

**Agenda Notes for discussion in the 148<sup>th</sup> Meeting (7<sup>th</sup> Meeting of the 2022 Series) of the Unit Approval Committee for SEZs through Video Conferencing, to be held on 21<sup>st</sup> July, 2022 at 03.00 P.M. in the chamber of Development Commissioner, Falta Special Economic Zone at 4<sup>th</sup> Floor of 2<sup>nd</sup> MSO Building, Nizam Palace, 234/4, AJC Bose Road, Kolkata-700020.**

<b>A</b>	Action taken report for 146 <sup>th</sup> Meeting of the Unit Approval Committee held on 27 <sup>th</sup> June, 2022.	<b>Page No.3-4</b>
<b>B</b>	Minutes of 145 <sup>th</sup> Meeting of the Unit Approval Committee held on 27 <sup>th</sup> June, 2022.	<b>Page No.5-11</b>

**Name of the SEZ: FALTA SPECIAL ECONOMIC ZONE**

<b>Agenda Item No. 1</b>	Request of M/s. M.P. Industries, a unit in FSEZ for procurement of raw materials from DTA and by Import for manufacturing and export of “Umbrellas”-regarding	<b>Page No.12-13</b>
<b>Agenda Item No. 2</b>	Request of M/s. Nipha Enterprises LLP, a unit in FSEZ for renewal of LOA No. FSEZ/LIC/N-21/2014/2468 dated 09.10.2014 for manufacturing of Parts of Agricultural Machinery, Parts & Assemblies for Tillage & Land Preparation Equipment - regarding	<b>Page No.14-15</b>
<b>Agenda Item No. 3</b>	Request of M/s. Prion Pvt. Ltd., a unit in FSEZ for temporary LOA for 30 days for final exit/ Debonding from FSEZ - regarding	<b>Page No.16-17</b>
<b>Agenda Item No.4</b>	Request for renewal of LOP NO. FSEZ/LIC/K-34-Unit-III/2005/2694 dated 01.08.2005 in respect of M/s. Kariwala Industries Ltd. (Unit-III) – regarding.	<b>Page No.18</b>
<b>Agenda Item No.5</b>	Proposal for inclusion of a new item in the existing LOA No. FSEZ/LIC/K-34-Unit-III/2005/2694 dated 01.08.2005 in respect of M/s. Kariwala Industries Ltd. (Unit-III)	<b>Page No.19</b>
<b>Agenda Item No.6</b>	Request for extension of validity period of LOA No. FEPZ/LIC/A-22/1996/4445 dated 15.01.1997 by M/s. Precision Processors (India) Pvt. Ltd. for 3(three) months for De-bonding purpose - regarding	<b>Page No.20-21</b>

**Name of the SEZ: MANIKANCHAN SPECIAL ECONOMIC ZONE**

<b>Agenda Item No. 7</b>	Application by M/s. Evique Jewels Pvt. Ltd. for setting up of a Gem & Jewellery Manufacturing Unit at Manikanchan Special Economic Zone - Ratification of 146 <sup>th</sup> UAC’s directions	<b>Page No.22</b>
--------------------------	--	-------------------

**Name of the SEZ: DLF IT/ ITES SEZ**

<b>Agenda Item No. 8</b>	Application of AML Rightsource India Pvt. Ltd. for setting up of a IT-ITES (Software Development and IT enabled Services) Unit at DLF, IT/ITES SEZ, New Town, Kolkata-700 156 - Ratification of 146 <sup>th</sup> UAC's directions	<b>Page No.23</b>
--------------------------	--	-------------------

**Monitoring of Annual Performance of SEZ Units**

<b>Sl. No.</b>	<b>Name of the Unit</b>	<b>Name of the Zone</b>	<b>Period of Monitoring</b>	<b>Page No.</b>
1.	M/s. Nipha Enterprises LLP	Falta SEZ	2020-21 & 2021-22	<b>Page No. 24-25</b>
2	M/s. M/s. Cresmac Foundry Pvt. Ltd.	Falta SEZ	2021-22	<b>Page No. 26-27</b>
3.	M/s. Tech Mahindra Ltd.	DLF IT/ ITES SEZ	2021-22	<b>Page No. 28-29</b>
4.	M/s. ADA Software Engineering Services Pvt. Ltd.	Candor Kolkata One Hi-Tech Structures Ltd. IT/ ITES SEZ	2021-22	<b>Page No. 30-31</b>
5.	M/s. Precision Processors India Pvt. Ltd.	Falta SEZ	2021-22 & 2022-23 (upto May)	<b>Page No. 32-33</b>
5.	M/s. International Conveyors Limited	Falta SEZ	2021-22	<b>Page No. 34</b>

**Action taken report of 146<sup>th</sup> Meeting of the Unit Approval Committee held on 27<sup>th</sup> June, 2022 at 03.00 P.M. through Video Conferencing under the Chairmanship of Development Commissioner, Falta Special Economic Zone at 4<sup>th</sup> Floor, 2<sup>nd</sup> MSO Building, Nizam Palace, 234/4, AJC Bose Road, Kolkata-700 020.**

**Name of the SEZ: FALTA SPECIAL ECONOMIC ZONE**

<b>Agenda Item No. 1</b>	Proposal for Enhancement of production capacity of M/s. Vikram Solar Ltd., a unit in Falta SEZ	<b>Action taken</b>
<b>Agenda Item No. 2</b>	Request for approval of List of Services for authorized operations by M/s. Vikram Solar, a unit in FSEZ – regarding	<b>Action taken</b>
<b>Agenda Item No. 3</b>	Request for approval of List of Services for authorized operation at Falta SEZ by M/s. Carbide Cutting Tools Pvt. Ltd., a unit in FSEZ vide their letter dated 16.06.2022	<b>Action taken</b>

**Name of the SEZ: MANIKANCHAN SPECIAL ECONOMIC ZONE**

<b>Agenda Item No. 4</b>	Application of M/s. Evique Jewels Pvt. Ltd. for setting up of a Gem & Jewellery Manufacturing Unit at Manikanchan Special Economic Zone	<b>Action taken</b>
--------------------------	---	---------------------

**Name of the SEZ: DLF IT/ ITES SEZ**

<b>Agenda Item No. 5</b>	Application of AML Rightsource India Pvt. Ltd. for setting up of a IT-ITES (Software Development and IT enabled Services) Unit at DLF, IT/ITES SEZ, New Town, Kolkata-700 156	<b>Action taken</b>
--------------------------	---	---------------------

**Name of the SEZ: CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT. LTD. IT/ITES SPECIAL ECONOMIC ZONE**

<b>Agenda Item No. 6</b>	Proposal for de-bonding of M/s. Simplify Workforce Technologies Pvt. Ltd., an unit of Candor SEZ	<b>Action taken</b>
<b>Agenda Item No. 7</b>	Proposal for renewal of LOA No.SEZ/IT-ITES/ER/U-16/2010/447 dated 19.05.2010 in respect of M/s. Concentrix Daksh Services India Pvt. Ltd, a unit in Candor Kolkata One Hitech Structures Pvt. Ltd.-regarding	<b>Action taken</b>

**Name of the SEZ: Manipur IT/ITES SPECIAL ECONOMIC ZONE**

<b>Agenda Item No. 8</b>	Request for change of Developer of Manipur IT SEZ from M/s. Manipur IT SEZ Project Development Company (MIPDCO) to M/s. Cyber Corporation Manipur Limited-regarding	<b>Action taken</b>
--------------------------	---	---------------------

**Name of the SEZ: FALTA SPECIAL ECONOMIC ZONE**

<b>Supplementary Agenda Item No. 9</b>	Request for renewal of LOP No. FSEZ/LIC/K-34-Unit-III/2005/2694 dated 01.08.2005 in respect of M/s. Kariwala Industries Ltd. (Unit-III) - regarding	<b>Action taken</b>
--	---	---------------------

**Monitoring of Annual Performance of SEZ Units**

Sl. No.	Name of the Unit	Name of the Zone	Period of Monitoring	Page No.
01.	M/s. Simplify Workforce Technologies Pvt Ltd	Candor Kolkata One Hi-Tech Structures Ltd. IT/ITES SEZ	1 <sup>st</sup> Block 5 <sup>th</sup> year (2021-22) & 2 <sup>nd</sup> Block 1 <sup>st</sup> year (2021-22 Upto 30 <sup>th</sup> April, 2022)	(+) NFE taken note of.
02.	M/s. Concentrix Daksh Services India Pvt Ltd	Candor Kolkata One Hi-Tech Structures Ltd. IT/ITES SEZ	2017-18 to 2021-22 (2 <sup>nd</sup> Block)	(+) NFE taken note of.
03.	M/s. Pacific Jute	Falta SEZ	2020-21 (4 <sup>th</sup> Block)	(+) NFE taken note of. Employment details to be verified from the FSEZA.
04.	M/s. Kariwala Industries	Falta SEZ	2020-21 (3 <sup>rd</sup> Block)	(+) NFE taken note of. SCN to be issued for the pending Non-realization of export proceeds for the for the FY-2012-13 & 2013-14

Government of India  
**Falta Special Economic Zone**  
 Ministry of commerce & Industry  
 Department of Commerce  
 2nd MSO Building, 4th Floor, Nizam Palace  
 234/4, AJC Bose Road, Kolkata-700 020

Minutes of 146<sup>th</sup> meeting (6<sup>th</sup> meeting of the 2022 Series) of the Unit Approval Committee constituted in terms of Section 13 of Sub Section 1 of the Special Economic Zone Act, 2005 held on 27.06.2022 at 3.00 PM in the chamber of Development Commissioner, Falta Special Economic Zone, 4<sup>th</sup> floor, 2<sup>nd</sup> MSO Building, Nizam Palace, 234/4, AJC Bose Road, Kolkata-700020 through Video Conferencing regarding Falta SEZ, Manikanchan SEZ, Kolkata IT Park SEZ, Candor Kolkata One Hi-tech Structures Pvt. Ltd. IT/ITES SEZ, Wipro Ltd. IT/ITES SEZ, DLF Ltd. IT/ITES SEZ & other SEZs in North Eastern States. List of participants is enclosed at Annexure-I.

Smt. Anindita Sen Gupta, Chairman & CEO welcomed all the members present in the meeting and requested Shri M.K. Anjanaiah, Dy. Development Commissioner, Falta SEZ to place the agenda before the Committee for discussion.

**Item wise decisions taken were as under:**

**Agenda Item No. A&B:** Ratification of the minutes of 145<sup>th</sup> UAC meeting held on 20.05.2022.

Minutes of the 145<sup>th</sup> UAC were circulated to all the members of UAC. As no comments were received, the Committee ratified the minutes and confirmed the same.

**Agenda Item No.1:** Proposal for enhancement of production capacity of M/s. Vikram Solar Ltd., a unit in Falta SEZ- regarding.

The proposal for enhancement of production capacity of 3000MW of Solar Module by M/s. Vikram Solar Ltd., a unit in Falta SEZ holding LOP NO. FSEZ/LIC/V-19/2013/399 dated 25.04.2013 was discussed at length and thoroughly examined by the Committee. Shri Samujjal Ganguly, representative of the unit and others appeared on the behalf of the concerned unit for their proposal for consideration. The committee noted that the matter was discussed in the 140<sup>th</sup> UAC Meeting held on 28.01.2022 and the Minutes of the meeting are, "The request of M/s. Vikram Solar Ltd. a unit in FSEZ, holding LOA No. FSEZ/LIC/V-19/2013/399 dated 25.04.2013 for enhancement of their installed capacity for manufacturing of Solar Module upto 3000 MW was discussed at length by the Committee. The Committee requested the unit to submit the entire list of Capital Goods & Machineries to be imported. The unit stated that the proposed investment on imported machineries would be around Rs.450 Crores and an additional employment would be around 700 employees. After due deliberation the Committee decided to grant provisional approval to enable the unit to proceed with the project while also directed the unit to make submission of all documents regarding proposed investment, machinery to be imported, employment generation and average annual power consumption. After



M.K. Anjanaiah  
4/7/22

*submission of all required documents, the same may be placed in next UAC meeting for record in the terms and conditions of the final approval to be granted”.*

The Committee noted that M/s. Vikram Solar Ltd. has come up with their present proposal with the following facts:-

- i. Proposed Investment: Minutes of the UAC is relevant, representative of Unit has intimated that the proposed investment on imported machineries would be around Rs.450 Crores.
- ii. Machineries to be Imported: Unit has submitted their Technical Specification document duly signed by their Authorized Signatory and certified by a Chartered Engineer vide their letter Ref. No.2022/11 dated 10.05.2022.
- iii. Employment Generation: Unit has intimated vide letter dated 16.03.2022 that the employment generation is 700 Nos.
- iv. Average Annual Power Consumption: Unit has intimated vide its letter dated 16.03.2022 that average annual power consumption is 3,40,00,000 Kwh.

The unit submitted that they will be importing machineries for the project in 2 phases, 1.5 GW in each phase. They will be manufacturing M10 and M12 Monocrystalline Solar PV Modules, on grid roof top Industrial and commercial systems, which will be exported 50% and DTA sale will be 50%. The Committee noted that they have submitted the whole list of capital goods and machineries to be imported by them for the project, duly certified by Chartered Engineer which has been taken on record.

After due deliberation, the Committee decided to grant final approval to their request for expansion of installed capacity of 3000 MW for Solar Module in their unit in Falta SEZ, as per their submission of self-declaration, supported by Chartered Engineer's certification of required machinery to be imported and in compliance of Para 5 of Terms and Conditions of B-LUT. This approval is also subject to compliance of the unit to SEZ Act, 2005 and SEZ Rules, 2006 and all other extant rules and regulations.

**Agenda Item No.2: Request for approval of default list of Services for authorized operations by M/s. Vikram Solar, a unit in FSEZ**

The request for approval for authorized services Sl.No. 06 i.e. “Banking and other Financial Services of list of Services” for their authorized operations by M/s. Vikram Solar, a unit in Falta SEZ was discussed and examined by the Committee. Shri S. Ganguly represented on behalf of the unit through video conferencing for consideration of their proposal. The Committee noted that availment of the services for authorized operation i.e. Banking and other Financial Services which is covered at Sl.No. 06 of the Default List of Services stands already approved in terms of DOC's Circular No. D.12/19/2013-SEZ dated 02.01.2018. However, on being asked, the Unit's representative clarified that the invoices raised or transaction statements comprising



*M/s. Vikram Solar*  
4/5/22

bank charges, service charges etc., issued by the bank are collectively in the name of their corporate office of address Rajdanga Main Road, Kolkata, not exclusively for such services availed by their unit at Falta SEZ.

After due deliberation, the Committee requested the unit to submit clarification from the bank identifying what banking and financial services have been provided by them exclusively to the FSEZ unit of M/s. Vikram Solar Limited, specifying the amounts of service charges, with or without charging GST, as the case may be. The Committee noted that all service charges received by the bank from M/s. Vikram Solar Limited do not qualify for refund but only those services that qualify as Zero Rated Supply to the SEZ unit exclusively, for their authorized operation.

The Committee decided that on submission of further clarification from M/s. Vikram Solar Limited with due certification from the bank as above, the matter will be taken up for examination by the UAC scheduled next.

**Agenda Item No.3: Request for approval of default list of Services for authorized operation at Falta SEZ by Carbide Cutting Tools Pvt. Ltd., a unit in FSEZ vide their letter dated 16.06.2022.**

The request for approval for default list of Services at Sl. No. 6,8,9, 11,14,17, 19, 25,26,28,30,32,33,42,50,54,55,56,59,60,64 and 66 for authorized operations by M/s. Carbide Cutting Tools Pvt. Limited, a unit in FSEZ holding LOA No. FEPZ/LIC/C-12/97/4242 dated 09.01.1997 was discussed in length and examined by the Committee. Shri Sivaji Gupta represented on behalf of the unit through video conference.

After due deliberation, the Committee requested the unit to submit detailed justification for each of the default list of services required by their unit along with latest invoices and Bank statement for the respective payment for the service charges raised. After due examination, the matter will be taken in next UAC.

**Agenda Item No.4: Application of M/s. Evique Jewels Pvt. Ltd. for setting up of a Gem & Jewellery Manufacturing Unit at Manikanchan SEZ, Salt Lake, Sector-V-regarding**

The request of M/s. Evique Jewels Pvt. Ltd for setting up of a Gem & Jewellery manufacturing unit at Manikanchan SEZ, Salt Lake, Sector-V was discussed at length and thoroughly examined by the committee. Shri Ferdous Abutaher Shaikh and Shri Bhavesh Ghoghari, Directors of the company represented on behalf of company and requested for consideration of their proposal. The Committee enquired the Directors about their source of finance for implementing the project. Shri Bhavesh Ghoghari submitted that he is also one of the Partners in a firm M/s. Kriti Gems, whose Partnership Deed along with Audited Balance Sheets they have submitted. Shri Ferdous Abutaher Shaikh also submitted that he is the Proprietor of M/s. Rehan Gems, which is already operating in Surat Sachin SEZ. Each of the Directors will invest Rs.2,25,00,000/- (in USD 3,00,000/-) in the Company as an initial investment. The Committee also noted that Shri Ferdous Abutaher Shaikh has submitted a Valuation Report of one of his Properties for 117.8943 Sq. Mt. is enclosed, whose Fair Market Value is



*M. Ferdous Abutaher Shaikh*  
4/7/22

Rs.1,65,28,000/-, which he will mortgage for financing this project. Further, Bank Statement of ICICI Bank Account No.022905002608, has also been submitted by them where on 05.05.2022, they have received Rs.1,13,48,016.42 Credit from Shri Mohammad Ali Jooma, Foreign Director and Share Holder.

The Committee further noted as per the Memorandum of Understanding submitted by them, the Foreign Share Holder in the Company will be 33.33%, in the name of Mohammad Ali Jooma, 325 Peachtree Road, NE STE, 2, Atlanta, GA - 30305-2417, USA, out of total Equity of 675.00 Lakhs. Shri Jooma is also one of the Directors of the Company. The Committee that the Foreign Share Holding percentage is permitted in terms of Instruction No.23 of DOC which states that 100% FDI is permitted under automatic route, subject to the fact that Share Holding of the NRI shall not go beyond 49%.

The Committee noted that as per the submitted MOU between the Directors of the Company, it has been mentioned that Gold required for manufacturing will be provided in advance by the Foreign party, whereas Diamonds will be procured from DTA. In this context, it is to be stated that Ministry of Commerce vide their letter No.12/4/2013-SEZ (Pt.) dated 28.08.2017 and 19.09.2017 have clearly stated that the provisions of Rule 27(6) of SEZ Rules, 2006 may be strictly adhered to by the SEZ Units and precious metals imported by SEZ Units on loan basis should be sourced only through Nominated Agencies. The process of procuring gold from foreign buyers on loan basis has been discontinued in Manikanchan SEZ in compliance with Ministry's instructions dated 19.09.2017. The unit confirmed that M/s. Rehan Gems is already working with M/s. Icebox INC on the above stated procedure of job work from Rehan Jewels from Surat Sachin SEZ. DDC (MKA) confirmed that a clarification has been sought from Development Commissioner, Surat Sachin SEZ, whether such practice of procuring gold from foreign buyer on job work is prevalent in Surat SEZ. Reply to the letter is awaited. However, the Directors confirmed that will subsequently take membership of MMTC and DIL in due course for procurement of gold from Nominated Agencies.

After due deliberation, the Committee decided to consider their proposal for setting up of a new unit for Gem & Jewellery manufacturing at Manikanchan SEZ, Salt Lake, Sector-V subject to verification of all relevant documents and clarification received from Surat SEZ and Department of Commerce, if required. The assessment of their proposal will be based on their application in Form F along with project profile as submitted by the unit in terms of provision in Rule 18 of SEZ Rules, 2006, and verification of physical documents submitted. are found to be in order and details of Kriti Gems and Rehan Jewels are verified. However, permission of procuring of gold will be as per the guidelines issued by DoC's letter dated 19.09.2017 or any further clarification received from DoC.



*M. K. Arora*  
4/2/22



**Agenda Item No.5: Application of AML Rightsource India Pvt. Ltd. for setting up of a IT-ITES (Software Development and IT enabled Services) Unit at DLF, IT/ITES SEZ, New Town, Kolkata-700156**

The request of M/s. AML Rightsource India Pvt. Ltd. for setting up of a new IT/ITES (Software Development and IT enabled Services) Unit at DLF Pvt. Ltd. IT/ITES SEZ, Rajarhat, New Town, Kolkata was discussed in detail and thoroughly examined by the committee. Shri Dipak Das, Developer, Shri Vinay Kadam, & Mr. Cory Skinner, representing the unit appeared before the committee and requested for consideration of their proposal. The Committee noted that a site inspection of the space has been done by Dy. DC (MKA).

After due deliberation, the Committee decided to consider their proposal for setting up of a new IT/ITES (Software Development and IT enabled Services) Unit at DLF, IT/ITES SEZ, New Town, Kolkata based on their application in Form F along with project profile as submitted by the unit in terms of provision in Rule 18 of SEZ Rules, 2006, and decided that the unit shall submit all deficient documents and details of their scale of operations in Noida & Delhi and clarification on their Share on the Share Holding Pattern of the Company in compliance to DOC's Instruction No.23.

**Agenda Item No.6: Proposal for final de-bonding/exit of M/s. Simplify Workforce Technologies Pvt. Ltd., from Candor Kolkata One Hi-tech Structures Pvt. Ltd. ITES SEZ, Tower 3, Block-DH, Ground Floor, Plot No. 1,2,3 & 31, New Town, Rajarhat.**

The proposal for final de-bonding/exit of M/s. Simplify Workforce Technologies Pvt. Ltd., from Candor Kolkata One Hi-tech Structures Pvt. Ltd. IT/ITES SEZ, Tower 3, Block-DH, Ground Floor, Plot No. 1,2,3 & 31, New Town, Rajarhat was discussed in detail and thoroughly examined by the committee. Shri Shrinath appeared before the committee through video conferencing and requested for consideration of their proposal.

After due deliberation, the Committee decided to approve for final de-bonding/exit of M/s. Simplify Workforce Technologies Pvt. Limited from Candor Kolkata One Hi-tech Structures Pvt. Ltd subject to submission of certificate from the concerned AD Bank of the unit towards realization of export proceeds fully.

**Agenda Item No.7: Proposal for renewal of LOA No. SEZ/IT-ITES/ER/U-16/2010/447 dated 19.05.2010 in respect of M/s. Concentrix Daksh Services India Pvt Ltd, a unit in Candor Kolkata One Hitech Structures Pvt. Ltd- regarding**

The request for renewal of LOA No. SEZ/IT-ITES/ER/U-16/2010/447 dated 19.05.2010 in respect of M/s. Concentrix Daksh Services India Pvt. Ltd. at Candor Kolkata One Hi-Tech Structures Pvt. Ltd. IT/ITES SEZ, Block-A, Tower - A1, Premises No. 16, MAR-(EW), Plot No. DH1,2,3/1, Action area-1, Rajarhat New Town, was discussed in detail and examined in detail by the Committee. Shri Haseeb Alam represented on behalf of the unit through Video Conferencing during the course of discussion in the UAC and requested their proposal for consideration. The Committee noted that the unit has achieved (+NFE) in the 2<sup>nd</sup> Block (2017-18 to 2021-22) and no realization is pending and they are expecting a FOB value of Exports of



*M.K. Anand*  
4/9/22

Rs.11026.62 Lakhs in next five years. Although, there will be no major jump in employment in their Kolkata unit.

After deliberation, the committee decided to renew the LoA No. SEZ/IT-ITES/ER/U-16/2010/447 dated 19.05.2010 for another five year beyond the expiry of their LoA w.e.f. 16.07.2022 to 15.07.2027 as applied by the unit subject to condition of strict compliance of SEZ Rules, 2006 & SEZ Act, 2005.

**Agenda Item No.8: Request for change of Developer of Manipur IT/ ITES SEZ from M/s. Manipur IT SEZ Project Development Company (MIPDCO) to M/s. Cyber Corporation Manipur Limited-regarding**

The request for change of Developer of Manipur IT SEZ from M/s. Manipur IT SEZ Project Development Company (MIPDCO) to M/s. Cyber Corporation Manipur Limited was discussed in length and examined in detail. Shri N. Kejit represented the Developer through Video Conferencing during the course of discussion in the UAC and requested their proposal for consideration of the same.

After deliberation and based on the clarification received from DoC vide letter no K-43022/35/2022/SEZ dated 31.05.2022, the committee decided that from now onwards, the name of the Developer of Manipur IT/ITES SEZ shall be M/s. Cyber Corporation Manipur Limited in place of M/s. Manipur IT SEZ Project Development Company (MIPDCO). The minutes will be forwarded to DoC for record.

**Agenda Item No.8 (Supplementary Agenda): Request for renewal of LOP No.FSEZ/LIC/K-34-Unit-III/2005/2694 dated 01.08.2005 in respect of M/s. Kariwala Industries Ltd. (Unit-III) - regarding**

The request for renewal of LOA No.FSEZ/LIC/K-34-Unit-III/2005/2694 dated 01.08.2005 in respect of M/s. Kariwala Industries Ltd. (Unit-III) at Falta SEZ, was discussed in detail and examined in detail by the Committee. No one represented on behalf of the unit through Video Conferencing during the course of discussion in the UAC. The Committee noted that the unit has a pending FOREX realization of Rs.68.16 Lakhs for the FY-2012-13 & 2013-14. They are expecting a FOB value of Exports of Rs.22492.00 Lakhs in next five years.

After deliberation, the committee decided to renew the LOP for another 2 (two) months. The unit shall submit clarification towards pending realization. Thereafter proposal for extension of LOA may be placed before the next UAC.



*M. K. Jyoti*  
4/7/22

**Monitoring of Annual Performance of SEZ Units**

SL No.	Name of the Unit	Name of the Zone	Period of Monitoring	Remarks
01.	M/s. Simplify Workforce Technologies Pvt Ltd	Candor Kolkata One Hi-Tech Structures Ltd. IT/ITES SEZ	1 <sup>st</sup> Block 5 <sup>th</sup> year (2021-22)& 2 <sup>nd</sup> Block 1 <sup>st</sup> year (2021-22 Upto 30 <sup>th</sup> April, 2022)	(+) NFE taken note of.
02.	M/s. Concentrix Daksh Services India Pvt Ltd	Candor Kolkata One Hi-Tech Structures Ltd. IT/ITES SEZ	2017-18 to 2021-22(2 <sup>nd</sup> Block)	(+) NFE taken note of.
03.	M/s. Pacific Jute	Falta SEZ	2020-21 (4 <sup>th</sup> Block)	(+) NFE taken note of. Employment details to be verified from the FSEZA.
04.	M/s. Kariwala Industries	Falta SEZ	2020-21 (3 <sup>rd</sup> Block)	(+) NFE taken note of. SCN to be issued for the pending Non-realization of export proceeds for the period FY-2012-13 & 2013-14

This issues with the approval of Development Commissioner.



*M.K. Anjanah*  
(M.K. Anjanah)

Deputy Development Commissioner

File No. 1(57)/146<sup>th</sup>UAC/2022/843

Dated 28/06/2022

4/9/22

Copy forwarded to for information and necessary action to:-

1.	The Joint Commissioner, Office of the Principal Chief Commissioner, Central Goods Service Tax and Central Excise, Kolkata Zone, Central CGST Bhavan (2 <sup>nd</sup> Floor), 180 Shantipally, R.B. Connector, Kolkata-700 107.
2.	ShriUtpalAcharya, Jt. DGFT Office of the Additional Director General of Foreign Trade, Government of India, 4, Esplanade East Kolkata- 700069

## **FALTA SPECIAL ECONOMIC ZONE**

### **148<sup>th</sup> UAC meeting to be held on 21<sup>st</sup> July, 2022**

#### **Agenda No.1**

**Sub:- Request of M/s. M.P. Industries, a unit in FSEZ for procurement of raw materials from DTA and by Import for manufacturing and export of “Umbrellas”-regarding**

M/s. M.P. Industries, an unit in Falta SEZ, requested to procure raw materials from DTA and by Import for manufacturing “Umbrellas”. M/s. M.P. Industries vide LOP No. FSEZ/LIC/M-49/2011/1873 dated 10.08.2011 have been permitted to undertake authorized operations, i.e. manufacture and export of “Umbrella – 300000 Dozen” and “Panel – 700000 Dozen”. In terms of Point No. (iv) of terms and conditions of the above LOP, it is stated **“You may import or procure from the Domestic Tariff Area all the items required for your authorized operations under this approval except those prohibited under the ITC (HS) Classification of Export and Import Items.”**

Vide their letter dated 01.03.2022 and 16.03.2022, the unit stated that till now they are manufacturing “Umbrella Panels” only and now they are receiving queries for finished umbrellas. For making 50000 Dozen finished Umbrellas, they will some raw materials or procure them from DTA and convert them to umbrella components in Zone or by Job Work in DTA. Instead of buying umbrella components from China, they would like to import the raw material and convert it into umbrella components. In this procedure they will generate employment of more 25-30 people. Further, in response to this office query dated 04.04.2022, they informed that their procurement of raw materials ratio will depend on availability of raw material and prices of raw material in DTA.

The raw materials proposed to be imported from China or from DTA for making 50000 Dozen Umbrellas per annum is given below:-

- a) CRC Sheet (HSN Code 72112350) – 55 Tons to make Umbrella Tubes (HSN Code 66039090) with the help of Job Work in DTA
- b) Umbrella Ribs Parts (HSN Code 66039090) – 125 Tons, to be assembled in Falta SEZ/ Job Work from DTA
- c) Plastic Granules – Nylon Injection Grade (HSN Code 39081010) and PP Injection Grade (HSN Code 39011010) – 50 Tons, for making Umbrella Plastic components such as Runners, Caps, Tips, Notches etc. (HSN Code 66039090), which will be moulded in DTA (Job Work) and later assembled in SEZ unit.
- d) Umbrella Covers (HSN Code 66039090) – 50000 Dozen for assembling finished Umbrellas.

As per APR submitted by the unit for FY 2020-21, FOB value of Exports is Rs.728.39 Lakhs. The Total Import in the FY 2020-21 is Rs.180.14 Lakhs and DTA purchase of Rs.418.01 Lakhs. In the APR for the FY 2019-20, total FOB value of Exports is Rs.591.86 Lakhs, total Import value of

Rs.392.92 Lakhs, DTA purchase of Rs.41.93 Lakhs and DTA sale of Rs.39.10 Lakhs. As per APR, there is a pending Foreign Exchange Realization is Rs.39.19 Lakhs in FY 2019-20 and Rs.330.27 Lakhs in the FY 2020-21.

Vide their letter dated 07.04.2022, the unit mentioned that initially most of the work will be carried out in DTA as they don't have all machines in the zone. The unit has mentioned vide their letter dated 30.05.2022, that the total no. of employees is 8 Nos. and Investment as on date is Rs.2.90 Crores.

Vide their letter dated 30.05.2022, they have mentioned that as far as Job Work is concerned, the raw materials will be out for job work by weight (in present case CRC) and finished goods will be received as job work in by weight. The texture, colour, shape etc. of the finished products will change in the manufacturing process, and it is not comparable and cannot be compared with the raw material. CRC will be converted into umbrella tube and Plastic Granules will be converted into moulded umbrella parts in manufacturing parts.

Specified Officer, FSEZ in his Noting dated 28.04.2022 stated that "when asked about co-relation of the material sent out for job work and received back as finished metal components and plastic components manufactured under Job Work in DTA, the unit has not been able to provide any credible mechanism for such co-relation and identification in respect of texture, colour, quality and shape, but only talk of trust on them and their past record, which cannot be relied upon for accounting of duty free materials sent out of SEZ to DTA for Job Work."

In view of the above situation, it is submitted that the Unit has already been permitted to manufacture "Umbrellas" in their LOP dated 10.08.2011 and the LOP in its terms and conditions Sl. No.(iv), the unit has been permitted to import or procure from the Domestic Tariff Area all the items required for your authorized operations i.e. manufacture of "Umbrellas" and "Umbrella Panels" under this approval except those prohibited under the ITC (HS) Classification of Export and Import Items. Further, the unit has also been permitted to import or procure from DTA in terms of Rule 27 of SEZ Rules, 2006.

In terms of Rule 41 of SEZ Rules, 2006, the unit has also been permitted to sub-contract a part of its production or any production process to a unit in Domestic Tariff Area with prior permission of the Specified Officer to be given on annual basis. In terms of Rule 42 (e) of SEZ Rules, 2006, the Specified Officer or the Authorised Officer may make random checks either at the Job Worker's premises or after receipt of goods from the Job Worker at the SEZ Gate for the purpose of verification of goods which were sent and received. In terms of Rule 42 (g), the authorized officer at the Special Economic Zone gate shall note down the identification marks of the goods for verification of the goods when received back after sub-contracting.

As per SEZ rules and LOP conditions, the unit is permitted to import or procure raw material from DTA as given at Para (3) of this Agenda, for manufacture of the authorized operations i.e. manufacture of "Umbrella". As far as Job Work/ Sub-contracting a part of the Production is concerned, in terms of Rule 41 and 42 of SEZ Rules, permission may be granted to the unit subject to the fact, that the unit needs to establish identification of goods for verification of the goods when received back from DTA at SEZ gates

Hence, the matter is placed before the Unit Approval Committee for consideration.

**FALTA SPECIAL ECONOMIC ZONE**

**148<sup>th</sup> UAC meeting to be held on 21<sup>st</sup> July, 2022**

**Agenda No.2**

**Sub:- Request of M/s. Nipha Enterprises LLP, a unit in FSEZ for renewal of LOA No. FSEZ/LIC/N-21/2014/2468 dated 09.10.2014 for manufacturing of Parts of Agricultural Machinery, Parts & Assemblies for Tillage & Land Preparation Equipment – regarding**

1.	Name of the Unit	M/s. Nipha Enterprises LLP							
2.	Registered Office Address	48, Ganga Jamuna, 28/1, Shakespeare Sarani, Kolkata-17.							
3.	Location of the Unit	Sector-II, Falta SEZ							
4.	Letter of Permission No. & Date	FSEZ/LIC/N-21/2014/2468 dated 09.10.2014							
5.	Nature of the unit	Merchant Exporter as per IEC							
6.	Items of trading/ Manufacturing	Parts of Agricultural Machinery, Parts & Assemblies for Tillage & Land Preparation Equipment.							
7.	Date of Commercial Production	15.09.2017							
8.	LOP valid up to	<b>14.09.2022</b>							
9.	Name of the Proprietor	Shri G.D Shah, Shri M.C. Shah, Shri R.C. Shah, Shri P.K. Shah, Shri Rakesh Shah, Shri Anupam Shah, Shri Siddharth Shah							
10.	Monitoring of APR completed up to	2020-21 (Positive NFE)							
11.	Monitoring will be	2021-22							
12.	FOREX Balance Sheet for the current Block (Rs. In Lakhs)	Sl. No.	Items	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	4 <sup>th</sup> year	5 <sup>th</sup> year	Total
		1.	Free on Board Value of Exports in first 5 years	116.09	1209.23	2511.26	1828.64	3745.27	9410.49
		2.	Foreign Exchange Outgo on for the first five years	0.00	1.72	3.37	0.74	17.72	23.55
		3.	Net Foreign Exchange Earnings for the first five years	116.09	1207.51	2507.89	1827.90	3727.55	9386.94

			(1-2)						
13.	FOREX Balance Sheet proposed for next Block (Rs. In Lakhs)	Sl. No.	Items	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	4 <sup>th</sup> year	5 <sup>th</sup> year	Total
		1	Free on Board Value of Exports in first 5 years	6000.00	6500.00	6750.00	7000.00	7000.00	33250.00
		2	Foreign Exchange Outgo on for the first five years	1300.00	1575.00	1688.00	1850.00	1850.00	8263.00
		3	Net Foreign Exchange Earnings for the first five years(1-2)	4700.00	4925.00	5062.00	5150.00	5150.00	24987.00
14.	The details of Investment & Employment as submitted by the unit are:- (Rs.in Lakhs)	Sl. No	Activity of Unit		Existing			Proposed for renewed period	
		1.	Investment in Capital Goods. (Rs. In lakhs)	Indigenous	1883.31			400.00	
				Import	0.00			100.00	
		2.	Investment in Raw Materials (Rs. In lakhs)	Indigenous	2691.06			20000.00	
				Import	0.00			6500.00	
		3.	Employment	Men	67			500	
				Women	0			0	

In view of above, the Development Commissioner/ UAC is competent authority to renewal of LOA No. FSEZ/LIC/N-21/2014/2468 dated 09.10.2014 beyond expiry on 14.09.2022 for further period of 5 years i.e. from 15.09.2022 to 14.09.2027 in respect of M/s. Nipha Enterprises LLP as per SEZ Rule19. The matter is placed before UAC for discussion / decision.

## **FALTA SPECIAL ECONOMIC ZONE**

### **148<sup>th</sup> UAC meeting to be held on 21<sup>st</sup> July, 2022**

#### **Agenda No.3**

#### **Sub:- Request of M/s. Prion Pvt. Ltd., a unit in FSEZ for temporary LOA for 30 days for final exit/ Debonding from FSEZ - regarding**

M/s. Prion Private Limited having their registered office at 26, Chittaranjan Avenue, 2<sup>nd</sup> Floor, Kolkata had been permitted vide Letter of Approval No. FSEZ/LIC/P-40/2013/1172 dated 28.06.2013 for manufacture and export of “(i) Propane Sultone, (ii) Various Propyl Sulphonated Products and (iii) By-Product – Sodium Sulphate” in Falta Special Economic Zone. The unit vide their letter dated 08.07.2014 accepted all the terms and conditions as referred in Letter of Approval No. FSEZ/LIC/P-40/2013/1172-78 dated 28.06.2013. The LOP was further extended for another 1 (one) year w.e.f. 28.06.2014 to 27.06.2015 by the 63<sup>rd</sup> UAC meeting held on 20.08.2014. The unit submitted Bond-cum-LUT No. FSEZ/B-LUT/165/14-15 dated 24.11.2014 of Rs. Two Crores, Eighty Nine Lacs, Thirty Three Thousand only, which has been duly accepted vide this office letter No. FSEZ/LIC/P-40/2013/2923-24 dated 24.11.2014. The LOP was further extended for another 1 (one) year w.e.f. 28.06.2015 to **27.06.2016** by the 42<sup>nd</sup> Weekly Review Meeting held on 13.07.2015 with the request to implement the project subject to submission of ‘Fire Safety Certificate’ from Govt. of West Bengal and also to furnish West Bengal Pollution Control Board clearance certificate.

Further, in terms of Rule 19(4) of SEZ Rules, 2006, “the Letter of Approval shall be valid for one year within which period the Unit shall commence production and the Unit shall intimate date of commencement of production or activity to the Development Commissioner” and in terms of Rule 19(5) of SEZ Rule, 2006 “If the unit has not commenced production within the validity period or the extended validity period under sub-rule (4), the Letter of Approval shall be deemed to have been lapsed with effect from the date on which its validity period expired”.

The Letter of Approval No. No.FSEZ/LIC/P-40/2013/1172 dated 28.06.2013 has expired w.e.f. **27.06.2016** and the unit has neither commenced production nor applied for extension of validity period of LOA, the LOA is deemed to be lapsed w.e.f **27.06.2016**.

The unit is hereby asked to explain as to why the Letter of Approval should not be cancelled from the date of its lapse i.e. 27.06.2016 for violating the provisions of Rule 19(4), 19(5) of SEZ Rules, 2006, Sl. No. 6 of Bond-cum- LUT submitted by the unit in terms of Section 16 of SEZ Act, 2005, Rule 25 of SEZ Rules, 2006 and penalty imposed under FT (D&R) Act, 1992 for contravention of SEZ Act, 2005 & SEZ Rules, 2006.



In response, the Unit vide letter dated 15.03.2022 submitted that due to various reasons, which were beyond their control, they could not start their production activity from their Unit inspite of their best intensions to do so. They wanted to discontinue from the Zone due to severe financial crunch prayed for non-imposition of penalty.

Their prayer was considered by the Development Commissioner on 24.03.2022 and the Unit was requested to submit NOC/No Dues from Customs and FSEZ Authority along with Legal Undertaking and APR pending, if any, in terms of Rule 74 of SEZ Rules, 2006. In response, the Unit submitted the APR for the FY-2013 to 2015-16 and a Legal Undertaking (Form-L) along with NOC obtained from Secretary, SEZA for payment of Lease Rent dues upto March, 2022.

Now the Unit, vide their letter dated 06.06.2022 stated that they could not file BOE in SEZ online, as LOP expired long time (27.06.2016). Thus, they have requested to issue **a temporary extension of validity of LOA** for filing of BOE through SEZ online for clearance of the 4 Nos. of CG in DTA by payment of Customs Duty. Without payment of Customs Dues, they will not get NOC from the Customs.

In view of above circumstances, it is submitted before UAC for a temporary LOA of 30 (Thirty) days may be given to the unit for clearance of CG only for de-bonding/ exit from FSEZ process.

Hence, the matter placed in the UAC for discussion/decision please.

**FALTA SPECIAL ECONOMIC ZONE****148<sup>th</sup> UAC meeting to be held on 21<sup>st</sup> July, 2022****Agenda No.4**

**Subject:- Request for renewal of LOP NO. FSEZ/LIC/K-34-Unit-III/2005/2694 dated 01.08.2005 in respect of M/s. Kariwala Industries Ltd. (Unit-III) – regarding.**

M/s. Kariwala Industries Ltd. (Unit-III) has been issued LoA No. FSEZ/LIC/K-34-Unit-III/2005/2694 dated 01.08.2005 for manufacturing and export of Jute Bags, Cotton Bags, Cotton Pareo, Viscose Pareo, Silk Made Up, Hat, Jute Fabric etc.

The request of the unit was discussed in length in 146<sup>th</sup> UAC Meeting held on 27.06.2022. The Committee after due deliberation decided to renew the LoA for another 02 (Two) months and directed the unit to submit clarification towards pending realization for the FY 2012-13 & 2013-14. Accordingly, the LoA of the unit has been renewed upto the period 31.08.2022.

Now, the unit has submitted their clarification and requested for renewal of LoA for another 05 (Five) years:

- I. Due to absence of proper records the unit is unable to reconcile the proceeds received with their earlier banker, Axis Bank.
- II. The Net Foreign Exchange Earnings for the FY 2012-13 & 2013-14 was positive even if Rs.68.16 lakhs remain un-reconciled with Axis Bank.
- III. In case Axis Bank is not able to close the reconciliation within reasonable time frame of 1 year from now, we (the unit) will proceed with write-off as per RBI guidelines stated herein after “Self “write-off” by Status Holder Exporters-10% of the total proceeds during the previous Financial Year”.
- IV. The total Exports proceeds during previous FY 2012-21 had been Rs.53.96 Crore. 10% of Rs.53.96 Crore will be Rs.5.40 Crore which will ensure sufficient permissible limit to write-off this amount if the situation arises.
- V. They have also submitted earlier email with their buyer dated 03.01.2020 and further confirm that this outstanding amount of Rs.68 Lakhs has been settled in April 2022.

Hence, the matter may be placed before the UAC for discussion and decision please.

**FALTA SPECIAL ECONOMIC ZONE**

**148<sup>th</sup> UAC meeting to be held on 21<sup>st</sup> July, 2022**

**Agenda No.5**

**Sub:- Proposal for inclusion of a new item in the existing LOA No. FSEZ/LIC/K-34-Unit-III/2005/2694 dated 01.08.2005 in respect of M/s. Kariwala Industries Ltd. (Unit-III)**

1	Name of the Unit	<b>M/s. Kariwala Industries Ltd. (Unit-III)</b>		
2.	Registered Office Address	J1-5, Block-EP, Sector-V, Salt Lake , Kolkata -700091.		
3	Location of the Unit	Falta SEZ		
4.	Letter of Permission No. & Date	FSEZ/LIC/K-34-Unit-III/2005/2694 dated 01.08.2005		
5	Nature of the unit	Manufacturer Exporter		
6.	Items of manufacturing	Jute Bags, Cotton Bags, Cotton Pareo, Viscose Pareo, Silk Made up, Hat, Jute Fabric, Jackets & Blazers of Cotton		
7	Date of Commercial Production	01.07.2007		
8	LOP valid up to	31.08.2022		
9	Name of the Proprietor	Sushil Kumar Kariwala, Anil Kariwala Santanu Ray		
10	Monitoring of APR completed up to	2021-22		
11	Country of Export	Japan		
12	Request of the unit			
	HSN Code	Item Description	Qty to be exported/month	Projected value in USD
	<b>621133200</b>	Polyester/Cotton Woven Occupational Garment (Overall)	48,000 Pcs.	5,04,000.00

Hence the matter is placed before the UAC for discussion/decision in this regard.

## FALTA SPECIAL ECONOMIC ZONE

### 148<sup>th</sup> UAC meeting to be held on 21<sup>st</sup> July, 2022

#### Agenda No.6

**Sub:- Request for extension of validity period of LOA No. FEPZ/LIC/A-22/1996/4445 dated 15.01.1997 by M/s. Precision Processors (India) Pvt. Ltd. - regarding**

M/s. Precision Processors (India) Pvt. Ltd., an unit at Falta SEZ, engaged in manufacture and export of Writing/Printing Paper, Base Paper, Tissue Paper has requested vide their letter dated 27.03.2022 for extension of the validity period of LOA No. FEPZ/LIC/A-22/1996/4445 dated 15.01.1997 for 02 (two months) more beyond 30.05.2022 for the purpose of De-bonding.

The Competent Authority earlier approved that the validity of Letter of Approval No. FEPZ/LIC/A-22/1996/4445 dated 15.01. 1997 issued to M/s. Precision Processors (India) Pvt. Ltd. by extending LOP beyond 31.03.2022 by the Development Commissioner, Falta SEZ for the period 01.04.2022 to 30.05.2022 for the purpose of de-bonding.

The Unit has submitted the APR for the period 2021-22 & 2022-23 (upto May), based on which, a draft Monitoring Report has been prepared and placed in this UAC for discussion/decision. The Unit has submitted the Legal Undertaking for exit. Monitoring of the APR has been completed upto 2020-21. The unit has also supplied Details of supplies made under Rule 53A (a to k) of SEZ Rules, 2006.

#### **The Export data as submitted by the unit is as follows:**

Year	Import (Rs. In Lakhs)	Physical Export	Deemed Export	DTA
2017-18	10.70	0.00	19.17	0.00
2018-19	6.18	0.00	<b>12.70</b>	0.00
2019-20	0.00	0.00	<b>12.12</b>	0.00
2020-21	30.55	0.00	28.06	0.00
2021-22	0.00	0.00	<b>7.66</b>	<b>8.56</b>
2022-23	0.00	0.00	0.00	21.43

#### **As per the FSEZ Customs, the details of Export of the unit are as follows:**

Year	Import (Rs. In Lakhs)	Physical Export	Deemed Export Supplies under Rule-53(a to k)	DTA
2017-18	10.707	0.00	19.173	Nil

2018-19	6.181	0.00	<b>29.226</b>	Nil
2019-20	Nil	0.00	<b>Nil</b>	1.50
2020-21	31.403	0.00	36.44	Nil
2021-22	Nil	0.00	<b>Nil</b>	<b>7.072</b>
2022-23	Nil	0.00	Nil	21.437
Total	48.291	0.00	84.839	30.009

As seen from the above, the data submitted by the unit is not matching with the data of FSEZ Customs, especially in the Deemed Export for the FY 2018-19.

The unit submitted export performance on Form-L (Legal Undertaking) only from 2012-13 because they don't have data records before 2012-13.

- **Audit objection :**

The unit applied for renewal of Letter of Approval No. FEEZ/LIC/A-22/1996/4445 dated 15.01.1997 in this Office beyond 31<sup>st</sup> December, 2019 on 13.01.2020. The matter was placed before 120<sup>th</sup> Unit Approval Committee (UAC) meeting held on 24.02.2020 and after due deliberation the Committee decided to extend the LOA for 6 (six) months subject to payment of penalty of Rs.53000/- only for cumulative (-) ve Net Foreign Exchange (NFE) of Rs.0.53 Crore. Vide their letter dated 03.07.2020 the unit submitted the amount of penalty of Rs.53000/- and requested to renew their LOA No. FEEZ/LIC/A-22/1996/4445 dated 15.01.1997 as formal letter of revalidation of LOA has been issued till then. The matter was again submitted before Development Commissioner, FSEZ who under the position of Rule 19(6A)(3) renewed the LOA for a period of 6(six) months beyond 30.06.2020, as 6(six) months have already been approved by UAC. The matter of this renewal was placed before UAC for ratification purpose along with delayed submission of their renewal request and approved by UAC.

The Audit has objected to the fact that why penal action was given in terms of Rule 80 and not under the provisions of Rule 25 of SEZ Rules, 2006. As per SEZ Rules 2006, the provisions in Rule 25 and Rule 80 enumerated the provisions of penal action on the unit for Non-achievement of NFE. In reply, this office has stated that the UAC while considering the renewal of LOA application for a period of 6 months, beyond 31.12.2019 took into consideration that SCN was issued for cumulative (-ve) Net Foreign Exchange to the tune of **Rs.0.53 Crore**, and decided to adjudicate the matter by penalizing 1% of the (-NFE) as per discretionary powers of the Adjudicating Authority. The unit has deposited the amount through Bharat Kosh.gov.in.

Hence, the matter is placed before the UAC for a discussion on the fact of Monitoring of the unit and discussion/ decision please.

**MANIKANCHAN SPECIAL ECONOMIC ZONE****148<sup>th</sup> UAC meeting to be held on 21<sup>st</sup> July, 2022****Agenda No.7**

**Sub:- Application by M/s. Evique Jewels Pvt. Ltd. for setting up of a new Gem & Jewellery Manufacturing Unit at Manikanchan Special Economic Zone - Ratification of 146<sup>th</sup> UAC's directions**

M/s. Evique Jewels Pvt. Ltd. vide its online application No.112200001546 dated 01.04.2022 has submitted an application for setting up a new Gem & Jewellery Manufacturing unit in Manikanchan SEZ in Form F. Their application was placed before the 146<sup>th</sup> UAC held on 27.06.2022. The MOM of the 146<sup>th</sup> UAC states that *“After deliberation, the committee decided to consider their proposal for setting up of a new unit for Gem & Jewellery manufacturing at Manikanchan SEZ, Salt Lake, Sector-V, Kolkata subject to verification of all relevant documents and clarification received from Surat SEZ and Department of commerce, if required. The assessment of their proposal will be based on their application in Form F along with project profile as submitted by the unit in terms of provision in Rule 18 of SEZ Rules, 2006, and verification of physical documents submitted, are found to be in order and details of Kriti Gems and Rehan Jewels are verified. However, permission of procuring of gold will be as per the guidelines issued by DOC's letter dated 18.09.2017 or any further clarification received from DoC.”*

As per directions of the 146<sup>th</sup> UAC, all the physical documents submitted by the unit have been verified and found to be in order. The details of Kriti Gems and Rehan Jewels have also been verified from O/o DC, Surat SEZ vide their email dated 11.07.2022. Further, the unit has submitted an Undertaking dated 08.07.2022 that they will not be procuring gold on loan basis and they will be strictly adhering to the DOC's instructions No.D.12/4/2013-SEZ (Pt.) dated 18.09.2017.

The proposal is placed before UAC for ratification of 146<sup>th</sup> UAC's directions by the unit and for approving the application of M/s. Evique Jewels for setting up of a new Gem and Jewellery manufacturing unit in Manikanchan SEZ.

**DLF IT/ ITES SPECIAL ECONOMIC ZONE****148<sup>th</sup> UAC meeting to be held on 21<sup>st</sup> July, 2022****Agenda No.8**

**Sub:- Application of AML Rightsource India Pvt. Ltd. for setting up of a IT-ITES(Software Development and IT enabled Services) Unit at DLF, IT/ITES SEZ, New Town, Kolkata-700 156 - Ratification of 146<sup>th</sup> UAC's directions**

The application of AML Rightsource India Pvt. Ltd. for setting up a new IT/ ITES SEZ in DLF Ltd. IT SEZ has been discussed and deliberated in the 146<sup>th</sup> UAC held on 27.06.2022. The MOM of the 146<sup>th</sup> UAC states that "After due deliberation, the Committee decided to consider their proposal for setting up of an IT/ ITES SEZ (Software Development and IT enabled Services) Unit at DLF Ltd. IT/ ITES SEZ, New Town, Kolkata based on their application in Form F and decided that the unit shall submit all deficient documents and details of their scale of operations in Noida and Delhi and clarification on their share on Share Holding Pattern of the Company in compliance to DOC's Instruction no.23".

In compliance to DOC's directions, the unit has submitted all deficient documents and details of their scale of operations in Noida and Delhi. Further, the unit has submitted clarification on their Share Holding pattern, which states that their Foreign Share Holder holds 0.99 Lakhs, whereas the Indian Counterpart holds 0.01 Lakhs.

DOC's Instruction No.23 dated 16.07.2009 states that "In terms of the present guidelines, in SEZ, 100% FDI is permitted under automatic route. As decided in the 31<sup>st</sup> meeting of the Board of Approvals held on 15.01.2009, it may kindly be ensured by the promoter that his equity does not fall below 51%. In case the promoter decides to decrease the shareholding below 51% then prior approval of BoA must be taken."

AML Rightsource has submitted that their Foreign Share Holder is the promoter in the company.

The proposal is placed before UAC for ratification of the compliance of 146<sup>th</sup> UAC's directions by the unit and for approving the application of M/s. Evique Jewels for AML Rightsource India Pvt. Ltd. for setting up of a new IT-ITES(Software Development and IT enabled Services) Unit at DLF, IT/ITES SEZ, New Town, Kolkata-700 156.





2017-18	1.16	0.00	0.00	0.00	0.00	1.16	1.16
2018-19	12.09	0.00	0.00	0.05	0.05	12.04	13.20
2019-20	25.11	0.00	0.00	0.03	0.03	25.08	38.28
2020-21	18.39	0.00	0.00	0.0074	0.0074	18.38	56.66
2021-22	37.45	0.00	0.00	0.17	0.17	37.28	93.94

**FOB value of Export:-**

Year	Physical Export (a)	Sales against EEFC A/c.u/s 53A(n) (b)	Inter-unit sales ©	Total FOB value (d)=a+b+c
2017-18	1.16	--	--	1.16
2018-19	12.09	--	--	12.09
2019-20	25.11	--	--	25.11
<b>2020-21</b>	<b>18.39</b>	--	--	<b>18.39</b>
<b>2021-22</b>	<b>37.45</b>	--	--	<b>37.45</b>

**Cases pending for foreign exchange realization, if any**

Year	Pending realization
2020-21	Nil
2021-22	Nil

**Other Information as per APR:-**

Year	Investment in Zone (Rs. in Crore)		Employment	
	Building	Plant & Machinery	Male	Female
2020-21				0
2021-22	7.45	18.83	55	0

**Monitoring of Annual Performance for the FY 2021-22 based on Apr submitted by the unit.**

1.	Name of the Unit	<b>M/s. Cresmac Foundry Pvt. Ltd.</b>
2.	Registered Office Address	Sector-II, Falta SEZ, PO-Bishira, South 24 Pgs, Falta.
3.	Name of the Director (s)	1) Clair Barton Anderson 2) Haik Hyrapiet Sookias 3) Haik Hyrapiet Sookias Junior 4) Gautam Banerjee 5) Eric Collins Anderson 6) Suzanna Kay Anderson 7) Jon Joseph Anderson
4.	LOA No. & Date	FEPZ/LIC/M-6/1997/1426 dated 09.06.1997
5.	Item of manufacturing	Industrial Casting
6.	Date of Commencement of Production	01.01.2000
7.	Area Allotted	Land 21500 Sq.mtr.
8.	LOP validity	31.12.2024
9.	Monitored up to	2020-21
10	Block to be monitored	<b>2021-22(3rd year of 5<sup>th</sup> Block)</b>
11	Pending Realization as per APR	---
12	Country of export as per APR	USA etc.

**Block since inception :-**

<b>1<sup>st</sup></b>	<b>1999-00</b>	<b>2000-01</b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
<b>2<sup>nd</sup></b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
<b>3<sup>rd</sup></b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
<b>4<sup>th</sup></b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>5<sup>th</sup></b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>		

**Annual Performance Monitoring Report**

Year (1)	FOB Value of Export (2)	Imported Raw Material consumed during the year (3)	Amortised value of Capital Goods (4)	Other outflow in foreign currency (5)	Total outflow 6=3+4+5	NFE (Rs. in Lakh) 7=(2-6)	Cumulative NFE (Rs. in Lakh) (8)
2019-20	3817.08	558.54	68.70	428.89	1056.13	2760.95	2760.95
2020-21	3292.61	489.99	63.71	22.76	576.46	2716.15	5477.10
2021-22	3911.88	603.60	55.44	13.43	672.47	3239.41	8716.51

**FOB Value of Export** (Rs. in Lakh)

Year	Physical Exports (a)	Sales against EEFC A/C u/s 53A(n) (b)	Inter-unit Sales ©	Total FOB Value (d)=(a)+(b)+(c)
2019-20	3817.08	---	---	3817.08
2020-21	3292.61	---	---	3292.61
2021-22	3911.88	--	--	3911.88

**Cases pending for Foreign Exchange Realization as per APR**

Year	Pending Realization ( Rs. in Lakh)	Cumulative Pending Realization (in Lakh)
2019-20	Nil	Nil
2020-21	Nil	Nil
2021-22	Nil	Nil

**Other Information as per APR :-**

Year	Investment in Zone (Rs. in Lakh)		Employment
	Building	Plant & Machinery	
2019-20	554.61	2005.20	Male-234, Female-2
2020-21	562.01	2008.76	Male-231, Female-2
2021-22	562.35	2032.58	Male-227, Female-2

**Monitoring of Annual Performance for the FY 2021-22 based on APR submitted by the unit.**

1.	Name and factory address of the unit	<b>M/s. Tech Mahindra Ltd</b> DLF IT/ITES SEZ, DLF IT Park, Premises No.11F1, Rajarhat, Kolkata-700156.
2.	Registered Office	Gateway Building, Apollo Bunder.
3.	Name of the Directors/Proprietor	Anand Gopal Mahindra, Vineet Nayyar, Chander Prakash Gurnani, Anupam Pradip Puri, Parthasarathy V. Srinivasa, Meleveetil Damodaran, M.Rajyalakshmi Rao, Ravindra Krishna Kulkarni, Thothala Narayanasamy Manoharan, Ulhas Narayan Yargop.
4.	LOA/LOP No. & Date	DLF SEZ/LIC/TM-1/2010/3548 dated 09.02.2010
5.	Item of Manufacturing	Software Development & Business
6.	Date of Commencement of Production	01.09.2011
7.	Validity of LOA/LOP	31.08.2026
8.	Monitored upto	2020-21
9.	Block to be monitored	<b>2021-22</b>

Block since inception:-

1 <sup>st</sup> Block	2011-12	2012-13	2013-14	2014-15	2015-16
2 <sup>nd</sup> Block	2016-17	2017-18	2018-19	2019-20	2020-21
3 <sup>rd</sup> Block	<b>2021-22</b>				

**Annual Performance Monitoring Report:-**

(Rs. in Lakhs)

Year (1)	FOB Value of Export (2)	Imported Raw Material consumed during the year (3)	Amortised Value of Capital Goods (4)	Other Outflow in foreign currency (5)	Total Outflow (6)=3+4+5	NFE (7)=[2-6]	Cumulative NFE (8)
2016-17	19263.85	0.00	0.80	0.00	0.80	19263.05	19263.05
2017-18	17773.18	0.00	0.00	0.00	216.30	17556.88	36819.93
2018-19	12947.90	0.00	353.08	0.00	353.08	12594.82	49414.75
2019-20	11511.49	0.00	170.39	0.00	170.39	11341.10	60755.85
2020-21	12150.24	0.00	222.66	0.00	222.66	11927.58	<b>72683.43</b>
2021-22	8783.17	0.00	151.14	0.00	151.14	8632.03	<b>8632.03</b>

**FOB value of Export:-**

Year	Physical Export (a)	Sales against EEFC A/c.u/s 53A(n)(b)	Inter-unit sales (c)	Total FOB value (d)=a+b+c
2021-22	8783.17	0.00	0.00	8783.17

**Cases pending for foreign exchange realization as per APR**

Year	Pending realization (Rs. in Lakhs)	Cumulative Pending Realisation (Rs. in Lakhs)
2021-22	0.00	<b>210.51</b> <b>(Action may be taken by the Specified Officer to complete the export proceeds)</b>

**Other Information as per APR:-**

Year	Investment in Zone (Rs. in Lakhs)		Employment in Nos.	
	Building	Plant & Machinery	Male	Female
2020-21	714.82	2592.22	943	628
2021-22	714.41	3624.17		

Year	Countries of export as per APR
2021-22	UK,Canada,Qatar,Belgium,Germany, New Zealand, Australia, Austria, Uganda, Sweden, Italy, France,Denmark, Bangladesh, Switzerland, Netherland ,Ghana, UAE, SPain Zimbabwe, Oman etc.

**Monitoring of Annual Performance for the FY 2021-22 based on APR submitted by the unit.**

1.	Name of the unit	<b>M/s. ADA Software Engineering Services Pvt. Ltd.</b>
2.	Registered Office	518, Bamacharan Road, Kolkata, West Bengal, Pin.700034
3	Factory Address	Tower A1, Ground Floor, Candor Tech Space IT/ITES SEZ, Action Area 1D, Block-DH, Plot No.DH-1, & DH-3,New Town Kolkata, West Bengal, Pin.700158
3.	Name of the Directors/Proprietor	Shri Amit Basu, Mr. Barnali Chakraborty
4.	LOA/LOP No. & Date	SEZ/LIC/A-1/2017/2031 dated 19.12.2017
5.	Item of Manufacturing	IT/ITES
6.	Date of Commencement of Production	02.04.2018
7.	Validity of LOA/LOP	01.04.2023
8.	Monitored upto	1 <sup>st</sup> Block, 3 <sup>rd</sup> year, 2020-21
9.	Monitoring will be	1 <sup>st</sup> Block, 4 <sup>th</sup> year, 2021-22

**Block to be monitored**

1 <sup>st</sup> Block	2018-19	2019-20	2020-21	<b>2021-22</b>		
-----------------------	---------	---------	---------	----------------	--	--

**Annual Performance Monitoring Report:-**

<b>(Rs. In Lakhs)</b>							
Year (1)	FOB Value of Export (2)	Imported Raw Material consumed during the year (3)	Amortized Value of Capital Goods (4)	Other Outflow in foreign currency (5)	Total Outflow (6)=3+4+5	NFE (7)=[2-6]	Cumulative NFE (8)
2018-19	210.12	--	--	--	--	210.12	210.12
2019-20	278.56	--	--	--	--	278.56	488.68
2020-21	179.19	--	--	--	--	179.19	667.87
2021-22	299.94	--	--	--	--	299.94	967.81

**FOB value of Export:- (Rs. in Lakhs)**

Year	Physical Export (a)	Sales against EEFC A/c.u/s 53A(n) (b)	Inter-unit sales (c)	Total FOB value (d)= a+b+c
2018-19	210.12	--	--	210.12
2019-20	278.56	--	--	278.56
2020-21	179.19	--	--	179.19
2021-22	299.94	--	--	299.94

**Cases pending for foreign exchange realization as per APR**

Year	Pending realization (Rs. in Lakhs)	Cumulative Pending Realization (Rs. in Lakhs)
2018-19	0.00	Nil
2019-20	0.00	Nil
2020-21	0.00	Nil
2021-22	0.00	Nil

**Other Information as per APR:-**

Year	Investment in Zone (Rs. in Lakhs)		Employment in Nos.	
	Building	Plant & Machinery	Male	Female
2018-19	--	30.00	14	5
2019-20	--	30.00	11	5
2020-21	--	30.00	-	-
2021-22	--	30.00	24	1

Year	Countries of export as per APR
2018-19	Germany, USA
2019-20	Germany, USA
2020-20	Germany, USA

**Monitoring of Annual Performance for the Financial Year 2021-22 to 2022-23 (upto May) based on the APR submitted by the unit**

1.	Name and factory address of the unit	<b>M/s. Precision Processors (India)Pvt Ltd</b>
2.	Registered Office	SDF (Electronic) Building, Module-I, III & IV, Block-I, Sector-I, Falta SEZ, Falta, PIN-743504
3.	Name of the Directors/Proprietor	Shri Prabin Bihani
4.	LOA/LOP No. & Date	FEPZ/LIC/A-22/1996/4445 dated 15.01.1997
5.	Item of Manufacturing	Processing/Conversion of All of kinds of Paper into rolls/sheets, Processing, Cutting/ and sizing of paper Boards, Printing, Paper containers, Packaging materials, Note Books/pads, Exercise Books, Paper files
6.	Date of Commencement of Production	01.01.1998
7.	Validity of LOA/LOP	31.12.2020
8.	Area allotted	Industrial Shed – 600 Sq.mtr.
9.	Monitored upto	2020-21
10	Block to be monitored	2021-22 to 2022-23(upto May) (5 <sup>th</sup> Year of 5 <sup>th</sup> Block) & 1 <sup>st</sup> Year of 6 <sup>th</sup> Block. Upto May,22.

Block since inception:-

1 <sup>st</sup> Block	1997-98	1998-99	1999-00	2000-01	2001-02
2 <sup>nd</sup> Block	2002-03	2003-04	2004-05	2005-06	2006-07
3 <sup>rd</sup> Block	2007-08	2008-09	2009-10	2010-11	2011-12
4 <sup>th</sup> Block	2012-13	2013-14	2014-15	2015-16	2016-17
5 <sup>th</sup> Block	2017-18	2018-19	2019-20	2020-21	2021-22
6 <sup>th</sup> Block	2022-23(upto May)				

**Annual Performance Monitoring Report:-**

							(Rs. in Lakh)
Year (1)	FOB Value of Export (2)	Imported Raw Material consumed during the year (3)	Amortised Value of Capital Goods (4)	Other Outflow in foreign currency (5)	Total Outflow (6)=3+4+5	NFE (7)=[2-6]	Cumulative NFE (8)
2017-18	19.17	14.58	0.00	0.00	14.58	4.59	4.59
2018-19	12.70	7.60	0.00	0.00	7.60	5.10	9.69
2019-20	12.12	7.04	0.00	0.00	7.04	5.08	14.77
2020-21	28.06	20.02	0.00	0.00	20.02	8.04	22.81
<b>2021-22</b>	<b>7.66</b>	<b>11.26</b>	<b>0.00</b>	<b>0.00</b>	<b>11.26</b>	<b>-3.60</b>	<b><u>19.21</u></b>



2022-23(upto May)	<b>0.00</b>	<b>55.75</b>	<b>0.00</b>	<b>0.00</b>	<b>55.75</b>	<b>-55.75</b>	<b>-55.75</b>
-------------------	-------------	--------------	-------------	-------------	--------------	---------------	---------------

**FOB value of Export:-**

(Rs. in Lakh)

Year	Physical Export (a)	Values of Supplies made under Rule 53A(a) (b)	Inter-unit sales (c)	Total FOB value (d)=a+b+c
2017-18	19.17	0.00	--	19.17
2018-19	--	12.70	--	12.70
2019-20	--	12.12	--	12.12
2020-21	--	28.06		28.06
<b>2021-22</b>	--	<b>7.66</b>	--	<b>7.66</b>
<b>2022-23(upto May)</b>	--	<b>0.00</b>	--	<b>0.00</b>

**Cases pending for foreign exchange realization as per APR**

Year	Pending realization (Rs. in Lakhs)	Cumulative Pending Realisation (Rs. in Lakhs)
2017-18	Nil	Nil
2018-19	Nil	Nil
2019-20	Nil	Nil
2020-21	Nil	Nil
<b>2021-22</b>	Nil	Nil
<b>2022-23(upto May)</b>	Nil	Nil

**Other Information as per APR:-**

Year	Investment in Zone (Rs. in Lakhs)		Employment in Nos.	
	Building	Plant & Machinery	Male	Female
2017-18	0.00	5.00	05	0
2018-19	0.00	24.72	02	0
2019-20	0.00	24.72	02	0
2020-21	0.00	24.72	5	0
<b>2021-22</b>	0.00	24.72	5	0
<b>2022-23(upto May)</b>	0.00	24.72	5	0

**Monitoring of Annual Performance for the Financial Year 2021-22 based on the APR submitted by the unit**

1.	Name of the unit	<b>M/s. International Conveyors Limited</b>
2.	Registered Office	10, Middleton Row, Kolkata-700071
3.	Name of the Directors/Proprietor	R K Darriwala, L K Tibrawalla, M.P. Jhunjhunwala, Jinesh Suryakant Vanzara, Sunit Mehra, Thirupal Kunchala Reddy, Yamini Dabriwala, Sanjay Kothari, Udit Sethia.
4.	LOA/LOP No. & Date	FSEZ/LIC/I-27/2006/8145 dated 30.03.2006
5.	Name of the Service Activities	PVC/ Rubber Conveyor Belting
6.	Date of Commencement	11.09.2011
7.	Validity of LOA/LOP	10.06.2026
8.	Monitored Upto	FY 2020-21
9.	Block to be monitored	2021-22 (3 <sup>rd</sup> Block 1 <sup>st</sup> Year)
10.	Realization pending, if any.	Nil
11.	Countries of export as per APR	Canada, USA.

**Block since inception:-**

1 <sup>st</sup> Block	2011-12	2012-13	2013-14	2014-15	2015-16
2 <sup>nd</sup> Block	2016-17	2017-18	2018-19	2019-20	2020-21
3 <sup>rd</sup> Block	2021-22				

**Annual Performance Monitoring Report**

(Rs. in Crore)

Year (1)	FOB Value of Export (2)	Imported Raw Material consumed during the year (3)	Amortised Value of Capital Goods (4)	Other Outflow in foreign currency (5)	Total Outflow (6)=3+4+5	NFE (7)=[2-6]
2021-22	72.48	16.14	0.13	0.51	16.78	55.70

**FOB value of Export:-**

Year	Physical Export (a)	Sales against EEFC A/c.u/s 53A(n) (b)	Inter-unit sales (c)	Total FOB value (d)=a+b+c
2021-22	72.48	--	--	72.48

Cases pending for foreign exchange realization, if any

Year	Pending realization
2021-22	NIL

The matter is placed before UAC for discussion/decision.