



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/79/2022-23/117

Dated: 03rd May, 2024

To all Approval Committee members:-

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

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

Sir,

I am directed to forward herewith approved minutes of the **One Hundred and Fourth (104th) meeting of Approval Committee for multi-product Surat Special Economic Zone, Developed by DGDC, held on Tuesday the 30th April, 2024 at 11:30 hours, in the conference hall of Surat Special Economic Zone, Surat**, for information and necessary action.

Encl. as above.

Yours faithfully,

[Handwritten Signature]
03.05.2024

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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Minutes of the 104th (One Hundred and Fourth) meeting of the Approval Committee for the multi product Surat Special Economic Zone held on 30-04-2024 at 11:30 hours in the Conference Hall, Surat Special Economic Zone under the Chairmanship of Shri Abhimaniu Sharma, Development Commissioner, Surat Special Economic Zone, Surat.

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

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

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The following members were present:-

01	Shri D. T. Parate, Dy. DGFT, Surat.	Member
02	Shri Ajay E. Uke, Joint Commissioner, Income Tax, Surat	Member
03	Shri Govind Gohil, Industrial Promotion Officer, District Industries Center, Surat.	Member
04	Commissioner of Customs or Central Excise having territorial jurisdiction of the Special Economic Zone or his nominee.	Absent
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 Mukesh Kumar, ADC, Surat SEZ.

The Approval Committee Members confirmed the Minutes of the 103rd Meeting held on 20.12.2023.

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

104-A-Fresh Proposals for Surat - SEZ (SSEZ):-

1. Application for setting up SEZ unit namely M/s Monalisa Casting & Exports, Surat

The Committee members were informed that their Proposal is for setting up SEZ unit for Manufacturing of (1) Diamond Studded Silver Jewellery, Precious and Semi Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131143) (2) CVD, Cubic Zirconia Gem Stones, Color Stones and Lab Grown CVD Studded Silver Jewellery (ITC[HS] Code-71131144) (3) Plain Gold Jewellery (ITC[HS] Code-71131911) (4) Diamond Studded Gold Jewellery, Precious and Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131913) (5) CVD, Cubic Zirconia Gem Stones, Color Stones and Lab Grown CVD Studded Gold Jewellery (ITC[HS] Code-71131914)".

Shri Bhuvanesh Singh Dalawat, one of the partners of the Unit appeared before the Approval Committee and explained their proposal. He stated that he will manufacture Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond, Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery etc. Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 10000.00 Lakh, with outgo of foreign exchange as Rs. 8692.48 Lakh, resulting

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NFE of Rs. 1307.52 Lakh (15.04%), from manufacturing activity. He has assured that he will generate employment for 21 Persons (18 Male, 03 Female).

The Committee wants to meet other partners but they were not present in meeting.

Therefore, the applicant has been asked to be present with all partners in next meeting and the matter has been deferred for next Unit Approval Committee meeting.

2. Application for setting up SEZ unit namely M/s Kapadia Exim Pvt. Ltd, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Trading & Manufacturing activity as per Annexure- I attached".

Shri Mohammad Hafiz Shaikh, Authorised Person of the applicant appeared before the Approval Committee and explained their proposal. He stated that they will manufacture and trade the goods as per Annexure - I. Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 4331.25 Lakh, with outgo of foreign exchange as Rs. 4125.00 Lakh, resulting in NFE of Rs. 206.25 Lakh (5%), from manufacturing & trading activity. He has assured that he will generate employment for 25 Persons (20 Male, 5 Female).

The Committee, after due deliberations, deferred the proposal and ask the applicant to revise their proposal with additional investment.

3. Application for setting up SEZ unit namely M/s Nios Impex Pvt. Ltd, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Manufacturing of (1) Cut & Polished Natural Diamond Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131143) (2) Moissanite Synthetic Diamonds, CZ, Lab Grown, CVD Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131144) (3) Studded with other Precious Stone and Semi Precious Stone Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131145) (4) Plain Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131911) (5) Cut & Polished Natural Diamond Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131913) (6) Moissanite Synthetic Diamonds, CZ, Lab Grown, CVD Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131914) (7) Studded with other Precious Stone and Semi Precious Stone Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131915)".

Shri Mori Ashokbhai Ghanshyambhai, Partner of the Unit appeared before the Approval Committee and explained their proposal. He stated that he will manufacture



Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond, Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery etc. Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 23050.00 Lakh, with outgo of foreign exchange as Rs. 20736.00 Lakh, resulting in NFE of Rs. 2314.00 Lakh (11.16%), from manufacturing activity. He has assured that he will generate employment for 25 Persons (20 Male, 5 Female).

The Committee, after due deliberations, approved the proposal 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 Jai Shree Ram Corporation LLP, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Manufacturing 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

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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)".

Shri Sajivshant Aryavir Saxena and Shri Sanjay Sunderlal Meena Partner of the Unit appeared before the Approval Committee and explained their proposal. He stated that he will manufacture Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond, Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery etc. Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 37842.71 Lakh, with outgo of foreign exchange as Rs. 19788.23 Lakh, resulting in NFE of Rs. 652.71 Lakh (15.01%), from manufacturing activity. He has assured that he will generate employment for 30 Persons (20 Male, 10 Female).

The Committee, after due deliberations, approved the proposal 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.

5. Application for setting up SEZ unit namely M/s Ribbon Rings, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Manufacturing of (1) Diamond Studded Silver Jewellery, Precious and Semi Precious Stone Studded Silver Jewellery (ITC[HS] Code-71131143) (2) CVD, Cubic Zirconia Gem Stones, Color Stones and Lab Grown CVD Studded Silver Jewellery (ITC[HS] Code-71131144) (3) Plain Gold Jewellery (ITC[HS] Code-71131911) (4) CVD, Cubic Zirconia Gem Stones, Color Stones and Lab Grown CVD Studded Gold Jewellery (ITC[HS] Code-71131913) (5) Diamond Studded Gold Jewellery, Precious and Semi Precious Stone Studded Gold Jewellery (ITC[HS] Code-71131914)".

Shri Rahul Agarwal and Shri Navin Bohra, Partners of the Unit appeared before the Approval Committee and explained their proposal. He stated that he will manufacture Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond,

Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery etc. Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 5000.00 Lakh, with outgo of foreign exchange as Rs. 4347.29 Lakh, resulting in NFE of Rs. 652.71 Lakh (15.01%), from manufacturing activity. He has assured that he will generate employment for 10 Persons (07 Male, 03 Female).

The Committee raised a query regarding financial arrangements of the proposal. It was observed that the credit worthiness of the proposal does not seem to be feasible. The partners do not have adequate working capital/proposed investment at present. The Partners were asked to submit detailed sources of funds with Balance Sheet, IT return, Bank Statement, Audit Report etc.

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

6. Application for setting up SEZ unit namely M/s Trillion Gems and Jewellery LLP, Surat.

The Committee members were informed that their proposal is for setting up a unit in Surat SEZ for "Manufacturing of (1) Cut & Polished Natural Diamond Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131143) (2) CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite Synthetic Diamonds, Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131144) (3) Semi Precious Stone and Precious Stone Studded Silver Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131145) (4) Plain Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131911) (5) Cut & Polished Natural Diamond Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131913) (6) CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite Synthetic Diamonds, Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131914) (7) Semi Precious Stone and Precious Stone Studded Gold Jewellery (Mfg/Jobwork) (ITC[HS] Code-71131915).

Shri Bhadresh Prajapati, Partner of the Unit appeared before the Approval Committee and explained their proposal. He stated that he will manufacture Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond, Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery etc. Further, he stated that the FOB value of exports for the 5 years period is projected as Rs. 20468.00 Lakh, with outgo of foreign exchange as Rs. 18694.00 Lakh, resulting in NFE of Rs. 1774.00 Lakh (9.49%), from manufacturing activity. He has assured that he will generate employment for 12 Persons (07 Male, 05 Female).

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Official stamp of the Gujarat Export Promotion Council (G.E.P.C.) with the text "GUJARAT EXPORT PROMOTION COUNCIL" and "સુરત ક્ષેત્રીય એક્સપોર્ટ પ્રમોશન કાઉન્સિલ".

The Committee observed that the applicant has not submitted the earmarking letter from the Developer Accordingly, the applicant have been asked to submit the earmarking letter.

Therefore, the matter has been deferred for next Unit Approval Committee meeting.

104 - B - Deferred Proposal

1. Application for setting up SEZ unit namely M/s Aarav Gems, Surat.

The Committee members were informed that their Proposal is for setting up SEZ unit for Manufacturing of (1) Plain Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131141) (2) Cut & Polished Natural Diamond Studded Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131143) (3) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamond, Cubic Zirconia, Moissanite, Synthetic Diamonds, Studded Silver Jewellery (Mfg./Job Work) (ITC[HS] Code-71131144) (4) Plain Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131911) (5) Cut & Polished Natural Diamond, Studded Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131913) (6) Remaking, Repairing, Melting and Re-melting of Diamond Studded, Plain Jewellery, Reject Jewellery (Made from Gold, Silver, Studded with Diamonds, CVD, Synthetic Diamonds, Stone, CZ, Moissanite (Sales-Purchase Job Work) (ITC[HS] Code-71131911, 71131913, 71131914, 71131143, 71131144) (7) Semi Precious Stone and Precious Stone, CVD, Lab Grown Diamonds, Cubic Zirconia, Moissanite, Synthetic Diamonds Studded Gold Jewellery (Mfg./Job Work) (ITC[HS] Code-71131914) (8) Semi Precious Stone and Precious Stone, Cubic Zirconia, Moissanite, Studded Brass Jewellery and Plain Brass Jewellery (Mfg./Job Work) (ITC[HS] Code-71171990) (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, Color Stones (Gem Stones), Moissanite, CZ Diamonds, Synthetic Diamonds (Mfg./Job Work) (ITC[HS] Code-91132090)".

Shri Ghusabhai Mithabhai Mepani, Proprietor of the Unit appeared before the Approval Committee and explained their proposal. He stated that he will manufacture Gold/Silver CVD, Cubic Zirconia Gems Stone, Color Stones, Diamond, Precious & Semi Precious Stone and Lab Grown CVD Studded Jewellery etc. Further, he stated that 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 NFE of Rs. 742.00 Lakh (13.46%), from manufacturing activity. He has assured that he will generate employment for 15 Persons (10 Male, 05 Female).

The proposal had been deferred in 103rd UAC held on 20.12.2023 regarding financial arrangements of the proposal and Shri Ghusabhai Mithabhai Mepani was asked to submit detailed sources of funds with Balance Sheet, IT return, Bank Statement, Audit Report etc. The proprietor has submitted details source of fund vide letter dated 08.03.2024.

The Committee, after due deliberations, approved the proposal and asked the applicant to revise and enhance their proposed investment details 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.

104 – C - Other Cases

(1) Request made by M/s Freedom Fragrances, Plot No. 259-A, 265, & 286-289, Surat SEZ for change in registered office address.

The Committee members were informed that M/s Freedom Fragrances, Plot No. 259-A, 265, & 286-289, Surat SEZ vide their letter dated 23.04.2024 has requested for change in registered office address.

The Unit had given LOA No. SSEZ/F-8/343/2005-06/1238 dated 05.04.2006 to set up the unit for manufacturing activity as mentioned in LOA dated 05.04.2006 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 27.08.2008.

The unit has submitted following documents in support of the change in registered office address i.e. 5th Floor, A-Wing, Unit No. 502, ID Origins Dudhwala, Next to Mumbai Central Bus Depot, Belasis Road, Mumbai-400008.

1. Copy of IEC Certificate
2. Copy of RCMC

Shri Mohammad Furqan Y. Attarwala, Partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee approved the request for change of registered office subject to fulfillment of the other standard terms and conditions.



(2) Request made by M/s Aco Perfumes & Cosmetics LLP, Plot No. 87-88, Surat SEZ for change in registered office address.

The Committee members were informed that M/s Aco Perfumes & Cosmetics LLP, Plot No. 87-88, Surat SEZ, Sachin, Surat, vide their letter dated 31.01.2024 has requested for change in registered office address.

The Unit had given LOA No. SSEZ/II/06/2018-19/1009 dated 14.03.2019 to set up the unit for manufacturing and trading activity as mentioned in LOA dated 14.03.2019 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 28.02.2020.

The unit has submitted following documents in support of the change in registered office address i.e. 5th Floor, A-Wing, Unit No. 501, ID Origins Dudhwala, Next to Mumbai Central Bus Depot, Belasis Road, Mumbai-400008.

1. Copy of IEC Certificate
2. Copy of RCMC

Shri Mohammad Furqan Y. Attarwala, Partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee approved the request for change of registered office subject to fulfillment of the other standard terms and conditions.

(3) Request made by M/s Bhathwari Technologies, Plot No. 110-111, Surat SEZ for Broad-banding of new items for manufacturing activity in their existing LoA.

The Committee members were informed that M/s Bhathwari Technologies, Plot No. 110-111, Surat SEZ vide letter dated 21.12.2023, have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below tables.

Broad-Banding of manufacturing activity

Sr. No.	Items Description for manufacturing activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Microwave Generator/Magnetron Head	500 Nos	85407100
2.	Microwave Power Supply/Source	500 Nos	85044010

M/s Bhathwari Technologies, Plot No. 110-111, Surat SEZ has been granted LOA bearing No. SSEZ/II/011/2016-17/45, dated 19.04.2017 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)

Source of Fund (Rs. In Lakhs)

Capital Goods (Indigenous):- 200.00

Own Capital: - 375.00

Capital Goods (Import) :- 100.00

Working Capital : - 75.00

Total: - 375.00 Lakhs

Employment Details

	Men	Women
Existing LOA:	46	6
Broad-banding:	10	2

Shri Chirag Limbasiya, Sr. Manager of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for enhancement of annual capacity and broad-banding of manufacturing activities in their existing LOA subject to fulfillment of the other standard terms and conditions.

(4) Request made by M/s Shivaay Jewels, Plot No. 102, Surat SEZ for Broad-banding of new items for manufacturing activities in their existing LoA.

The Committee members were informed that M/s Shivaay Jewels, Plot No. 102, Surat SEZ vide letter dated 26.12.2023 have submitted have submitted Form-F3 for Broad-banding for manufacturing activity in existing LOA as per below table.

Sr No.	Item(s) Description of Manufacturing Activity	Annual Capacity	HS Code
1.	Complete Spectacles and Goggles, Goggles Stick, Glass, Part of Goggles and Spectacles, Precious Metal or of Metal Clad with Precious Metal for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia etc.	2000 Nos.	90041000
2.	Complete Spectacles and Goggles, Goggles Stick, Glass, Part of Goggles and Spectacles, Precious Metal or of Metal Clad with Precious Metal for Studding Natural Diamond, Lab Grown Diamonds, Cubic Zirconia etc.	2000 Nos.	90049090

The said unit has been granted LOA bearing No. SSEZ/II/02/2018-19/225 dated 13.07.2018 and valid upto 02.12.2028 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 (Indigenous) :- 50.00
Working Capital :- 50.00

Source of Fund:-

Last 3 Years Business fund
& Own Fund

Total - 100.00 Lakh

Employment Details

	Men	Women
At the time of LOA:	240	65
Broad-banding:	15	3

Shri Pareshbhai V. Dobariya, one of the Partners of the unit appeared before the Approval Committee & explained the above proposal. Further, he has requested to approve their broad-banding request of Sr. No. of above table with 4000 Nos. annual capacity.

The Committee, after due deliberations, approved the request for Broad-banding for manufacturing activity in existing LOA only for Sr. No. 1 of above table with annual capacity of 4000 Nos. subject to fulfillment of the other standard terms and conditions. The value addition will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy and Handbook of Procedures, therefore amended from time to time.

(5) Request made by M/s Barmecha's Impex Pvt. Ltd, Plot No. 175-176, Surat SEZ for change in Composition of Directors.

The Committee members were informed that M/s Barmecha's Impex Pvt. Ltd, Plot No. 175-176, Surat SEZ vide their letter dated 05.10.2023 for change in Composition of Directors.

The Unit had given LOA No. KASEZ/SEPZ/I/7/99/2857 dated 30.06.1999 to set up the unit for "Manufacturing activity as mentioned in LOA dated 30.06.1999 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 30.06.1999.

They have submitted the details of change in directors where they have submitted that there is one new director appointed in the Company i.e. M/s Seema H. Bharucha and one director is retired Shri Pinkesh J. Ramshawala. The following supporting documents of the aforesaid change:-

1. Copy of Company Master Data



2. Copy o IEC, RCMC
3. Copy of GST Certificate
4. List of Share Holders
5. Copies of Pan Card, Aadhar Card of new Director
6. ITR Copies of new director

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

S. No.	Name of the Director (Shri/Smt.)	Current Status
1	Prakash B. Barmecha	Continuing Director
2	Seema H. Bharucha	New Director
3	Pinkesh J. Ramshawala	Retired Director

Moreover, as per documents submitted by the unit there is no change in Share Holding Pattern.

Shri Prakash B. Barmecha, Director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in composition of Director 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.

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

The Committee members were informed that M/s Sahajanand Medical Technologies Ltd, Plot No 33-35 & 52-54, Surat SEZ, Sachin, Surat, which they have intimated about change in Directorship of the unit.

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

They have submitted the details of directors that there is only one new director have appointed in the company i.e. Mr. Debasis Panigrahi and also mentioned that there is no change in share holding pattern. The following documents in support of the aforesaid change:-

1. Copies of DIR-12
2. Copy of Company Master Data
3. Copy of Pan Card and Aadhar Card of new Director
4. Copy of ITR of new Director of Last 3 Years
5. Copy o IEC & RCMC

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

Sr. No.	DIN	Name of Directors	Current Status
1	00013035	Mr. Dhirajlal Vallabhbai Kotadia	Continuing Director
2	06575042	Mr. Bhargav Dhirajlal Kotadia	Continuing Director
3	06782685	Mr. Abhishek Rajendrakumar Kabra	Continuing Director
4	08568779	Mr. Jose Calle Serrano	Continuing Director
5	01709758	Mr. Gautam Gode	Continuing Director

Handwritten signature and date: 03/05/24

Official stamp:

6	07729738	Mr. Harivadan Jagadish Pandya	Continuing Director
7	07983480	Mr. Ganesh Prasad Sabat	Continuing Director
8	09782750	Ms. Vyanjana Kiritbhai Pandya	Continuing Director
9	10221436	Ms. Sonalika Dhar	Continuing Director
10	08838872	Mr. Debasis Panigrahi	New Director

Moreover, as per documents submitted by the unit there is no change in Share Holding Pattern.

No one has appeared before the Committee; hence, the matter has been deferred for next Unit Approval Committee meeting.

(7) Request made by M/s Rockman Advanced Composites Pvt. Ltd, Plot No. 184-185 & 194-195, Surat SEZ vide their letter dated 06.02.2024 for change in Registered office address.

The Committee members were informed that M/s Rockman Advanced Composites Pvt. Ltd, Plot No. 184-185 & 194-195, Surat SEZ, Sachin, Surat vide their letter dated 06.02.2024 for change in registered office address.

The Unit had given LOA No. SSEZ/II/35/2007-08/200 dated 25.02.2008 to set up the unit for manufacturing activity as mentioned in LOA dated 25.02.2008 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 26.07.2010.

The unit has submitted following documents in support of the change in registered office address i.e. 503, RECTANGLE 1 D4, Saket District Centre, South Delhi, New Delhi - 110017.

1. Copy of IEC Certificate
2. Copy of RCMC

No one has appeared before the Committee; hence, the matter has been deferred for next Unit Approval Committee meeting.

(8) Request made by M/s Pratik Ornate House, Plot No. 278-A, Surat SEZ for Enhancement of annual capacity and Broad-banding for manufacturing activities in their existing LoA.

The Committee members were informed that M/s Pratik Ornate House, Plot No. 278-A, Surat SEZ vide their letter received dated 29.02.2024, have submitted Form-F3 for Enhancement of annual capacity and Broad-banding for manufacturing activity in existing LOA as per below table.



Enhancement of Annual Capacity

Sr. No.	Items Description for manufacturing activity	Existing Annual Capacity (In Grams)	New Annual Capacity (In Grams)	Item Code (ITC HS Code No.)
1	Wrist Watches without any movement/machinery with or without dial or case, with or without metal straps/bands/belts Studded with Diamond, Precious & Semi Precious Stone, CZ and Lab Grown Diamond.	72666.50	75000	91139090
2	Steel Article Jewellery Studded with Diamond, Precious & Semi Precious Stone, CZ & Lab Grown Diamond	39056.30	40000	71179090

Broad-Banding for manufacturing activity

Sr No	Items Description for manufacturing Activity	Annual Capacity (In Grams)	Item Code (ITC HS Code No.)
1	Natural Diamond Studded Silver Jewellery	14718.39	71131143
2	Lab Grown Diamond Studded Silver Jewellery	14718.39	71131144
3	Precious & Semi Precious Stone Studded Silver Jewellery	147183.90	71131145
4	CZ Studded Silver Jewellery	9812.26	71131144
5	Natural Diamond Studded Silver Jewellery, Lab Grown Diamond Studded Silver Jewellery, Precious & Semi Precious Stone Studded Silver Jewellery, CZ Studded Silver Jewellery	9812.26	71131149
6	Repairing, Melting and Re-melting of Natural Diamond Studded Silver Jewellery	9861.00	71131143
7	Repairing, Melting and Re-melting of Lab Grown Diamond Studded Silver Jewellery	9861.00	71131144
8	Repairing, Melting and Re-melting of Precious and Semi Precious Stone Studded Silver Jewellery	9861.00	71131145
9	Repairing, Melting and Re-melting of CZ Studded Silver Jewellery	9861.00	71131144
10	Repairing, Melting and Re-melting of Natural Diamond, Lab Grown Diamond, Precious & Semi Precious Stone, CZ Studded Silver Jewellery	9861.00	71131149
11	Plain Silver Jewellery	14463.60	71131141
12	Plain Gold Jewellery	3122.60	71131911
13	Gold Jewellery Studded with Natural Diamonds	16551.66	71131913
14	Gold Jewellery Studded with Lab Grown Diamonds	2068.96	71131914
15	Gold Jewellery Studded with CZ	2068.96	71131914

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16	Gold Jewellery Studded with Semi Precious & Precious Stone	6206.87	71131915
17	Gold Jewellery Studded with Natural Diamonds, Lab Grown Diamonds, CZ, Semi Precious & Precious Stones	2068.96	71131919
18	Repairing, Melting and Re-melting of Gold Jewellery Studded with Natural Diamonds	9773.00	71131913
19	Repairing, Melting and Re-melting of Gold Jewellery Studded with Lab Grown Diamonds	9773.00	71131914
20	Repairing, Melting and Re-melting of Gold Jewellery Studded with CZ	9773.00	71131914
21	Repairing, Melting and Re-melting of Gold Jewellery Studded with Semi Precious & Precious Stone	9773.00	71131915
22	Repairing, Melting and Re-melting of Gold Jewellery Studded with Natural Diamonds, Lab Grown Diamonds, CZ, Semi Precious & Precious Stones	9773.00	71131919
23	Platinum Jewellery Studded with Natural Diamonds	4195.40	71131923
24	Platinum Jewellery Studded with Lab Grown Diamonds	4195.40	71131924
25	Platinum Jewellery Studded with CZ	4195.40	71131924
26	Platinum Jewellery Studded with Semi Precious & Precious Stone	4195.40	71131925
27	Platinum Jewellery Studded with Natural Diamonds, Lab Grown Diamonds, CZ, Semi Precious & Precious Stones	4195.40	71131929
28	Platinum Plain Jewellery	2500.00	71131921
29	Repairing, Melting and Re-melting of Platinum Jewellery Studded with Natural Diamonds	4966.00	71131923
30	Repairing, Melting and Re-melting of Platinum Jewellery Studded with Lab Grown Diamonds	4966.00	71131924
31	Repairing, Melting and Re-melting of Platinum Jewellery Studded with CZ	4966.00	71131924
32	Repairing, Melting and Re-melting of Platinum Jewellery Studded with Semi Precious & Precious Stones	4966.00	71131925
33	Repairing, Melting and Re-melting of Platinum Jewellery Studded with Natural Diamonds, Lab Grown Diamonds, CZ, Semi Precious & Precious Stones	4966.00	71131929
34	Silver & Gold Jewellery Studded with Natural Diamonds	14788.26	71131990
35	Silver & Gold Jewellery Studded with Lab Grown Diamonds	14788.26	71131990
36	Silver & Gold Jewellery Studded with CZ	14788.26	71131990
37	Silver & Gold Jewellery Studded with Precious & Semi Precious Stones	24647.11	71131990
38	Silver & Gold Jewellery Studded with Natural Diamonds, Lab Grown Diamonds, CZ, Semi Precious & Precious Stones	24647.11	71179090

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M/s Pratik Ornate House, Plot No. 278-A, Surat SEZ has been granted LoA bearing No. SSEZ/II/05/2021-22/304, dated 17.08.2021 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):- 15.00
Capital Goods (Import) :- 12.00
Working Capital :- 130.00

Total - 157.00

Source of Fund (Rs. In Lakhs):-

Own Capital - 157.00

Employment Details

	Men	Women
At the time of LOA:	65	25
Broad-banding:	33	13

Shri Pratik Shethna, Proprietor of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for Enhancement of annual capacity and Broad-banding for manufacturing activity in existing LOA subject to condition that the annual capacity of item mentioned at Sr. No. 6 to 10 would be 1.000 Kgs instead of 9.861 Kgs applied, item mentioned at Sr. No. 18 to 22 would be 1.500 Kgs instead of 9.773 Kgs applied and item mentioned at Sr. No. 29 to 33 would be 1.000 Kgs instead of 4.966 Kgs applied fulfillment of the other standard terms and conditions. The value addition will be applicable as per Rule 18 of SEZ Rules, 2006. The value addition and wastage norms as specified in the prevailing Foreign Trade Policy and Handbook of Procedures therefore 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 issued 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.

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

The Committee members were informed that M/s. Mital Jewels, Unit No. 17-A on Plot No 222-A & 294-A, Surat SEZ vide letter received dated 28.03.2024, have submitted Form-F3 for Broad-banding for Service activity in existing LOA as per below table



Broad-Banding of service activity

Sr. No.	Items Description for Service activity	Annual Capacity	Item Code (ITC HS Code No.)
1.	Jewellery Designing Services	35000 Nos.	998391
2.	Product Photography and Videography Services	15000 Nos.	998386

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 valid up to 01.07.2028 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	:- 30.00
Working Capital	:- 25.00
Miscellaneous & Contingency	:- 05.00

Total - 60.00

Source of Fund (Rs. In Lakhs):-

Own Fund – 60.00 Lakhs

Employment Details

	Men	Women
At the time of LOA:	95	20
Broad-banding:	3	2

Shri Jigar Obalia, Manager (Finance) of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for Broad-banding for service activity in existing LOA subject to fulfillment of the other standard terms and conditions.

(10) SCN issued dated 24.01.2024 to M/s. C-Tech Corporation, Unit No. 162 on Plot No. 259, Surat SEZ, Sachin, Surat for cancellation LoA under Section 16(1) of SEZ Act, 2005.

The Committee members were informed that a SCN dated 24.01.2024 issued to M/s. C-Tech Corporation, Unit No. 162 on Plot No. 259, Surat SEZ, Sachin, Surat for cancellation LOA and hearing held on 14.02.2024.

The said unit has applied for Renewal of LOA for further period of 05 years vide their letter dated 09.01.2024. The LOA of the unit is expiring on 31.03.2024. On scrutiny of APRs submitted by the unit, it was noticed that the unit has not done any export/import from 2017-18 to 2022-23.

As per the terms and conditions (Condition No.7) of Bond-cum-Legal Undertaking, "the unit is required to submit Annual Performance Reports within a period of 90/180 days following the close of financial year, in the form prescribed under Special Economic Zone Rules, 2006, certified by Chartered Accountant. In case of wrong submission of such information or failure to submit such information within the stipulated time, the permission granted to them for carrying out the authorized operations may be withdrawn and/or the permission for further imports and sales in the Domestic Tariff Area may be stopped."

As per the terms and conditions (Condition No.8) of Bond-cum-Legal Undertaking, "the unit shall achieve positive Net Foreign Exchange Earning and shall fulfill other conditions stipulated in the Letter of Approval and in case of failure to achieve the said positive Net Foreign Exchange Earning, except when the fulfillment of such conditions is prevented or delayed because of any law & order, proclamation or regulation or ordinance of the Government, the unit shall be liable for penal action under the provisions of the Foreign Trade (Development and Regulation) Act, 1992.

As per Rule-19 of SEZ Rule, 2006:

(6) The Letter of Approval shall be valid for five years from the date of commencement of production or service activity and it shall be construed as a license for all purposes related to authorized operations, and, after the completion of five years from the date of commencement of production, the Development Commissioner may, at the request of the Unit, extend validity of the Letter of Approval for a further period of five years, at a time.

(6A)(1) The Units which intend to renew the validity of Letter of Approval shall submit, before two months from the date of expiry of the Letter of Approval, the completed application in form F1 along with requisite document, to the Development Commissioner, duly signed by the Proprietor or Managing Partner or if it is a company, by the Managing Director or the Director(s) or any person who has or have been duly authorised for this purpose by a resolution of the Board of Directors of the Company:

Provided that in case an application is not submitted after the said period of two months, such reasonableness of the delay shall be examined on the merits and circumstances of the case and the request for renewal of LOP shall be decided by the Development Commissioner.

(2) in case of non-compliance of the procedures specified in clause (1), the Letter of Approval shall not be considered for renewal.



(3) the Development Commissioner may renew the Letter of Approval for a period of five years or for a shorter period, in form F 2, based on the evaluation of the Unit as per sub-rule (6B):

(6B) The renewal of Letter of Approval shall be based on the evaluation of the following criteria, namely:-

(i) Export performance of the Unit in the last block vis-a-vis the initial export projection submitted by the Unit.

(ii) Projected employment with reference to actual employment generated.

(iii) Instance of violation of applicable statutes related to the functioning of the Unit.

(iv) Cases of default, if any, of statutory payments.

(v) Undertaking of any activity not sanctioned or approved by the Development Commissioner.

(vi) The decision of the Development Commissioner or Approval Committee in this regard shall be final and binding on the Unit except in cases where the Unit prefers an appeal before the Board of Approval, in accordance with rule 55".

On perusal of APRs submitted by the unit up to 2022-23 and a letter F. No. SSEZ/B-17/10203-04/1802 dated 15.01.2024 received from the Specified Officer, Surat SEZ, Sachin, the performance of the unit in the last five years for manufacturing and trading activity is as under:-

Sr. No.	Description	1st year	2nd year	3rd year	4th year	5th year	Total
1	FOB Value of Export	0.00	0.00	0.00	0.00	0.00	0.00
2	Foreign Exchange outgo	0.00	0.00	0.00	0.00	0.00	0.00
3	NFE earnings	0.00	0.00	0.00	0.00	0.00	0.00

The unit had contravened the condition (7) of the Bond cum LUT executed by them with the Development Commissioner, read with Rule 22(2) & Rule 22(3) of SEZ Rules, 2006 and the basic conditions for operating as SEZ unit and has not bothered to fulfill the stipulated requirements for quite considerable period of time and therefore, they do not appear to be serious in operating as SEZ Unit.

Therefore, a SCN F. No. SSEZ/C-4/154/2003-04/Vol.-I/1661 dated 24.01.2024 has been issued to the unit for cancellation of LOA and penalty for delay filing of APRs.

Section 16(1) of SEZ Act, 2005 reads as under:-



"(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."

Shri Sachin Deshmukh, Authorised Person of the unit appeared before the Approval Committee & requested not to cancel their LOA.

The Committee observed that the unit has not done any export/import since 2017-18. As per the provision of the Rule 54 of the SEZ Rules, 2006 and the Letter of Approval, if an unit in SEZ has not achieved Net Positive Foreign Exchange Earning or failed to abide by any of the terms and conditions of the letter of approval or Bond cum LUT 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 Foreign Trade (Development & Regulation) Act, 1992 and the rules made there-under. The unit had contravened the condition (7) of the Bond cum LUT executed by them with the Development Commissioner, read with Rule 22(2) & Rule 22(3) of SEZ Rules, 2006 and the basic conditions for operating as SEZ unit and has not bothered to fulfill the stipulated requirements for quite considerable period of time and therefore, they do not appear to be serious in operating as SEZ Unit. Therefore, a SCN F. No. SSEZ/C-4/154/2003-04/Vol.-I/1661 dated 24.01.2024 has been issued to the unit for cancellation of LOA and penalty for delay filing of APRs and personal hearing held on 14.02.2024.

Further as per Section 16(1) of SEZ Act, 2005 reads as under:-

"(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."

The Committee, after due deliberations, was of the view that the unit holder is not serious in running the unit and providing employment and is unnecessarily holding the space in SEZ which would have been utilized productively by some other entrepreneur. Accordingly, the Committee accorded its consent to cancel the LOA of the Unit as per Section 16(1) of SEZ Act, 2005.



(11) SCN issued dated 02.11.2023 to M/s. Himson International Pvt. Ltd., Plot No. 172, 173 & 174, Surat SEZ, Sachin, Surat for cancellation LoA under Section 16(1 of SEZ Act, 2005.

The Committee members were informed that a SCN dated 02.11.2023 issued to M/s. Himson International Pvt. Ltd., Plot No. 172, 173 & 174, Surat Special Economic Zone, Sachin, Surat-394230, Surat Special Economic Zone, Sachin, Surat for cancellation of LOA & delay filing and not filing of APRs and a letter dated 25.10.2023 and hearing held on 28.12.2023.

The said unit has applied for Renewal of LOA for further period of 05 years vide their letter dated 11.07.2022 and this office has raised query vide letter dated 19.07.2022, 30.08.2022 & 16.03.2023 and their reply vide letter dated 14.08.2023. The LOA of the unit has been expired on 11.07.2022. On scrutiny of APRs submitted by the unit, it was noticed that the unit has not done any export/import from 2009-10.

As per Rule-19 of SEZ Rule, 2006:

(6) The Letter of Approval shall be valid for five years from the date of commencement of production or service activity and it shall be construed as a license for all purposes related to authorized operations, and, after the completion of five years from the date of commencement of production, the Development Commissioner may, at the request of the Unit, extend validity of the Letter of Approval for a further period of five years, at a time.

(6A)(1) The Units which intend to renew the validity of Letter of Approval shall submit, before two months from the date of expiry of the Letter of Approval, the completed application in form F1 along with requisite document, to the Development Commissioner, duly signed by the Proprietor or Managing Partner or if it is a company, by the Managing Director or the Director(s) or any person who has or have been duly authorised for this purpose by a resolution of the Board of Directors of the Company:

Provided that in case an application is not submitted after the said period of two months, such reasonableness of the delay shall be examined on the merits and circumstances of the case and the request for renewal of LOP shall be decided by the Development Commissioner.

(2) in case of non-compliance of the procedures specified in clause (1), the Letter of Approval shall not be considered for renewal.

Handwritten signature and date: 03/05/24
Official stamp of the Development Commissioner, Surat SEZ, Sachin, Gujarat. The stamp is circular with the text 'विकास आयुक्त' (Development Commissioner) at the top, 'सुरत विशेष अर्थ क्षेत्र' (Surat Special Economic Zone) at the bottom, and 'ગુજરાત સરકાર' (Government of Gujarat) at the very bottom. In the center is the State Emblem of India.

(3) the Development Commissioner may renew the Letter of Approval for a period of five years or for a shorter period, in form F 2, based on the evaluation of the Unit as per sub-rule (6B):

(6B) The renewal of Letter of Approval shall be based on the evaluation of the following criteria, namely:-

(i) Export performance of the Unit in the last block vis-a-vis the initial export projection submitted by the Unit.

(ii) Projected employment with reference to actual employment generated.

(iii) Instance of violation of applicable statutes related to the functioning of the Unit.

(iv) Cases of default, if any, of statutory payments.

(v) Undertaking of any activity not sanctioned or approved by the Development Commissioner.

(vi) The decision of the Development Commissioner or Approval Committee in this regard shall be final and binding on the Unit except in cases where the Unit prefers an appeal before the Board of Approval, in accordance with rule 55".

On perusal of APRs submitted by the unit up to 2022-23 and a letter F.No. SSEZ/Lic/22/01-02/1340 dated 21.07.2022 received from the Specified Officer, Surat SEZ, Sachin, the performance of the unit in the last five years for manufacturing activity is as under:-

Sr.No	Description	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
1	FOB Value of Export	0.00	0.00	0.00	0.00	0.00	0.00
2	Foreign Exchange outgo	0.00	0.00	0.00	0.00	0.00	0.00
3	NFE earnings	0.00	0.00	0.00	0.00	0.00	0.00

The unit had contravened the condition (7) of the Bond cum LUT executed by them with the Development Commissioner, read with Rule 22(2) & Rule 22(3) of SEZ Rules, 2006 and the basic conditions for operating as SEZ unit and has not bothered to fulfill the stipulated requirements for quite considerable period of time and therefore, they do not appear to be serious in operating as SEZ Unit.

Therefore, a SCN F. No. K/SSEZI/43/2001-02/1401 dated 02.11.2023 has been issued to the unit for cancellation of LOA and penalty for delay filing of APRs and a letter F.No. K/SSEZI/43/2001-02/1364 dated 25.10.2023 and personal hearing has been done on 28.12.2023.

Section 16(1) of SEZ Act, 2005 reads as under:-



“(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.”

Further, vide letter dated 02.04.2024, the unit has requested that they wish to implement their perfumery and cosmetics project in SEZ with total annual capacity of 4992000 Pieces. The LoA of the unit has already expired w.e.f. 11.07.2022.

Shri Kamlesh Bachkaniwala, Director of the unit appeared before the Approval Committee & requested not to cancel their LOA. Further, he has requested that they wish to implement their perfumery and cosmetics project in SEZ with total annual capacity of 4992000 Pieces for which they have advance export orders in hand.

The Committee has asked Shri Kamlesh Bachkaniwala to submit a concrete proposal with relevant documents and the matter has been deferred for next Unit Approval Committee meeting.

(12) Request made by M/s Zota Healthcare Ltd, Plot No. 169, Surat SEZ or change in Composition of Directors.

The Committee members were informed that M/s Zota Healthcare Ltd, Plot No. 169, Surat SEZ, Sachin, Surat vide their letter dated 25.01.2024 and 07.03.2024 requested for change in Directorship.

The Unit had given LOA No. SSEZ/II/05/2007-08/775 dated 04.10.2007 to set up the unit for “Manufacturing of (1) Tablet (2) Capsule (3 Liquid” The unit had commenced their authorised operation of manufacturing activity w.e.f. 28.09.2010.

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

1. Copy of DIR-12 of new Directors;
2. Copy of PAN Card & Aadhar Card of new Directors
3. Copy of Company Master Data;
4. Copy of IEC

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

Sr.No.	Name of the Directors (Shri/Smt.)	Current Status
1	Ketankumar C. Zota	Continuing Director



2	Kamlesh R. Zota	Continuing Director
3	Himanshu M. Zota	Continuing Director
4	Manukant C. Zota	Continuing Director
5	Varshaben G. Mehta	Continuing Director
6	Moxesh K. Zota	Continuing Director
7	Bhumi M. Doshi	Continuing Director
8	Vitrag S. Modi	Continuing Director
9	Jayashreeben N. Mehta	Continuing Director
10	Dhiren P. Shah	Continuing Director
11	Laxmi Kant Sharma	New Director
12	Dhawal Chandubhai Patwa	New Director

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

Shri Kamlesh Zota, Director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in composition of Director 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.

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.

(13) Request made by M/s Walson Woodburn Wire Die Pvt. Ltd., Plot No. 160, Surat SEZ for change in Composition of Directors and Share Holding Pattern.

The Committee members were informed that M/s Walson Woodburn Wire Die Pvt. Ltd., Plot No. 160, Surat SEZ vide their letter dated 09.11.2023, 13.12.2023 & 13.03.2024 requested for for change in Composition of Directors and Share Holding Pattern.

The Unit had given LOA No. SSEZ/II/012/2006-07/2149 dated 29.11.2006 to set up the unit for "Manufacturing activity as mentioned in LOA dated 29.11.2006 as amended from time to time. The unit had commenced their authorised operation of manufacturing activity w.e.f. 22.10.2007. The unit's LOA is valid upto 21.10.2027.

They have submitted the following supporting documents of the said changes:-

1. Copy of Company Master Data
2. Copy of DIR-12
3. Copy of IEC, RCMC
4. List of Share Holders

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

Sr. No.	Name of the Director (Shri/Smt.)	Current Status
1.	Dharmesh Bharat Jariwala	Continuing Director
2.	Purvesh Bharat Jariwala	Continuing Director
3.	John Robert Rumpz	Continuing Director
4.	Christopher Cleland Farvar	Retired Director
5.	Rex Cleland Farver	Retired Director

Moreover, the List of Share Holders as per given document are as under:-

Sr. No.	Name of Share Holders	Sharing Ratio	
		Existing	New
1	Dharmesh Bharat Jariwala	9.52	22.79
2	Malti Bharat Jariwala	19.04	31.14
3	Purvesh Bharat Jariwala	9.52	22.79



4	Bharat Jariwala (H.U.F.)	11.92	14.28
5	Woodburn Diamond DIE INC., USA	50.00	9.00
	Total	100	100

Shri Darmesh Bharat Jariwala, Director of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Partnership and 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.
- 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.



(14) Request made by M/s SHK Diamond, Unit No. 185 on Plot No. 261, Surat SEZ for change in partners and their share ratio.

The Committee members were informed that M/s SHK Diamond, Unit No. 185 on Plot No. 261, Surat SEZ, Sachin, Surat vide their letter dated 19.02.2024 requested for change in partners and their share ratio.

The Unit had given LOA No. SSEZ/II/17/2022-23/68 dated 18.04.2023 to set up the unit for "Manufacturing activity as mentioned in LOA dated 18.04.2023 as amended from time to time. The unit has not commenced yet.

They have submitted that there is only one change of partner in the Company i.e. Mr. Krunal P. Sutariya in place of Shri Rinkal B. Balar and also mentioned that there is changes in share ratio. The following documents in support of the aforesaid change:-

1. Copy of Supplementary Deed
2. Copy of Pan Card and Aadhar Card of new Partner
3. Copy o IEC, GST
4. Copy of ITR of New Partner for the last 3 years

The unit has submitted the list of continuing partner and new partner and their share ratio as per given documents are as under;

Sr.No.	Name of the Partners	Current Status	Share Ratio (%)
1	Shri Chiragkumar Bhupatbhai Balar	Existing Partner	75
2	Shri Krunal Pravinbhai Sutariya	New Partner	25
3.	Shri Rinkal Bhupatbhai Balar	Retired Partner	--

Shri Krunal Pravinbhai Sutariya, 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 Partners and Share Ratio 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.

(15) Request made by M/s Stargalaxy Jewels LLP, Unit No. 112 on Plot No. 301, Surat SEZ for exclusion of Plot No. 179 in their existing LOA.

The Committee members were informed that M/s Stargalaxy Jewels LLP, Unit No. 112 on Plot No. 301, Surat SEZ vide their letter dated 10.04.2024 requested for surrender of Plot No. 179 in their existing Letter of Approval. The Unit has made online request vide ID-422400118571 dated 10.04.2024 for surrender of Plot No. 179.

The Unit has given the reason that due to overall market situation and downfall in their business, they want deletion of Plot No. 179, Surat SEZ from their existing LOA.

Shri Dipakbhai Jhajadiya, Partner of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the request for exclusion of Plot No. 179 from their existing LOA.

(16) Request made by M/s Neon Jewels LLP, Plot No. 182, Surat SEZ for change in partners and their Share in Profit or Loss.

The Committee members were informed that M/s Neon Jewels LLP, Plot No. 182, Surat SEZ, Sachin, Surat, vide their letter dated 03.04.2024 for change in Partnership Deed as well as change of Share in Profit or Loss.

The Unit had given LOA No. SSEZ/II/012/2022-23/789 dated 03.01.2023 to set up the unit for "Manufacturing activity as mentioned in LOA dated 03.01.2023 as amended from time to time.

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

1. Copy of revised Partnership Deed
2. ITR copies of Current Partners
3. Copy of Pan Card and Aadhar Card of new Partners
4. List of Profit and Loss Share Ratio

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

Sr. No.	Name of the Partners	Retiring/Continuing/New Partners	P/L Sharing Ratio	
			Existing	New
1	Shreya H. Kakadia	Continuing Partner	33.50%	33.25%
2	Nancy A. Kakadia	Continuing Partner	9%	9%
3	Mudra B. Kakadia	Continuing Partner	9%	9%
4	Nidhi C. Kakadia	Continuing Partner	9%	9%
5	Parth H. Kakadia	Continuing Partner	6%	6%
6	Dharti S. Kakadia	New Partner	New	33.25%
7	Raju T. Lakhani	New Partner	New	0.50%
8	Sanjay K. Kakadia	Retired Partner	33.50%	-
Total:-			100%	100%

Shri Parth H. Kakadia, one of the partners of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Partners and Share Ratio 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.

(17) Request made by M/s Cleanpure Manufacturing India Pvt. Ltd, Plot No. 136-A, Surat SEZ for change in Composition of Directors and change of registered office address.

The Committee members were informed that M/s Cleanpure Manufacturing India Pvt. Ltd, Plot No. 136-A, Surat SEZ, Sachin, Surat, which they have intimated about change of Directors of the unit and change of registered office address.

The Unit had given LOA No. SSEZ/F-3/121/03-04/905 dated 19.09.2003 to set up the unit for "manufacturing of (1) High Performance Liquid Chromatography (2) SPE Products" The unit had commenced their authorised operation of manufacturing activity w.e.f. 15.05.2004.

They have submitted the details of directors where they have mentioned that there is one director retired from the Company i.e. Shri Kaushik Shahukar. Therefore, the following supporting documents of the aforesaid change:-

1. Copy of Company Master Data
2. Copy o IEC, RCMC
3. List of Share Holders and Directors
4. Copy of DIR-12

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

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

The unit has also mentioned that there is no change in Share Holding Pattern.

Further, the unit has also submitted following documents in support of the change in registered office address i.e. Plot No. 136A, Surat Special Economic Zone, Sachin GIDC, Sachin, Surat-394230.

1. Copy of ROC;
2. Copy o IEC, RCMC

Shri Devesh Sopariwala, Authorised person of the unit appeared before the Approval Committee & explained the above proposal.

The Committee, after due deliberations, approved the proposal for change in Partners and Share Ratio 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.

104-D-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	Reason for issuance of SCN
1	M/s Excel Overseas Pvt. Ltd.	Late filing APR (2014-15 to 2017-18 & 2019-20 to 2022-23) & Negative NFE (2019-20 to 2022-23)
2	M/s V. M. Maniyar Exports	Late filing APR (2013-14 to 2018-19 and 2020-21 to 2022-23)
3	M/s M. K. Jewels Exports	Late filing APR (2008-09 to 2021-22)
4	M/s Diamond Forever International	Late filing APR (2011-12 to 2020-21) & pending APR (2021-22 to 2022-23)
5	M/s VD Global Pvt. Ltd.	Late filing of APR (2013-14 to 2018-19 & 2020-21)
6	M/s C Tech Corporation	Late filing of APR (2006-07 to 2008-09, 2010-11 to 2012-13, 2014-15, 2015-16, 2017-18 to 2019-20 & 2021-22)
7	M/s A. A. Perfumes.	Late filing of APR (2016-17 to 2021-22) & pending APR (2022-23)
8	M/s Ganesh Jewels.	Pending APR (2022-23)
9	M/s I C Rawal & Co.	Pending APR (2022-23)
10	M/s Keeva Jewels LLP.	Pending APR (2022-23)

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

104-E- 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 SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
1	Perry Impex Ltd. (30.08.2010)	2014-15	859.77	740.89	118.88	NIL
		2015-16	147.13	30.12	117.01	
		2016-17	0	0	0	
		2017-18	0	0	0	
		2018-19	0	0	0	
		2019-20	0	0	0	
		2020-21	0	0	0	
		2021-22	0	0	0	
		2022-23	0	0	0	
		2023-24	0	0	0	
2	Mercantile Shipping Agencies (03.12.2010)	2021-22	605.92	185.04	420.88	NIL
		2022-23	976.26	304.68	671.58	
3	D Jewel. (22.02.2012)	2021-22	0	0	0	NIL
		2022-23	0	0	0	
4	Sahajanand Medical Technologies Ltd. (04.01.2011)	2022-23	18266.64	9903.67	8362.97	NIL
5	Shree Ramkrishna Exports Pvt. Ltd. (21.12.2013)	2022-23	19258.35	17342.65	1915.7	Rs. 134.49 (In Crore)
6	Invent Bio-med Pvt. Ltd. (25.07.2007)	2022-23	197.9	341.49	-143.59	NIL
7	Mital Jewels. (02.07.2018)	2022-23	339.01	92.09	246.92	NIL
8	Hari Darshan Exports Pvt. Ltd. (09.03.2017)	2016-17	0	0	0	NIL
		2017-18	2530.82	2007.71	523.11	NIL
		2018-19	621.37	532.43	88.94	NIL
		2019-20	1619.07	1480.79	138.28	Rs. 8.13 (In Crore)

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
9	A. A. Perfumes.(15.12.2016)	2021-22	1519.34	138.97	1380.37	Rs. 3.16 (In Crore)



Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
10	Akshar Metals Pvt. Ltd. (12.04.2005)	2012-13	0	0.12	-0.12	NIL
		2013-14	0	0.12	-0.12	
		2014-15	0	0.12	-0.12	
		2015-16	0	0.12	-0.12	
		2016-17	0	0.12	-0.12	
		2017-18	0	0	0	
		2018-19	0	0	0	
		2019-20	0	0	0	
		2020-21	0	0	0	
		2021-22	0	0	0	
		2022-23	0	0	0	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
11	M. K. Jewels Export. (07.02.2009)	2008-09	135.68	118.22	17.46	NIL
		2009-10	1661.76	1457.16	204.6	
		2010-11	134.88	111.01	23.87	
		2011-12	0	0	0	
		2012-13	0	0	0	
		2013-14	0	0	0	
		2014-15	0	0	0	
		2015-16	0	0	0	
		2016-17	0	0	0	
		2017-18	0	0	0	
		2018-19	0	0	0	
		2019-20	0	0	0	
		2020-21	0	0	0	
		2021-22	0	0	0	
		2022-23	0	0	0	

Sr. No.	Name of the SEZ Units (Date of Commencement)	Year	Exports	Imports	NFE	Pending Realization
12	Divine Jewellery (15.10.2011)	2021-22	791.95	762.26	29.69	NIL

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

The meeting ended with vote of thanks to the Chair.



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

Annexure-I

**V. Item (s) of manufacture/ trading / service activity
(Including By-product / Co-products, If necessary, additional sheets may be attached)**

Item(s) Description	ITC/CPC	Capacity (Not required for service unit)	Units
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or peeled (Trading)	08013100	5000.00	Kgs
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or peeled (Trading)	08013100	5000.00	Kgs
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or peeled (Trading)	08013210	5000.00	Kgs
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or peeled (Trading)	08013220	5000.00	Kgs
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or ot shelled or peeled (Trading)	08013290	5000.00	Kgs
OTHER NUTS, FRESH OR DRIED, WHETHEROR NOT SHELLED OR PEELED WALNUTS (Trading)	08023100	25000.00	Kgs
Dates Fresh (excluding wet dates) (Trading)	08041010	50000.00	Kgs
Dates, Soft (khayzur or wet dates) (Trading)	08041020	50000.00	Kgs
Dates, Hard (chhohara or kharek)	08041030	25000.00	Kgs
Chocolate and other food preparations containing cocoa (Trading)	18069090	10000.00	Kgs
Food preparations not elsewhere specified or included (Trading)	21061000	200000.00	Kgs
Food preparations not elsewhere specified or included (Trading)	21069099	100000.00	Kgs
Perfumes and toilet waters (Manufacturing/Trading)	33030010	10000.00	Kgs
Perfumes and toilet waters (Manufacturing/Trading)	33030020	10000.00	Kgs
Perfumes and toilet waters (Manufacturing/Trading)	33030030	10000.00	Kgs
Perfumes and toilet waters (Manufacturing/Trading)	33030040	10000.00	Kgs

Perfumes and toilet waters (Manufacturing/Trading)	33030050	10000.00	Kgs
Perfumes and toilet waters (Manufacturing/Trading)	33030060	10000.00	Kgs
Perfumes and toilet waters (Manufacturing/Trading)	33030090	10000.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33041000	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33042000	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33043000	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049110	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049120	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049190	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049910	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049920	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or	33049930	500.00	Kgs

sun tan preparations: (Manufacturing/Trading)			
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049940	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049950	500.00	Kgs
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: (Manufacturing/Trading)	33049990	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33051010	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33051090	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33052000	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33053000	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059011	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059019	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059020	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059030	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059040	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059050	500.00	Kgs
Preparation for use on the hair (Manufacturing/Trading)	33059090	500.00	Kgs
Woven Fabrics of Synthetics Filament Yarn, : woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyester : Polyester suitings (Manufacturing/Trading)	54071046	100000.00	Meters

Woven Fabrics of Synthetics Filament Yarn.; Woven Fabrics obtained from strip or the like: Printed (Manufacturing/Trading)	54072040	100000.00	Meters
Other woven fabrics, containing 85 or more by weight or polyester filaments: (Manufacturing/Trading)	54076110	50000.00	Meters
Woven Fabrics of Synthetics Filament Yarn.; Containing 85 or more by weight of non textured polyester filaments: Polyester suitings (Manufacturing/Trading)	54076120	50000.00	Meters
Other woven fabrics, containing 85 or more by weight or polyester filaments:(Manufacturing/Trading)	54076190	450000.00	Meters
Other woven fabrics, containing 85 or more by weight or polyester filaments:(Manufacturing/Trading)	54076900	50000.00	Meters
Other woven fabrics of Synthetics staple fibres (Manufacturing/Trading)	55151130	20000.00	Meters
Other woven fabrics of Synthetics staple fibres (Manufacturing/Trading)	55151140	20000.00	Meters
Other woven fabrics of Synthetics staple fibres (Manufacturing/Trading)	55151190	60000.00	Meters
Men's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61012000	12500.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61013010	12500.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61019010	12500.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61019090	12500.00	Pieces
Women's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61022000	12500.00	Pieces

Women's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61023010	12500.00	Pieces
Women's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61029010	12500.00	Pieces
Women's or boys overcoats, car-coats, capes, cloaks, annoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted (Manufacturing/Trading)	61029090	12500.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61031010	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61031020	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61032300	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61032910	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61033200	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61033300	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61034200	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61034300	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61034910	5000.00	Pieces
Men's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61034990	5000.00	Pieces
Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61041300	2700.00	Pieces

Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61045910	2700.00	Pieces
Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61046200	2700.00	Pieces
Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61046300	2700.00	Pieces
Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61046910	2700.00	Pieces
Women's or boys suits ensembles, jacket blazer, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	61046990	4100.00	Pieces
Men's or boys' shirts (Manufacturing/Trading)	61051010	10000.00	Pieces
Men's or boys' shirts (Manufacturing/Trading)	61051020	10000.00	Pieces
Men's or boys' shirts (Manufacturing/Trading)	61052010	10000.00	Pieces
Men's or boys' shirts (Manufacturing/Trading)	61059010	10000.00	Pieces
Men's or boys' shirts (Manufacturing/Trading)	61059090	10000.00	Pieces
Women's or girls blouses, shirts and shirt-blouses, (Manufacturint/Trading)	61061000	12500.00	Pieces
Women's or girls blouses, shirts and shirt-blouses, (Manufacturint/Trading)	61062010	12500.00	Pieces
Women's or girls blouses, shirts and shirt-blouses, (Manufacturint/Trading)	61069010	12500.00	Pieces
Women's or girls blouses, shirts and shirt-blouses, (Manufacturint/Trading)	61069090	12500.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61071100	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61071210	11000.00	Pieces

Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61071910	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61072100	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61072210	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61072910	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61079110	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61079190	11000.00	Pieces
Men's or boys' under pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61079910	12000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61081110	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61081910	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61081920	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61082100	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61082210	9000.00	Pieces

Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61082910	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61083100	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61083210	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61083910	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61089100	9000.00	Pieces
Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	61089210	10000.00	Pieces
T-shirts, singlets and other vests, (Manufacturing/Trading)	61091000	12500.00	Pieces
T-shirts, singlets and other vests, (Manufacturing/Trading)	61099010	12500.00	Pieces
T-shirts, singlets and other vests, (Manufacturing/Trading)	61099030	12500.00	Pieces
T-shirts, singlets and other vests, (Manufacturing/Trading)	61099090	12500.00	Pieces
Jerseys, pullovers, cardigans, waistcoats and similar articles (Manufacturing/Trading)	61101110	5000.00	Pieces
Jerseys, pullovers, cardigans, waistcoats and similar articles (Manufacturing/Trading)	61101120	5000.00	Pieces
Jerseys, pullovers, cardigans, waistcoats and similar articles (Manufacturing/Trading)	61101190	5000.00	Pieces
Jerseys, pullovers, cardigans, waistcoats and similar articles (Manufacturing/Trading)	61102000	5000.00	Pieces
Jerseys, pullovers, cardigans, waistcoats and similar articles (Manufacturing/Trading)	61103010	5000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	61112000	50000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	61113000	50000.00	Pieces

Babies Garments and clothing accessories (Manufacturing/Trading)	61119010	50000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	61119090	50000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61121100	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61121200	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61121910	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61122030	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61122040	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61123100	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61123910	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61124100	1000.00	Pieces
Track suits, ski suits and swimwear (Manufacturing/Trading)	61124910	2000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61151000	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61152100	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61152200	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61152910	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61152990	3000.00	Pieces

Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61153000	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61159500	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61159600	3000.00	Pieces
Panty Hose, tightd, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, (Manufacturing/Trading)	61159990	6000.00	Pieces
Gloves, mittens and mitts, knitted or crocheted, (Manufacturing/Trading)	61161000	2500.00	Pieces
Gloves, mittens and mitts, knitted or crocheted, (Manufacturing/Trading)	61169200	2500.00	Pieces
Gloves, mittens and mitts, knitted or crocheted, (Manufacturing/Trading)	61169300	2500.00	Pieces
Gloves, mittens and mitts, knitted or crocheted, (Manufacturing/Trading)	61169990	2500.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61171010	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61171030	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61171040	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61171090	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61178010	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61178030	1250.00	Pieces
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61178040	1250.00	Pieces

(Manufacturing/Trading)			
Other made up clothing accessories, shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	61179000	1250.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62011210	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62011310	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62011910	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62019200	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62019300	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62019910	7000.00	Pieces
Men's or boys overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62019990	8000.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62021200	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62021300	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62021910	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029110	6250.00	Pieces

Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029210	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029310	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029911	6250.00	Pieces
Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, (Manufacturing/Trading)	62029990	6250.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62031200	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62031910	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62032200	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62032300	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62033200	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62033300	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62033919	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62033990	4500.00	Pieces

Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62034290	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62034300	4500.00	Pieces
Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62034990	5000.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62041200	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62041300	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62041911	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62042210	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62042300	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62043200	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62043300	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044110	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044120	2900.00	Pieces

Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044210	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044220	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044310	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62044390	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62045200	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62045300	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62046290	2900.00	Pieces
Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (Manufacturing/Trading)	62046300	3600.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62052000	12500.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62053000	12500.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62059019	12500.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62059090	12500.00	Pieces
Women's or girls blouses, shirts and shirt-blouses, (Manufacturing/Trading)	62061010	16500.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62064000	17000.00	Pieces
Men's or boys' shirts, (Manufacturing/Trading)	62069000	16500.00	Pieces

Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62071100	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62071910	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62071930	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62071990	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62072110	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62072200	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62079110	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62079120	9000.00	Pieces
Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62079911	28000.00	Pieces
Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62081100	30000.00	Pieces
Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articales, (Manufacturing/Trading)	62081910	30000.00	Pieces
Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes,	62082200	30000.00	Pieces

dressing gowns and similar articles, (Manufacturing/Trading)			
Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	62089210	30000.00	Pieces
Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, (Manufacturing/Trading)	62089990	30000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	62093000	100000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	62099010	5000.00	Pieces
Babies Garments and clothing accessories (Manufacturing/Trading)	62099090	100000.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62111100	2500.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62111200	2500.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62113200	2500.00	Cartons
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62113300	2500.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62114299	2500.00	Pieces
Track suits, ski suits and swimwear, (Manufacturing/Trading)	62114300	2500.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, (Manufacturing/Trading)	62121000	200000.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, (Manufacturing/Trading)	62122000	200000.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, (Manufacturing/Trading)	62123000	200000.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, (Manufacturing/Trading)	62129010	200000.00	Pieces
Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, (Manufacturing/Trading)	62129090	200000.00	Pieces

Handkerchiefs (Manufacturing/Trading)	62129090	4000.00	Pieces
Handkerchiefs (Manufacturing/Trading)	62132000	3000.00	Pieces
Handkerchiefs (Manufacturing/Trading)	62139010	3000.00	Pieces
Shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	62141020	5000.00	Pieces
Shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	62141030	10000.00	Pieces
Shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	62141090	50000.00	Pieces
Shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	62143090	500000.00	Pieces
Shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	62149010	50000.00	Pieces
Shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	62149039	50000.00	Pieces
Shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	62149049	50000.00	Pieces
Shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	62149059	50000.00	Pieces
Shawls, scarves, mufflers, mantillas, veils (Manufacturing/Trading)	62149099	235000.00	Pieces
Ties, bow ties and cravats, (Manufacturing/Trading)	62151010	1250.00	Pieces
Ties, bow ties and cravats, (Manufacturing/Trading)	62152000	1250.00	Pieces
Ties, bow ties and cravats, (Manufacturing/Trading)	62159010	1250.00	Pieces
Ties, bow ties and cravats, (Manufacturing/Trading)	62159090	1250.00	Pieces
Gloves, mittens and mitts, (Manufacturing/Trading)	62160010	3000.00	Pieces
Gloves, mittens and mitts, (Manufacturing/Trading)	62160020	3000.00	Pieces
Blankets and travelling rugs, (Manufacturing/Trading)	63019090	10000.00	Pieces
Bed linen, table linen, toilted linen and kitchen linen, (Manufacturing/Trading)	63021010	2000.00	Pieces
Bed linen, table linen, toilted linen and kitchen linen, (Manufacturing/Trading)	63022190	2000.00	Pieces
Bed linen, table linen, toilted linen and kitchen linen, (Manufacturing/Trading)	63022200	2000.00	Pieces

Bed linen, table linen, toilted linen and kitchen linen, (Manufacturing/Trading)	63023200	2000.00	Pieces
Bed linen, table linen, toilted linen and kitchen linen, (Manufacturing/Trading)	63029190	2000.00	Pieces
Curtain (including drapes) and interior blinds; Curtain or bed valances, (Manufacturing/Trading)	63031200	2500.00	Pieces
Curtain (including drapes) and interior blinds; Curtain or bed valances, (Manufacturing/Trading)	63039990	2500.00	Pieces
Other furnishing articles, Bedsheet and bed cover (Manufacturing/Trading)	63041910	2500.00	Pieces
Other furnishing articles, Bedsheet and bed cover (Manufacturing/Trading)	63041930	2500.00	Pieces
Other furnishing articles, Bedsheet and bed cover (Manufacturing/Trading)	63041940	2500.00	Pieces
Other furnishing articles, Bedsheet and bed cover (Manufacturing/Trading)	63041990	2500.00	Pieces
Waterproof footwear with outer soles and upper of rubber or of plastics, the upper of which are neither fixed to the sole nor assembled by stitching riveing, nailing, screwing, plugging or similar process (Manufacturing/Trading)	64019990	25000.00	Pairs
Other footwear with outer soles and uppers of rubber or plastics (Manufacturing/Trading)	64021290	25000.00	Pairs
Other footwear with outer soles and uppers of rubber or plastics (Manufacturing/Trading)	64021990	25000.00	Pairs
Other footwear with outer soles and uppers of rubber or plastics (Manufacturing/Trading)	64029990	25000.00	Pairs
Footwear with outer sole of rubber, plastics, leather or composition leather and uppers of leather (Manufacturing/Trading)	64031990	25000.00	Pairs
Footwear with outer sole of rubber, plastics, leather or composition leather and uppers of leather (Manufacturing/Trading)	64032029	25000.00	Pairs
Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials (Manufacturing/Trading)	64041990	50000.00	Pairs