

Supplementary Agenda Notes for discussion in the 132nd Meeting (6th Meeting of the 2021 Series) of the Unit Approval Committee for SEZs through Video Conferencing, to be held on 31th August, 2021 at 11.30 A.M. in the chamber of Development Commissioner, Falta Special Economic Zone at 4th Floor of 2nd MSO Building, Nizam Palace, 234/4, AJC Bose Road, Kolkata-700020.

FALTA SPECIAL ECONOMIC ZONE

Agenda Item No.1

132th UAC meeting to be held on 31.08.2021

Sub:-Application of M/s. Rebon Fashion Private Limited for setting up of a SEZ Unit at Falta Special Economic Zone for Manufacturing & Trading

M/s.Rebon Fashion Private Limited vide its application dated 17.08.2021 has submitted an application for setting up a new SEZ unit in Form F. As per Rule 17 of SEZ Rules, 2006 for setting up of a new unit for **Manufacturing** and **Trading** of Readymade Garments with the following documents have to be submitted such as, Foreign Exchange Balance Sheet, Share Holding Pattern, Name of Director, Certificate from ROC, Investment, Employment etc. On examination of documents, it is found that the firm has submitted the required documents as follows:-

1.	Name of the applicant unit and Regd./Head Office address. IEC No. PAN No.	M/s. Rebon Fashion Private Limited Private Limited 28/A,Queens Mansions, 12, Park Street, Kolkata-700 016, Ph.No.9830180741 Email ID:- <u>rbdgupta741@gmail.com</u> NIL AALCR1478B
2.	About Company/Firm/ Directors/ Promoters	PRIVATE LIMITED COMPANY ShriRajiv Dasgupta, Director Ph.No.9830180741 Email ID:- <u>rbdgupta741@gmail.com</u> Smt. Beauty Biswas, c/o AsimBiswas 359, ChandaBagadahRoade, UbhayParshbe, Chanda, Bongaon, North 24PGS-743235
3.	Whether the applicant has been issued any industrial licence or LOI/LOA under EOU/SEZ/STP/EHTP Scheme. If so, give full particulars, namely reference No., date of issue, items of manufacture and progress of implementation of each project (Refer Para XII(i) of Form F	NO

	of SEZ Rules, 2005									
4.	Whether proof of address/residence of promoter(s) has been furnished/ Nature of the documents to be indicated	Yes, Passport No. V 1206229 Aadhar No.4527 9401 7255								
5.	Whether copies of IT Returns of Proprietor/All Partners/Directors for last 3 years or audited balance sheet for last 3 years in case of companies have been furnished	YES. Only 2 years submitted(2019-20 & 2020-21)								
6.	Classification of the items proposed for manufacturing/services as per ITC(HS) Classification Production capacity	<table border="1"> <thead> <tr> <th>ITCS Code</th> <th>Item Description</th> <th>Metric</th> <th>Production Capacity</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Readymade Garments of Apparel Manufacturing & Trading</td> <td>Pcs.</td> <td>100000 per month</td> </tr> </tbody> </table>	ITCS Code	Item Description	Metric	Production Capacity	Nil	Readymade Garments of Apparel Manufacturing & Trading	Pcs.	100000 per month
ITCS Code	Item Description	Metric	Production Capacity							
Nil	Readymade Garments of Apparel Manufacturing & Trading	Pcs.	100000 per month							
7.	Whether the proposal envisages permission for sub-contracting part production in DTA	No								
8	In case of Partnership firm, the partnership Deed is registered or not	NA								
9.	Marketing tie-up/arrangement envisaged?	NO								
10.	Requirement of power	50 (KVA)								
11.	Requirement of built-up area	N/A								
12.	Requirement of land	4100.00 Sq. Mtr.								
13.	Whether provisional offer of allotment for space from the Developer enclosed	No								
14.	Investment in plant and machinery:	Indigenous – 10.10 lakhs INR Imported CIF Value – 40.00 lakhs INR								

15.	Financial arrangement envisaged source of finance including financial status of promoters(s)	Company Funds
16.	Investment	Plant and Machinery -10.10 lakh INR Capital Goods & Raw materials – Indigenous-8000 INR, Import-30000 INR
17.	FOB value of exports during the first 5 years	1 st year – 6000 lakhs 2 nd year – 6400 lakhs 3 rd year – 7200 lakhs 4 th year - 8000 lakhs 5 th year - 8000 lakhs Total - 35600 lakhs
18.	Foreign Exchange Outgo for the first 5 years	1 st year – 4575 lakhs 2 nd year – 4193 lakhs 3 rd year – 4762 lakhs 4 th year - 5278 lakhs 5 th year - 5192 lakhs Total - 24000 lakhs
19.	Net Foreign Exchange earnings for the first five year (1)-(2)	1 st year – 1425 lakhs 2 nd year – 2207 lakhs 3 rd year – 2438 lakhs 4 th year - 2722 lakhs 5 th year - 2808 lakhs Total - 11600 lakhs
20.	Whether the items proposed to be manufactured envisage pollution?	No
21.	Whether proposal is for manufacturing, trading or services	Manufacturing & Trading
22.	Whether Foreign Technology agreement envisaged	NIL
23.	Whether then applicant or any of the Partner/Director who are also Partners/Directors or another company or firm its associate concerns are being proceeded against or have been debarred from getting any license/letter of Intent/Letter of Permission under Foreign Trade (Development and regulation) Act, 1992 or Foreign Exchange Management Act, 1999 or Customs Act, 1962 or Central Excise Act, 1944 (Refer Para XII(ii) or FORM 'F' of SEZ Rules,	NA

	2006	
24.	Share holding pattern	Resident Holding – 100%
25.	Whether application has been received online	Not received
26.	Board Resolution for power of signing all documents	Yes
27.	Employment	Men-210 & Women-40
28.	Rule Provision	As per SEZ Rules 19 the matter may be taken in the UAC for discussion/decision.

The following deficiencies have been noted in the Application:-

- i. IT Return for the all Directors for last 3 (three) FYs have not been submitted.
- ii. The company has not mentioned the ITC (HS) Codes of the items to be exported and imported.
- iii. Separate Project Reports for Manufacturing and Trading have not been submitted. Thus, for now the application may be considered only for Manufacturing.
- iv. The application has to be submitted online.

Hence the matter is placed in the UAC meeting for discussion/decision.

FALTA SPECIAL ECONOMIC ZONE

Supplementary Agenda Item No. 2

132nd UAC meeting to be held on 31.08.2021

Sub : Action in pursuance of the Order dated 17.09.2019 passed by Hon' ble High Court in the matter arising out of the Customs department's Appeal CUSTA 16 of 2019 & GA 827 of 2019 in the matter of the Commissioner of Customs (Airport & Admn.) – vs- M/s. Transworld Business Corporation – reg.

This is with reference to FSEZ Customs letter No.FSEZ/12(580)/Customs dated 27.07.2021 (**Annex-A**) regarding the matter arising out of the Order dated 17.09.2019 (**Annex-B**) passed by Hon'ble High Court in the department's Appeal CUSTA 16 of 2019 & GA 827 of 2019 in the matter of the **Commissioner of Customs (Airport & Admn.)-Vs-M/s. Transworld Business Corporation**, wherein, in the said Order, Hon'ble High Court has inter-alia observed that, there appears to be an intra departmental or intra Government dispute or a source of confusion and hence passed the subject order which is kept open by giving liberty to the Commissioner to refer the dispute to the appropriate authority of the Central Government or under any statute to give a suitable direction with regard to the controversy.

In this connection, SO, FSEZ sought a confirmation from this office in line with the opinion of the Customs Department Counsel that, whether the export value of broad-banded items were taken into consideration for calculation of NFE Earnings and also whether this office agrees to file an application in the Hon'ble High Court, for reconsideration of their Order dated 17.09.2019.

It is pertinent to mention here that, the entire issue originated with the Audit Department pointing out the Unit's non-achievement of Positive NFE, if the figure of exportation of its dissimilar broad banding items were excluded from the calculation. The said Audit Query (**Annex-C**) subsequently got converted into Audit Para and Ministry of Commerce's clarification through its letter No.13/1/2004-EOU dated 22.06.2004 (**Annex-D**) is already on record that the request for broad banding of **PLASTIC SCRAP** unit is not agreeable.

In this connection, the following facts, as per documents available on file, may need to be considered before arriving at a decision in this regard,

(i) The DoC's letter No.13/1/2004-EOU dated 22.06.2004 was in response to this office's letter No.1/11/2004/1369 dated 24.05.2004 (**Annex-E**), the subject matter of which was regarding broad-banding of 07 (seven) working 'Plastic Scrap' units in FSEZ, whereas, M/s. Transworld Business Corporation (Mfg) does not seem to be a plastic scrap unit. In fact, import of plastic scrap has been disallowed vide Para 7 of their LOP No.FEPZ/LIC/T-10/1999/1511 dated 12.05.1999 (**Annex-G**). Therefore, applicability of DoC's letter No.13/1/2004-EOU dated 22.06.2004 seems to be questionable. This was also pointed out in Hon'ble High Court Order dated 07.12.2009 in WP No.747 of 2007 (**Annex-H**), which inter-alia stated that, the Commissioner of Customs (Port) shall not be swayed by the letter dated 22.06.2004 of the Commerce Ministry quoted in the impugned order.

(ii) Further, the LOP of the unit was amended to include Jewellery and Garments items on 13.04.2004 (**Annex-I**), in terms of Para 32.3 (b) of Appendix 14-II of HBP Vol-I, 2002-07, as a case of diversifications. In the 212th weekly Meeting of the Committee (Constituted vide this office's Order dated 01.06.2002) (**Annex-J**), the said Committee admitted to accept export of the broad-banding items for the purpose of NFE achievement till the date of exclusion of the broad banding items vide this office's letter dated 23.06.2006 (**Annex-K**). Accordingly, the unit's NFE was calculated cumulatively (+ve), including the broad-banding items for the concerned period i.e. 2000-01 to 2005-06 as per the Policy in vogue during the period and the same was also informed to the Specified Officer, FSEZ vide this office letter No.FSEZ/LIC/T-10/2009/5569 dated 31.01.2019 (**Annex-L**), although it is not clear whether this has been considered by the concerned parties before the Hon'ble High Court passing their Order dated 17.09.2019.

In view of the facts mentioned above, there does not seem to be any conclusive reason as to why DC, FSEZ, being the Competent Authority, may consider agreeing to the proposal of Customs Wing to rekindle this issue in the Hon'ble High Court. Also, in pursuance of the Court's Order dated 17.09.2019, the Competent Authority is of the view that, the matter may be settled for conclusion in the UAC Meeting, which is an intra Departmental Committee where the Commissioner of Customs is a member and DC, FSEZ is the Chairman, so that the said dispute/confusion can be cleared. Being the competent authority for monitoring of performance and also the competent authority to impose penalty on a SEZ unit as per extant SEZ Act & Rules as well as prevalent FTDR Act, the Development Commissioner, FSEZ has already confirmed to SO, FSEZ vide his letter dated

07.01.2020 (**Annex-M**) that the unit, M/s. Transworld Business Corporation (Mfg.) has achieved positive NFE cumulatively during the concerned period as per policy in vogue during the period.

Hence, the matter is placed before the Unit Approval Committee for a discussion & settlement of the issue.

Enclosed as Annexures

CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT. LTD. SEZ

Agenda Item No.03

132st Unit Approval Committee Meeting to be held on 31th August, 2021.

Sub:- Request for surrender of 80,537 Sq. Ft. Space on Ground Floor and 1st floor in Tower G-1 by M/s. Accenture Solution Pvt. Ltd. , a unit located at Candor Kolkata One IT/ITES SEZ- regarding

M/s. Accenture Solution Pvt. Ltd. a unit located at Candor Kolkata One Hi-Tech Structures Pvt. Ltd. IT/ITES SEZ has requested vide their mail dated 26.08.2021 to surrender part of space at Ground Floor(42128 Sq. Ft.) and 1st floor in Tower G-1(38409 Sq. Ft.) total admeasuring 80537, Sq. Ft. of Candor Kolkata One Hi-Tech Structures Pvt. Ltd. IT/ITES SEZ.

Reasons for surrender:-

The unit has informed that the management has decided to surrender admeasuring 80537 sq. Ft. from total area 333648 sq. ft. in respect of LOA No.SEZ/IT-ITES?ER/U-18/2018/492dated 20.09.2010 due to business realignment and ease of operations.

Documents submitted:-

- a. No Objection Certificate (NOC) of developer Candor Kolkata One Hi-Tech Structures Pvt. Ltd. IT/ITES SEZ.
- b. NOC from Customs.

Hence, the matter is placed before the UAC for a discussion and decision please.



FALTA SPECIAL ECONOMIC ZONE

Ministry of Commerce & Industry, Government of India
4th Floor, 2nd MSO Building, Nizam Palace,
234/4 AJC Bose Road, Kolkata - 700 020

Ade (DB)

Priority
A. Admit &
Submit within 7 days.

A
29/6/21

No. FSEZ/12(580)/CUSTOMS

Date: 27.07.2021

To
The Deputy Development Commissioner,
Falta Special Economic Zone,
Ministry of Commerce & Industry
Nizam Palace, Kolkata



DDC-11
PO 28/7

Sir,

Subject: The matter arising out of the Order dated 17.09.2019 passed by Hon'ble High Court in the department's Appeal CUSTA 16 of 2019 & GA 827 of 2019 in the matter of the Commissioner of Customs (Airport & Admn.) -Vs.- M/s. Transworld Business Corporation - reg.

Please refer to subject Order passed by Hon'ble Division Bench, High Court, Calcutta on 17.09.2019, copy of which is enclosed for ready reference. In the said Order, Hon'ble High Court inter-alia observed that "there appears to be an intra departmental or intra Government dispute or a source of confusion and hence passed the subject order which is kept open by giving liberty to the Commissioner to refer the dispute to the appropriate authority of the Central Government or under any statute to give a suitable direction with regard to the controversy." Several correspondences have been made from the Customs side since then, enquiring about status of NFE achievement of the Unit during the period in question and those queries have been duly responded to from your end clarifying the status from time to time. The Development Commissioner Office letters dated 07.01.2020 and 05.02.2020 of the period after passing of the High Court Order dated 17.09.2019 and an earlier letter dated 31.01.2019 in their regard may please be referred to (copies enclosed for ready reference). Those letters were presented before the department's standing Sr. Counsel Ld. Shri K. K. Maity for his legal opinion, as the matter is under constant deliberations to find a way to proceed further as the department's appeal stands disposed of by Hon'ble High Court citing intra departmental or intra government dispute or a source of confusion, which need to be clarified before the Hon'ble Court while praying for a modification in the Order. It is also pertinent to mention here that the entire issue originated with the Audit department pointing out the Unit's non-achievement of Net Foreign Exchange Earning (NFE) positive, if the figure of exportation of its dissimilar broad banding items were excluded from the calculation; the said Audit Query got converted into Audit Para. Ministry of Commerce's clarification through its letter no. 13/1/2004-EOU dated 22.06.2004 is already on record that the request for broad banding of plastic scrap unit is not agreeable.

It is evident from above that there is no basic intra departmental or intra Government dispute, as it is well settled that subject broad banding of dissimilar items in NFE calculation is

not agreeable. In spite of the actual position being so, the Unit M/s. Transworld Business Corporation vide its letter dated 27.03.2007 (Copy enclosed), in reply to the Show Cause Notice (SCN) No. FSEZ/12(580)/Customs dated 18.07.2006 claimed that in the SCN their NFE was calculated to be negative as their exports of jewelry up to December 2004 amounting to Rs.184.44 lakh and during the period from January 2005 to December 2005 amounting to Rs.448.32 lakh were not taken into account.

The departmental Counsel, after going through the case file thoroughly has given a letter dated 26.07.2021 (copy enclosed) *inter alia* opining in respect of the prospect of filing of an Application for reconsideration of the Order dated 17.09.2019 that such Application may be filed after obtaining suitable reply from Ministry of Commerce in terms of Order dated 17.09.2019 and after obtaining clarification as to whether the figure in NFE earning during the concerned period by the said Unit consisted of Broad banding items or not.

Accordingly, it is requested to confirm whether export value of the broad banded items were taken into consideration for calculation of Net Foreign Exchange Earning cumulatively for the relevant periods from 28.12.1999 to 31.03.2000 and from 2000-01 to 2005-06 or not. It is requested also to obtain concurrence of the competent authority towards filing of Application in Hon'ble Division Bench, High Court Calcutta for modification of the Order dated 17.09.2019, so as to accommodate reconsideration over the questions of law raised in the Memorandum of Appeal and Stay Application or as deemed fit by the Hon'ble Court. A determination in the Hon'ble High Court of the issues relating to admissibility/non-admissibility of foreign exchange earned on exports of broad banded items in instant case will be expedient in addressing the Audit Para arisen in this matter.

An early reply is earnestly solicited.

Encl: As above



Yours faithfully,

M. R. Kumar
27/7/2021

(M. R. Kumar)

Dy. Commissioner of Customs & Specified Officer
Falta Special Economic Zone, Falta (W.B.)

OD-33

CUSTA 16 OF 2019
GA 827 of 2019

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Customs)
ORIGINAL SIDE

COMMISSIONER OF CUSTOMS (AIRPORT & ADMN.)
VERSUS
M/S. TRANSWORLD BUSINESS CORPORATION

BEFORE:
The Hon'ble JUSTICE I. P. MUKERJI

The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 17th September, 2019.

Appearance:
Mr. K. K. Maiti, Adv.
Ms. Sanjukta Gupta, Adv.

Mr. J. P. Khaitan, Sr. Adv.
Mr. Sourav Chunder, Adv.
Mr. Debjyoti Manna, Adv.
Ms. Moumita Bhattacharjee, Adv.

The Court : We refer to the proposed questions of law in paragraph 29(i) and (iii) of the stay petition which are as follows:

"(i) Whether in terms of the Circular No.92/Cus dated 20.11.2000 issued by Government of India, Ministry of Finance, Department of Revenue the Customs Authority is empowered to initiate action against the respondent Unit in absence of any permission/reference from the Development Commissioner or from the Committee?

(iii) Whether the action of the Development Commissioner by cancelling the permission to include garments and jewellery as item of exports in terms of initial permission to manufacture and export LDPE/HDPE/PP/BOPP by a letter dated 23.06.2006 in consonance with the Ministry of Commerce & Industries' letter no.13/1/2004-EOU dated 22.06.2004 cannot be construed as permission to initiate proceeding against the respondent?"

There appears to be an intra departmental or intra Government dispute or a source of confusion.

36k

This Court is not the forum for resolution of such a dispute. We dispose of this appeal and the stay application by giving liberty to the Commissioner to refer the dispute to the appropriate authority of the Central Government or under any statute to give a suitable direction with regard to the controversy.

(I. P. MUKERJI, J.)

(MD. NIZAMUDDIN, J.)

CS.

प्रधान निदेशक लेखापरीक्षा का कार्यालय, केन्द्रीय, कोलकाता
8, किरण शंकर राय रोड, जी.आई.पी.बिल्डिंग (पूर्व), प्रथम तल, कोलकाता-1

पत्रांक : प्रा. ले.प./सी.शु. प्रा. ले.प./तथ्य वि./

दिनांक :

(06-07) 25/104

सेवा में,

भा.व्य.क. Development Commissioner,
Falta Special Economic Zone,
Azim Palace
2nd M.S.O Building (4th floor)
Kolkata-700020

118 MAY 2014

विषय : सीमा शुल्क प्राप्ति लेखापरीक्षा रिपोर्ट के लिए तथ्य विवरण

महोदय,

मैं इसके साथ आपकी पुष्टि के लिए तथ्य विवरण भेज रहा हूँ। संलग्न तथ्य विवरण में यदि कोई तथ्यात्मक अशुद्धता या विलोपन हो तो कृपया इस पत्र की प्राप्ति के तारीख से एक महीने के भीतर सूचित किया जाए। यदि इस समय के भीतर कोई जवाब प्राप्त नहीं होता है तो यह मान लिया जाएगा कि इसमें वर्णित तथ्य सही थे और आपको उसपर कोई टिप्पणी नहीं देनी है।

अनुलग्नक : तथ्य विवरण 4 pages

भवदीय,

शुभ

Abdure

B.

ulc
19/5

S. Day

कृते 35

निदेशक लेखापरीक्षा (प्रा. ले. प.-सी. शु.)
केन्द्रीय :: कोलकाता

STATEMENT OF FACTS

- | | |
|---------------------------|---|
| 1. Unit | Office of the Development Commissioner, Falta Special Economic Zone, Nizam Palace, Kolkata. |
| 2. Commissionerate | Commissioner of Customs (Port), Kolkata |
| 3. Importer | M/s Trans World Business Corporation |
| 4. I.R. Para & No. | Part-II A Para -4 of IR No. RA/CRA/LAR/SC/FSEZ/05-06/ 34 dated 07.04.06 ✓ |
| 5. Amount under objection | Duty & Interest =Rs. 266.65 lakh. |

Non-recovery of duty and interest realisable due to non-achievement of NFE by the SEZ Unit M/s Trans World Business Corporation.

In terms of Para 18.1 and 18.2 of C.B.E.C Circular 92/2000-Cus dated 20-11-2000 and Para 9A-24 of Exim Policy:1997-2002(RE-2001), an erstwhile EPZ Unit could continue functioning in the Special Economic Zone by opting for conversion into an SEZ Unit whereby its previous obligation as an EPZ Unit would be subsumed by the obligations under SEZ Scheme. Otherwise such a unit would have to physically move out of the SEZ and either convert into an EOU or de-bond itself by payment of applicable customs duties. Further, in terms of condition (2)(iii)(a) of the Notification No. 137/2000-Cus dated 19.10.2000 and thereafter, w.e.f. 22.7.2003 vide Rule 15 of Notification No. 52/2003(NT)-Cus, duty on the goods procured duty free by an SEZ Unit was recoverable along with interest thereon from the date of such import/procurement, if the unit failed to achieve stipulated Net Foreign Exchange Earning (NFE). The duty so payable would be proportionate to the unachieved portion of stipulated NFE.

From the files relating to M/s Transworld Business corporation at the office of DC, FSEZ and at the Office of Deputy Commissioner of Customs, FSEZ, Falta it was seen that Letter of Permission (LOP) No. FEPZ/LIC/T-1099/1511 dated 12.5.99 was issued to the Unit for working in the Export Processing Zone for manufacture and export of Plastic Lay Flat Tube/Film/Garbage Bag/Packaging Material for five years subject to the fulfilment of condition that the unit would export its entire production excluding rejects & DTA sales and achieve minimum NFEP as stipulated in the Policy.

Further scrutiny revealed that the DC, FSEZ allowed blanket broad-banding by inclusion of items like readymade garments for labelling, checking & packing on 02-06-2001 under above mentioned LOP issued to the unit. The items so allowed were vastly dissimilar to items originally allowed in LOP. However, as per Para 9.37(b)(iv) of Handbook of Procedures 1997-2002 (RE:1999), broad-banding with only those items which were similar to the items allowed in the original LOP could be allowed. This was further reiterated vide Ministry of Commerce & Industries clarification No. P-1(2)/2002/EPZ dated 20-02-2002. Moreover, **the Ministry once again specifically disallowed broad-banding in respect of Plastic Units in the Falta SEZ** (vide letter No. 13/1/2004-EOU dated 22-06-04), in response to the D.C., FSEZ letter No

1(11)/2004/1369 dated 24-05-2004, seeking clarification in this regard. This was further emphasised in Foreign Trade Policy 2004-09 by issuing guidelines for the existing Plastic Units under Appendix-14-I-D. It stated, inter-alia, that extension of LOP of existing unit under SEZ scheme could be granted based on terms and conditions of earlier LOP. The permission for broad banding was cancelled on 31-07-2002. However, in the meantime the Unit had exported Readymade Garments for FOB value of Rs. 103.77 lakh, which was not allowable in terms of above-mentioned provisions.


Moreover, in spite of the above Policy provisions and clarifications, the DC, FSEZ once again granted permission to the unit for production and export of items like Plastic Granules, Garments and Gold Jewellery on 13.04.2004 vide letter No. FSEZ/LIC/T-10/99/307. While the permission to include the item "Plastic Granules" made out of Plastic agglomerate/floor sweeping granules was granted for being the same group of item as approved in the original LOP dated 12.05.99, as stated in the permission itself, no reason was stated therein for granting approval for inclusion of items like Garments and Jewellery. As per the said letter, the approval was valid till December 2004 i.e. till completion of 5 years of commercial production started in December 1999. The unit exported Gold Jewellery worth Rs.184.46 lakh during July 2004 and December 2004, which was not allowable as legitimate business in terms of the Policy and Ministry clarification.

The Unit completed its five years of production in December 2004. By this time the unit imported raw material, mainly plastic granules, worth Rs. 484.76 lakh but made no exports out of those raw materials. However, it sold the manufactured goods in the DTA for FOB value of Rs. 268.66 lakh against EEFC A/c of the DTA buyer. Despite this, the NFE achieved by the Unit cumulatively for a period of five years was (-) **Rs. 216.11 lakh**. Thus, non-achievement of NFE was to the extent of **55.44% (Annexure-I)** [till the end of December 2005], for which proportionate duty and interest on imported goods was recoverable from the unit.

The unit imported total raw material of Rs. 602.89 lakh (till December 2005) on which prorata duty of Rs. 181.11 lakh and interest thereon amounting to Rs. 85.54 lakh (@15% p.a. till 28-02-06) was recoverable. Thus the total amount recoverable was **Rs. 266.65 lakh (Annexure-II)**.

However, the said amount remains unrealised till date due to lack of monitoring of Unit's performance either by the D.C., FSEZ as per provisions of Appendix-14-I-G of HBP:2004-09, or by the Customs Authority as per provisions of Rule 19 of the SEZ Rules, 2003.

This was initially pointed out vide Audit Query No. RA/CRA/Inspn./FSEZ(05-06)/AQ-4 dated 08-03-2006, and subsequently included in Part-IIA Para 4 of I.R. No. RA/CRA/LAR/SC/FSEZ/05-06/34 dated 07.04.06, replies to which are awaited.


Deputy- Director (RA-IDT)

Annexure - 10

Statement Showing Performance of M/s Transworld Business Corporaton during first five year of activity

LOP No.

FEPZ/LIC/T-10/99/1511 dated 12.5.99

Item of Manufacture & Export :

Plastic Granules/Lay flat Tube/Garbage Bag

Start of commercial Production :

24.12.1999

Completion of five year (as per LOP)

Dec-04

Sl. No.	1999-2000	2000-2001	2001-02	2002-03	2003-04	2004-05 (upto 12/04)	Total for 5 years	Further Import (1/05-12/05)
1 Import of Raw Materials	1,331,779	12,152,632	13,700,000	9,032,461	7,307,008	4,479,971	48,003,851	11,813,526
2 Procurement from EOU/SEZ etc	0	0	0	10,600	41,100	420,780	472,480	0
3 Import of Capital Goods	0	0	0	0	0	0	0	0
Total Import	1,331,779	12,152,632	13,700,000	9,043,061	7,348,108	4,900,751	48,476,331	11,813,526
4 Export of Item as per LOP	0	0	0*	0	0	0**	0	0
5 Deemed export of Item as per LOP	1,516,907	8,951,192	12,266,000	4,131,560	0	0	26,865,659	0
6 Net foreign Exchange Earned (cum)	185,128	-3,016,312	-4,450,312	-9,361,813	-16,709,921	-21,610,672	-21,610,672	
7 NFEP (Cumulative)	12%	-29%	-20%	-35%	-62%	-80%		

Summary:

Import -- Foreign exchange outflow till 12/04	60,289,857
Foreign Exchange required to be earned	60,289,857
Foreign Exchange earned through deemed export	26,865,659
Percentage of non-achievement of NFE	55.44%

Notes:

1. Export of readymade garments (procured from DTA) of FOB value of Rs. 103.77 lakh was not allowable as per Policy.
2. Export of Gold ornaments (procured from DTA) of FOB value Rs. 184.46 lakh was not allowable as per Policy.
3. All the figure are submitted by the unit to the DC, FSEZ under Annexure-IV of HEP or in other statement.

Annexure - 11

Statement Showing Duty & Interest Recoverable from M/s Transworld Business Corporation, due to non-achievement of positive NFE cumulatively for a period of five years

Period of Imports of Raw materials	Value of imported goods	Duty Recoverable			Interest recoverable upto 31.3.07		
		Standard Rate of Duty	Duty Recoverable @ 55.44 of Std. Duty	Duty amount	Date from which reckoned	No. of days	Interest @ 15%
1999-2000	1,331,779	35+16+4	62.86%				
2000-01	12,152,632	35+16+4	62.86%	34.85%	464,149	01-04-00	2555
2001-02	13,700,000	35+16+4	62.86%	34.85%	4,235,411	01-04-01	2192
2002-03	9,043,051	30+16+4	56.83%	34.85%	4,774,697	01-04-02	1823
2003-04	7,348,103	30+16+4	56.83%	31.51%	2,849,257	01-04-03	1464
2004-05	8,524,277	20+16+32+2	40.38%	22.38%	2,315,217	01-04-04	1099
2005-06 (upto 12/05)	8,190,000	15+16+32+2	34.44%	19.10%	1,908,113	01-04-05	735
Total	60,289,857				18,110,759	01-01-06	461
Total Duty & Interest recoverable					29,633,099		11,522,340

Notes:

- 1 Due to non-availability of the exact details of all the items of imports, the standard rate of duty during the relevant period have been applied to arrive at the amount of duty recoverable.
- 2 The actual interest amount recoverable will be higher than the amount shown herein, as the same has been calculated on the duty outstanding cumulatively at the end of each year instead of from exact date of import of each item.

Received on 28-12-10

No. 13/1/2004-EOU
Government of India
Department of Commerce

D
494

New Delhi, the 22nd June, 2004

To

Development Commissioner,
FSEZ, Kolkata.

Subject : Broad banding of plastic scrap units in FSEZ.

Sir,

I am directed to refer FSEZ's letter No. 1/11/2004/1369 dated 24.5.2004 on the above mentioned subject and to say that the request for broad banding of plastic scrap unit is not agreeable.

This issue with the approval of Joint Secretary (Jayant Dasgupta), Ministry of Commerce & Industry.

Yours faithfully,

(V. Peddanna)

Under Secretary to the Govt. of India

ADCCMS

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Government of India
Ministry of Commerce & Industry

FALTA SPECIAL ECONOMIC ZONE

2nd M. S. O. Building, 4th Floor

Nizam Palace, Kolkata - 700 020.

Phone : 2247-2263, 2247-7923, 2281-3117

Fax : (033)2247-7923.

Email : fepz@wb.nic.in(Internet),
dc-fepz@x400.nicgw.nic.in(Nicnet)

Website : www.fepz.com

No. 1(1)/2004/ 1369.

May 24, 2004

Shri J. Dasgupta,
Joint Secretary to the Government of India,
Ministry of Commerce & Industries,
Department of Commerce,
Udyog Bhavan,
New Delhi - 110 011.

Sub: Broad banding of plastic scrap units in Falta SEZ.

Sir,

It is to bring to your kind notice that there are 7(Seven) working plastic scrap units in the Falta SEZ which provide employment of about 2000 persons. They use plastic scrap as raw materials and the finished goods is plastic agglomerates/granules. The finished goods have got very little potential of exports. As per decision of the Ministry, the existing units have been allowed to continue and none of them have achieved NFE.

2. These units are now requesting for broad banding of the dissimilar items like gold, garments so as to enable them to achieve NFE. They propose to bring largely finished goods and export after labeling, packaging etc. Through export of these dissimilar items, they propose to achieve NFE. At the same time they are not interested in DTA sale of these new items in the LOP except to the extent of either rejection or return for replacement.

3. A decision in this regard is solicited whether broad banding will be permitted. There is no loss of revenue because at the time of DTA sale since on the finished goods of plastic scrap, they are paying full Customs Duty.

Yours faithfully,

(Manoj Kumar)

Development Commissioner



Annexure B I

Annexure 9
1

Govt. of India
Ministry of Commerce
Falta Export Processing Zone
2nd M.S.O. Building, 4th Floor,
Nizam Palace, Calcutta-7000 20.

FEPZ/LIC/T-10/99/1511, 1580 to 1594

Dt. 12.05.99

M/S. Transworld Business Corprn.,
B, Clive Ghat Stret, 2nd Floor,
Calcutta - 7000 01.

Sub: Application for permission under
the 100% Export Oriented Scheme for the manufacture
i) Lay flat tube/Garbage Bags/Bags/Sheets/Film
(LDPE/HDPE/PP/BOPP)

Ref: Your application Dt. 12.05.99.

Dear Sirs/Madam/Gentleman,

With reference to the above mentioned application, Govt. is pleased to extend to you all the facilities and privileges admissible and subject to the provisions of the Export Oriented Scheme as envisaged in Export and Import Policy 1997-2002 for the establishment of a new undertaking at Falta Export Processing Zone in the state of West Bengal for the manufacture of the following item(s) up to the capacities specified below on the basis of the maximum utilisation of plant and machinery :-

Item(s) of manufacture	Unit	Annual Capacity
i) Layflat tube/Garbage bags/Bags /Sheets/Film (LDPE/HDPE/PP/BOPP)	MT	2500 (Overall)

The above permission is subject to the conditions stipulated in Annexure in addition to the following conditions:-

- (i) The unit shall export its entire production excluding rejects and sales in the domestic tariff area as per provisions of Exports and Import Policy for a period of 5 Years. For this purpose the unit shall furnish the requisite legal undertaking as prescribed in the Handbook of Procedures (Vol.I) to the Development Commissioner, Falta Export Processing Zone. The unit would have the option to renew its EOU status or debond for production for domestic market in the light of industrial policy in force at that time in relation to manufacture of the items reserved for small scale sector and sectoral policy prevailing at that point of time

SEUBD
12/5/99

A.

It is noted that Net Foreign earning as a percentage of export (NFEP) calculated, as per formula given under the EOU Scheme has been projected as 21.87 % during the period of five years from the date of commencement of production. However, the unit would be required to achieve the minimum stipulated level of NFEP as prescribed in Appendix of the Export-Import Policy failing which the unit may be liable for penal action.

- (iii) It is noted that you do not envisage imported capital goods for the proposed project.
- (IV) It is noted that you have projected export turnover of US \$ 48,00,000.00 in five years as follows :

1st Year	US\$ 960000.00
2nd Year	US\$ 960000.00
3rd Year	US\$ 960000.00
4th Year	US\$ 960000.00
5th Year	US\$ 960000.00
Tot	US\$ 4800000.00

However the unit would achieve a minimum export performance as prescribed in Appendix-I of Export-Import Policy failing which the unit may be liable for penal action.

3. This Letter of Permission is valid for 3 years from its date of issue, within which you should implement the project and commence commercial production and would automatically lapse if an application for the extension of the validity is not made before the end of the said period. As soon as commercial production starts, an intimation to this effect should be sent to the Development Commissioner, Falta EPZ, Administrative Ministry /Depts concerned under intimation to Ministry of Commerce (EP Section).
4. You are requested to confirm acceptance of the above terms & conditions to the undersigned within 45 days.
5. All future correspondence for amendments/changes in terms and conditions of the approval letter or for extension of its validity if required etc. may be addressed to the Development Commissioner, Falta EPZ.
6. No built up space/shed is available at present and only developed land on lease would be available.
7. No import of plastic & scrap will be allowed.

Yours faithfully,
Chakrabarti
(d. Chakrabarti)

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ORDER SHEET

G.A. No.307 of 2008

W.P. No.747 of 2007

IN THE HIGH COURT AT CALCUTTA CONSTITUTIONAL WRIT JURISDICTION ORIGINAL SIDE

SANJAY CHOWDHARY.

-Versus-

COMMISSIONER OF CUSTOMS & ORS.

Mr. Samit Talukdar, Sr. Advocate with Mr.
Sournyajit Dasgupta, Mr. Debjyoti Manna & Mr.
Sutanu Karmakar, Advocates,

... for the petitioner

Mr. N.C. Roy Chowdhury, Sr. Advocate with Ms.
Sampa Sarkar & Mr. R.K. Choudhury, Advocates,

... for the respondents.

Before

The Hon'ble Justice
INDIRA BANERJEE

07.12.2009

The impugned order of the Commissioner of Customs (Port) dated 30th March, 2007 is set aside, the same being in violation of principles of natural justice.

The Commissioner of Customs (Port) shall consider the matter afresh after giving the petitioner an opportunity of hearing and pass a fresh reasoned order.

It will be open to the parties to agitate all questions before the Commissioner of Customs (Port) including the question of applicability of the letter dated 24th May, 2004 of the Development Commissioner to the Commerce Ministry. The adjudicating authority, that is, the Commissioner of Customs (Port) shall not be

swayed by the letter dated 22nd June, 2004 of the Commerce Ministry quoted in the order impugned.

The writ application is disposed of with the aforesaid directions.

Urgent certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities.

(INDIRA BANERJEE, J.)

K. Banerjee
Assistant Registrar (C.R.)

I

Government of India
Ministry of Commerce & Industry
Falta Special Economic Zone
2nd MSO Building 4th floor, Nizam Palace
234/4, AJC Bose Road, Kolkata-700 020
Tel.No.2247-2263/7923, 2240-4092; Fax: 2247-7923
E-Mail: fepz@wb.nic.in (Internet) dc-fepz@x400.nicgw.nic.in (Ninet)

No.FSEZ/LIC/T-10/99/ 307

Dated 13.04.2004

To
M/s. Transworld Business Corporation,
5-B Clive Ghat Street, 4th floor,
Kolkata-700001.

Subject :Permission for inclusion of items in LOP

Sir,

This has a reference to your letter Dt.08.04.2004 on the above subject.

2. In terms of para 32.3(b) of Appendix 14-II of Hand Book of Procedure, Vol.I,2002-2007 the items Garment & Jewellery has been included in the existing LOP No.FSEZ/LIC/T-10/99/1511 dt. 12.05.1999 for the purpose of production and export from your unit in Falta SEZ.

3. It may also be noted that inclusion of the item "Plastic Granules made out of Plastic Agglomerates/Floor Sweeping Granules" is approved being the same group of items as approved in the original LOP dt.12.05.1999.

4. It is noted that all Raw Materials ,Packing Materials, Machines, Chemicals etc. in relation to the items mentioned in para 2 above, will be procured locally.

5. It may be noted that this approval is valid till December 2004 since you have commenced commercial production in December,1999.

6. All other terms and conditions of Letter of Permission (LOP) dt. 12.05.1999 remain unchanged.

7. This has approval of the Development Commissioner

8. Receipt of this letter may please be acknowledged.

Yours faithfully
U. Roy Chowdhury
(Mrs. U. Roy Chowdhury)
Asstt. Development Commissioner



J

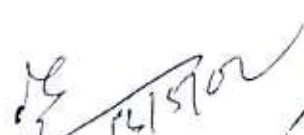
OFFICE OF THE DEVELOPMENT COMMISSIONER
FALTA EXPORT PROCESSING ZONE
MINISTRY OF COMMERCE & INDUSTRY,
DEPTT. OF COMMERCE,
NIZAM PALACE, 4TH FLOOR.,
2ND MSO BUILDING, KOLKAT - 700 020

OFFICE ORDER PART I NO. 65 DATED : 10.05.2002

In pursuance of the new EXIM policy 2002-2007, a Committee comprising of the following officials is constituted for the purpose of resolve the post approval difficulties of EEPZ units & 100% EOUs (outside the Zone) within the jurisdiction of Development Commissioner, Falta Export Processing Zone.

The Committee shall meet on Monday every week at 10.30 a.m. The difficulties being faced by units will be discussed in the meeting. The unit may intimate their problems in advance. Representatives of units may also participate in the meeting.

1. Development Commissioner , Falta Export Processing Zone
2. Dy. Commissioner of Customs, Falta Export Processing Zone
3. Dy. Commissioner of Customs, (Bond & 100% EOUs), Custom House, 15/1, Strand Road, Kolkata-700 001 looking after the works of 100% EOUs under the jurisdiction of DC, FEPZ
4. Asstt. Development Commissioner, FEPZ.


(Manoj Kumar)
Development Commissioner



Issued from File No.5(24)/2002/ 1333
Dated : 10.05.2002

Distribution

1. All Officers/Staff members of FEPZ & Customs
2. Zone Office.
3. All FEPZ Units
4. All 100% EOUs.
- ✓ 5. Office Order Register.

K

**OFFICE OF THE DEVELOPMENT COMMISSIONER
FALTA SPECIAL ECONOMIC ZONE**

Sub: Minutes of the 212th meeting of the Committee constituted vide this Office Order Part 1 No.65 dated 01.06.2002 in pursuance of the Foreign Trade Policy 2004-09, held on 23.08.2006

The minutes of the 211th meeting held on 16.08.2006 were confirmed.

Discussions were held in the conference room of EPCES at Nizam Palace, under the Chairmanship of Development Commissioner, Falta SEZ with Sr(AO), Shri D. P. Das, Deputy Commissioner of Customs, FSEZ, ADC(AD), ADC(URC), ADC(MLD), ADC(PKG), ADC(SP) & Regional Director (EPCES) were present.

1. **Matters relating to Falta SEZ**

(a) The request of M/s. Infinity Electric Pvt. Ltd. for sending a copy of Form-H (Bond cum Legal Agreement) at the Excise Check-post at Jogbani at Nepal Border for clearance of export from the checkpost was discussed. It was decided that a copy of the Form-H may be sent to the concerned authorities. Regarding problem of valuation of DTA sale of M/s. Infinity Electric Pvt. Ltd, it was decided that average purchase price as endorsed by the Central Excise Authority for a month may be taken for clearance of goods in DTA after adding cost of conversion charges and profit. If required, valuation /certification for quality of goods may be done by Registered Valuer also.

[Action: DC(CUS)/ADC(URC)]

(b) The request of M/s. Trishan Exports Pvt. Ltd regarding renewal of validity period of LOP was considered and it was decided to renew the same considering their foreign trade performance.

[Action: ADC(URC)]

(c) The request of M/s. Mercury Exports & Mfg. Pvt. Ltd. regarding validity period of LOP was considered and it was noted that their LOP was still valid for 5 years from the date of commencement of their activities.

[Action: DC(CUS)/ADC(URC)]

(d) Application of M/s. Min Met Chem FZC for setting up a unit for manufacture and export of copper alloy was considered and it was found that there were certain deficiencies in the application. It was decided to get these deficiencies clarified first and then an inspection should be carried out.

[Action: ADC(URC)]

(e) Application of M/s Acknit Knitting Ltd. for setting up their 3rd unit for manufacture and export of Nitrile coated gloves, latex gloves and seamless gloves was considered and it was decided to request the Director of the company to be present in the next UAC meeting for detailed discussion in the matter.

(d) The request for removal of scrap (hazardous material) of M/s. Deltmal Safety Shoes Ltd., generated in course of production process was discussed and it was decided that the waste material may be removed to Haldia (Chaitnyapur) in consultation with West Bengal Pollution Control Board. Regarding clearance of DBK and "B" Pair shoes, the unit was advised to meet DC (Cus) for settlement of the pending cases.

(e) It was noted that dissimilar items had been excluded from the LOP of M/s. Transworld Pvt. Ltd., w.e.f. 23.6.2006. It was decided that NFE achievement may be calculated on the existing permissions till the date of cancellation.

(f) The request for clearance of old stock of tea of M/s. Qualitea World Pvt. Ltd., was discussed and it was decided that the unit should be requested again to pay the outstanding rent first.

(g) Regarding permission for inclusion of item of additional item to the existing LOP of M/s. Lexus Apparels was considered and it was decided that the unit should be advised to undertake manufacturing activity first and then further request will be entertained.

(h) The proposal of United Sales Agency for setting up an unit at SEZ for manufacture and export of Bi-cycle, Bi-cycle parts & accessories was considered and it was noted that export of spare parts would amount to be a trading activity of the unit. Since both manufacturing and trading license cannot be allowed in one LOP, it was, therefore, decided to allow LOP for international trading only.

[Action: ADC(URC)]

2. Matters relating to 100% EOUs

(a) It was noted in the meeting that M/s. Mittal Techno Pack Pvt. Ltd., engaged in manufacture of jumbo bags made DTA sale to the tune of Rs.286.95 lakhs on payment of concessional duty but without permission of Development Commissioner which is mandatory as per para 6.8(a) of FTP. The representative of the unit explained that this DTA sale was made due to ignorance of rules and regulations. But they have made export to the tune of about Rs.10.00 cr and they had achieved NFE. In view of the above, it was decided that the unit should submit formal application for DTA sale for adjustment of their DTA sale. The unit was also advised to follow the EXIM guidelines in future.

(b) The request of M/s.Mida & Co. Pvt. Ltd., for inclusion of new items like ready to eat meal, green pepper in Brine, canned/bottle fruits in syrup/juice in their existing LOP was considered and it was noted that this would amount to bringing ready-made material for export. Since trading activity is not permissible under EOU scheme, the proposal was rejected.

(c) Application of M/s.WPP Packaging for manufacture and export of PP Woven bags under 100% EOU Scheme at Rajarhat was considered and it was decided that the existing factory of the unit may be inspected.

(d) The proposal of M/s.Andrew Garcia Marketing Co.Pvt. Ltd., was considered and considering the inspection report, it was decided to issue LOP.

(e) The request for inclusion of grinding wheel by M/s Composite Tools (I) Pvt. Ltd., was considered and it was decided to include the same considering their good export performance.

[Action : ADC(AD)]

(f) M/s. Metaldyne Industries Ltd, a 100% EOU submitted a claim for refund of CENVAT. As per Rules refund of CENVAT would be made by the jurisdictional Excise Authority. However, to ascertain the difficulty of the unit, it was decided to request the representative of the unit to be present in the next UAC meeting.

[Action : ADC(PKG)]

(g) M/s. Fenasia Ltd. has requested for permission to sale/supply of some leather chemicals in DTA against ARO and it was noted that the items which were mentioned were not tallying with the items of manufacture mentioned in the LOP. Accordingly, it was decided to ask the unit to indicate HS Code of the item which were being supplied in DTA.

[Action : ADC(AD)]

(h) M/s. Rotomac Electricals has requested for inclusion of laminated iron stack. This was considered and it was noted that permission for spare parts has already been incorporated in the LOP and since laminated iron steel is a spare part for armature, the necessity for such inclusion may be clarified further..

(i) The request for M/s. Arintex Global for withdrawal of the refusal of benefits under LOP dated 26.5.1998 was considered and since there was a case pending with the SIB, the representative of the unit should be requested to appear before the Approval Committee with all supporting documents in connection with the withdrawal of the pending case with the SIB.

(i) Regarding Inter-Unit supply of black Tea by M/s. Madhu Jayanti International, the unit submitted a report on the use of Decafinated tea. The DC, Customs was advised to examine the matter and give his opinion in the next UAC meeting.

[Action : ADC(AD)]

(k) The request of M/s. Tara Holding for re-allocation and withdrawal of DTA sale permission was considered and was discussed in detail. This unit was thoroughly inspected by ADC(AD). Her inspection report was discussed. During her visit in the factory, she found that the company had been functioning with great difficulty as there was no power connection and there was serious problem of ventilation because in paucity of space. This is causing serious health problem for the labourers. Accordingly, it was decided to allow re-allocation of the unit to 4 (4A, 4A/1, 4B, 4B/1), Minerva Garden, Joka from 5. Regarding withholding of DTA sale permission, it was decided to withdraw the restriction imposed earlier because of their physical export performance.

[Action : ADC(AD)]

3. Administrative & General Matters

(i) Request of M/s.Acknit Knitting Pvt. Ltd., for issuance of "NOC" for insurance claim for the damage of goods due to caused of fire in their unit at Falta SEZ and it was decided to issue no objection certificate to the unit subject to the condition that there were no other claimants.

[Action : ADC(SP)]

(ii) The request for payment of TED to M/s.Cresmac Foundry, a Zone unit was discussed. In absence of certification by Customs, the case was not being processed. Since at that point of time no records were maintained by Customs, certificates from Security officer may be tallied with Gate Register maintained by the company. Accordingly it was decided that Mrs. Uma Roy Chowdhury, ADC and Shri S.K. Das, Inspector may verify the Gate Register maintained by the company and report accordingly.

[Action: ADC(URC)]

(iii) It was mentioned that M/s.Manaksia Ltd., and M/s. Continental Technologies Pvt. Ltd., had surrendered their land which had been resumed by us. Part of this land had been allotted. However, these two units have not yet debonded inspite of repeated requests. Non-allotment of land would mean loss of revenue and invite audit objection. The remaining land should therefore be allotted. M/s. Patton India has requested for further allotment of 20,000 sq. mtr. of land immediately for implementation of their project. Since M/s. Manaksia Ltd./ M/s. Continental Technologies Pvt. Ltd have already surrendered the land, it was decided to take over possession of the surrendered land from them and allot 16,000 Sq.mtr. of additional land to M/s. Patton International Ltd.

[Action : ADC(PKG)]

(iv) It was noticed in the Times of India that Govt. of West Bengal was going to acquire 23.19 acres of land for setting up of export processing zone in the Mouza Uttarsimulberia, Akalmegh and Nainan. Moreover, Land Acquisition Deptt. has requested to place a fund of Rs.3,50,68,680/- towards the cost of the land. Since both these matters were not clear to this department, it was decided that ADC(MLD) would go and meet the ADM(LA) and collect the exact information of the case and place the matter in the next UAC meeting.

[Action : ADC(MLD)]

(v) The proposal for raising hiring charge of non-A.C. Ambassador as submitted by the agency was examined and it was noted that for a long time this agency had been supplying non-AC Ambassador car @ Rs.4.80 per km. or Rs.48/- per hours whichever is higher. Considering the price hike of fuel etc. it was decided to allow increase the rate @ Rs.6/- per km. or Rs.55/- per hour with effect from 01.08.2006 as had been requested by them

[Action : ADC(PKG)]

(vi) It was noted that 2 posts of Assistant Security Officers are filled up but one post of Security Officer is lying vacant for a long time for which advertisement was made. The Committee felt that for smooth maintenance of security in the Zone, one additional Asstt. Security Officer will be sufficient.

In view of the above, it was noted that services of Shri Tapan Das who was engaged as ASO in the Zone two years back on a yearly contract basis, was discontinued. He had approached CAT and there is a direction from the Central Administrative Tribunal for consideration of the application of Shri Tapan Das for the post of ASO along with other candidates.

Accordingly, it was decided to appoint Shri Tapan Das again as Assistant Security Officer of the FSEZ for one year contract on probation after downgrading the post of Security Officer.

[Action : ADC(^{PKG}AB)]

(vii) It was brought to the notice of the member that only a few FSEZ units have submitted APR for the year 2005-06, although the cut of date of submission has expired on 30th June, 2006. Therefore, it was decided that a reminder should be issued to the defaulter units in this regard, indicating that the report should be submitted within 8th September, 2006, failing which action will be initiated in terms of FT(D&R) Act and as per SEZ Act and Rules, 2006.

[Action : ADC(^{URC}PKG)]

4. The minutes have been approved by Development Commissioner, Falta SEZ.


(M.L. Dutta)
Assistant Development Commissioner

File No.5(10)/2002/ 3232
Dated : August 29, 2006
Distribution : All Members.

:5:

ADC (URC)



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Government of India
Ministry of Commerce & Industry
FALTA SPECIAL ECONOMIC ZONE
2nd MSO Building, Nizam Palace, 4th Floor,
234/4, Acharya J.C. Bose Road, Kolkata-700 020.
Telephone No.2287-2263/4092, Tele-Fax-2247-7923
E-mail: fepz@wb.nic.in(Internet),de-fepz@x400.nicgw.nic.in(Nicnet)

F. No. FSEZ/LIC/S-37/99/2100 1881 / 1882 - 1883

23.06.2006

1881 M/s Transworld Business Corporation,
5-B, Clive Ghat Street
4th floor, Kolkata- 700 001

Sir,

This has a reference to this office letter No. FSEZ/LIC/T-10/96/307 dated 13.04.2004 granting permission for inclusion of Garment & Jewellery in the existing LOP No. FEPZ/LIC/T-10/99/1511 dated 12.05.1999, which was subsequently renewed vide this office letter No.FEPZ/LIC/T-10/99/6803 dated 22.12.2004 extending the validity period of Letter of Permission of your unit for a period of two years with effect from 28.12.2004 followed by further period of extension of three years beyond 27.12.2006 vide this office letter No. FEPZ/LIC/T-10/99/4341 dated 16.09.2005 .

2. In the original LOP of your unit bearing No. FEEZ/LIC/T-10/99/1511 dated 12.05.1999, permission was accorded for setting up a unit for manufacture of Lay Flat Tubes, Bags, Garbage Bags, Sheets, Film (LDPE/HDPE/PP/BOPP). Subsequently, Plastic Granules made out of Plastic Agglomerates/Floor Sweeping Granules and Garment & Jewellery were included vide this office letter No. FSEZ/LIC/LIC/T-10/99/307 dated 13.04.2004, as requested by your unit vide letter dated 08.04.2004. Since the included items are dissimilar in nature, a proposal was sent from this office to the Ministry of Commerce & Industry, Department of Commerce, Government of India, Udyog Bhawan , New Delhi vide this office letter 1(11)/2004/1369 dated 24.05.2004 for conveying a decision in this regard whether broad banding through inclusion of those items should be permitted. The Ministry of Commerce & Industry had turned down the proposal vide letter No. 13/1/2004-EOU dated 22.06.2004

3. Meanwhile, a wing of CRAD, under the control of Commissionerate of Customs, Kolkata visited and studied the matters relating to SEZ units at Falta and conveyed their objection to consider the export of dissimilar items so as to enable the Plastic processing units to achieve + NFE vide letter No. (06)26/106 dated 18.05.2006

Contd...2/-



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4. It is, therefore, informed that your unit should continue Foreign Trade activity in the zone for manufacture and export of Lay Flat Tube, Garbage Bags/Bags/Sheets/Films (LDPE/HDPE/PP/BOPP) and which were approved in its original LOP No.FEPZ/LIC/T-10/99/1511 dated 12.05.1999, and Plastic Granules made out of Plastic Agglomerates, Floor sweeping Granules which were included vide this office letter No FSEZ/LIC/T-10/99/307 dated 13.04.2004. Permission for inclusion of Garments & Jewellery granted vide this office letter dated 13.04.2004 should be treated as cancelled with immediate effect.

5. All other terms and conditions of the original LOP dated 12.05.1999 remain unchanged.

6. Please acknowledge the receipt of this letter.

Yours faithfully,

AC

(Arun Kr. Bit)

Development Commissioner

Arundhanee S. Das
Development Commissioner
Falta Special Economic Zone (SEZ)
Ministry of Commerce, Govt. of India
Falta - 751002

Copy to :1.Deputy Commissioner of Customs
Falta Special Economic Zone
Falta

2. Zone office, Falta

AC

(Development Commissioner)

5 Day 23/6/08

L

Government of India
Ministry of Commerce & Industry
Falta Special Economic Zone
2nd MSO Building 4th floor, Nizam Palace
234/4, AJC Bose Road, Kolkata-700 020
Tel.No.2287-2263/7923/4092; Fax: 2287-3362

No. FSEZ/LIC/T-10/2009/5569

Dated : 31.01.2019

To
The Deputy Commissioner of Customs &
Specified Officer,
Falta SEZ, Falta.

Sub : Order in Original No. KI/Cus/Airport/Admn/21/2010 dated 08.11.2010 passed by the Commissioner of Customs(A&A) in the matter of M/s. Transworld Business Corporation and CESTAT Final Order No. 76432/2018 dated 06.07.2018

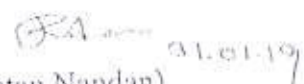
Sir,

This has reference to your letter No. FSEZ/12(580)/Cus/5067 dated 03.01.2019 on the subject mentioned above.

In this connection, I am directed to inform you that as per this office records available the unit has achieved positive NFE cumulatively during the period 2000-2001 to 2005-06. This is for your information and necessary action at this end.

This issues with the approval of Development Commissioner.

Yours faithfully,


(Ratan Nandan)
Asstt. Development Commissioner

স্বাক্ষরিত
স্বাক্ষর/ SIGNATURE &
তারিখ 04/02/19

M

Government of India
Ministry of Commerce & Industry
Falta Special Economic Zone
2nd MSO Building 4th floor, Nizam Palace
234/4, AJC Bose Road, Kolkata-700 020
Tel.No.2287-2263/7923/4092; Fax: 2287-3362

No. FSEZ/LIC/T-10/2009/3449

Dated : 07.01.2020

To
The Specified Officer,
Falta SEZ, Falta,
24 Parganas(South)

Sub : Appeal before Hon'ble High Court against CESTAT's Final Oder No. 76432 dated 06.07.2018 in Appeal No.C/82/20111-DB in the matter of the Commissioner of Customs(Airport & Admn)-VS-M/s. Transworld Business Corporation and subsequent intimation of the order passed by Hon'ble High Court CUSTA 16 of 2019 & GA 827 of 2019-reg.

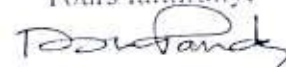
Sir,

This has reference to Depts. ISN No. FSEZ/12(580)/Customs/3286 dated 30.12.2019 on the subject mentioned above.

It may be stated that this office has already communicated to the Deputy Commissioner of Customs, FSEZ, Falta vide letter dated 31.01.2019 that M/s. Transworld Business Corporation has achieved positive NFE cumulatively during the period 2000-2001 to 2005-06 based on records available with this office.

However, it is confirmed that the unit has achieved NFE as per the Policy in v during the period.

Yours faithfully,



(Dr. B.K. Panda)

Development Commissioner

07/01/20



FALTA SPECIAL ECONOMIC ZONE
Ministry of Commerce & Industry, Government of India
4th Floor, 2nd MSO Building, Nizam Palace,
234/4 AJC Bose Road, Kolkata -- 700 020
Phone: 2287-2263, 2287-7923, 2281-3117 Fax : (033)2287-3362
Email: fsez@nic.in Website: <http://fsez.nic.in>



No. FSEZ/LIC/T-10/2009/1331

Dated the 16th July, 2019

To
M/s. Transworld Business Corporation (Manufacturing)
5B- Clive Ghat Street,
(N. C. Dutta Sarani)
4th Floor,
Kolkata-700 001

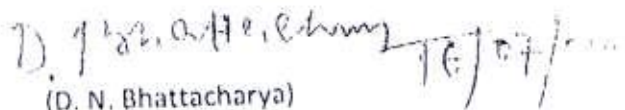
Sir,

Enclosed please find herewith a copy of letter No. FSEZ/LIC/T-10/2009/5569 dated 31.01.2019 issued in favour of the Deputy Commissioner of Customs & Specified Officer, Falta SEZ, Falta in response to the letter No. FSEZ/12(580)/Cus/5067 dated 03.01.2019 informing that the unit has achieved the positive NFE cumulatively during the period 2000-2001 to 2005-06.

This issues with the approval of Development Commissioner, FSEZ.

Yours faithfully,

Encl: As above


(D. N. Bhattacharya)
Assistant Development Commissioner