



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

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SSEZ/B/AC/87/2024-25/1094

Dated: 24<sup>th</sup> March, 2025

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

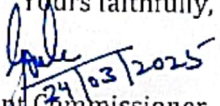
Subject:- Forwarding of minutes of the Approval Committee meeting.

Sir,

I am directed to forward herewith approved minutes of the One Hundred and ninth (109<sup>th</sup>) meeting of Approval Committee for multi-product Surat Special Economic Zone, held on Wednesday the 19<sup>th</sup> March, 2025 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, for information and necessary action.

Encl. as above.

Yours faithfully,

  
24/03/2025  
Assistant Development Commissioner,  
Surat Special Economic Zone.

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



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आज़ादी का  
अमृत महोत्सव

भारत सरकार  
वाणिज्य और उद्योग मंत्रालय  
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सूरत विशेष आर्थिक क्षेत्र  
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**Minutes of the 109<sup>th</sup> (One Hundred and Ninth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 19.03.2025 at 11:30 hours in the Conference Hall, Surat Special Economic Zone under the Chairmanship of Shri Abhimaniu Sharma, Development Commissioner, Surat Special Economic Zone, Surat.**

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

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



The following members were present:-

01	Shri D. T. Parate, Dy. DGFT, Surat.	Member
02	Shri Manish Bhargava, Superintendent. Customs, Surat	Member
03	Shri Anurag Dubey, Addl. Commissioner, Income Tax, Surat	Member
04	Shri Govind Gohil, Industries Officer, District Industries Center, Surat.	Member
05	Shri B. G. Tamakuwala, General Manager, M/s. DGDC Ltd.	Nominee of the Developer i.e. M/s. DGDC Ltd.

The following officers were also present in the meeting:-

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

**The Approval Committee Members confirmed the Minutes of the 108<sup>th</sup> Meeting held on 05.12.2024.**

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

**109-A- Deferred Proposals for Surat - SEZ (SSEZ):-**

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

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



In 108<sup>th</sup> UAC meeting held on 05.12.2024, the Committee had raised a query regarding financial arrangements of the Partners as well as their credentials. It was observed that the credit worthiness of the applicant does not seem to be feasible. The applicants were asked to submit Balance Sheet/SBI Bank Statement of the company as well as Partners, sale/purchase invoices, Cumulative Statement, proof of loan providing company and proof of designing work of Smt. Neeta Yashpal Sharma.

Since, the unit has neither submitted the requisite documents nor has appeared before Approval Committee meeting, hence, the Committee, after due deliberations, deferred the proposal for next meeting.

**109-B - DEFERRED OTHER CASES**

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

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

Sr. No.	Items Description for Trading Activity	Annual Capacity (In Pieces)	Item Code (ITC HS Code No.)
01.	Other of Cast Iron, not Enamel Led Pans	100000	73239110
02.	Other of Cast Iron, not Enamel Led Other	100000	73239110
03.	Of Cast Iron, Enamelled	100000	73239200
04.	Of Stainless Steel Pressure Cookers	100000	73239310
05.	Of Stainless Steel Pressure Others	500000	73239390
06.	Ghamellas	100000	73239410
07.	Utensils	50000	73239420
08.	Others	50000	73239490
09.	Utensils of Galvanised Iron	50000	73239910
10.	Other Utensils	50000	73239920
11.	Others	100000	73239990

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

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

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

**Source of Fund:-**  
Promoters Contribution



**Employment Details**

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

Earlier, the case was also put up in 107<sup>th</sup> UAC held on 26.09.2024 & 108<sup>th</sup> UAC held on 05.12.2024 and it was noted that no one has appeared before the Approval Committee for the third time. As the matter has already been deferred two times earlier, the Committee, after due deliberations, rejected the proposal without going in to merit of the case.

**(2) Request made by M/s Leora Jewellery, Plot No. 55-A, Surat SEZ, for change in Partnership Deed as well as Share ratio in Profit or Loss.**

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

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

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

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

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

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

The case was put up in 108<sup>th</sup> UAC held on 05.12.2024 and the Committee asked the firm to submit the Provisional Balance Sheet and Capital infused with its source. Hence, the Committee, after due deliberations, had deferred the proposal for next meeting.



Now, the unit has submitted the requisite documents & Shri Arvindbhai P. Jiwani, one of the partner of the unit appeared before the Approval Committee & explained the above proposal.

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

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

#### **109-C - OTHER CASES**

- (1) **Request made by M/s Godiam Pvt. Ltd, Unit No. 151 on Plot No. 258, Surat SEZ, for Change of Directors & Share Holding Pattern.**

The Committee members were informed that M/s Godiam Pvt. Ltd, Unit No. 151 on Plot No. 258, Surat SEZ, Sachin, Surat vide their letter dated 02.01.2025 have requested for Change of Directors & Share Holding Pattern.



The Unit was granted LOA No. SSEZ/II/01/2021-22/49 dated 27.04.2021 to set up the unit for manufacturing activity. The unit had commenced their authorised operation of manufacturing activity w.e.f. 31.01.2022.

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

1. Copy of DIR-12;
2. Copy of PAN Card & Aadhar Card of new Director;
3. Updated copy of ROC
4. Update copy of IEC, RCMC
5. Copy of ITRs for last 3 Year of new director

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

S. No.	Name of the Director(Shri/Smt.)	Designation	% of Shareholding before	% of Shareholding as after
1	Pravinkumar K. Sardhara	Existing Director	50	50
3	Darshan A. Savani	Retired Director	50	--
4	Gopal K. Sardhara	New Director	--	50
	<b>Total</b>		100	100

Now, Shri Pravin Sardana, one of the director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for Change of Directors & Share Holding Pattern of the unit subject to approval by relevant statutory bodies with following conditions:-

- a) Seamless continuity of the SEZ activities with unaltered responsibilities and Obligations for the altered unit entity;
- b) Fulfilment of all eligibility criteria applicable to units, including security clearances etc. by the altered unit entity and its constituents;
- c) Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- d) Full financial details relating to the transfer of equity shall be furnished immediately to the Member (IT), CBDT, Department of Revenue.

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 Rudra Exports, Unit No. 120 on Plot No. 299, Surat SEZ, for change in Partnership Deed as well as Share ratio in Profit & 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 dated 01.10.2024 & 09.12.2024 have applied for change in Partnership Deed as well as Share ratio in Profit or Loss.

The Unit was granted LOA No. SSEZ/II/019/2020-21/761 dated 15.02.2021 to set up the unit for "Manufacturing activity. 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. List of Share Ratio of Partners
4. Copy of IEC, RCMC & GST Certificate

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



Sr. No.	Name of the Partners (Shri/Smt.)	Current Status	Existing P/L Sharing Ratio	New P/L Sharing Ratio
1	Nilesh V. Pambhar	Continuing Partner	50%	50%
2	Kevin P. Fadadu	Retired Partner	50%	--
3	Jaydip D. Ramani	New Partner	--	50%
<b>Total</b>			<b>100%</b>	<b>100%</b>

Now, Shri Nilesh V. Pambhar & Shri Jaydip D. Ramani, partners of the unit appeared before the Approval Committee & explained the above proposal.



However, the Committee has asked them to submit the Firm's latest Balance Sheet and Capital infused with its Source for scrutiny. Therefore, the Committee, after due deliberations, deferred the proposal to next meeting.

**(3) Request made by M/s Shree Naklang Jewellers, Unit No. 004 on Plot No. 193, Surat SEZ, for change in Partnership Deed as well as Share Ratio in Profit & Loss.**

The Committee members were informed that M/s Shree Naklang Jewellers, Unit No. 004 on Plot No. 193, Surat SEZ, Sachin, Surat vide their letter dated 01.01.2025 have applied for change in Partners as well as Share ratio in Profit or Loss.

The Unit was granted LOA No. SSEZ/II/09/2023-24/1198 dated 12.09.2023 to set up the unit for "Manufacturing activity. The unit had commenced their authorised operation of manufacturing activity w.e.f. 22.08.2024 valid upto 22.08.2029.

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

1. Copy of revised Partnership Deed
2. ITR copies of new Partner
3. Copy of Pan Card and Aadhar Cards of new Partner.
4. List of Share Holders

The list of new partner, continuing partner & 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	Nitinkumar V. Modi	Retiring Partner	30%	--
2	Ashok M. Modi	Continuing Partner	70%	70%
3	Dineshkumar R. Gupta	New Partner	--	30%
		<b>Total</b>	<b>100%</b>	<b>100%</b>

Now, Shri Ashok M. Modi and Shri Dinesh R Gupta, partners of the unit appeared before the Approval Committee & explained the above proposal.

However, the Committee has asked them to submit the Firm's latest Balance Sheet and Capital infused with its Source for scrutiny. Therefore, the Committee, after due deliberations, deferred the proposal for next meeting.

**(4) Request made by M/s Padmavati Impex, Unit No. 95 on Plot No. 302, Surat SEZ for Broad-banding of manufacturing activity in existing LoA.**

The Committee members were informed that M/s Padmavati Impex, Unit No. 95 on Plot No. 302, Surat SEZ vide letter dated 10.03.2025 have submitted Form-F-3 for broad-banding of manufacturing in existing LoA as per below table.

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity	Item Code (ITC HS Code No.)
01.	Manufacturing or Job Work of Cut & Polished Lab Grown Diamonds (CVD, HPHT, Others)	12000 Carats	71049120

M/s Padmavati Impex, Unit No. 95 on Plot No. 302, Surat SEZ has been granted LOA bearing No. SSEZ/II/01/2023-24/56 dated 18.04.2023 valid upto 11.06.2028 for manufacturing activity.

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

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

**Source of Fund: - Own Fund**

Machinery	
Indigenous	:- 05.00
Import	:- 00.00
Working Capital	:- 10.00
<b>Total -</b>	<b>:- 15.00</b>

**Employment Details**

	Men	Women
At the time of LOA:	32	03
Broad-banding:	03	03

Now, Shri Ajit Shah, authorised person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for broad-banding of manufacturing activity in their existing LOA and fulfillment of the other standard terms and conditions.

(5) **Request made by M/s Parvati Jewels LLP, Plot No. 301-A, Surat SEZ for Enhancement of annual capacity for manufacturing activity in existing LoA.**

The Committee members were informed that M/s Parvati Jewels LLP, Plot No. 301-A, Surat SEZ vide letter dated 10.03.2025, have submitted Form-F3 for enhancement of annual capacity for manufacturing activity in existing LOA as per below table.

**Enhancement of Annual Capacity**

Sr. No	Items Description of Manufacturing activity	Existing Annual Capacity	New Annual Capacity	Item Code (ITC HS Code No.)
1	Gold Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite,	31143.15 Grams	40 Kgs.	71131930



	Color Stones			
2	Silver Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	2849.70 Grams	95 Kgs.	71131120
3	Platinum Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	3053.25 Grams	12 Kgs.	71131990
4	Plain Gold Jewellery	997.65 Grams	65 Kgs.	71131910
5	Plain Silver Jewellery	407.10 Grams	190 Kgs.	71131130
6	Plain Platinum Jewellery	427.20 Grams	12 Kgs.	71131950
7	Watch/Steel Article/with Precious Metal Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	1160 Grams	8 Kgs	91111000
8	Watch/Steel Article jewellery studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	949 Grams	11 Kgs.	91132090
9	Steel Article Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	1063.80 Grams	5 Kgs.	71179090
10	Silver & Gold Combination Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	1017.75 Grams	25 Kgs.	71131990
11	Remaking, Repairing, Melting & Remelting of Gold Jewellery, Pain and Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	869.65 Grams	9 Kgs.	71131930
12	Remaking, Repairing, Melting			



	& Remelting of Silver Jewellery Pain and Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	484.11 Grams	12 Kgs.	71131120
13	Remaking, Repairing, Melting & Remelting of Platinum Jewellery Pain and Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	103.61 Grams	9 Kgs.	71131990
14	Remaking, Repairing, Melting & Remelting of Plain Gold Jewellery	118.59 Grams	25 Kgs.	71131910
15	Remaking, Repairing, Melting & Remelting of Plain Silver Jewellery	121.03 Grams	10 Kgs.	71131130
16	Remaking, Repairing, Melting & Remelting of Plain Platinum Jewellery	44.41 Grams	8 Kgs.	71131950
17	Brass Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	50 Kgs.	55 Kgs	71179090
18	Plain Brass Jewellery	200 Kgs.	210 Kgs.	71179090
19	Zone to Zone Plain and Studded Brass Jewellery for Repairing and Re□making on Job work.	8.50 Kgs.	10 Kgs.	71179090

*ADMAZ* M/s Parvati Jewels LLP, Plot No. 301-A, Surat SEZ has been granted LOA bearing No. SSEZ/II/09/2022-23/808, dated 10.01.2023 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)**

Capital Goods (Indigenous):- 06.00  
 Capital Goods (Import) :- 03.00  
 Working Capital :- 148.00

**Total - 157.00**

**Source of Fund (Rs. In Lakhs):-**

Own Capital - 157.00

**Employment Details**

	Men	Women
At the time of LOA:	45	15
Broad-banding:	55	20



Now, Shri Rahul C. Khaini, one of the partner of the unit appeared before the Approval Committee & explained the above proposal.

However, the Committee has asked them to submit the Firm's latest Balance Sheet and Capital infused with its Source for scrutiny.

The Committee, after due deliberations, deferred the proposal for next meeting.

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

The Committee members were informed that M/s Leora Jewellery, Plot No. 55-A, Surat SEZ vide letter dated 07.03.2025 have submitted Form-F-3 for broad-banding of manufacturing in existing LoA as per below table.

Sr. No.	Items Description for manufacturing	Annual Capacity	Item Code (ITC HS Code No.)
01.	Manufacturing or Job Work of Plain Gold Jewellery & Mounting	36000 Grams	71131911
02.	Manufacturing or Job Work of Plain Silver Jewellery & Mounting	36000 Grams	71131141
03.	Manufacturing or Job Work of Plain Platinum Jewellery & Mounting	24000 Grams	71131921

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):- 25.00  
Capital Goods (Import) :- 10.00  
Working Capital :- 250.00

**Total - 285.00**

**Source of Fund (Rs. In Lakhs):-**

Own Capital - 285.00

**Employment Details**

	Men	Women
At the time of LOA:	106	21
Broad-banding:	10	5

Now, Shri Arvindbhai P. Jiwani, one of the partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for Broad-banding of manufacturing activity in existing LoA.



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

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

The Approval Committee in its 4<sup>th</sup> (fourth) meeting held on 13-02-2009, had delegated its powers under Rule-18 of the SEZ Rules, 2006, to the Development Commissioner (DC), SSEZ, to take action as deemed fit under the SEZ Rules, for consideration/clearance of cases pertaining to broad-banding, enhancement of capacity of production, change in items of manufacture or service capacity.

Thus, the DC, SSEZ had exercised the delegated powers of the Approval Committee, and considered & granted approval to M/s Shish Jewels Pvt. Ltd, for change of Constitution from Private Limited Company to Limited Company as well as change in their registered office address to M/s Shish Jewels Ltd., Plot No. 196, Surat SEZ.

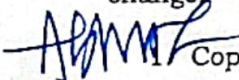

Details of the approvals granted by DC, SSEZ is appended to this note below. The Report is placed before the Approval Committee for its kind consideration and ratification/ post facto approval of the action taken by the DC, SSEZ.

**(1) Request made by M/s Shish Jewels Pvt. Ltd, Plot No. 196, Surat SEZ for change of Constitution from Private Limited Company to Limited Company as well as change in registered office address.**

M/ Shish Jewels Pvt. Ltd, Plot No. 196, Surat SEZ, Sachin, Surat vide their letter dated 25.10.2024 & 20.01.2025 for change of Constitution from Private Limited Company to Limited Company as well as change in registered office address.

The Unit was granted LoA No. SSEZ/II/016/2020-21/595, dated 10.12.2020 to set up the unit for Manufacturing activity. The unit had commenced their authorised operation of manufacturing activity w.e.f. 23.02.2021.

The Unit has submitted following documents in support of the aforesaid change:-

-   
1. Copy of ROC
- 
2. Copy of Article of Association
  3. Copy of Memorandum of Association
  4. Copy of PAN Card;
  5. Copy of Company Master Data;
  6. Copy of IEC, RCMC & GST Certificate

The list of continuing directors as per given documents are as under:-

Sr. No.	Name of the Directors (Shri/Smt.)	Current Status
1.	Satishkumar D. Maniya	Continuing Director
2.	Ramesh V. Kakadiya	Continuing Director
3.	Sunilkumar D. Shah	Continuing Director

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

Sr. No.	Name of the Share Holder (Shri/Smt)	% of Share holding
1	Satishkumar D. Maniya	31.34
2	Sunilkumar D. Shah	32
3	Ramesh V. Kakadiya	30.33
4	Nitaben S. Maniya	1
5	Jigneshbhai D. Maniya	1
6	Jyotiben S. Shah	1.33
7	Jalvinben R. Kakadiya	1
8	Arun P. Kakadiya	1
9	Nishantbhai V. Kakadiya	1
<b>Total</b>		<b>100</b>

Further, the unit has also changed its registered office address and new registered office address is Plot No. 196, Surat Special Economic Zone, Sachin, Surat - 394230.

M/s Shish Jewels Pvt. Ltd, Plot No. 196, Surat SEZ, vide their letter dated 18.12.2024 had informed that they were unable to file for export in ICEGATE as there was a mismatch in the name of firm in ICEGATE and LOA and this was due to the change in the Constitution of firm from Private Limited to Public Limited company. The amendment was necessitated as the exports of the firm were held up due to change in the Constitution of the firm. Therefore, they had requested to allow them to file export documents on SEZ Online until they did get the amended LoA (in the name of M/s Shish Jewel Ltd. From M/s Shish Jewels Pvt. Ltd.)

In view of the aforesaid request, DC, Surat SEZ had allowed requisite amendment in LoA. Hence, the matter was put up before the Approval Committee for post-facto approval. Shri Arun Kakadiya, authorised person of the unit appeared before the Approval Committee & explained the above proposal. After due deliberations, the Committee gave the post-facto approval.



**109-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 filed APRs or have achieved negative NFE and Bank Realization is pending in spite of repeated reminders.**

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

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

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

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

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

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

*(1) The Approval Committee may, at any time, if it has any reason or cause to believe that the entrepreneur has persistently contravened any of the terms and conditions or its obligations subject to which the letter of approval was granted to the entrepreneur, cancel the letter of approval.*

*Provided that no such Letter of Approval shall be cancelled unless the entrepreneur has been afforded a reasonable opportunity of being heard.*





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

Details of Show Cause Notice issued		
Sr.No.	Name of Units	Remarks (Reason for issuance of SCN)
1	Picus Tech Software.	Late filing APR (2019-20 to 2023-24)
2	M. B. Transformers.	Pending APR (2018-19 to 2023-24)
3	Shree Ram Exports.	Negative NFE (2019-20 to 2023-24) & late filing APR (2019-20 to 2023-24)
4	Aco Perfumes & Cosmetics LLP.	Late filing APR (2019-20 to 2021-22)
5	Envision Scientific Pvt. Ltd.	Late filing APR (2019-20, 2021-22 & 2022-23)
6	Diamond Forever International.	Late filing APR (2023-24)
7	Sahajanand Laser Technology Ltd.	Negative NFE (2018-19 to 2022-23)
8	B. R. Overseas.	Late filing APR (2019-20 to 2022-23)
9	Marvel International.	Late filing APR (2021-22)
10	Nirav Impex Pvt. Ltd.	Late filing APR (2019-20, 2021-22, 2023-24)
11	V. M. Kreation.	Late filing APR (2019-20, 2020-21, 2021-22 & 2023-24)
12	Ramas Lab.	Late filing APR (2019-20 to 2023-24)

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

#### 109-F- Monitoring of audited APRs of the Units of Surat SEZ.

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

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

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



Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
1	Liberty Technologies. (10.06.2022)	2023-24	106.3	30.89	75.41	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
2	Sahajanand Medical Technologies Ltd. (04.11.2011)	2023-24	15876.13	10115.29	5760.84	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	British Jewels. (10.06.2021)	2021-22	1411.53	638.83	772.7	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
4	Invent Bio-Med Pvt. Ltd. (25.07.2007)	2023-24	432.66	388.23	44.43	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
5	Mercantile Shipping Agencies. (03.12.2010)	2023-24	422.06	148.52	273.54	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
6	DN Eternal Diamonds. (01.09.2015)	2021-22	33101.65	7400.31	25701.34	Rs. 2.92 Crores
		2022-23	19855.82	5437.71	14418.11	Rs. 50.21 Crores
		2023-24	8100.28	2904.54	5195.74	Rs. 64.37 Crores

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
7	Shree Ram Exports. (13.01.2015)	2016-17	925.3	778.4	146.9	NIL
		2017-18	1475.17	1320.71	154.46	
		2018-19	869.72	1017.2	-147.48	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
8	Shree Nnansharda Jewellery. (26.07.2011)	2020-21	3813.87	3025.19	788.68	NIL
		2021-22	6306.97	4975.93	1331.04	Rs. 7.87 Crores
		2022-23	5776.7	4333.92	1442.78	Rs. 14.61 Crores



Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
9	Ramas Lab. (20.03.2020)	2019-20	0	0	0	NIL
		2020-21	1028.34	708.75	319.59	
		2021-22	0	0	0	
		2022-23	362.65	622.22	-259.57	
		2023-24	11602.75	1416.41	10186.34	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
10	VD Global Pvt. Ltd. (16.12.2013)	2015-16	4824.93	3929.46	895.47	NIL
		2016-17	6086.12	5124.92	961.2	NIL
		2017-18	6620.52	5319.41	1301.11	NIL
		2018-19	7061.17	6234.16	827.01	NIL
		2019-20	2513.21	2150.68	362.53	NIL
		2020-21	220.63	188.82	31.81	Rs. 2.21 Crores.
		2021-22	0	0	0	NIL
		2022-23	0	0	0	NIL
		2023-24	0	0	0	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
11	Shree Ramkrishna Exports Pvt. Ltd. (21.12.2013)	2023-24	16275.85	13922.6	2353.25	Rs. 134.39 Crores

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
12	R. K. Gems. (13.03.2020)	2023-24	2197.61	743.95	1453.66	NIL

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

The meeting ended with vote of thanks to the Chair.



*(Signature)*

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