinyl acetate polymers	30.00 M.TON	390529
304	Polyvinyl alcohol	30.00 M.TON	390530
305	Other copolymers	30.00 M.TON	390591
306	Other polymers	30.00 M.TON	390599
307	Sewing thread of synthetic filaments	400000.00 MTR	540110
308	Sewing thread of artificial filaments	400000.00 MTR	540120
309	High tenacity yarn of nylon or other polyamides	400000.00 MTR	540211
310	Other high tenacity yarn of nylon or polyamides	400000.00 MTR	540219
311	High tenacity yarn of polyesters	400000.00 MTR	540220
312	Textured yarn of nylon or other polyamides	400000.00 MTR	540231
313	Textured yarn of polyesters	400000.00 MTR	540232
314	Textured yarn of polypropylene	400000.00 MTR	540233
315	Textured yarn of polyethylene	400000.00 MTR	540234
316	Other textured yarn	400000.00 MTR	540239
317	Other elastomeric yarn	400000.00 MTR	540244
318	Other yarn of nylon/polyamides	400000.00 MTR	540245
319	Other yarn of polyesters	400000.00 MTR	540246

320	Other yarn of polypropylene	400000.00 MTR	540247
321	Other yarn of polyethylene	400000.00 MTR	540248
322	Other synthetic filament yarn	400000.00 MTR	540249
323	Other yarn, single, with a twist exceeding 50 turns per metre : -- Of nylon or other polyamides	400000.00 MTR	540251
324	Of polyesters	400000.00 MTR	540252
325	Other yarn, single, with a twist exceeding 50 turns per metre :- Of polypropy	400000.00 MTR	540253
326	Other yarn, single, with a twist exceeding 50 turns per metre :- Othe	400000.00 MTR	540259
327	Other yarn, multiple (folded) or cabled:- Of nylon or other po	400000.00 MTR	540261
328	Other yarn, multiple (folded) or cab	400000.00 MTR	540262
329	Other yarn, multiple (folded) or ca	400000.00 MTR	540263
330	Other yarn, multiple (folded) or ca	400000.00 MTR	540269
331	Artificial filament yarn, high tenacity	400000.00 MTR	540310
332	Artificial filament yarn, viscose rayon	400000.00 MTR	540331
333	Artificial filament yarn, cellulose acetate	400000.00 MTR	540332
334	Other yarn, single:- Of cellulose	400000.00 MTR	540333
335	Other artificial filament yarn	400000.00 MTR	540339
336	Sewing thread of artificial filaments	400000.00 MTR	540341
337	Other yarn, multiple (folded) or ca	400000.00 MTR	540342
338	Other artificial filament yarn	400000.00 MTR	540349
339	Synthetic monofilament	400000.00 MTR	540411
340	Monofilament:- Other, of po	400000.00 MTR	540412
341	Other synthetic monofilament	400000.00 MTR	540419
342	Other synthetic/artificial strip	400000.00 MTR	540490
343	Artificial monofilament	400000.00 MTR	540500
344	Man-made filament yarn put up for retail sale	400000.00 MTR	540600
345	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyes	400000.00 MTR	540710
346	Woven fabrics obtained from str	400000.00 MTR	540720
347	Fabrics specified in Note 9 to Sec	400000.00 MTR	540730
348	Other woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides:- Unbleached or bleache	400000.00 MTR	540741
349	Other woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyam	400000.00 MTR	540742
350	Other woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides:- Of yarns of different	400000.00 MTR	540743



351	Other woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyam	400000.00 MTR	540744
352	Other woven fabrics, containing 85 percent or more by weight of textured polyester filaments:- U	400000.00 MTR	540751
353	Other woven fabrics, containing 85 percent or more by weight of textured polyester filaments : -- Dye	400000.00 MTR	540752
354	Other woven fabrics, containing 85 percent or more by weight of textured polyester filaments : -- Of yarns	400000.00 MTR	540753
355	Other woven fabrics, containing 85 percent or more by weight of textured polyester filaments : -- Of yarns	400000.00 MTR	540754
356	Other woven fabrics, containing 85 percent or more by weight of polyester filaments : -- Containing 85 percent or more by weight of non-textured polyester	400000.00 MTR	540761
357	Other woven fabrics, containing 85 percent or more by weight of polyester filaments :- Other	400000.00 MTR	540769
358	Other woven fabrics, containing 85 percent or more by weight of synthetic filaments : -- Unbleached or bleached	400000.00 MTR	540771
359	Other woven fabrics, containing 85 percent or more by weight of synthetic filaments : -- Dyed	400000.00 MTR	540772
360	Other woven fabrics, containing 85 percent or more by weight of synthetic filaments : -- Of yarns of differen	400000.00 MTR	540773
361	Other woven fabrics, containing 85 percent or more by weight of synthetic filaments : -- Printed	400000.00 MTR	540774
362	Other woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton : -- Unbleached or bleached	400000.00 MTR	540781
363	Other woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton : -- Dyed	400000.00 MTR	540782
364	Other woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton : -- Of yarns of different colours	400000.00 MTR	540783



365	Other woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton : -- Printed	400000.00 MTR	540784
366	Other woven fabrics : -- Unbleached or bleached x	400000.00 MTR	540791
367	Other woven fabrics : -- Dyed	400000.00 MTR	540792
368	Other woven fabrics : -- Of yarns of different colours	400000.00 MTR	540793
369	Other woven fabrics : -- Printed	400000.00 MTR	540794
370	Woven fabrics obtained from high tenacity yarn of viscose rayon	400000.00 MTR	540810
371	Other woven fabrics, containing 85 percent or more by weight of artificial filament or strip or the like : -- Unbleached or bleached	400000.00 MTR	540821
372	Other woven fabrics, containing 85 percent or more by weight of artificial filament or strip or the like : -- Dyed	400000.00 MTR	540822
373	Other woven fabrics, containing 85 percent or more by weight of artificial filament or strip or the like : -- Of yarns of different colours	400000.00 MTR	540823
374	Other woven fabrics, containing 85 percent or more by weight of artificial filament or strip or the like : Printed	400000.00 MTR	540824
375	Other woven fabrics : -- Unbleached or bleached	400000.00 MTR	540831
376	Other woven fabrics : -- Dyed	400000.00 MTR	540832
377	Other woven fabrics : -- Of yarns of different colours	400000.00 MTR	540833
378	Other woven fabrics : -- Printed	400000.00 MTR	540834
379	Cotton wadding and articles thereof	400000.00 MTR	560121
380	Wadding of man-made fibres	400000.00 MTR	560122
381	Other wadding	400000.00 MTR	560129
382	Textile flock and dust	400000.00 MTR	560130
383	Needleloom felt and stitch-bonded fibre fabrics	400000.00 MTR	560210
384	Felt of wool or fine animal hair	400000.00 MTR	560221
385	Other felt	400000.00 MTR	560229
386	Other felt products	400000.00 MTR	560290
387	Nonwovens, coated or not, ≤ 25 g/m ²	400000.00 MTR	560311
388	Nonwovens, $25 < \leq 70$ g/m ²	400000.00 MTR	560312
389	Nonwovens, $70 < \leq 150$ g/m ²	400000.00 MTR	560313
390	Nonwovens, > 150 g/m ²	400000.00 MTR	560314
391	Other nonwovens, ≤ 25 g/m ²	400000.00 MTR	560391
392	Other nonwovens, $25 < \leq 70$ g/m ²	400000.00 MTR	560392

393	Other nonwovens, >70<=150 g/m2	400000.00 MTR	560393
394	Other nonwovens, >150 g/m2	400000.00 MTR	560394
395	Rubber thread and cord	400000.00 MTR	560410
396	Other rubber/textile yarn	400000.00 MTR	560490
397	Metallised yarn	400000.00 MTR	560500
398	Gimped yarn; chenille yarn; loop wale-yarn	400000.00 MTR	560600
399	Binder or baler twine	400000.00 MTR	560721
400	Other twine of sisal etc.	400000.00 MTR	560729
401	Binder twine of polyethylene/polypropylene	400000.00 MTR	560741
402	Other twine, cordage, ropes	400000.00 MTR	560749
403	Twine, cordage or ropes of other synthetic fibres	400000.00 MTR	560750
404	Other twine, cordage, ropes and cables	400000.00 MTR	560790
405	Made-up fishing nets	400000.00 MTR	560811
406	Other made-up nets	400000.00 MTR	560819
407	Other netting articles	400000.00 MTR	560890
408	Articles of yarn, twine, cordage or ropes	400000.00 MTR	560900
409	Textile fabrics coated with gum or amylaceous substances	400000.00 MTR	590110
410	Other textile fabrics for technical uses	400000.00 MTR	590190
411	Tyre cord fabric of nylon or other polyamides	400000.00 MTR	590210
412	Tyre cord fabric of polyesters	400000.00 MTR	590220
413	Other tyre cord fabric	400000.00 MTR	590290
414	Textile fabrics impregnated/coated with PVC	400000.00 MTR	590310
415	Textile fabrics impregnated/coated with polyurethane	400000.00 MTR	590320
416	Other impregnated/coated textile fabrics	400000.00 MTR	590390
417	Linoleum	400000.00 MTR	590410
418	Other floor coverings on textile backing	400000.00 MTR	590490
419	Textile wall coverings	400000.00 MTR	590500
420	Adhesive tape of textile fabrics	400000.00 MTR	590610
421	Rubberised knitted or crocheted fabrics	400000.00 MTR	590691
422	Other rubberised textile fabrics	400000.00 MTR	590699
423	Textile fabrics otherwise impregnated or coated; painted canvas	400000.00 MTR	590700
424	Textile wicks; gas mantles	400000.00 MTR	590800
425	Textile hosepiping	400000.00 MTR	590900
426	Transmission or conveyor belts of textile material	400000.00 MTR	591000
427	Textile fabrics for card clothing	400000.00 MTR	591110
428	Bolting cloth	400000.00 MTR	591120
429	Textile fabrics for paper-making machines	400000.00 MTR	591131
430	Textile fabrics for pulp/paper machines	400000.00 MTR	591132
431	Straining cloth	400000.00 MTR	591140
432	Other textile products for technical uses	400000.00 MTR	591190

433	Long pile fabrics, knitted or crocheted	400000.00 MTR	600110
434	Looped pile fabrics of cotton	400000.00 MTR	600121
435	Looped pile fabrics of man-made fibres	400000.00 MTR	600122
436	Other looped pile fabrics	400000.00 MTR	600129
437	Other pile fabrics of cotton	400000.00 MTR	600191
438	Other pile fabrics of man-made fibres	400000.00 MTR	600192
439	Other pile fabrics	400000.00 MTR	600199
440	Knitted or crocheted fabrics containing elastomeric yarn	400000.00 MTR	600240
441	Other knitted or crocheted fabrics	400000.00 MTR	600290
442	Knitted or crocheted fabrics, of wool or fine animal hair	400000.00 MTR	600310
443	Knitted or crocheted fabrics, of cotton	400000.00 MTR	600320
444	Knitted or crocheted fabrics, of synthetic fibres	400000.00 MTR	600330
445	Knitted or crocheted fabrics, of artificial fibres	400000.00 MTR	600340
446	Other knitted or crocheted fabrics	400000.00 MTR	600390
447	Knitted or crocheted fabrics, width ≤ 30 cm, with elastomeric yarn	400000.00 MTR	600410
448	Other knitted or crocheted fabrics, width ≤ 30 cm	400000.00 MTR	600490
449	Warp knit fabrics of cotton	400000.00 MTR	600521
450	Warp knit fabrics of dyed cotton	400000.00 MTR	600522
451	Warp knit fabrics of cotton, coloured	400000.00 MTR	600523
452	Warp knit fabrics of cotton, printed	400000.00 MTR	600524
453	Warp knit fabrics of artificial fibres	400000.00 MTR	600535
454	Warp knit fabrics of dyed artificial fibres	400000.00 MTR	600536
455	Warp knit fabrics of artificial fibres, coloured	400000.00 MTR	600537
456	Warp knit fabrics of artificial fibres, printed	400000.00 MTR	600538
457	Other warp knit fabrics	400000.00 MTR	600539
458	Of artificial fibres : -- Unbleached or bleached	400000.00 MTR	600541
459	Of artificial fibres : -- Dyed	400000.00 MTR	600542
460	Of artificial fibres : -- Of yarns of different colours	400000.00 MTR	600543
461	Of artificial fibres : -- Printed	400000.00 MTR	600544
462	Other knitted or crocheted fabrics	400000.00 MTR	600590
463	Of wool or fine animal hair	400000.00 MTR	600610
464	Of cotton : -- Unbleached or bleached	400000.00 MTR	600621
465	Of cotton : -- Dyed	400000.00 MTR	600622
466	Of cotton : -- Of yarns of different colours	400000.00 MTR	600623
467	Of cotton : -- Printed	400000.00 MTR	600624
468	Of synthetic fibres : -- Unbleached or bleached	400000.00 MTR	600631



469	Of synthetic fibres : -- Dyed	400000.00 MTR	600632
470	Of synthetic fibres : -- Of yarns of different colours	400000.00 MTR	600633
471	Of synthetic fibres : -- Printed	400000.00 MTR	600634
472	Of artificial fibres : --Unbleached or bleached	400000.00 MTR	600641
473	Of artificial fibres : -- Dyed	400000.00 MTR	600642
474	Of artificial fibres : -- Of yarns of different colours	400000.00 MTR	600643
475	Of artificial fibres : -- Printed	400000.00 MTR	600644
476	Other	400000.00 MTR	600690
477	Men's or boys' overcoats of cotton	200000.00 PCS	610120
478	Men's or boys' overcoats of man-made fibres	200000.00 PCS	610130
479	Other men's or boys' overcoats	200000.00 PCS	610190
480	Women's or girls' overcoats of wool	200000.00 PCS	610210
481	Women's or girls' overcoats of cotton	200000.00 PCS	610220
482	Women's or girls' overcoats of man-made fibres	200000.00 PCS	610230
483	Other women's or girls' overcoats	200000.00 PCS	610290
484	Men's or boys' suits	200000.00 PCS	610310
485	Men's or boys' cotton ensembles	200000.00 PCS	610322
486	Ensembles : -- Of synthetic fibres	200000.00 PCS	610323
487	Ensembles : -- of Other textile materials	200000.00 PCS	610329
488	Jackets and blazers : -- Of wool or fine animal hair	200000.00 PCS	610331
489	Men's jackets of cotton	200000.00 PCS	610332
490	Jackets and blazers : -- Of synthetic fibres	200000.00 PCS	610333
491	Jackets and blazers : -- Of other textile materials	200000.00 PCS	610339
492	Men's trousers of cotton	200000.00 PCS	610342
493	Men's trousers of synthetic fibres	200000.00 PCS	610343
494	Women's suits	200000.00 PCS	610419
495	Women's cotton ensembles	200000.00 PCS	610422
496	Women's dresses of cotton	200000.00 PCS	610442
497	Women's dresses of synthetic fibres	200000.00 PCS	610443
498	Women's trousers of cotton	200000.00 PCS	610462
499	Women's trousers of synthetic fibres	200000.00 PCS	610463
500	Men's shirts of cotton	200000.00 PCS	610510
501	Men's shirts of man-made fibres	200000.00 PCS	610520
502	Women's blouses of cotton	200000.00 PCS	610610
503	Women's blouses of man-made fibres	200000.00 PCS	610620
504	Men's underpants of cotton	200000.00 PCS	610711
505	Men's nightshirts and pyjamas of cotton	200000.00 PCS	610721
506	Women's briefs of cotton	200000.00 PCS	610821
507	T-shirts, singlets and other vests of cotton	200000.00 PCS	610910
508	T-shirts of other textile materials	200000.00 PCS	610990



509	Jerseys, pullovers etc. of cotton	200000.00 PCS	611020
510	Jerseys, pullovers etc. of man-made fibres	200000.00 PCS	611030
511	Babies' garments of cotton	200000.00 PCS	611120
512	Women's swimwear	200000.00 PCS	611241
513	Other garments of cotton	200000.00 PCS	611420
514	Socks of cotton	200000.00 PCS	611595
515	Gloves impregnated/coated with plastics or rubber	200000.00 PCS	611610
516	Gloves of cotton	200000.00 PCS	611692
517	Shawls, scarves, mufflers	200000.00 PCS	611710
518	Other clothing accessories	200000.00 PCS	611780
519	Parts of garments or accessories	200000.00 PCS	611790
520	Men's overcoats of wool	200000.00 PCS	620111
521	Men's suits of wool	200000.00 PCS	620311
522	Men's trousers of cotton	200000.00 PCS	620342
523	Women's dresses synthetic	200000.00 PCS	620443
524	Men's shirts of cotton	200000.00 PCS	620520
525	Women's blouses of cotton	200000.00 PCS	620630
526	Garments of felt/nonwovens	200000.00 PCS	621010
527	Brassieres	200000.00 PCS	621210
528	Accessories	200000.00 PCS	621710
529	Parts	200000.00 PCS	621790
530	Waterproof footwear	20000.00 PAIRS	640110
531	Other waterproof footwear	20000.00 PAIRS	640192
532	Footwear with rubber/plastic uppers	20000.00 PAIRS	640220
533	Other footwear	20000.00 PAIRS	640299
534	Sports footwear	20000.00 PAIRS	640319
535	Footwear with metal toe-cap	20000.00 PAIRS	640340
536	Covering ankle	20000.00 PAIRS	640391
537	Other leather footwear	20000.00 PAIRS	640399
538	Sports footwear textile	20000.00 PAIRS	640411
539	Other textile footwear	20000.00 PAIRS	640419
540	Bricks	20000.00 PAIRS	690100
541	Containing by weight, singly or together, more than 50 percent of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	20000.00 PAIRS	690210
542	Containing by weight more than 50 percent of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	20000.00 PAIRS	690220
543	Other	20000.00 PAIRS	690290
544	Containing by weight more than 50% of free carbon	20000.00 PAIRS	690310
545	Containing by weight more than 50 percent of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	20000.00 PAIRS	690320

546	Other	20000.00 PAIRS	690390
547	Building bricks	20000.00 PAIRS	690410
548	Other	20000.00 PAIRS	690490
549	Roofing tiles	20000.00 PAIRS	690510
550	Other	20000.00 PAIRS	690590
551	Ceramic pipes, conduits, guttering and pipe fittings	20000.00 PAIRS	690600
552	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 : -- Of a water absorption coefficient by weight not exceeding 0.5 percent	20000.00 PAIRS	690721
553	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 : -- Of a water absorption coefficient by weight exceeding 0.5 percent but not percent but no	20000.00 PAIRS	690722
554	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 : -- Of a water absorption coefficient by weight exceeding 10 percent	20000.00 PAIRS	690723
555	Mosaic cubes and the like, other than those of sub-heading 6907 40	20000.00 PAIRS	690730
556	Finishing ceramics	20000.00 PAIRS	690740
557	Ceramic wares for laboratory, chemical or other technical uses : -- Of porcelain or china	20000.00 PAIRS	690911
558	Ceramic wares for laboratory, chemical or other technical uses : -- Articles having a hardness equivalent to 9 or more on the Mohs	20000.00 PAIRS	690912
559	Ceramic wares for laboratory, chemical or other technical uses : -- Other	20000.00 PAIRS	690919
560	Other	20000.00 PAIRS	690990
561	Of porcelain or china	20000.00 PAIRS	691010
562	Other	20000.00 PAIRS	691090
563	Tableware and kitchenware	20000.00 PAIRS	691110
564	Other	20000.00 PAIRS	691190
565	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	20000.00 PAIRS	691200
566	Of porcelain or china	20000.00 PAIRS	691310
567	Other	20000.00 PAIRS	691390
568	Of porcelain or china	20000.00 PAIRS	691410
569	Other	20000.00 PAIRS	691490
570	Sheet piling of iron or steel	30.00 M.TON	730110
571	Angles, shapes and sections	30.00 M.TON	730120

572	Rails	30.00 M.TON	730210
573	Switch blades, crossing frogs, point rods and Other crossing pieces	30.00 M.TON	730230
574	fish-Plates and Sole Plates	30.00 M.TON	730240
575	Other	30.00 M.TON	730290
576	Tubes, pipes of cast iron	30.00 M.TON	730300
577	Line pipe seamless	30.00 M.TON	730411
578	Other	30.00 M.TON	730419
579	Drill pipe of stainless steel	30.00 M.TON	730422
580	Other Drill pipe	30.00 M.TON	730423
581	Other, of stainless steel	30.00 M.TON	730424
582	Other	30.00 M.TON	730429
583	Cold-drawn or cold-rolled (cold-reduced)	30.00 M.TON	730431
584	Other	30.00 M.TON	730439
585	Cold-drawn or cold-rolled (cold-reduced)	30.00 M.TON	730441
586	Other	30.00 M.TON	730449
587	Cold-drawn or cold-rolled (cold-reduced)	30.00 M.TON	730451
588	Other	30.00 M.TON	730459
589	Other	30.00 M.TON	730490
590	Line pipe of a kind used for oil or gas pipelines : -- Longitudinally submerged arc welded	30.00 M.TON	730511
591	Other, Longitudinally welded	30.00 M.TON	730512
592	galvanised pipes	30.00 M.TON	730519
593	Casing of a kind used in Drilling for oil or gas	30.00 M.TON	730520
594	Longitudinally welded	30.00 M.TON	730531
595	Other	30.00 M.TON	730539
596	Other	30.00 M.TON	730590
597	welded, of stainless steel	30.00 M.TON	730611
598	Other galvanised pipes	30.00 M.TON	730619
599	welded, of stainless steel	30.00 M.TON	730621
600	Other	30.00 M.TON	730629
601	Other, welded, of circular cross-section, of iron or Non-alloy steel	30.00 M.TON	730630
602	Other, welded, of circular cross-section, of stainless steel	30.00 M.TON	730640
603	Other, welded, of circular cross-section, of Other alloy steel	30.00 M.TON	730650
604	of square or rectangular cross-section	30.00 M.TON	730661
605	of Other Non-circular cross-section	30.00 M.TON	730669
606	Other ERW precision tubes:	30.00 M.TON	730690
607	of Non-malleable cast iron	30.00 M.TON	730711
608	Other	30.00 M.TON	730719
609	Flanges	30.00 M.TON	730721
610	Threaded elbows, bends and sleeves	30.00 M.TON	730722



611	Butt welding fittings	30.00 M.TON	730723
612	Other	30.00 M.TON	730729
613	Flanges	30.00 M.TON	730791
614	Threaded elbows, bends and sleeves	30.00 M.TON	730792
615	Butt welding fittings	30.00 M.TON	730793
616	Other	30.00 M.TON	730799
617	Bridges and bridge-sections	30.00 M.TON	730810
618	Towers and lattice masts towers whether or not assembled	30.00 M.TON	730820
619	Doors, windows and their frames and thresholds for Doors	30.00 M.TON	730830
620	equipment for scaffolding, Shuttering, propping or pitpropping	30.00 M.TON	730840
621	Structures and parts of structures	30.00 M.TON	730890
622	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	30.00 M.TON	730900
623	Of a capacity of 50 l or more	30.00 M.TON	731010
624	Cans which are to be closed by soldering or crimping	30.00 M.TON	731021
625	Other	30.00 M.TON	731029
626	Containers for compressed gas	30.00 M.TON	731100
627	Stranded wire	30.00 M.TON	731210
628	Other	30.00 M.TON	731290
629	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	30.00 M.TON	731300
630	Endless bands for machinery, of stainless steel	30.00 M.TON	731412
631	Other woven cloth, of stainless steel	30.00 M.TON	731414
632	Other	30.00 M.TON	731419
633	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm or more	30.00 M.TON	731420
634	plated or coated with zinc	30.00 M.TON	731431
635	Other	30.00 M.TON	731439
636	plated or coated with zinc	30.00 M.TON	731441
637	coated with plastics	30.00 M.TON	731442
638	Other	30.00 M.TON	731449
639	expanded metal	30.00 M.TON	731450
640	Roller chain	30.00 M.TON	731511

641	Other chain	30.00 M.TON	731512
642	Parts	30.00 M.TON	731519
643	Skid chain	30.00 M.TON	731520
644	Stud-link	30.00 M.TON	731581
645	Other, welded link	30.00 M.TON	731582
646	Other	30.00 M.TON	731589
647	Other Parts	30.00 M.TON	731590
648	Anchors, grapnels and parts thereof, of iron or steel.	30.00 M.TON	731600
649	Nails	30.00 M.TON	731700
650	Coach screws	30.00 M.TON	731811
651	Other Wood screws	30.00 M.TON	731812
652	Screw hooks and Screw rings	30.00 M.TON	731813
653	Self-tapping screws	30.00 M.TON	731814
654	Other screws and bolts, whether or Not with their nuts or washers	30.00 M.TON	731815
655	nuts	30.00 M.TON	731816
656	Other	30.00 M.TON	731819
657	Spring washers and Other lock washers	30.00 M.TON	731821
658	Other washers	30.00 M.TON	731822
659	Rivets	30.00 M.TON	731823
660	Cotters and cotter-pins	30.00 M.TON	731824
661	Other	30.00 M.TON	731829
662	Safety pins and other pins	30.00 M.TON	731940
663	leaf-springs and leaves therefor	30.00 M.TON	732010
664	Other	30.00 M.TON	732090
665	Cooking appliances	30.00 M.TON	732111
666	for liquid fuel	30.00 M.TON	732112
667	Other, including Appliances for solid fuel	30.00 M.TON	732119
668	for gas fuel or for both gas and Other fuels	30.00 M.TON	732181
669	for liquid fuel	30.00 M.TON	732182
670	Other, including Appliances for solid fuel	30.00 M.TON	732189
671	Parts	30.00 M.TON	732190
672	of cast iron	30.00 M.TON	732211
673	Other	30.00 M.TON	732219
674	Other	30.00 M.TON	732290
675	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	30.00 M.TON	732310
676	of cast iron, Not enamelled	30.00 M.TON	732391
677	of cast iron, enamelled	30.00 M.TON	732392
678	of stainless steel	30.00 M.TON	732393
679	of iron (Other than cast iron) or steel, enamelled	30.00 M.TON	732394
680	Other	30.00 M.TON	732399

681	sinks and wash basins, of stainless steel	30.00 M.TON	732410
682	of cast iron, whether or Not enamelled	30.00 M.TON	732421
683	Other	30.00 M.TON	732429
684	Other, including Parts	30.00 M.TON	732490
685	of Non-malleable cast iron	30.00 M.TON	732510
686	Grinding balls and similar articles for mills	30.00 M.TON	732591
687	Other	30.00 M.TON	732599
688	Grinding balls and similar articles for mills	30.00 M.TON	732611
689	Other	30.00 M.TON	732619
690	articles of iron or steel Wire	30.00 M.TON	732620
691	Other	30.00 M.TON	732690
692	Refined copper cathodes	30.00 M.TON	740311
693	Copper-zinc base alloys	30.00 M.TON	740321
694	Copper waste and scrap	30.00 M.TON	740400
695	Bars and rods	30.00 M.TON	740710
696	Wire	30.00 M.TON	740811
697	Copper foil	30.00 M.TON	741011
698	Copper tubes	30.00 M.TON	741110
699	Stranded wire/cables	30.00 M.TON	741300
700	Table/kitchen articles	30.00 M.TON	741810
701	Other articles of copper	30.00 M.TON	741999
702	Padlocks	30.00 M.TON	830110
703	Locks of a kind used for motor vehicles	30.00 M.TON	830120
704	Locks of a kind used for furniture	30.00 M.TON	830130
705	Other locks	30.00 M.TON	830140
706	Clasps and frames with locks	30.00 M.TON	830150
707	Parts of locks	30.00 M.TON	830160
708	Keys presented separately	30.00 M.TON	830170
709	Hinges	30.00 M.TON	830210
710	Castors	30.00 M.TON	830220
711	Mountings, fittings for motor vehicles	30.00 M.TON	830230
712	Mountings for buildings	30.00 M.TON	830241
713	Mountings for furniture	30.00 M.TON	830242
714	Other mountings and fittings	30.00 M.TON	830249
715	Hat-racks, brackets and similar fixtures	30.00 M.TON	830250
716	Automatic door closers	30.00 M.TON	830260
717	Armoured safes, strong-boxes and doors	30.00 M.TON	830300
718	Filing cabinets and office metal equipment	30.00 M.TON	830400
719	Fittings for loose-leaf binders	30.00 M.TON	830510
720	Staples in strips	30.00 M.TON	830520
721	Other office fittings	30.00 M.TON	830590
722	Bells, gongs and similar articles	30.00 M.TON	830610
723	Statuettes and ornaments, plated	30.00 M.TON	830621
724	Other statuettes and ornaments	30.00 M.TON	830629

725	Photograph, picture or similar frames; mirrors	30.00 M.TON	830630
726	Flexible tubing of iron or steel	30.00 M.TON	830710
727	Other flexible tubing	30.00 M.TON	830790
728	Hooks, eyes and eyelets	30.00 M.TON	830810
729	Tubular or bifurcated rivets	30.00 M.TON	830820
730	Other base metal fittings	30.00 M.TON	830890
731	Crown corks	30.00 M.TON	830910
732	Other stoppers, caps and lids	30.00 M.TON	830990
733	Nuclear reactors	200000.00 PCS	840110
734	Machinery and apparatus for isotopic separation	200000.00 PCS	840120
735	Fuel elements (cartridges), non-irradiated	200000.00 PCS	840130
736	Parts of nuclear reactors	200000.00 PCS	840140
737	Watertube boilers	200000.00 PCS	840211
738	Watertube boilers with superheater	200000.00 PCS	840212
739	Other vapour generating boilers	200000.00 PCS	840219
740	Super-heated water boilers	200000.00 PCS	840220
741	Parts of boilers	200000.00 PCS	840290
742	Central heating boilers	200000.00 PCS	840310
743	Parts of central heating boilers	200000.00 PCS	840390
744	Auxiliary plant for boilers	200000.00 PCS	840410
745	Condensers for steam power units	200000.00 PCS	840420
746	Parts thereof	200000.00 PCS	840490
747	Producer/water gas generators	200000.00 PCS	840510
748	Parts thereof	200000.00 PCS	840590
749	Steam turbines	200000.00 PCS	840610
750	Other turbines, output ≤ 40 MW	200000.00 PCS	840681
751	Other turbines, output > 40 MW	200000.00 PCS	840682
752	Parts of steam turbines	200000.00 PCS	840690
753	Aircraft engines	200000.00 PCS	840710
754	Outboard marine engines	200000.00 PCS	840721
755	Other marine propulsion engines	200000.00 PCS	840729
756	Spark-ignition piston engines	200000.00 PCS	840731
757	Spark-ignition engines $> 50\text{cc}$ $\leq 250\text{cc}$	200000.00 PCS	840732
758	Spark-ignition engines $> 250\text{cc}$ $\leq 1000\text{cc}$	200000.00 PCS	840733
759	Spark-ignition engines $> 1000\text{cc}$	200000.00 PCS	840734
760	Other engines	200000.00 PCS	840790
761	Electric motors of an output not exceeding 37.5 W	200000.00 PCS	850110
762	Universal AC/DC motors	200000.00 PCS	850120
763	DC motors not exceeding 750 W	200000.00 PCS	850131
764	Static converters	200000.00 PCS	850440
765	Inductors	200000.00 PCS	850450



766	Parts of electrical transformers and converters	200000.00 PCS	850490
767	Telephones for cellular networks or other wireless networks	200000.00 PCS	851712
768	Machines for reception, conversion and transmission of data	200000.00 PCS	851762
769	Headphones and earphones	200000.00 PCS	851830
770	Solid-state non-volatile storage devices	200000.00 PCS	852351
771	Monitors capable of directly connecting to ADP machines	200000.00 PCS	852852
772	Automatic circuit breakers	200000.00 PCS	853620
773	Other switches	200000.00 PCS	853650
774	Plugs and sockets	200000.00 PCS	853669
775	Electronic integrated circuits, processors and controllers	200000.00 PCS	854231
776	Other electronic integrated circuits	200000.00 PCS	854239
777	Other electrical machines and apparatus	200000.00 PCS	854370
778	Electric conductors fitted with connectors	200000.00 PCS	854442
779	Other electric conductors	200000.00 PCS	854449
780	Optical fibre cables	200000.00 PCS	854470
781	Optical fibres, bundles and cables	200000.00 NOS	900110
782	Sheets and plates of polarising material	200000.00 NOS	900120
783	Contact lenses	200000.00 NOS	900130
784	Spectacle lenses of glass	200000.00 NOS	900140
785	Spectacle lenses of other materials	200000.00 NOS	900150
786	Other optical elements	200000.00 NOS	900190
787	Objective lenses for cameras/projectors	200000.00 NOS	900211
788	Filters	200000.00 NOS	900220
789	Other optical elements mounted	200000.00 NOS	900290
790	Apparatus for photographic laboratories	200000.00 NOS	901010
791	Stereoscopic microscopes	200000.00 NOS	901110
792	Other microscopes	200000.00 NOS	901180
793	Telescopic sights	200000.00 NOS	901310
794	Other optical devices	200000.00 NOS	901380
795	Orthopaedic appliances	200000.00 NOS	902110
796	Artificial teeth	200000.00 NOS	902121
797	Artificial joints	200000.00 NOS	902131
798	Other artificial body parts	200000.00 NOS	902139
799	X-ray apparatus	200000.00 NOS	902214
800	Other measuring/checking instruments	200000.00 NOS	903180
801	Other automatic regulating instruments	200000.00 NOS	903289
802	Wrist-watches, electrically operated, mechanical display	200000.00 NOS	910111
803	Other electrically operated wrist-watches	200000.00 NOS	910119



804	Wrist-watches, not electrically operated, automatic winding	200000.00 NOS	910121
805	Other wrist-watches, not electrically operated	200000.00 NOS	910129
806	Other pocket watches	200000.00 NOS	910191
807	Electrically operated wrist-watches	200000.00 NOS	910211
808	Other electrically operated watches	200000.00 NOS	910219
809	Automatic wrist-watches	200000.00 NOS	910221
810	Other wrist-watches	200000.00 NOS	910229
811	Other watches	200000.00 NOS	910291
812	Clock movements	200000.00 NOS	910310
813	Other clocks	200000.00 NOS	910390
814	Instrument panel clocks	200000.00 NOS	910400
815	Alarm clocks	200000.00 NOS	910511
816	Other alarm clocks	200000.00 NOS	910519
817	Wall clocks	200000.00 NOS	910521
818	Other wall clocks	200000.00 NOS	910529
819	Other clocks	200000.00 NOS	910591
820	Other clocks	200000.00 NOS	910599
821	Time registers	200000.00 NOS	910610
822	Other time-recording apparatus	200000.00 NOS	910690
823	Time switches	200000.00 NOS	910700
824	Watch movements, complete	200000.00 NOS	910811
825	Other watch movements	200000.00 NOS	910819
826	Complete watch movements	200000.00 NOS	911011
827	Other clock/watch parts	200000.00 NOS	911490
828	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	200000.00 NOS	950300
829	Articles and accessories for billiards of all kinds	200000.00 NOS	950420
830	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment other than automatic bowling alley equipment	200000.00 NOS	950430
831	Playing Cards	200000.00 NOS	950440
832	Video game consoles and machines, other than those of subheading 950430	200000.00 NOS	950450
833	Chess set, all types	200000.00 NOS	950490
834	articles for Christmas festivities	200000.00 NOS	950510
835	Other	200000.00 NOS	950590
836	Skis	200000.00 NOS	950611
837	Ski-fastenings (ski-bindings)	200000.00 NOS	950612

838	Other	200000.00 NOS	950619
839	Sailboards	200000.00 NOS	950621
840	Other	200000.00 NOS	950629
841	Clubs, Complete	200000.00 NOS	950631
842	balls	200000.00 NOS	950632
843	Other	200000.00 NOS	950639
844	Articles and equipment for table-tennis	200000.00 NOS	950640
845	Lawn-tennis rackets, whether or not strung	200000.00 NOS	950651
846	Other	200000.00 NOS	950659
847	Lawn-tennis balls	200000.00 NOS	950661
848	inflatable	200000.00 NOS	950662
849	Other	200000.00 NOS	950669
850	Ice skates and Roller skates, including skating boots with skates attached	200000.00 NOS	950670
851	articles and equipment for general physical exercise, gymnastics or athletics	200000.00 NOS	950691
852	Other	200000.00 NOS	950699
853	fishing rods	200000.00 NOS	950710
854	Fish-hooks, whether or not snelled	200000.00 NOS	950720
855	fishing reels	200000.00 NOS	950730
856	Other	200000.00 NOS	950790
857	travelling circuses and travelling menageries	200000.00 NOS	950810
858	Other	200000.00 NOS	950890
859	Worked Ivory and articles of Ivory	200000.00 NOS	960110
860	Other	200000.00 NOS	960190
861	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	200000.00 NOS	960200
862	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	200000.00 NOS	960310
863	Tooth brushes, including dental-plate brushes	200000.00 NOS	960321
864	Other	200000.00 NOS	960329
865	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	200000.00 NOS	960330
866	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	200000.00 NOS	960340



867	Other brushes constituting parts of machines, appliances or vehicles	200000.00 NOS	960350
868	Other	200000.00 NOS	960390
869	Hand sieves and hand riddles.	200000.00 NOS	960400
870	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	200000.00 NOS	960500
871	Press-fasteners, snap-fasteners and Press-studs and Parts therefor	200000.00 NOS	960610
872	of plastics, Not Covered with textile material	200000.00 NOS	960621
873	of base metal, Not Covered with textile material	200000.00 NOS	960622
874	Other	200000.00 NOS	960629
875	Button moulds and other parts of buttons; button blanks	200000.00 NOS	960630
876	Fitted with chain scoops of base metal	200000.00 NOS	960711
877	Other	200000.00 NOS	960719
878	Parts	200000.00 NOS	960720
879	Ball point pens	200000.00 NOS	960810
880	Felt tipped and other porous-tipped pens and markers	200000.00 NOS	960820
881	Fountain pens, stylograph pens and other pens	200000.00 NOS	960830
882	Propelling or sliding pencils	200000.00 NOS	960840
883	Sets of articles from two or more of the foregoing sub-headings	200000.00 NOS	960850
884	Refills for Ball point pens, Comprising the Ball point and inkreservoir	200000.00 NOS	960860
885	Pen nibs and nib points	200000.00 NOS	960891
886	Other	200000.00 NOS	960899
887	pencils and crayons, with leads encased in a rigid Sheath	200000.00 NOS	960910
888	pencil leads, black or coloured	200000.00 NOS	960920
889	Other	200000.00 NOS	960990
890	Slates and boards, with writing or drawing surfaces, whether or not framed.	200000.00 NOS	961000
891	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	200000.00 NOS	961100
892	Ribbons	200000.00 NOS	961210
893	ink-pads	200000.00 NOS	961220
894	Pocket lighters, gas fueled, non-refillable	200000.00 NOS	961310
895	Pocket lighters, gas fueled, refillable	200000.00 NOS	961320
896	Other lighters	200000.00 NOS	961380

897	Parts	200000.00 NOS	961390
898	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	200000.00 NOS	961400
899	of Hard rubber or plastics	200000.00 NOS	961511
900	Other	200000.00 NOS	961519
901	Other	200000.00 NOS	961590
902	Scent sprays and similar toilet sprays, and mounts and Heads therefor	200000.00 NOS	961610
903	powder-puffs and pads for the application of cosmetics or toilet Preparations	200000.00 NOS	961620
904	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner	200000.00 NOS	961620
905	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	200000.00 NOS	961800
906	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	200000.00 NOS	961900
907	MONOPODS, BIPODS, TRIPODS AND SIMILAR ARTICLES	200000.00 NOS	962000
908	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: -- For toilet use (including medicated products)	30.00 M.TON	340111
909	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: -- Other	30.00 M.TON	340119
910	Soap in other forms	30.00 M.TON	340120
911	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	30.00 M.TON	340130
912	Anionic organic surface-active agents, whether or not put up for retail sale:- Linear alkylbenzene sulphonic acids and their salts	30.00 M.TON	340231
913	Anionic organic surface-active agents, whether or not put up for retail sale:-Other	30.00 M.TON	340239
914	Other organic surface-active agents, whether or not put up for retail sale: -- Cationic	30.00 M.TON	340241



915	Other organic surface-active agents, whether or not put up for retail sale:- Non-ionic	30.00 M.TON	340242
916	Other organic surface-active agents, whether or not put up for retail sale:-Other	30.00 M.TON	340249
917	Other organic surface-active agents, whether or not put up for retail sale: - Preparations put up for retail sale	30.00 M.TON	340250
918	Other	30.00 M.TON	340290
919	Containing petroleum oils or oils obtained from bituminous minerals: -- Preparations for the treatment of textile materials, leather, furskins or other materials	30.00 M.TON	340311
920	Containing petroleum oils or oils obtained from bituminous minerals:- Other	30.00 M.TON	340319
921	Other:- preparations for the treatment of textile materials, leather, furskins or other materials	30.00 M.TON	340391
922	Other:- Other	30.00 M.TON	340399
923	Of poly(oxyethylene) (polyethylene glycol)	30.00 M.TON	340420
924	Polishes, creams and similar preparations for footwear or leather	30.00 M.TON	340510
925	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	30.00 M.TON	340520
926	Polishes and similar preparations for coachwork, other than metal polishes	30.00 M.TON	340530
927	Scouring pastes and powders and other scouring preparations	30.00 M.TON	340540
928	Other	30.00 M.TON	340590
929	Candles, tapers and the like:	30.00 M.TON	340600
930	Candles	30.00 M.TON	340600
931	Modelling pastes, including those put up for children s amusement; preparations known as dental wax or as dental impression compounds, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):	30.00 M.TON	340700



M/s Maharaja Empire Trade Pvt. Ltd, Plot No. 266-A, Surat SEZ has been granted LoA No. SSEZ/II/07/2024-25/639 dated 04.10.2024 for warehousing activity renewed from time to time.

Now, in the current Unit Approval Committee meeting, Shri Ahmed Tumbi, one of the directors of the unit appeared before the Approval Committee.

The application was forwarded to the Customs authorities, Surat SEZ, for verification of the product descriptions and ITC (HS) Codes and the Customs authorities furnished their verification report to this office vide report dated 21.08.2026. The unit was required to submit the revised Form F-3 application incorporating the required corrections including ITC(HS) Codes at 8-digit level.

The Committee, after due deliberations, **approved the request with certain deletions** for broad-banding of new items for warehousing activity in the existing Letter of Approval. The approval is subject to submission of a revised application for broad-banding of the corresponding new items for warehousing activity, after deleting products at Sr. Nos. 62, 63, 193 to 204, 206 to 208, 224 to 255, 733 to 736, 753 and 767 & 768. Further, this approval is subject to compliances of all the provisions of Foreign Trade Policy-2003 and SEZ Act & Rules, including policy on SCOMET, Prohibited & Restricted items. Further, the approval shall be subject to compliance of relevant statutory provisions under all the applicable Acts, Rules, Regulations, bye-laws, notifications, guidelines etc, as applicable from time to time. The SCOMET, Prohibited and Restricted items shall not be allowed for removal into Domestic Tariff Area.

(8) Request made by M/s Shashwat Manufacturing, Unit No. 159 & 160 on Plot No. 259 & 222, Surat SEZ for surrender of Unit No 159 & 160 on Plot No. 259, Surat SEZ from their existing LoA.

The Committee members were informed that M/s Shashwat Manufacturing, Unit No. 159 & 160 on Plot No. 259 & 222, Surat SEZ, vide their letter received dated 16.08.2026 requested for surrender of Unit No. 159 & 160 on Plot No. 259, in Surat SEZ from their existing LoA.

M/s Shashwat Manufacturing, Unit No. 159 & 160 on Plot No. 259 & 222, Surat SEZ has been granted LOA bearing No. SSEZ/II/03/2022-23/237 dated 21.06.2022 valid upto 13.09.2027 for manufacturing activity.

 **Abhimanyu** The unit has requested for surrender of Unit No. 159 & 160 on Plot No. 259 in its existing LoA and they have given the reason that they have shifted to their new premises at Plot No. 222 and carrying out manufacturing activities there. So, they do not require Unit No. 159 & 160 on Plot No. 259.

Moreover, the specified office vide letter dated 24.08.2026 has informed that the premises of M/s Shashwat Manufacturing, on Unit No. 159 & 160 on Plot No. 259, Surat SEZ was visited by the officer of Surat SEZ on 22.08.2026 and on the basis of

visit, it is informed that building is under construction on Unit No. 159 & 160 on Plot No. 259 and there is no raw material or capital goods lying on said plot.

Now, Shri Jatin R. Shah, authorised representative of the unit, appeared before the Approval Committee and explained that the unit no longer require, Unit No 159 & 160 on Plot No. 259 for their business operations and therefore requested for deletion of the same.

The Committee, after due deliberations, **approved the request** for surrender of Unit No 159 & 160 on Plot No. 259 in Surat SEZ, subject to fulfillment of other standard terms and conditions.

117-C - DEFERRED OTHER CASES

- (1) Request made by M/s Jewelen Pvt. Ltd., Unit No. 88 on Plot No. 302, Surat SEZ, Sachin, Surat, for enhancement/ decrease of annual capacity of manufacturing activity and broad-banding of new items for manufacturing activity in existing LoA.

The Committee members were informed that M/s Jewelen Pvt. Ltd, Unit No. 88 on Plot No. 302, Surat SEZ vide letter dated 02.04.2026 have applied for enhancement/decrease of annual capacity of manufacturing activity and broad-banding of new items for manufacturing activity in existing LOA as per below table.

Enhancement/Decrease of Annual Capacity

Sr No	Items Description for Manufacturing activity	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1.	Moissanite Diamond	20000 Carats	0	71049000
2.	Watch Jewellery	250 Pieces	0	91149030
3.	CZ, Moissanite Diam, CVD, Precious & Semi Precious Stone Studded Gold Jewellery	10000 Grams	60000 Grams	71131914
4.	Re-making, Repairing, Melting and Re-malting, of Diamonds Studded, Plain Jewellery, Reject Jewellery (Made form Gold, Silver, Studded with Diamonds, CVD, Synthetic Diamonds, CA, Moissanite (Sales-Purchase-Job Work)	20000 Grams	50000 Grams	71131930



(71131120, 71131130, 71131920, 71131940)			
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Broad-Banding of Manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Moissanite Diamond	20000 Carats	71049900
2.	Stone Studded Gold & Silver Watch	125 Pieces	91131000
3.	Stone Studded Steel Watch	125 Pieces	91132090
4.	Wax Tree	10000 Grams	34049090

M/s Jewelen Pvt. Ltd, Unit No. 88 on Plot No. 302, Surat SEZ has been granted LOA bearing No. SSEZ/II/021/2020-21/765 dated 15.02.2021 valid upto 24.03.2031 for manufacturing activity.

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

Cost of Project (Rs. In Lakhs)

Capital Goods: - 0.00

Working Capital: - 108.20

Total - 108.20 Lakh

Source of Fund (Rs. In Lakhs): -

Own Fund:- 108.20

Employment Details

	Men	Women
At the time of LOA:	2	0
Broad-banding:	10	3

The case was put up in 115th UAC held on 13.04.2026 and Shri Ripin Khatroja and Shri Dharm Datt, Directors of the unit, appeared before the Approval Committee and explained the proposal in detail. The Committee, after due deliberations, deferred the proposal to the next meeting and asked the unit to amend the description & ITC(HS) Code for the export products. But the unit was not submitted the same yet. The matter was again put up in its 116th UAC held on 29.06.2026 but no one appeared from the unit.

Now, in the current Unit Approval Committee meeting, the matter was again put up before the Approval Committee, but no one appeared from the unit for the third time. Hence, the Committee, after due deliberations, **rejected the request.**



(2) Request made by M/s Rudra Exports, Unit No. 120 on Plot No. 299, Surat SEZ, Sachin, Surat, for change in Partnership Deed as well as Share ratio in Profit or Loss.

The Committee members were informed that M/s Rudra Exports, Unit No. 120 on Plot No. 299, Surat SEZ, Sachin, Surat vide their letter received dated 27.05.2026 requested for change in Partnership Deed as well as Share ratio in Profit or Loss.

The Unit had given LOA No. SSEZ/II/019/2020-21/761 dated 15.02.2021 to set up the unit for "Manufacturing activity as mentioned in LOA dated 15.02.2021 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 02.12.2021 valid upto 01.12.2026.

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

1. Copy of Supplementary Partnership Deed
2. Copy of Pan Card and Aadhar Card of New Partners
3. Income Tax Returns for last 3 Years of new Partner
4. Bank Statement of the firm for the month of March'25

The list of continuing partners & retired partner 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	Nilesh V. Pambhar	Continuing Partner	50%	75%
2	Kevin P. Fadadu	Retired Partner	50%	--
3	Jaydip D. Ramani	New Partner	--	25%
	Total		100%	100%

Further, it is observed that the unit had earlier submitted a similar request for change of partner, wherein both partners held an equal share of 50% each. The request was placed before the 111th UAC Meeting held on 02.09.2025; however, it was rejected as the unit failed to submit the requisite documents sought during the earlier UAC meetings. Now, the unit has once again submitted the request for change of partner; however, the shareholding ratio between the partners has been revised, as indicated in the table above.

Accordingly, the matter was placed before the 116th Unit Approval Committee held on 29.06.2026, wherein Shri Jaydip D. Ramani, one of the partners of the unit, appeared before the Approval Committee and explained the aforesaid request.



The Committee, after due deliberations, observed that the newly inducted partner, Shri Jaydip D. Ramani, was required to furnish documentary evidence regarding his financial capability. Accordingly, the Committee directed the unit to submit the bank statement of Shri Jaydip D. Ramani for the preceding one year for examination and decided to defer the request to the next meeting of the Unit Approval Committee.

Thereafter, this office, vide letter dated 03.08.2026, requested the unit to submit the aforesaid required documents, which were duly submitted by the unit.

Now, in the current Unit Approval Committee meeting, the matter was again put up before the Approval Committee and Shri Jaydip D. Ramani, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the request** for change in Partnership Deed as well as Share ratio in Profit or Loss, 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. Acts/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.



The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.

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.

(3) Request made by M/s Universal Packaging, Plot No. 21, Surat SEZ, Sachin, Surat, for change in Partnership Deed as well as Share ratio in Profit or Loss.

The Committee members were informed that M/s Universal Packaging, Plot No. 21, Surat SEZ, Sachin, Surat, vide their letter dated 26.05.2026 & 09.06.2026, requested for change in Partnership as well as Profit/Loss share ratio.

The Unit had given LOA No. SSEZ/II/049/2010-11/1804 dated 24.02.2011 to set up the unit for manufacturing activity as mentioned in LoA dated 24.02.2011. The unit had commenced their authorised operation of manufacturing activity w.e.f. 18.10.2012 valid upto 17.10.2027.

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

1. Copy of Retirement Cum Admission Deed;
2. Copy of RoF;
3. Copy of Pan Card and Aadhar Card of all partners;
4. Income Tax returns of new Partners;
5. Copy of Company Pan Card;
6. Copy of IEC, GST & Udyam Registration Certificate.

The list of continuing partners and retired partners with their share ratio in profit or loss as per given documents are as under: -

Sr. No.	Name of the Partners (Shri/Smt.)	Designation	Before change Profit/Loss Sharing	After change Profit/Loss Sharing
1.	Naseema Usman Surty	Continuing Partner	50%	25%
2.	Somik Anil Shah	Retired Partner	50%	0%
3.	Kamran Mohammed Imran Attarwala	New Partner	0%	37.50%
4.	Adnan Mohammed Imran Attarwala	New Partner	0%	37.50%
Total			100%	100%

Accordingly, the matter was placed before the 116th Unit Approval Committee meeting held on 29.06.2026; however, no representative of the unit appeared before the

Approval Committee. Hence, the Committee, after due deliberations, deferred the request for consideration in the next meeting.

Now, in the current Unit Approval Committee meeting, the matter was again placed before the Approval Committee and once again, no representative of the unit appeared before the Committee. In view of the continued non-appearance, the Committee, after due deliberations, **rejected the request.**

(4) Request made by M/s Leora Jewellery, Plot No. 55-A, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

The Committee members were informed that M/s Leora Jewellery, Plot No. 55-A, Surat SEZ vide letter received dated 15.06.2026 applied for broad-banding of manufacturing 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.	Manufacturing or Job Work Natural Diamond Studded Gold Jewellery	125000 Grams	71131913
2.	Manufacturing or Job Work Laboratory Grown Diamond Gold Jewellery	125000 Grams	71131914
3.	Manufacturing or Job Work Precious and Semi-Precious Stone Studded Gold Jewellery	30000 Grams	71131915
4.	Manufacturing or Job Work Natural Diamond Studded Silver Jewellery	125000 Grams	71131143
5.	Manufacturing or Job Work Laboratory Grown Diamond Silver Jewellery	125000 Grams	71131144
6.	Manufacturing or Job Work Precious-Semi Precious Stone Studded Silver Jewellery	30000 Grams	71131145
7.	Manufacturing or Job Work Natural Diamond Studded Platinum Jewellery	60000 Grams	71131923
8.	Manufacturing or Job Work Laboratory Grown Diamond Studded Platinum Jewellery	60000 Grams	71131924
9.	Manufacturing or Job Work Precious and Semi-Precious Stone Studded Platinum Jewellery	35000 Grams	71131925
10.	Remaking, Repairing, Melting & Re-melting Gold Plain Jewellery	5000 Grams	71131911
11.	Remaking, Repairing, Melting & Re-melting Natural Diamond Studded Gold Jewellery	5000 Grams	71131913
12.	Remaking, Repairing, Melting & Re-melting Laboratory Grown Diamond Studded Gold Jewellery	5000 Grams	71131914
13.	Remaking, Repairing, Melting & Re-melting Precious, Semi Precious Stone Studded Gold Jewellery	5000 Grams	71131915



14.	Remaking, Repairing, Melting & Re-melting Silver Plain Jewellery	5000 Grams	71131141
15.	Remaking, Repairing, Melting & Re-melting Natural Diamond Studded Silver Jewellery	45000 Grams	71131143
16.	Remaking, Repairing, Melting & Re-melting Laboratory Grown Diamond Studded Silver Jewellery	5000 Grams	71131144
17.	Remaking, Repairing, Melting & Re-melting Precious, Semi Precious Stone Studded Silver Jewellery	5000 Grams	71131145
18.	Remaking, Repairing, Melting & Re-melting Plain Platinum Jewellery	2000 Grams	71131921
19.	Remaking, Repairing, Melting & Re-melting Natural Diamond Studded Platinum Jewellery	2000 Grams	71131923
20.	Remaking, Repairing, Melting & Re-melting Laboratory Grown Diamond Studded Platinum Jewellery	2000 Grams	71131924
21.	Remaking, Repairing, Melting & Re-melting Precious, Semi Precious Stone Studded Platinum Jewellery	2000 Grams	71131925

M/s Leora Jewellery, Plot No. 55-A, Surat SEZ has been granted LOA bearing No. SSEZ/II/007/2006-07/1976 dated 05.10.2006 renewed upto 21.02.2022 for manufacturing activity.

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

Cost of Project (Rs. in Lakhs)

Capital Goods (Indigenous): - 40.00
 Capital Goods (Import) : - 10.00
 Working Capital : - 150.00

Total - 200.00

Source of Fund (Rs. In Lakhs):-

Partner's Capital: - 200.00

Employment Details

	Men	Women
At the time of LOA:	99	15
Broad-banding:	115	20

Further, the matter regarding verification of the description and ITC (HS) Codes of the export items was referred to Customs, Surat SEZ for examination and the verification report has now been received from the Customs Authority and the same has been forwarded to the unit for carrying out the necessary corrections/amendments in their application, wherever required.



In the 116th Unit Approval Committee meeting, Shri Arvind Jiwani, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, deferred the request for broad-banding of manufacturing and job work activities in the existing Letter of Approval. The Committee directed the unit to submit the following documents/information for further consideration of the proposal:

- (i) A revised detailed description with ITC(HS) Code of the products proposed for broad-banding, clearly specifying the manufacturing and job work activities for all the items included in the application.
- (ii) Audited Financial Statements (Balance Sheets) and Income Tax Returns (ITRs) of the partners for the last three financial years.
- (iii) Bank statement of the partners for the preceding one year.

Thereafter, this office, vide letter dated 03.08.2026, requested the unit to submit the aforesaid documents, and the unit has submitted the same on 14.08.2026.

Now, in the current Unit Approval Committee meeting, the matter was again put up before the Approval Committee and Shri Arvindbhai P. Jiwani, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the request** for broad-banding of manufacturing activity in the existing Letter of Approval, subject to submission of rationalized quantities. The Committee directed the unit to **revise the quantities as follows: Sr. Nos. 1, 2, 4 & 5 - 50 Kgs each; and Sr. Nos. 7 to 9 - Combined annual capacity shall be 10 Kgs.**

(5) Request made by M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No 240, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

The Committee members were informed that M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No 240, Surat SEZ vide letter dated 18.06.2026 & 23.06.2026, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below table.

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
	Remaking, Re-pairing, Melting & Remelting of Platinum Jewellery Studded with Lab Grown CVD, HPHT Diamond	480 Grams	71131924

2.	Remaking, Re-pairing, Melting & Remelting of Platinum Jewellery Studded with Color Stone	320 Grams	71131925
3.	Remaking, Re-pairing, Melting & Remelting of Platinum Jewellery Studded with CZ, Lab Grown Diamond, Natural Diamond, Precious Stone and Semi-Precious Stone, CS and Other	320 Grams	71131929
4.	Remaking, Re-pairing, Melting & Remelting of Plain Platinum Jewellery and Platinum Mounting Jewellery	350 Grams	71131921
5.	Diamond Studded Steel Articles	1050000 Grams	71179090
6.	Watches Jewellery	250 Nos.	91149030
7.	Watch Straps, Watch Bands and Watch Bracelets and Parts	250 Nos.	91139090
8.	Frames and Mountings for Spectacles, Goggles or the like, and Parts without Glass	100 Nos.	90031900
9.	Silver, Gold, Platinum Combination Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite Color Stones - Manufacturing & Job Work	1750 Grams	71131990
10.	Cuff Links, Mobile Case, Waist Belt, Money Clips, Pen, Studded with Natural Diamonds, Precious and Semi-Precious Stones CZ Lab Grown Diamond, Moissanite, Color Stones, Other Articles of Precious Metal or of metal Clad with Precious Metal-Other	50 Nos.	71159090
11.	Gold Jewellery Studded with Natural Diamond- Manufacturing, Job Work	25000 Grams	71131913
12.	Gold Jewellery Studded with Lab Grown CVD, HPHT Diamond- Manufacturing, Job Work	35000 Grams	71131914
13.	Gold Jewellery Studded with Precious and Semi-Precious Stone- Manufacturing, Job Work	25000 Grams	71131915
14.	Gold Jewellery Studded with CZ and Gold Jewellery Studded with the combination of Lab Grown Diamond, Natural Diamond, Precious & Semi Precious Stone, CS & Other - Mfg.-Job Work	40000 Grams	71131919
15.	Plain Gold Jewellery & Gold Mounting Jewellery- Mfg.-Job Work	25000 Grams	71131911
16.	Remaking, Re-pairing, Melting & Remelting of Gold Jewellery Studded with Natural Diamond	770 Grams	71131913
17.	Remaking, Re-pairing, Melting & Remelting of Gold Jewellery Studded with Lab Grown CVD, HPHT Diamond	770 Grams	71131914
18.	Remaking, Re-pairing, Melting & Remelting of Gold Jewellery Studded with Precious & Semi Precious Stone	500 Grams	71131915
19.	Remaking, Re-pairing, Melting & Remelting of Gold Jewellery Studded with CZ Lab Grown Diamond,	510 Grams	71131919



	Natural Diamond Precious & Semi Precious Stone, CS & Other		
20.	Remaking, Re-pairing, Melting & Remelting of Plain Gold Jewellery and Gold Mounting Jewellery	510 Grams	71131911
21.	Silver Jewellery Studded with Natural Diamond- Manufacturing, Job Work	15000 Grams	71131143
22.	Plain Silver Jewellery & Silver Mounting Jewellery - Manufacturing, Job Work	25000 Grams	71131141
23.	Remaking, Re-pairing, Melting & Remelting of Plain Silver Jewellery & Silver Mounting Jewellery	450 Grams	71131141
24.	Remaking, Re-pairing, Melting & Remelting of Silver Jewellery Studded with Natural Diamond	645 Grams	71131143
25.	Silver Jewellery Studded with Lab Grown CVD, HPHT Diamond- Manufacturing, Job Work	25000 Grams	71131144
26.	Platinum Jewellery Studded with Natural Diamond - Manufacturing, Job Work	3000 Grams	71131923
27.	Silver Jewellery Studded with Precious Stone and Semi-Precious Stone- Manufacturing, Job Work	20000 Grams	71131145
28.	Silver Jewellery Studded with CZ and Silver Jewellery Studded with combination of Lab Grown Diamond, Natural Diamond, Precious & Semi Precious Stone, CS & Other - Mfg.-Job Work	35000 Grams	71131149
29.	Remaking, Re-pairing, Melting & Remelting of Platinum Jewellery Studded with Natural Diamond	480 Grams	71131923
30.	Platinum Jewellery Studded with Lab Grown, CVD, HPHT Diamond - Manufacturing, Job Work	3000 Grams	71131924
31.	Remaking, Re-pairing, Melting & Remelting of Silver Jewellery Studded with Lab Grown CVD, HPHT Diamond	645 Grams	71131144
32.	Remaking, Re-pairing, Melting & Remelting of Silver Jewellery Studded with Precious Stone & Semi Precious Stone	430 Grams	71131145
33.	Remaking, Re-pairing, Melting & Remelting of Silver Jewellery Studded with CZ, Lab Grown Diamond, Natural Diamond, Precious Stone & Semi Precious Stone, CS & Other	430 Grams	71131149
34.	Platinum Jewellery Studded with Color Stone - Manufacturing, Job Work	2000 Grams	71131925
35.	Silver Jewellery Studded with CZ and Platinum Jewellery Studded with combination of Lab Grown Diamond, Natural Diamond, Precious Stone & Semi Precious Stone, CS & Other - Mfg.-Job Work	2000 Grams	71131929



M/s Shreeji Krupa Jewel LLP, Unit No. 3-N on Plot No 240, Surat SEZ has been granted LOA bearing No. SSEZ/II/017/2020-21/45 dated 27.04.2021, renewed from time to time.

Employment Details

	Men	Women
At the time of LOA:	46	4
Broad-banding:	50	10

The matter regarding verification of the description and ITC (HS) Codes of the export items was referred to Customs, Surat SEZ for examination and the verification report was received from the Customs Authority and the same was forwarded to the unit for carrying out the necessary corrections/amendments in their application, wherever required.

In the 116th Unit Approval Committee meeting, Shri Ghanshyam Hirpara, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, deferred the request for broad-banding of manufacturing activity in the existing Letter of Approval and directed the firm to rationalize the quantities being sought for each export item for broad-banding.

Thereafter, this office, vide letter dated 03.08.2026, requested the unit to submit the aforesaid documents, which the unit has submitted on 21.08.2026.

Now, in the current Unit Approval Committee meeting, the matter was put up before the Approval Committee and Shri Ghanshyam Hirpara, one of the partners of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the request** for broad-banding of manufacturing activity in the existing Letter of Approval subject to submission of rationalized quantities. The Committee directed the unit to **revise the quantities as follows:**

Sr. Nos. 11 to 15 – Combined annual capacity shall be 100 Kgs; and Sr. Nos. 21-22, 25, 27-28 & 35 – Combined annual capacity shall be 75 Kgs.

117-D-Post-facto approval of action taken by the Development Commissioner under the delegated powers of the Approval Committee.

(1) Request made by M/s R. K. Gems, Plot No. 224, 225, 226 & 226-A, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

The Committee members were informed that M/s R. K. Gems, Plot No. 224, 225, 226 & 226-A, Surat SEZ, Sachin, Surat vide their letter dated 12.05.2026 & 25.06.2026 subsequently, requested for broad-banding of following new items for manufacturing activities in their LOA.



Application dated 12.05.2026

Sr. No.	Description	Annual Capacity (Unit=Kgs)	ITC HS Code
1.	Manufacturing of Wax Pieces.	50	34049090
2.	Manufacturing of Rubber Moulds	50	40169990

Broad-Banding for Manufacturing activity (Application dated 25.06.2026)

Sr. No.	Item Description of Manufacturing activity	Annual Capacity (Unit=Kgs)	ITC HS Code
1	Manufacturing & Job-Work of Gold Natural Diamond Studded Jewellery	70 Kgs	71131913
2	Repair, Remaking & Remelting of Gold Natural Diamond Studded Jewellery	20 Kgs	71131913
3	Manufacturing & Job-Work of Gold Plain Jewellery	12 Kgs	71131911
4	Repair, Remaking & Remelting of Gold Plain Jewellery	3 Kgs	71131911
5	Manufacturing & Job-Work of Gold Mounting Jewellery	8 Kgs	71131911
6	Repair, Remaking & Remelting of Gold Mounting Jewellery	2 Kgs	71131911
7	Manufacturing & Job-Work of Gold Precious and Semi-Precious Stones Studded Jewellery	3 Kgs	71131915
8	Repair, Remaking & Remelting of Gold Precious and Semi-Precious Stones Studded Jewellery	2 Kgs	71131915
9	Manufacturing & Job-Work of Gold Natural or Cultured Pearls Studded Jewellery	2 Kgs	71131915
10	Repair, Remaking & Remelting of Gold Natural or Cultured Pearls Studded Jewellery	1 Kgs	71131915
11	Manufacturing & Job-Work of Gold Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ Studded Jewellery	150 Kgs	71131914
12	Repair, Remaking & Remelting of Gold Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ Studded Jewellery	50 Kgs	71131914
13	Manufacturing & Job-Work of Silver Natural Diamond Studded Jewellery	30 Kgs	71131143
14	Repair, Remaking & Remelting of Silver Natural Diamond Studded Jewellery	10 Kgs	71131143



15	Manufacturing & Job-Work of Silver Plain Jewellery	7 Kgs	71131141
16	Repair, Remaking & Remelting of Silver Plain Jewellery	3 Kgs	71131141
17	Manufacturing & Job-Work of Silver Mounting Jewellery	3 Kgs	71131141
18	Repair, Remaking & Remelting of Silver Mounting Jewellery	2 Kgs	71131141
19	Manufacturing & Job-Work of Silver Precious and Semi-Precious Stones Studded Jewellery	8 Kgs	71131145
20	Repair, Remaking & Remelting of Silver Precious and Semi-Precious Stones Studded Jewellery	2 Kgs	71131145
21	Manufacturing & Job-Work of Silver Natural or Cultured Pearls Studded Jewellery	2 Kgs	71131145
22	Repair, Remaking & Remelting of Silver Natural or Cultured Pearls Studded Jewellery	1 Kg	71131145
23	Manufacturing & Job-Work of Silver Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ Studded Jewellery	335 Kgs	71131144
24	Repair, Remaking & Remelting of Silver Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ Studded Jewellery	50 Kgs	71131144
25	Manufacturing & Job-Work of Platinum Natural Diamond Studded Jewellery	40 Kgs	71131923
26	Repair, Remaking & Remelting of Platinum Natural Diamond Studded Jewellery	5 Kgs	71131923
27	Manufacturing & Job-Work of Platinum Plain Jewellery	7 Kgs	71131921
28	Repair, Remaking & Remelting of Platinum Plain Jewellery	3 Kgs	71131921
29	Manufacturing & Job-Work of Platinum Mounting Jewellery	7 Kgs	71131921
30	Repair, Remaking & Remelting of Platinum Mounting Jewellery	3 Kgs	71131921
31	Manufacturing & Job-Work of Platinum Precious and Semi-Precious Stones Studded Jewellery	3 Kgs	71131925



32	Repair, Remaking & Remelting of Platinum Precious and Semi-Precious Stones Studded Jewellery	2 Kgs	71131925
33	Manufacturing & Job-Work of Platinum Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ Studded Jewellery	8 Kgs	71131924
34	Repair, Remaking & Remelting of Platinum Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia CZ Studded Jewellery	2 Kgs	71131924
35	Manufacturing & Job-Work of Platinum Natural or Cultured Pearls Studded Jewellery	2 Kgs	71131925
36	Repair, Remaking & Remelting of Platinum Natural or Cultured Pearls Studded Jewellery	1 Kgs	71131925
37	Manufacturing & Job-Work of Steel, Cobalt, Titanium, Ceramic, Brass Metals or combination of Metals and Studded with or in combination of Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-Precious and Natural Cultured Pearls Jewellery	35 Kgs	71179010
38	Repair, Remaking & Remelting of Steel, Cobalt, Titanium, Ceramic, Brass Metals or combination of Metals and Studded with or in combination of Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-Precious and Natural Cultured Pearls Jewellery	5 Kgs	71179010
39	Manufacturing & Job-Work of Silver Jewellery Studded in combination of Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-Precious and Natural Cultured pearls	15 Kgs	71131149



40	Repair, Remaking & Remelting of Silver Jewellery Studded in combination of Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-Precious and Natural Cultured pearls	5 Kgs	71131149
41	Manufacturing & Job-Work of Gold Jewellery Studded in combination of Laboratory-Created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-Precious and Natural Cultured Pearls	20 Kgs	71131919
42	Repair, Remaking & Remelting of Gold Jewellery Studded in combination of Laboratory-Created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-Precious and Natural Cultured Pearls	5 Kgs	71131919
43	Manufacturing & Job-Work of Platinum Jewellery Studded in combination of Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-Precious and Natural Cultured Pearls	4 Kgs	71131929
44	Repair, Remaking & Remelting of Platinum Jewellery Studded in combination of Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-Precious and Natural Cultured Pearls	1 Kg	71131929
45	Manufacturing & Job-Work of Steel, Cobalt, Titanium, Ceramic, Brass Metals or combination of Metals, Plain and Mounting Jewellery	8 Kgs	71171990-
46	Repair, Remaking & Remelting of Steel, Cobalt, Titanium, Ceramic, Brass Metals or combination of Metals, Plain and Mounting Jewellery	2 Kgs	71171990
	Manufacturing & Job-Work of Articles of Jewellery or Parts made of Gold or combination of Metals-Plain, Mounting or Studded with or in combination of Laboratory-created or Laboratory Grown or	12 Kgs	71131919

	Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-precious and Natural Cultured Pearls Studded Jewellery with or without combination of Cords or Belt or Strap or Thread including Wax, Polyester, Leather, Synthetic Cords-Belt-Strap-Thread		
48	Repair, Remaking & Remelting of Articles of Jewellery or Parts made of Gold or combination of Metals - Plain, Mounting or Studded with or in combination of Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-precious and Natural Cultured Pearls Studded Jewellery with or without combination of Cords or Belt or Strap or Thread including Wax, Polyester, Leather, synthetic Cords-Belt-Strap-Thread	3 Kgs	71131919-
49	Manufacturing & Job-Work of Articles of Jewellery or Parts made of Silver or combination of Metals - Plain, Mounting or Studded with or in combination of Laboratory-created or Laboratory grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-precious and Natural Cultured Pearls Studded Jewellery with or without combination of Cords or Belt or Strap or Thread including Wax, Polyester, Leather, Synthetic Cords-Belt-Strap-Thread	12 Kgs	71131149
50	Repair, Remaking & Remelting of Articles of Jewellery or Parts made of Silver or combination of Metals-Plain, Mounting or Studded with or in combination of Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-Precious and Natural Cultured Pearls Studded Jewellery with or without combination of Cords or Belt or Strap or Thread including Wax, Polyester, Leather, Synthetic Cords-Belt-Strap-Thread	3 Kgs	71131149



51	Manufacturing & Job-Work of Articles of Jewellery or Parts made of Platinum or combination of Metals-Plain, Mounting or Studded with or in combination of Laboratory-created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamonds or Precious and Semi-precious and Natural Cultured Pearls Studded Jewellery with or without combination of Cords or Belt or Strap or Thread including Wax, Polyester, Leather, Synthetic Cords-Belt-Strap-Thread	8 Kgs	71131929
52	Repair, Remaking & Remelting of Articles of Jewellery or Parts made of Platinum or combination of Metals-Plain, Mounting or Studded with or in combination of Laboratory-created or Laboratory grown or Manmade or Cultured or Synthetic Diamonds CVD or Cubic Zirconia or Natural Diamond or Precious and Semi-precious and Natural Cultured Pearls Studded Jewellery with or without combination of Cords or Belt or Strap or Thread including Wax, Polyester, Leather, Synthetic Cords-Belt-Strap-Thread	2 Kgs	71131929
53	Manufacturing & Job-Work of Articles of Jewellery or Parts made of Steel, Cobalt, Titanium, Ceramic, Brass Metals or combination of metals - Plain, Mounting or Studded with or in combination of Laboratory-created or grown or Manmade or Cultured or Synthetic Diamonds CVD or CZ or Natural diamond or Precious and Semi-precious and Natural Cultured pearls Studded Jewellery with or without combination of Cords or Belt or Strap or Thread including wax, polyester, leather, synthetic Cords-Belt-Strap-Thread	8 Kgs	71179010
54	Repair, Remaking & Remelting of Articles of Jewellery or Parts made of Steel, Cobalt, Titanium, Ceramic, Brass Metals or combination of metals-Plain, Mounting or Studded with or in combination of Laboratory-created or grown or Manmade or Cultured or Synthetic Diamonds CVD or CZ or Natural diamond or Precious and Semi-precious and Natural Cultured	2 Kgs	71179010



pearls Studded Jewellery with or without combination of Cords or Belt or Strap or Thread including wax, polyester, leather, synthetic Cord-Belt-Strap-Thread		
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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)

Plant & Machinery

Partners Fund/Bank balance

Imported : - 0.00

Indigenous : - 25.00

Working Capital :- 150.00

Total- : - 175.00

Employment Details

Men Women

At the time of LOA: -245 51

Broad - banding: 270 60

The unit has also requested to approve the said request for broad-banding for manufacturing activity prior to UAC meeting, as they had urgent export orders for the new additional item, and they were facing difficulties to process their export documents. Further, the unit had also submitted their BRC's for the F.Y. 2024-25 & 2025-26.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee and accorded permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter 13.05.2026 & 25.06.2026.

Shri Tausif, authorised representative of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval.

(2) Request made by M/s Yashvardhan Jewels, Plot No. 229, Surat SEZ for Broad-banding of manufacturing activities in existing LoA.

The Committee members were informed that M/s Yashvardhan Jewels, Plot No. 229, Surat SEZ vide letter dated 07.07.2026 have submitted form F-3 for Broad banding of following items for manufacturing in their existing LoA as per below table: -



Sr No.	Item(s) Description of Manufacturing Activity	Annual Capacity	HS Code
1.	Plain Gold Jewellery	15 Kgs.	71131912
2.	Natural Diamond Studded Gold Jewellery	20 Kgs.	71131913
3.	Lab Grown Diamond Studded Gold Jewellery	1.50 Kgs.	71131914
4.	Precious, Semi Precious Stone Studded Gold Jewellery	1.50 Kgs.	71131915
5.	Synthetic Stones Cubic Zirconia Stone, Color Stones and Other Studded Gold Jewellery	20 Kgs.	71131919
6.	Plain Silver Jewellery	5 Kgs.	71131141
7.	Natural Diamond Studded Silver Jewellery	1 Kgs.	71131143
8.	Lab Grown Diamond Studded Silver Jewellery	10 Kgs.	71131144
9.	Precious, Semi Precious Stone Studded Silver Jewellery	5 Kgs.	71131145
10.	Synthetic Stones Cubic Zirconia Stone, Color Stones and Other Studded Silver Jewellery	10 Kgs.	71131149
11.	Repairing, Remaking, Remelting of Plain Gold Jewellery	1.50 Kgs.	71131911
12.	Repairing, Remaking, Remelting of Diamond, Color Stone and other Studded Gold Jewellery.	1 Kgs.	71131919

The said unit has been granted LOA bearing No. SSEZ/II/003/2015-16/384 dated 16.06.2015 and valid upto 14.04.2031 for manufacturing activity. The unit has also confirmed that there is no additional and investment required for the said request.

The unit had requested to approve their request for broad-banding of manufacturing due to their urgent export order getting delayed.

Moreover, the proposal was also forwarded to the Customs, Surat SEZ for verification of the product descriptions and ITC (HS) Codes. The Customs authorities have furnished their verification report along with the necessary corrections. Accordingly, the unit had submitted a revised Form F-3 incorporating the requisite corrections.

In order to facilitate trade, the Development Commissioner exercised the delegated powers of the Approval Committee and accorded permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter 14.07.2026.

Shri Nilesh Joshi, authorised representative of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval.

(3) Request made by M/s Kiran Jewelry, Plot No. 28, 59 & 60, Surat SEZ for Broad-banding for manufacturing activity in existing LoA.

The Committee members were informed that M/s Kiran Jewelry, Plot No. 28, 59 & 60, Surat SEZ vide their letter dated 22.06.2026 have submitted Form-F3 for Broad-banding for 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.	Natural Diamond Dropping Glass Capsule as model in Silver Studded with Natural Diamond	40 Kgs.	71141110
2.	Import of Old & Used Plain Gold Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	5 Kgs.	71131911
3.	Import of Old & Used Natural Diamond Studded Gold Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	200 Kgs.	71131913
4.	Import of Old & Used Lab Grown Diamond Studded Gold Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	30 Kgs.	71131914
5.	Import of Old & Used Precious, Semi Precious Stone Studded Gold Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	5 Kgs.	71131915
6.	Import of Old & Used Synthetic Stones, Cubic Zirconia Stones, Color Stones & Other Studded Gold Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	10 Kgs.	71131919
7.	Import of Old & Used Plain Silver Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	5 Kgs.	71131141
8.	Import of Old & Used Natural Diamond Studded Silver Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	100 Kgs.	71131143
9.	Import of Old & Used Lab Grown Diamond Studded Silver Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	30 Kgs.	71131144
10.	Import of Old & Used Precious, Semi Precious Stone Studded Silver Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	5 Kgs.	71131145
11.	Import of Old & Used Synthetic Stones, Cubic Zirconia Stones, Color Stones & Other Studded Silver Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	10 Kgs.	71131149
12.	Import of Old & Used Plain Brass Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	3 Kgs.	71171990
13.	Import of Old & Used Synthetic Stones, Cubic Zirconia Stones, Color Stones, Natural Diamond, Lab Grown	3 Kgs.	71179090

	Diamond, Precious, Semi-Precious Studded Brass Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis		
14.	Import of Old & Used Plain Alloy Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	3 Kgs.	71171990
15.	Import of Old & Used Synthetic Stones, Cubic Zirconia Stones, Color Stones, Natural Diamond, Lab Grown Diamond, Precious, Semi-Precious Studded Alloy Jewellery for Repair, Remaking & Remelting on Job Work, Purchase, Sale basis	3 Kgs.	71179090

M/s Kiran Jewelry, Plot No. 28, 59-60, Surat SEZ has been granted LOA bearing No. SSEZ/II/27/2007-08/695, dated 30.08.2007 renewed from time to time.

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

Cost of Project (Rs. In Lakhs)

Plant & Machinery- Existing

Working Capital :- 1447.65 (For 1st Year)

Total- :- 1447.65 Lakhs

Source of Fund (Rs. In Lakhs)

Partners Capital & Export receivable

Employment Details

Men Women

At the time of LOA: -898 260

Broad - banding: 0 0

The unit had requested to approve the said request on urgent basis.

The proposal was also forwarded to the Customs, Surat SEZ for verification of the product descriptions and ITC (HS) Codes. The Customs authorities have furnished their verification report. Accordingly, the unit had submitted a revised Form F-3 incorporating the requisite corrections.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee and accorded permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 10.08.2026.

Now, in the current Unit Approval Committee meeting, Shri Nilkanth, authorised representative of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, approved the post-facto request for broad-banding of manufacturing activities in the existing Letter of Approval.



(4) Request made by M/s DN Eternal Diamonds, Plot No. 106, 107, 148 & 149, Surat SEZ for Broad-banding for manufacturing activity in existing LoA.

The Committee members were informed that M/s DN Eternal Diamonds, Plot No. 106, 107, 148 & 149, Surat SEZ vide letter dated 03.07.2026 have submitted form F-3 for Broad banding of following items for manufacturing in their existing LoA as per below table:-

Sr No.	Item(s) Description of Manufacturing Activity	Annual Capacity	HS Code
1.	Lab Grown Rough Diamonds (Chemical Vapor Deposition)	750000 Carats	71042120
2.	Lab Grown Rough Diamonds Seeds (Chemical Vapor Deposition)	25000 Carats	71042120
3.	Lab Grown Cut & Polished Diamonds (Chemical Vapor Deposition)	5000 Carats	71049120

The unit has been granted LOA bearing No. SSEZ/II/014/2014-15/1095 dated 18.11.2014 and valid upto 31.08.2030 for manufacturing activity.

The unit had requested to approve the said request for broad-banding for manufacturing due to their urgent export shipment scheduled for dispatch.

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): -

Plant & Machinery

Own Capital- 250.00

Imported : - 150.00

Indigenous : - 50.00

Working Capital: - 50.00

Total:- 250.00

The employment details are as under: -

Employment Details

	Men	Women
At the time of LOA:	48	12
Broad-banding:	50	15

The proposal was forwarded to the Customs, Surat SEZ for verification of the product descriptions and ITC (HS) Codes. The Customs authorities have furnished their verification report to this office.

In view to facilitating trade, the Development Commissioner exercised the delegated powers of the Approval Committee and accorded permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 14.07.2026.

Now, in the current Unit Approval Committee meeting, Shri Ashok Khunt, authorised representative of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval.

(5) Request made by M/s Sahajanand Laser Technology Ltd., Plot No. 29 & 58, Surat SEZ for Broad-banding for manufacturing activity in existing LoA.

The Committee members were informed that M/s Sahajanand Laser Technology Ltd., Plot No. 29 & 58, Surat SEZ vide letter dated 04.08.2026 have submitted form F-3 for Broad banding of following items for manufacturing in their existing LoA as per below table: -

Sr No.	Item(s) Description of Manufacturing Activity	Annual Capacity	HS Code
1.	Spare of Diamond Laser Processing System, Spares Parts and Accessories of Diamond Laser Processing Machine.	1000 Nos.	85159000

The said unit has been granted LOA bearing No. SSEZ/S-22/132/2003-04/1032 dated 20.10.2003 and valid upto 31.08.2026 for manufacturing activity.

The unit also requested to approve the said request for broad-banding for manufacturing on an urgent basis due to export shipment scheduled for dispatch.

This unit has not mentioned any requirement for additional investment for the aforementioned changes.

The employment details are as under: -

Employment Details

	Men	Women
At the time of LOA:	2	0
Broad-banding:	10	2

The proposal was forwarded to the Customs, Surat SEZ for verification of the product descriptions and ITC (HS) Codes. The Customs authorities have furnished their verification report to this office.

As a matter of trade facilitation, the Development Commissioner exercised the delegated powers of the Approval Committee and accorded permission for broad-banding of the manufacturing activities in the existing LoA, subject to post-facto approval of the Approval Committee. Accordingly, approval was conveyed to the unit vide this office letter dated 04.08.2026.

Now, in the current Unit Approval Committee meeting, Shri Nitin Panchal, authorised representative of the unit, appeared before the Approval Committee and explained the above proposal.

The Committee, after due deliberations, **approved the post-facto request** for broad-banding of manufacturing activities in the existing Letter of Approval.

117-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 of APRs as well as non-achieving of positive NFE and Bank Realization pending in spite of repeated reminders as well as exporting quantities significantly exceeding the annual capacity for manufacturing activity under its Letter of Approval.

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) of SEZ Rule, 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.

As per 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.

As per Section-15 of SEZ Act, 2005;

- (9) The Development Commissioner may, after approval of the proposal referred to in sub-section (3), grant a letter of approval to the person concerned to set up a Unit and undertake such operations which the Development Commissioner may authorise and every such operation so authorised shall be mentioned in the letter of approval.

As per Rule 19 of SEZ Rules, 2006;

- (1) 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 Earnings 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:

Details of Show Cause Notice issued		
Sr. No.	Name of Units	Remarks (Reason for issuance of SCN)
1	Shiv Krishna Exports	Late filing of APR for the years 2021-22, 2023-24 & 2024-25 and failed to achieve positive Net Foreign Exchange Earnings for the period from 2021-22 to 2025-26
2	Shree Madhunath Jewels Pvt. Ltd.	Exporting quantities significantly exceeding the annual capacity for Mfg. activity
3	Aarav Pearls Pvt. Ltd.	Exporting quantities significantly exceeding the annual capacity for Mfg. activity
4	Jai Shree Ram Corporation LLP.	Exporting quantities significantly exceeding the annual capacity for Mfg. activity

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.

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



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

As per 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	Shiv Krishna Exports (01.08.2011)	2023-24	0	0	0	NIL
		2024-25	0	0	0	NIL
		2025-26	0	0	0	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	Qarp Tools Pvt. Ltd. (28.06.2011)	2020-21	68.86	56.05	12.81	NIL
		2021-22	69.99	60.46	9.53	NIL
		2022-23	88.65	75.58	13.07	NIL
		2023-24	43.5	36.48	7.02	NIL
		2024-25	48.15	42.68	5.47	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	Evergreen Technologies (15.07.2013)	2025-26	0	0	0	NIL
		2026-27	0	0	0	NIL

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 a vote of thanks to the Chair.




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