

Agenda Notes for discussion in the 18th of Unit Approval Committee (UAC) Meeting (2nd Meeting of the 2026 Series) for Export Oriented Units(EOUs) of West Bengal is scheduled to be held on **31.08.2026** at **12.30 PM** at Manikanchan Special Economic Zone, Kolkata through hybrid mode under the Chairmanship of Zonal Development Commissioner, FSEZ.

Ratification of the minutes of the 17th Unit Approval Committee (UAC) Meeting (1st meeting of 2026 series) for Export Oriented Units of West Bengal held on 26.05.2026. No comments have been received from the members of the Committee.

Agenda Item : 18.1 (i to vii) : Monitoring of Annual Performance Report of Export Oriented Units(EOUs), West Bengal.

Sl.No.	Name of the Unit (M/s.)	Period of Monitoring	Page No.
i)	M/s. Chaizup Beverages LLP	2025-26	1
ii)	M/s. Aditya Birla Global Trading (India) Pvt. Ltd.	2025-26	2
iii)	M/s. Fenasia Limited	2025-26	3
iv)	M/s. Cenosphere India Pvt. Ltd.	2025-26	4
v)	M/s. Edifixio India Pvt. Ltd.	2025-26	5
vi)	M/s. Madhu Jayanti International Pvt. Ltd.	2025-26	6
vii)	M/s. R.S. Software (India) Ltd.	2015-16 to 2024-25	7-10

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PROFORMA-II
Summary of Annual Performance Report for (2025-26)

(Rs. In lakhs)

Sl. No.	Name of unit & LOP No. & Date	Commence ment of production	Item of Manufacture	Value of Capital goods Imported	Value of RM componen ts etc (Utilized)	Other Outflow of FE towards knowhow, commission etc	Total Invest ment made	Employ ment Generat ed so far	Value of Exports	NFE achieved during the period	Value of sales made in DTA	Remarks
2025-26 (1st Year operation in 6th Block)												
(ii)	M/s Aditya Birla Global Trading (India) Pvt. Ltd. [formerly known as Swiss Singapore India Pvt. Ltd.] 2(1)/I-4/2000/13375 dated 09.03.2000	30.03.2000	Bulk Tea, Tea Bags, Tea Packet	Nil	109.47	Nil	NIL	01	198.34	88.87	NIL	1 st year of operation in 6 th block. Achieved positive NFE= 88.87

PROFORMA-II
Summary of Annual Performance Report for (2025-26)

(Rs. In lakhs)

Sl. No.	Name of unit & LOP No. & Date	Commence ment of production	Item of Manufacture	Value of Capital goods Import ed	Value of RM componen ts etc (Utilized)	Other Outflow of FE towards knowhow, commission etc	Total Invest ment made	Employ ment Generat ed so far	Value of Exports	NFE achieved during the period	Value of sales made in DTA	Remarks
2025-26 (1st Year operation in 5th Block)												
(iii)	M/s Fenasia Ltd. 2(1)/F-3/2004/12416 dated 25-02-2004	18-03-2005	Chemical for leather, Lacquer, Polyurethane Binder, Pigments, Acrylic resin Binder, Dye solutions, Protien Binder, fillers, Waxes, Fat Liquors, Thinner, Preservative & Syntan	Nil	Nil	Nil	Nil	08	13.50	13.50	NIL	1 st year of operation in 5 th block. Achieved positive NFE = 13.50

PROFORMA-II
FALTA SPECIAL ECONOMIC ZONE

Summary of Annual Performance Report for FY 2025-26 (5th Year operation in 4th Block)(Rs. in lakhs)

Sl. No.	Name of unit & LOP No. & Date	Commence ment of production	Item of Manufacture	Value of Capital goods Import ed	Value of RM componen ts etc (Utilized)	Other Outflow of FE towards knowho w, commis sion etc	Total Investm ent made	Empl oym ent Generate d so far	Value of Exports	NFE achieve d during the period	Value of sales made in DTA	Remarks
(iv)	M/s Cenosphere India Private Limited, LOP No. 2(1)/C-13/2005/493 dated 27-04-2005	2021-22 (1 st year operation in 4 th Block)										
		26.05.2006	Cenosphere	Nil	Nil	Nil	Nil	28	578.31	578.31	95.52	NFE = 578.31 (Already monitored)
		2022-23 (2 nd year operation in 4 th Block)										
		26.05.2006	Cenosphere	Nil	Nil	Nil	Nil	32	1004.16	1004.16	93.62	Cumulative NFE = 1582.47 (Already monitored)
		2023-24 (3 rd year operation in 4 th Block)										
		26.05.2006	Cenosphere	Nil	Nil	Nil	Nil	33	751.62	751.62	219.86	Cumulative NFE = 2334.09 (Already monitored)
		2024-25 (4 th Year operation in 4 th Block)										
		26.05.2006	Cenosphere	Nil	Nil	Nil	Nil	33	513.34	513.34	131.50	Cumulative NFE = 2847.43 (Already monitored)
		2025-26 (5 th Year operation in 4 th Block)										
		26.05.2006	Cenosphere	Nil	Nil	Nil	Nil	23	168.34	168.34	158.88	Cumulative NFE = 3015.77

57

(Rs. in lakhs)

2023-24 (1 st Year operation in 4 th Block)												
Sl. No.	Name of unit& LOP No. & Date	Commence ment of production	Item of Manufacture	Value of Capital goods Import ed	Value of RM componen ts (Utilized)	Other Outflow of FE towards knowhow, commission etc	Total Invest ment made	Employ ment Generat ed so far	Value of Exports	NFE achieved during the period	Value of sales made in DTA	Remarks
(v)	M/s. Edifixio India Pvt. Ltd. 2(1)/E-17/2008/4392 dated 24.12.2008	02-01-2009	Software Development	Nil	Nil	11.85	Nil	156	3487.91	3476.06	Nil	Achieved Positive NFE= 3476.06 (Already monitored)
				2024-25 (2 nd Year operation in 4 th Block)								
		02-01-2009	Software Development	Nil		0.90	Nil	137	3272.75	3271.85	Nil	Cumulative NFE= 6747.91 (Already monitored)
				2025-26 (3 rd Year operation in 4 th Block)								
		02-01-2009	Software Development	Nil	Nil	Nil	Nil	122	3098.46	3098.46	Nil	Cumulative NFE= 9846.37

6

PROFORMA-II
Summary of Annual Performance Report for (2025-26)

(Rs. In lakhs)

1. No.	Name of unit& LOP No. & Date	Commence ment of production	Item of Manufacture	Value of Capital goods Import ed	Value of RM componen ts etc (Utilized)	Other Outflow of FE towards knowhow, commission etc	Total Invest ment made	Employ ment Generat ed so far	Value of Exports	NFE achieved during the period	Value of sales made in DTA	Remarks
				2025-26(1 st year operation in 6 th Block)								
(vi)	M/s. Madhujayanti International Pvt. Ltd. LOP No. PER 650(1995)EOU/73 9/95 dated 26.12.1995	01.12.1996	Packet Tea & Tea Bags, Bulk Tea.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1 st year operation in 6 th Block The unit is under Exit procedure.

44

2015-16 (1st Year - 4th Block)

2015-16 (1 st Year - 4 TH Block)												
Sl. No.	Name of Unit	Dated of Commencement of production	Item of Manufacture	Value of Capital goods imported	Value of RM components etc.	Other Outflow of FEE towards know how, commission etc	Total investment made	Employment Generated so far	Value of exports	NFE achieved during the period	Value of sales made in DTA	Remarks
1	M/s. RS Software(India) Limited. IEC NO: 0289004128	25.10.2002	Computer Software/Information Technology	1.27	Nil	100.49	Nil	473	161.43	60.94	5.08	60.94 (Positive NFE)
2016-17(2 nd Year-4 TH Block)												
2	M/s. RS Software(India) Limited.	do	do	Nil	Nil	0.51	Nil	425	41.73	41.22	28.97	102.16 (Cumulative Positive NFE)
2017-18(3 rd Year- 4 TH Block)												

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M/s. Software(India) Limited.	RS	do	do	Nil	Nil	0.51	Nil	91	11.35	10.84	16.16	26.58 (Cumulative positive NFE)
2022-23(3 rd Year - 5 th Block)												
M/s. Software(India) Limited.	RS	do	do	Nil	Nil	0.51	Nil	140	4.95	4.44	25.18	31.02 (Cumulative positive NFE)
2023-24(4 th Year - 5 th Block)												
M/s. Software(India) Limited.	RS	do	do	Nil	Nil	0.51	Nil	148	27.70	27.19	31.85	58.21 (Cumulative positive NFE)
2024-25(5 th Year - 5 th Block)												
M/s. Software(India) Limited.	RS	do	do	Nil	Nil	0.51	Nil	151	38.96	38.45	18.36	96.66 (Cumulative positive NFE) [validity of LOP expired on 25.09.2024]

Note :

- (i) The unit has requested for de-bonding of their unit vide their letter dated 28.02.2020.
- (ii) LOP of the Unit was valid till 24/09/2024. Thereafter no extension was granted. Unit has not been able to submit required documents to complete the de-bonding procedure i.e. submission of NOC from Jurisdictional Customs Authorities.
- (iii) The above statement is based on the revised APRs submitted by the Unit from FY 2015-16 to 2019-20 vide their letter dated 20.03.2024 explaining that they had showed the net income of their foreign branch as NFE (Gross export less local expenses) whereas these were not the actual foreign exchange earned and brought into India against export or otherwise.
- (iv) Unit has achieved positive NFE cumulatively for the 4th Quarter [FY 2015-16 to 2019-20] and 5th Quarter [FY 2020-21 to 2024-25].
- (v) Unit has not taken permission from DC, FSEZ for DTA Sales in the entire 4th Block [2015-16 to 2019-20] & 5th Block [2020-21 to 2024-25] and in few cases (years) the DTA Sales made in excess of the permissible limit [50% of the FOB value of Export] e.g. for FY 2016-17 & FY 2020-21 to 2023-24.
- (vi) Unit has requested for permission for DTA sales for FY 2023-24 vide their letter dated 11.7.2024 i.e. after lapse of the requested period and for FY 2024-25 vide their letter dated 30.09.2024 i.e. after lapse of their LOA validity. Hence, requests for both the year have not been taken into account.

Rule Provision :

In terms of Para 6.7(b) of Foreign Trade Policy 2023, "For services, including software units, sale in DTA in any mode, including on line data communication, shall also be permissible up to 50% of FOB value of exports and/or 50% of foreign exchange earned, where payment of such services is received in foreign exchange...". Further Appendix-6G (d) of Handbook of Procedures 2023, "the Development Commissioner concerned will determine the extent of the DA sale admissible only in case of gems and jewellery and services units as indicated in para 6.07(b) and (c) of FTP and issue authorization in terms of value".

Observation :

The unit is liable for penalty as per FTDR Act for such contravention [DTA sales without taking permission from DC & excess DTA sales beyond permissible limit [50% of the FOB value of Export].