

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

टेली फैक्स नंबर (0261) 23 99445; फोन नंबर 23 99 9 11;

Email: dc1suratsez@yahoo.co.in

SSEZ/B/AC/95/2025-26/1258

Dated: 05th March, 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,

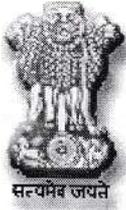
I am directed to forward herewith approved minutes of the **One Hundred and fourteenth (114th) meeting of Approval Committee for multi-product Surat Special Economic Zone, held on Thursday the 26th February, 2026 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat, for information and necessary action.**

Yours faithfully,

Encl. as above.


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.



75
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

Email: dc1suratsez@yahoo.co.in

Minutes of the 114th (One Hundred and Fourteenth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 26.02.2026 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
09.	A representative of M/s. Diamond & Gem Development Corporation Ltd., (Developer of Surat - SEZ).	Special Invitee

The following members were present: -

01	Shri Satyadev D., FTDO, Surat.	Member
02	Shri Satyaveer Singh, DC, SIIB, Surat.	Member
03	Shri Arun Kumar Gupta, Joint Commissioner of Income Tax, Surat.	Member
04	Smt. U.B. Solanki, RO, 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 Sanjeet Kumar Singh, ADC, Surat SEZ.
----	---

The Approval Committee Members confirmed the Minutes of the 113th Meeting held on 13.01.2026.

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

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

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

The Committee members were informed that the Proposal is for setting up a new unit in the Surat-SEZ, for "Manufacturing activity of (1) Remaking, repairing, melting & remelting of Silver Jewellery Studded with Natural Diamond (ITC[HS] Code-71131143) (2) Silver Jewellery Studded with Natural Diamond (ITC[HS] Code-71131143) (3) Remaking, repairing, melting & remelting of Silver Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131144) (4) Silver Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131144) (5) Remaking, repairing, melting & remelting of Silver Jewellery Studded with Semi Precious Stone (ITC[HS] Code-71131145) (6) Silver Jewellery Studded with Precious & Semi Precious Stone (ITC[HS] Code-71131145) (7) Remaking, repairing, melting & remelting of Silver Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131149) (8) Silver Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131149) (9) Gold Jewellery Studded with Natural Diamond (ITC[HS] Code-71131913) (10) Remaking, repairing, melting & remelting of Gold Jewellery Studded with Natural Diamond (ITC[HS] Code-71131913) (11) Gold Jewellery Studded with Lab



Grown Diamond (ITC[HS] Code-71131914) (12) Remaking, repairing, melting & remelting of Gold Jewellery Studded with Lab Grown Diamond (ITC[HS] Code-71131914) (13) Gold Jewellery Studded with Precious & Semi Precious Stone (ITC[HS] Code-71131915) (14) Remaking, repairing, melting & remelting of Gold Jewellery Studded with Semi Precious Stone (ITC[HS] Code-71131915) (15) Gold Jewellery Studded with Natural Diamond, Precious & Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919) (16) Remaking, repairing, melting & remelting of Gold Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones (ITC[HS] Code-71131919)". He has assured that he will generate employment for 35 Persons (25 Male, 10 Female).

In the current Unit Approval Committee, Shri Virendrasinh Rana, one of the directors of the unit and Shri Somabhai S. Meena, authorised person of the unit appeared before the Committee & explained their proposal. However, the Committee, noted that the same company had earlier submitted a proposal for tobacco products, which was rejected in the 113th Unit Approval Committee (UAC) meeting held on 13.01.2026 due to failure to submit the requisite documents despite repeated opportunities and the case was deferred multiple times.

Now, the same company has come up with a proposal to set up Gem & Jewellery unit. During examination of the new proposal, it was noted that the applicant has submitted an Unsecured Loan Agreement of Rs. 4.50 Crore from M/s Jai Shree Ram Corporation LLP (already functioning in Surat SEZ and commenced their activity dated 08.08.2024) as part of the financial arrangement for the proposed project. It was however, observed that M/s Jai Shree Ram Corporation LLP., financials do not justify the Unsecured Loan extended to the applicant firm.

 Moreover, the Committee observed that apart from the said unsecured loan arrangement, the applicant has not furnished any substantial documentary evidence to establish the financial strength and creditworthiness of its directors. The financial credentials submitted are inadequate and do not inspire confidence regarding the capability of the promoters to implement and sustain the proposed project.

Further, the reliance solely on an unsecured loan, without demonstrable own funds, net worth, or proven financial backing of the directors, does not adequately mitigate the financial risks associated with the project.

In view of the above, the Committee concluded that the financial viability of the proposal is not established, and the creditworthiness of the directors remains unsubstantiated.

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

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

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

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

In the 113th Unit Approval Committee meeting, Shri Alexix Masih, one of the directors of the Unit appeared before the Approval Committee to explain their proposal. The Committee was not satisfied about their credentials and deferred the proposal and ask to submit the financial arrangements & has raised a query to submit the following documents;

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



During the scrutiny of the proposal, it was observed that M/s GOQU Enterprises Pvt. Ltd. was engaged in garment & confectionary trading activities in Chandni Chowk, New Delhi, which are totally un-related to the proposed activity of manufacturing of diamond-studded jewellery in the SEZ. Further, the Committee observed that the Directors of the company did not appear to have an adequate financial background or demonstrate financial capacity to undertake the proposed manufacturing activity.

Now, in the current Unit Approval Committee, it was informed that the unit has neither submitted the requisite documents as called for in the 113th UAC meeting nor attended the current UAC meeting. In view of the non-submission of the required documents, lack of satisfactory credentials and financial background of the promoters, and non-appearance before the Committee, the Unit Approval Committee after due deliberations, **rejected the proposal.**

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

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


In the 113th Unit Approval Committee meeting, Shri Nirav Soni & Smt. Manisha Soni, directors of the unit had appeared before the Approval Committee and explained their proposal. The Committee had raised a query and deferred the proposal and asked to submit the following documents.

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

3. To clarify on the funding of their proposal by M/s Misha Jewels Pvt. Ltd.
4. Documentary evidence of GST activation.

Thereafter, the unit has submitted the required documents vide their letter dated 11.02.2026.

Now, Shri Nirav Soni, one of the directors of the unit appeared before the current Approval Committee and explained their proposal. The member from Income Tax scrutinised the aforesaid documents & found them to be in order. It was also observed that M/s Misha Jewels Pvt. Ltd. and its promoters are financially sound. Further, the promoters have more than 15 years of experience in the Gem & Jewellery sector, which adds credibility to the proposed operations in the SEZ.

Accordingly, the Committee, after due deliberations, **approved the proposal**, subject to the standard terms & 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.

114-C-DEFERRED OTHER CASE

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

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

Enhancement of Annual Capacity

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

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

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

Cost of Project (Rs. In Lakhs)

Plant & Machinery	
Import	: 10
Indigenous	: 15
Working Capital	:- 45
Total-	:- 70

Source of Fund (Rs. In Lakhs)

Own Capital – 70

Employment Details

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

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

Thereafter, the case was put up in 113th UAC held on 13.01.2026 and the unit has submitted the required documents. However, one of the Committee members from Customs informed that the unit is currently under investigation of SIIB, Surat w.r.t. Production capacity & therefore, the matter may be deferred till the outcome of investigation.

 Now, in the current Unit Approval Committee meeting, Shri Harmit Patel, authorised person of the unit appeared before the Approval Committee & explained the above proposal. However, one of the Committee members from Customs informed that the unit is currently under investigation of SIIB, Surat w.r.t. Production capacity & therefore, the matter may be deferred till the outcome of investigation.

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

114 - D - OTHER CASES

(1) Request made by Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ, Sachin, Surat for broad-banding of manufacturing and trading activity in existing LoA.

The Committee members were informed that M/s. Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ vide letter dated 22.12.2025, have submitted Form-F3 for Broad-banding for manufacturing and trading activity in existing LOA as per below table.

Broad-Banding of manufacturing & trading activity

Sr. No.	Items Description for manufacturing and trading activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Trading of other Machines for additive manufacturing	4 Nos.	84858000
2.	Trading of Parts of the Machinery and Machines falling under heading 8485	3 Nos.	84859000
3.	Manufacturing of Machines for additive Manufacturing by Metal Deposit	5 Nos.	84851000
4.	Manufacturing of Machines for additive Manufacturing by Plastics or Rubber Deposit	5 Nos.	84852000
5.	Manufacturing of Machines for additive Manufacturing by Plaster, Cement, Ceramics or Glass Deposit	5 Nos.	84853000
6.	Manufacturing of other Machines for Additive manufacturing	5 Nos.	84858000
7.	Manufacturing of Parts of the Machinery and Machines falling under heading 8485	4 Nos.	84859000
8.	Trading of Machines for Additive manufacturing by Metal Deposit	4 Nos.	84851000
9.	Trading of Machines for additive Manufacturing by Plastics or Rubber Deposit	4 Nos.	84852000
10.	Trading of Machines for additive Manufacturing by Plaster, Cement, Ceramics or Glass Deposit	4 Nos.	84853000

M/s Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ has been granted LOA bearing No. SSEZ/S-17/106/2003-04/349 dated 27.05.2003 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 : - 0.00

Working Capital: - 250 to 350

Total - 250 to 350 Lakh**Source of Fund (Rs. In Lakhs): -**

Existing cash credit limit with ICICI bank Rs.2650 Lakh as well as they have sufficient balance of reserve and surplus

Employment Details

	Men	Women
At the time of LOA:	235	10
Broad-banding:	2	0

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

(2) Request made by Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ, Sachin, Surat for addition of Director of the unit.

The Committee members were informed that M/s. Sahajanand Technologies Pvt. Ltd, Plot No. 66-A & 66-B, Surat SEZ vide letter dated 12.01.2026 applied for addition of Director of the unit.

The Unit had given LOA No. SSEZ/S-17/106/2003-04/349 dated 27.05.2003 to set up the unit for "Manufacturing activity as mentioned in LOA dated 27.05.2003 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 07.08.2003.

They have submitted following documents for newly appointed director in the Company and it seems that there is also change in share holding pattern: -

1. Copies of DIR-12
2. Copy of ROC
3. Copy of Pan Card and address proofs of new Director
4. Copy of ITRs of new director

The unit has submitted the list of continuing directors and new director as per given documents are as under: -

Sr. No.	Name of the Directors (Shri/Smt.)	Current Status
1	Dhirajlal Vallabhbai Kotadia	Continuing Director



2	Rahul M. Gaywala	Continuing Director
3	Harivadan J. Pandya	Continuing Director
4	Dhirajkumar S. Vasoya	New Director

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

(3) Request made by M/s Neon Jewels LLP, Plot No. 182, Surat SEZ, Sachin, Surat, for enhancement of annual capacity and Broad-banding of new items for manufacturing activities and change of registered office address in their existing LoA.

The Committee members were informed that M/s Neon Jewels LLP, Plot No. 182, Surat SEZ vide letter dated 15.01.2026 & 02.02.2026, requested for Enhancement of Annual Capacity and Broad-banding of new items for manufacturing activities and change of Registered office address in their existing LoA respectively as per details below:-

Enhancement of Annual Capacity

Sr. No.	Items Description for Manufacturing Activity	Existing Annual Capacity (Unit =Grams)	New Annual Capacity (Unit = Grams)	Item Code (ITC HS Code No.)
1.	Lab Grown Diamond Studded with Natural Diamond, Precious and Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones.	67603.59	267000	71131930
2.	Remaking, Repairing, melting & Remelting of Gold Jewellery Studded with Natural Diamond, Semi Precious Stone, CZ, Lab Grown Diamond, Moissanite, Color Stones	3156.59	34000	71131930

Broad-Banding for manufacturing activity

Sr. No.	Items Description for Manufacturing Activity	Annual Capacity (Unit =Grams)	Item Code (ITC HS Code No.)
1.	Plain Gold Jewellery & Mounting Gold Jewellery	29500	71131910

2.	Plain Silver Jewellery & Mounting Silver Jewellery	2630.49	71131130
3.	Plain Platinum Jewellery & Mounting Platinum Jewellery	2104.39	71131950
4.	Remaking, Repairing, Melting & Remelting of Plain Gold Jewellery and Mounting Gold Jewellery	7000	71131910
5.	Remaking, Repairing, Melting & Remelting of Plain Silver Jewellery and Mounting Silver Jewellery	1578.29	71131130
6.	Remaking, Repairing, Melting & Remelting of Plain Platinum Jewellery and Mounting Platinum Jewellery	1315.25	71131950
7.	Alloy Brass Imitation Jewellery Studded with CZ, Color Stones, Pearl	15000	71179010
8.	Alloy Brass Imitation Plain & Mounting Jewellery	3000	71171990
9.	Remaking, Repairing, Melting & Remelting of Alloy Brass Imitation Jewellery Studded with CZ, Pearl, Color Stones, Precious, Semi Precious, Synthetic Stones, Pearls	2000	71179010
10.	Remaking, Repairing, Melting & Remelting of Alloy Brass Imitation Plain & Mounting Jewellery	2000	71171990

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.

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

Cost of Project (Rs. In Lakhs)

Plant & Machinery
 Import : 0.00
 Indigenous : 0.00
 Working Capital : - 425.65
 Other Expenses : - 156.35

Total- : - 582.00

Source of Fund (Rs. In Lakhs)

Own Contribution - 582.00
 Bank Account Balance - 469.49

Employment Details

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

Further, the unit has also submitted following document on dated 02.02.2026 in support of the change in registered office address i.e. Plot No. 182, Block No. 392 & 396/P, Surat Special Economic Zone, Sachi, Surat – 394230.

- i. Copy of Supplementary Deed
- ii. Copy of GST Certificate
- iii. Copy of IEC

Now, Shri Raju Lakhani, one of the partners of the unit appeared before the Approval Committee & explained the above proposal. Further, the Committee asked the unit to submit additional documents i.e. one year Bank Statement and Bank Book for verification of financial position. The unit subsequently submitted the said documents. The Member from the Income Tax Department verified and scrutinized the submitted documents and found them to be in order.

The Committee, after due deliberations, **approved the request for enhancement of annual capacity and Broad-banding of new items for manufacturing activities and change of registered office address in their existing LoA,** subject to fulfillment of the other standard terms and conditions.

(4) Request made by M/s Kavya Jewels, Plot No. 188-B, Surat SEZ, Sachin, Surat, for broad-banding of manufacturing activity in existing LoA.

The Committee members were informed that M/s Kavya Jewels, Plot No. 188-B, Surat SEZ vide letter received dated 28.01.2026 have submitted Form F-3 for broad-banding of manufacturing activity in existing LOA as per below table.

Sr. No.	Items Description of Manufacturing activities	Annual Capacity	Item Code (ITC HS Code No.)
1.	Manufacturing & Job Work of Diamond Studded Gold, Silver & Platinum Jewellery Diamond includes Natural, Synthetic, Lab Grown, Colour Stone, Precious, Semi Precious Gems Stone, Cubic Zirconia Gems Stone etc.	90 Kgs.	71131120, 71131913, 71131914, 71131915, 71131919, 71131143, 71131144 & 71131145
2.	Re-making, Re-pairing, Melting and Re-melting of Diamond Studded & Plain Jewellery made from Gold, Silver, Platinum and Studded with Diamonds, Synthetic Diamonds, Semi Precious Gems Stone, Cubic Zirconia Gems Stone etc.	4 Kgs.	71131120, 71131950 & 71131930



3.	Studded of Diamonds in Watch Belt, Watch Bezel, Watch Dial Made from Steel, Gold and other Precious Metal	1 Kg.	71131120, 71131950 & 71131930
4.	Plain Gold Jewellery	3 Kgs.	71131911
5.	Plain Silver Jewellery	2 Kgs.	71131930

M/s Kavya Jewels, Plot No. 188-B, Surat SEZ has been granted LOA bearing No. SSEZ/II/37/2011-12/988, dated 01.09.2011 for manufacturing activity.

The Unit has also mentioned that there are no additional capital goods or working capital required for this aforesaid broad-banding request as well as no further man power required for the same.

Now, in the current Approval Committee meeting, no one appeared before Approval Committee. Hence, the Committee, after due deliberations, **deferred the proposal for next meeting.**

(5) Request made by M/s V. M. Maniyar Exports, Plot No. 103, 104 A-B, 73 & 74, Surat SEZ, Sachin, Surat, for change in Partnership Deed.

The Committee members were informed that M/s V. M. Maniyar Exports, Plot No. 103, 104 A-B, 73 & 74, Surat SEZ, Sachin, Surat, vide letter dated 04.02.2026, for Change in Partnership Deed.

The Unit had given LOA No. SSEZ/II/16/2011-12/476 dated 09.06.2011 to set up the unit for "Manufacturing activity as mentioned in LoA dated 09.06.2011 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 15.01.2014.

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

1. Copy of Supplementary Deed
2. Income Tax Returns of new Partner for last 3 Year
3. Copy of Pan Card & Aadhar Card
4. Copy of IEC & RCMC

The list of existing partners and new partner with share ratio amongst them 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	Ashokkumar V. Maniyar	Existing Partner	55%	40%
2	Vaishaliben A. Maniyar	Existing Partner	45%	30%
3	Rushabh A. Maniyar	New Partner	--	30%
Total			100%	100%

Moreover, they have also stated that they will submit the copy of IEC and RCMC after receiving approval.

Now, Shri Ashok Maniyar & Shri Rushabh Maniyar, directors of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, **approved the request for change in Partnership Deed**, subject to fulfillment of other standard terms and conditions.

(6) Request made by M/s DN Eternal Diamonds, Plot No. 106, 107, 148 & 149, Surat SEZ for change of partners as well as profit/loss share ratio.

The Committee members were informed that M/s DN Eternal Diamonds, Plot No. 106, 107, 148 & 149, Surat SEZ, Sachin, Surat, vide letter dated 12.02.2026, received from requested for Change of Partners as well as Profit/Loss Share Ratio.

The Unit had given LOA No. SSEZ/II/014/2014-15/1095 dated 18.11.2014 to set up the unit for manufacturing activity as mentioned in LoA dated 18.11.2014. The unit had commenced their authorised operation of manufacturing activity w.e.f. 01.09.2015.

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

1. Copy of revised Partnership Deed;
2. Copy of last 3 years ITR of the new partner;
3. Copy of Pan Card & Aadhar Card of new partner;

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

Sr. No.	Name of the Partners	Designation	Before change Profit/Loss Sharing	After change Profit/Loss Sharing
1.	M/s Gogreen Diamonds LLP	Existing Partner	52.20%	98%
2.	M/s DN Diamond LLP	Retired Partner	47.80%	--



3.	Shri Nirav Shaileshbhai Patel	New Partner	--	2%
Total			100%	100%

Now, Shri Mayank H. Shah & Shri Rahul M. Makani, authorised person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, **approved the request for change of partners as well as profit/loss share ratio,** subject to fulfillment of other standard terms and conditions.

(7) Request made by M/s RK Gems, Plot No. 224, 225 & 226, Surat SEZ for Change of Partners as well as Profit/Loss Share Ratio.

The Committee members were informed that M/s RK Gems, Plot No. 224, 225 & 226, Surat SEZ, Sachin, Surat, vide letter dated 19.02.2026, applied for Change of Partners as well as Profit/Loss Share Ratio.

The Unit had given LOA No. SSEZ/II/020/2019-20/1111 dated 28.02.2020 to set up the unit for manufacturing activity as mentioned in LoA dated 28.02.2020. The unit had commenced their authorised operation of manufacturing activity w.e.f. 13.03.2020.

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

1. Copy of revised Partnership Deed;
2. Copy of last 4 years ITR of the new partner;
3. Copy of Pan Card & Aadhar Card of new partner;
4. Copy of IEC & GST Certificate

The list of partners and 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.	Govindbhai L. Dholakia	Continuing Partner	25%	17%
2.	Arjan L. Dholakia	Continuing Partner	13%	10%
3.	Dhruval R. Dholakia	Continuing Partner	5%	11%
4.	Jayantibhai V. Narola	Continuing Partner	15%	15%
5.	Rahul N. Dholakia	Continuing Partner	5%	5%

6.	Shreyans G. Dholakia	Continuing Partner	25%	25%
7.	Nirav D. Narola	Continuing Partner	12%	12%
8.	Utkarsh J. Narola	New Partner	--	5%
		Total	100%	100%

Now, Shri Vinay Vaghani, General Manager of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, **approved the request for change of Partners as well as Profit/Loss Share Ratio**, subject to fulfillment of other standard terms and conditions.

(8) Request made by M/s Cleanpure Manufacturing India Pvt. Ltd, Unit No. 399 on Plot No. 247 & 136-A, Surat SEZ for change in Directorship of the unit.

The Committee members were informed that M/s Cleanpure Manufacturing India Pvt. Ltd, Unit No. 399 on Plot No. 247 & 136-A, Surat SEZ, Sachin, Surat, vide letter dated 20.02.2026, applied for change in Directorship of the unit.

The Unit had given LoA No. SSEZ/F-3/121/2003-04/905 dated 19.09.2003 to set up the unit for "Manufacturing activity as mentioned in LOA dated 19.09.2003 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 15.05.2004.

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

1. Copies of DIR-12 for appointment & cessation;
2. Copy of Share Holders;
3. Copy of Pan Card and address proofs of new Director
4. Copy of ITRs of new director

The unit has submitted the list of continuing directors and new director as per given documents are as under: -

Sr. No.	Name of the Directors (Shri/Smt.)	Current Status
1	Dayaram R. Sharma	Retired Director
2	AI Ping Lim	Continuing Director
3	Lee Tean Thang	Continuing Director
4	Devendra B. Joshi	New Director



As per the documents given by the unit, there is no change in share holding pattern, the details of share holding pattern is as under;

Sr. No	Name of the Share Holders (Shri/Smt.)	Existing number of Shares	New number of Shares
1.	S*Pure Pte. Ltd.	9,999	9,999
2.	Lee Tean Thang (Nominee of S*Pure Pte. Ltd.)	1	1
Total		10,000	10,000

Now, Shri Dhaval Desai, Plant Manager of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, **approved the request for change in Directorship of the unit,** subject to submission of Copy of IEC, RCMC & GST certificate & fulfillment of other standard terms and conditions.

114-E-Post facto approval for issued Show Cause Notices for cancellation of Letter of Approval and imposition of penalty to the units, who have not submitted APRs, Late filling APRs as well as have achieved negative NFE and Bank Realization pending in spite of repeated reminders.

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

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

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

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

(2) In case the Approval Committee come to the conclusion that a Unit has not achieved positive Net Foreign Exchange Earning or failed to abide by any of the terms and conditions of the Letter of Approval or Bond-cum-Legal Undertaking, without prejudice to



the action that may be taken under any other law for the time being in force, the said Unit shall be liable for penal action under the provisions of the Foreign Trade (Development and Regulation) Act, 1992.

As per Rule-16 of SEZ Act, 2005.

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

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

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

Details of Show Cause Notice issued		
Sr. No.	Name of Units	Remarks (Reason for issuance of SCN)
1	Bhathwari Technologies.	late filing of APR (2020-21 to 2023-24) and Pending APR (2024-25)
2	Caretino.	Pending APR (2024-25)
3	ColorQ.	Pending APR (2024-25)
4	Coral Diam Pvt. Ltd.	Pending APR (2023-24 & 2024-25)
5	Cube Ornaments Pvt. Ltd.	late filing APR (2022-23) & Pending APR (2024-25)
6	Desire Jewels.	Pending APR (2024-25)
7	Ganesh Jewels.	Pending APR (2024-25)
8	Harshiv Export LLP.	Pending APR (2024-25)
9	Jai Shree Ram Corporation LLP.	Pending APR (2024-25)
10	Jash Pharma Pvt. Ltd.	Pending APR (2022-23, 2023-24 & 2024-25)
11	Jewelen Pvt. Ltd.	late filing of APR (2022-23 & 2023-24)
12	Kiaara International.	Pending APR (2023-24 & 2024-25)
13	Narola Machines.	late filing of APR (2020-21 to 2024-25)
14	Nios Impex Pvt. Ltd.	Pending APR (2024-25)
15	Pratik Ornate House.	late filing of APR (2022-23) & Pending of APR (2023-24 & 2024-25)
16	Preksha Exports.	Pending APR (2023-24 & 2024-25)
17	Qarp Tools Pvt. Ltd.	late filing of APR (2020-21 & 2021-22) and Pending APR (2022-23 to 2024-25)
18	R. K. Diam.	Pending APR (2024-25)
19	Rushabh & Co.	Pending APR (2024-25)
20	Sargodha Diamonds.	Pending APR (2024-25)



21	Shish Jewels Ltd.	late filing of APR (2021-22, 2022-23, 2023-24)
22	SHK Diamond.	Pending APR (2024-25)
23	Shree Ganesh Exports.	Pending APR (2022-23, 2023-24 & 2024-25)
24	Shree Madhunath Jewels Pvt. Ltd.	Pending APR (2024-25)
25	Shree Naklang Jewellers.	Pending APR (2024-25)
26	Suyash Ayurveda.	Pending APR (2021-22, 2022-23, 2023-24 & 2024-25) for MFG. Activity and (2020-21, 2021-22, 2022-23, 2023-24 & 2024-25) for Trading Activity.
27	Textrade International Ltd.	late filing of APR (2020-21 to 2023-24) and Pending APR (2024-25)
28	Trillion Gems and Jewellery LLP.	Pending APR (2024-25)
29	Union Chains & Jewellers Pvt. Ltd.	Pending APR (2017-18 to 2024-25)
30	Waaree Energies Ltd.	Pending APR (2023-24 & 2024-25)
31	Wahi Daigem Pvt. Ltd.	Pending APR (2020-21 to 2024-25)

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

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

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

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

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

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
1	Shree Ramkrishna Exports Pvt. Ltd. (21.12.2013)	2024-25	12943.5	10697.7	2245.77	Rs. 134.38 Crores

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
---------	--	------	---------	---------	-----	---------------------

2	R. K. Gems. (13.03.2020)	2024-25	11132.6	4379.81	6752.8	NIL
---	-----------------------------	---------	---------	---------	--------	-----

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
3	Grown One Tech Pvt. Ltd. (02.05.2022)	2024-25	6329	1615.74	4713.26	Rs. 14.07 Crores

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
4	British Jewels. (10.06.2021)	2024-25	1694.4	1613.34	81.06	NIL

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
5	Evergreen Technologies. (15.07.2013)	2019-20	835.38	725.04	110.34	NIL
		2020-21	442.59	335.03	107.56	
		2021-22	804.48	694.74	109.74	
		2022-23	785.94	617.28	168.66	
		2023-24	114.58	-71.26	185.84	
		2024-25	0	0	0	

The above audited APR's were placed before the Committee. After due deliberations, **the Committee approved the above cited APRs** of the Units & directed to issue Show Cause Notice if there is pending Realization/ Negative NFE.

The meeting ended with vote of thanks to the Chair.




 (Abhimani Sharma) 5/03/26
 Development Commissioner,
 Surat Special Economic Zone.