

Agenda Notes for discussion in the 152nd Meeting (11th Meeting of the 2022 Series) of the Unit Approval Committee for SEZs through Hybrid Mode, to be held on the 30th November 2022 at 1.00 P.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.

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Agenda Item No. 1	Request for inclusion of additional items viz. "Powder Carbon, Treated Carbon, Oxidized Carbon & Black Master Batch" in the existing LOP dated 21.04.2009 of M/s. Himadri Speciality Chemicals Ltd., Falta SEZ, Falta in addition to the existing items of manufacture and export.	Page No.9-10
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Name of the SEZ: DLF IT/ ITES SPECIAL ECONOMIC ZONE

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

Agenda Item No. 10	Request of M/s. Cognizant Technology Solutions India Pvt. Ltd. for renewal of LOA No. SEZ/LIC/C-12/ (UNITECH)/2012/2094 dated 03.09.2012 for next 5(five) years beyond 08.11.2022 – regarding.	Page No.21-23
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Monitoring of Annual Performance of SEZ Units

Sl. No.	Name of the Unit	Name of the Zone	Period of Monitoring	Page No.
1.	Sai Industries	Falta SEZ	2020-21 & 2021-22	Page No. 27-28

Action taken report of 151st Meeting of the Unit Approval Committee held on 18th November, 2022 at 11.30 A.M. through Hybrid Mode under the Chairmanship of Development Commissioner, Falta Special Economic Zone at 4th Floor, 2nd MSO Building, Nizam Palace, 234/4, AJC Bose Road, Kolkata-700 020.

Monitoring of Annual Performance of SEZ Units w.r.t Minutes of 151st UAC Meeting held on 18.11.2022

Sl. No.	Name of the Unit	Name of the Zone	Period of Monitoring	Page No.
1.	M/s. J. V. Gokal & Co. Pvt. Ltd.	Falta SEZ	2019-20, 2020-21	(+) NFE taken note of.
2	M/s. Delta Plus India Pvt. Ltd.	Falta SEZ	2021-22	(+) NFE taken note of. Unit to submit employment details
3.	M/s. Capgemini Technology Services India Ltd.	Candor IT/ ITES SEZ	2020-21 & 2021-22	(+) NFE taken note of. Unit to submit employment details as well as clarification for pending realization.
4.	M/s. Capgemini Technology Services India Ltd.	Candor IT/ ITES SEZ	2020-21 & 2021-22	(+) NFE taken note of. Unit to submit employment details.
5.	M/s. Cognizant Technology solutions India Pvt. Ltd.	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
6.	Cognizant Technology solutions India Pvt. Ltd.	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
7.	Cognizant Technology Solutions India Pvt. Ltd.	Candor IT/ ITES SEZ	2020-21 & 2021-22	(+) NFE taken note of.
8.	II Global	Candor IT/ ITES SEZ	2020-21 & 2021-22	(+) NFE taken note of. Unit to clarify on pending realization.
9.	M/s. Indorama Ventures Global Shared Services Pvt. Ltd. (Candor SEZ)	Candor IT/ ITES SEZ	2021-22	(+) Cumulative NFE taken note of. Initially the NFE was projected as (-) However, the unit clarified that value of supplies made under Rule 53A (h), so there is no (-) NFE
10.	M/s. Seamless Pvt. Ltd.	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
11.	M/s. Codeclouds IT Solutions Pvt. Ltd.	Candor IT/ ITES SEZ	2020-21	(+) NFE taken note of. Unit to submit

				APR for the FY 2021-22 immediately.
12.	M/s.TCS Ltd	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
13.	M/s.TCS Ltd	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
14.	M/s.TCS Ltd	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
15.	M/s.Genpact India Pvt. Ltd. (Unit-II)	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
16.	M/s.Genpact India Pvt. Ltd. (Unit-III)	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
17.	M/s.Cognizant Technology solutions India Pvt. Ltd.	DLF IT/ ITES SEZ	2021-22	(+) NFE taken note of.
18.	M/s. Cognizant Technology Solutions India Pvt. Ltd. (Unit-2)	(Kolkata IT Park, Bantala, West Bengal)	2020-21 & 2021-22	(+) NFE taken note of.
19.	M/s. Cognizant Technology Solutions India Pvt. Ltd. (Unit-1)	(Kolkata IT Park, Bantala, West Bengal)	2020-21 & 2021-22	(+) NFE taken note of.

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 151st Meeting (10th 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 18.11.2022 at 11.30 A.M. in the chamber of Development Commissioner, Falta Special Economic Zone, 4th floor, 2nd MSO Building, Nizam Palace, 234/4, AJC Bose Road, Kolkata-700020 through Video Conferencing regarding Falta SEZ, Manikanchan SEZ, Candor Kolkata One Hi-tech Structures Ltd. IT/ITES SEZ, Wipro Ltd. IT/ ITES SEZ and DLF Ltd. IT/ITES SEZs. List of participants is enclosed at Annexure-I.

Shri Satish Kumar, Chairman & CEO welcomed all the members present in the meeting and requested Shri Lakshmi Kanta Halder, Dy. Development Commissioner, Falta SEZ to place the agenda before the Committee for discussion.

Item wise decisions taken were as under:

Agenda Item No. 1: Ratification of the minutes of 149th UAC meeting held on 31.10.2022.

Minutes of the 149th UAC were circulated to all the members of UAC.

The following Agenda points issued by the 149th UAC have been inadvertently issued incorrectly. Thus, the following Agenda points are placed before UAC for ratification:-

Monitoring of Annual Performance of SEZ Units w.r.t Minutes of 149th UAC Meeting held on 31.10.2022

SL No.	Name of the Unit	Name of the Zone	Period of Monitoring	Remarks
01.	M/s. Suman Jewellery (Delhi) Pvt Ltd	Manikanchan SEZ	2020-21	(+) NFE taken note of. Delay in submission of APRs condoned by UAC. Unit to follow timelines.
02	Kishan Lal Jewels	Manikanchan SEZ	2020-21	(+) NFE taken note of. Delay in submission of APRs condoned by UAC. Unit to follow timelines.
03.	M/s. S.B. Creation	Manikanchan SEZ	2020-21	(+) NFE taken note of. Unit to clarify the position of pending realization and action taken by the unit for netting off. Delay in

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Sl. No.	Name of the Unit	Name of the Zone	Period of Monitoring	Remarks
				submission of APRs condoned by UAC. Unit to follow timelines.
04.	M.s Websol Energy System Ltd	Falta SEZ	2019-20, 2020-21 & 2021-22	(-) NFE taken note of. SCN may be issued to the unit.
05.	M/s. TCS Ltd	Candor Kolkata One Hi-Tech Structures Ltd. IT/ITES SEZ	2021-22	(+) NFE taken note of. Unit to clarify the position of pending realization.
06.	M/s. Cheviot Cycle Company	Falta SEZ	2019-20 & 2020-21	(+) NFE taken note of. Pending realization of Rs.9234.26 Lakhs & 9843.05 Lakhs.

Monitoring of Annual Performance of SEZ Units w.r.t Minutes of 151st UAC Meeting held on 18.11.2022

Sl. No.	Name of the Unit	Name of the Zone	Period of Monitoring	Page No.
1.	M/s. J. V. Gokal & Co. Pvt. Ltd.	Falta SEZ	2019-20, 2020-21	(+) NFE taken note of.
2	M/s. Delta Plus India Pvt. Ltd.	Falta SEZ	2021-22	(+) NFE taken note of. Unit to submit employment details
3.	M/s. Capgemini Technology Services India Ltd.	Candor IT/ ITES SEZ	2020-21 & 2021-22	(+) NFE taken note of. Unit to submit employment details as well as clarification for pending realization.
4.	M/s. Capgemini Technology Services India Ltd.	Candor IT/ ITES SEZ	2020-21 & 2021-22	(+) NFE taken note of. Unit to submit employment details.
5.	M/s. Cognizant Technology solutions India Pvt. Ltd.	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.

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6.	Cognizant Technology solutions India Pvt. Ltd.	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
7.	Cognizant Technology Solutions India Pvt. Ltd.	Candor IT/ ITES SEZ	2020-21 & 2021-22	(+) NFE taken note of.
8.	II Global	Candor IT/ ITES SEZ	2020-21 & 2021-22	(+) NFE taken note of. Unit to clarify on pending realization.
9.	M/s. Indorama Ventures Global Shared Services Pvt. Ltd.(Candor SEZ)	Candor IT/ ITES SEZ	2021-22	(+) Cumulative NFE taken note of. Initially the NFE was projected as (-) However, the unit clarified that value of supplies made under Rule 53A (h), so there is no (-) NFE
10.	M/s. Seamless Pvt. Ltd.	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
11.	M/s.Codeclouds IT Solutions Pvt. Ltd.	Candor IT/ ITES SEZ	2020-21	(+) NFE taken note of. Unit to submit APR for the FY 2021-22 immidiately.
12.	M/s.TCS Ltd	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
13.	M/s.TCS Ltd	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
14.	M/s.TCS Ltd	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
15.	M/s.Genpact India Pvt. Ltd. (Unit-II)	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
16.	M/s.Genpact India Pvt. Ltd. (Unit-III)	Candor IT/ ITES SEZ	2021-22	(+) NFE taken note of.
17.	M/s.Cognizant Technology solutions	DLF IT/ ITES SEZ	2021-22	(+) NFE taken note of.

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	India Pvt. Ltd.			
18.	M/s. Cognizant Technology Solutions India Pvt. Ltd. (Unit-2)	(Kolkata IT Park, Bantala, West Bengal)	2020-21 & 2021-22	(+) NFE taken note of.
19.	M/s. Cognizant Technology Solutions India Pvt. Ltd. (Unit-1)	(Kolkata IT Park, Bantala, West Bengal)	2020-21 & 2021-22	(+) NFE taken note of.


 (Lakshmi Kanta)
 Deputy Development Commissioner

File No. 1(59)/151thUAC/2022

Dated 24/11/2022

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 nd Floor), 180 Shantipally, R.B. Connector, Kolkata-700 107.
2.	Smt. Dona Ghosh, Jt. DGFT Office of the Additional Director General of Foreign Trade, Government of India, 4, Esplanade East Kolkata- 700069
3.	Shri S.Bhattacharya, Advisor Project WBIDC, 23, Camac Street, 5 th Floor, Kolkata-700 017
4.	Shri Bappaditya Banerjee, Assistant Commissioner of Customs, Air Cargo Complex, Netaji Subhas Bose Airport, Kolkata-700 052


 24/11/22

FALTA SPECIAL ECONOMIC ZONE

152nd UAC meeting to be held on 30th November, 2022

Agenda No.1

Sub:-Request for inclusion of additional items viz. “Powder Carbon, Treated Carbon, Oxidized Carbon & Black Master Batch” in the existing LOP No. FSEZ/LIC/H-16/2009/372 dated 21.04.2009 of M/s. Himadri Speciality Chemicals Ltd., Falta SEZ, Falta in addition to the existing items of manufacture and export.

M/s. Himadri Speciality Chemicals Ltd., a manufacturing unit in Falta SEZ, Falta, South 24 Parganas, West Bengal has requested for inclusion of additional items viz “Powder Carbon, Treated Carbon, Oxidized Carbon & Black Master Batch” in their existing LOP No. FSEZ/LIC/H-16/2009/372 dated 21.04.2009 in addition to the existing items of manufacture in terms of provision of Rule 19(2) of SEZ Rules, 2006. The details of the unit are as follows :-

1.	Name of the unit	M/s. Himadri Speciality Chemicals Ltd. (Previously M/s. Himadri Chemicals & Industries Ltd).
2.	Registered office address	Fortune Tower, 23-A, Netaji Subhas Road, 8 th Floor, Kolkata- 700 001, West Bengal.
3.	Location of the unit	FSEZ, Sector-I, Shed No. 2 South 24 Parganas
4.	Letter of Approval No. & Date	FSEZ/LIC/H-16/2009/372 dated 21.04.2009
5.	Nature of the unit	Manufacturing unit
6.	Date of Commencement of Commercial production	27.07.2011
7.	Items of Manufacturing permitted	Initially it was super Plasticizer but changed to Advance Carbon Materials viz. Coal Tar (semi-Solid), Pitch/Oil, Carbon Powder, Synthetic Graphite Powder etc.
8.	Validity of LOA	26.10.2024
9.	Name of the Director.	Dr.Soumen Chakraborty
10.	Monitoring of APR completed	2019-20
11.	Whether achieve (+)ve NFE	Monitored by the UAC and achieved (+) NFE.
12.	Performance of Export activity based on the APR.	2018-19 :- 7.70 Crore 2019-20 :- 4.59 Crore 2020-21 :- Nil
13.	Employment	20
14.	Investment	4.00 Cr.

15.	Details of item to be included	Product	Annual Capacity	ITC HS Code	
		Powder Carbon	2800 MT	28030090	
		Treated Carbon	1400 MT	32041780	
		Oxidized Carbon	1400 MT	32041790	
		Black Master batch	70000 MT	32064990	
16.	Pending realization of foreign currency if any based on the APR 2020-21.	Nil			
17.	Export projections for the next five years (Rs. In lakhs)	Year	Export	Import	DTA Sale
		2022-23	200	Nil	130
		2023-24	400	Nil	260
		2024-25	800	Nil	530
		2025-26	1000	Nil	660
		2026-27	1500	Nil	1000
18.	Rule provision	In terms of provision of first Proviso in Rule 19(2) of SEZ Rules, 2006, the Approval Committee may approve for broad banding by way of inclusion of additional items as a similar goods and activities mentioned in the LOP.			

Hence, the matter is placed before the Unit Approval Committee for discussion/ decision.

FALTA SPECIAL ECONOMIC ZONE

152nd UAC meeting to be held on 30th November, 2022

Agenda No.2

Sub:-Request for Service Tax Exemption on Default Authorized Services, by M/s. Patton International (Unit-II), holding LOP No. FSEZ/LIC/P-44/2021/1432 dated 31.08.2022 - regarding.

M/s. Patton International Limited (Unit-II), a unit in Falta SEZ, holding LOP No.FSEZ/LIC/P-44/2021/1432 dated 31.08.2022 for manufacture and export of Plated Steel Pipe fittings from Falta SEZ, has requested vide their letter dated 08.09.2022, a list of following services, to be permitted, which is actually used by them for Service Tax Exemption as default authorized uniform list of Services issued vide DOC letter No.D.12/19/2013-SEZ dated 19th November, 2013 and subsequent orders. The unit has also submitted justification for each of the services.

Sl. No.	Service Category
1.	General Insurance & Business services
2.	Survey and Map making
3.	Works contract service
4.	Courier service
5.	Custom House Agent service
6.	Clearing & Forwarding Agents Service
7.	Security Agency Services
8.	Cargo Handling Services
9.	Commercial or Industrial Construction Services
10.	Erection Commissioning & Installation Services
11.	Management, Maintenance or repair
12.	Technical testing & analysis services
13.	Goods Transport Agency services
14.	Manpower Recruitment & Supply Agency services
15.	Telecommunication Service
16.	Computer network service
17.	Transport of goods by Air/Rail/Road Services
18.	Cleaning Activity Services
19.	Consulting Engineer's Services
20.	Interior Decorator Services
21.	Internet Communication Services
22.	Packaging activity Services
23.	SEZ Online services
24.	Travel Agent Services
25.	Accommodation Services

The matter is placed before the UAC for discussion/ decision.

FALTA SPECIAL ECONOMIC ZONE

152nd UAC meeting to be held on 30th November, 2022

Agenda No.3

Sub:-Request for Service Tax Exemption on Default Authorized Services, by M/s. Patton International (Unit-I), holding LOP No.FSEZ/LIC/P-28/2003/1314 dated 22.05.2003 - regarding.

M/s. Patton International Limited (Unit-I), a unit in Falta SEZ, holding LOP No. FSEZ/LIC/P-28/2003/1314 dated 22.05.2003 for manufacture and export of Plated Steel Pipe fittings from Falta SEZ, has requested vide their letter dated 08.09.2022, a list of following services, to be permitted, which is actually used by them for Service Tax Exemption as default authorized uniform list of Services issued vide DOC letter No.D.12/19/2013-SEZ dated 19th November, 2013 and subsequent orders. The unit has also submitted justification for each of the services.

Sl. No.	Service Category
1.	General Insurance & Business services
2.	Survey and Map making
3.	Works contract service
4.	Courier service
5.	Custom House Agent service
6.	Clearing & Forwarding Agents Service
7.	Security Agency Services
8.	Cargo Handling Services
9.	Commercial or Industrial Construction Services
10.	Erection Commissioning & Installation Services
11.	Management, Maintenance or repair
12.	Technical testing & analysis services
13.	Goods Transport Agency services
14.	Manpower Recruitment & Supply Agency services
15.	Telecommunication Service
16.	Computer network service
17.	Transport of goods by Air/Rail/Road Services
18.	Cleaning Activity Services
19.	Consulting Engineer's Services
20.	Interior Decorator Services
21.	Internet Communication Services
22.	Packaging activity Services
23.	SEZ Online services
24.	Travel Agent Services
25.	Accommodation Services

The matter is placed before the UAC for discussion/ decision.

FALTA SPECIAL ECONOMIC ZONE

152nd UAC meeting to be held on 30th November, 2022

Agenda No.4

Sub:-Request of M/s. Ostern Pvt. Ltd., for renewal of LOA No. FSEZ/LIC/O-8/2012/150 dated 09.04.2012, for completion of de-bonding purpose - regarding.

M/s. Ostern Pvt. Ltd., a unit in FSEZ has applied for renewal of LOA No. FSEZ/LIC/O-8/2012/150 dated 09.04.2012. The matter of renewal of LOA for de-boding purpose has been earlier placed before the 124th UAC meeting held on 18.11.2020 and the LOA of Unit was renewed w.e.f. 16.11.2020 for period of (six) 6 months. Subsequently, their LOA expired on 16.05.2021 and Unit's request for renewal for another 1(one) year i.e. w.e.f.17.05.2021 to 16.5.2022 was approved in the 134th UAC meeting held on 29.09.2021, exclusively for de-bonding purpose. Since, their said LOA extension also expired on 16.05.2022, now the unit has requested for renewal of their LOA for a further period of one year w.e.f.**17.05.2022 to 16.5.2023** for completion of de-bonding process.

In this context, it is to be mentioned that an appeal is lying before the Commissioner of Customs (Appeal), Custom House, Kolkata and the Customs, FSEZ vide their ISN dated 25.05.2021 issued from Customs Wing, it has been pointed out that at the time of debonding (Exit of the Unit), the unit should be required to furnish total Bank Guarantee equivalent to the outstanding confirmed dues of **Rs.1,30,16,067/-** or as determined on recalculation of Interest amount. The unit rather chose to wait for the outcome of their Appeal lying before the Commissioner of Customs (Appeal), Custom House, Kolkata, than to furnish BG of such amount. The unit has already removed their assets (capital goods) by furnishing BG equivalent to market value of such goods and is presently not doing any activity from Falta SEZ. FSEZ, Customs has stated in Noting/ Page 67 that their LOP needs to be kept alive for awaiting outcome of their Appeal.

In terms of Rule 19(6A)(3), the Development Commissioner may renew the LOA for a period of 5(five) years or for a shorter period.

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

FALTA SPECIAL ECONOMIC ZONE**152nd UAC meeting to be held on 30th November, 2022****Agenda No.5**

Sub:- Request for approval of List of Services for authorized operation at Falta SEZ by M/s. Carbide Cutting Tools Pvt. Ltd. vide their letter dated 16.06.2022, 05.07.2022 and 23.07.2022 – regarding.

M/s.Carbide Cutting Tools Pvt. Ltd., a unit holding LOA No. FEPZ/LIC/C-12/97/4242 dated 09.01.1997 located at Falta SEZ has requested vide their letter dated 16.06.2022 for approval of list of 22 services as per DOC' s letter dated 02.01.2018 (copy enclosed) out of 66 uniform list of services only 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.

The 146thUAC in its meeting held on 27.06.2022 has directed to M/s.Carbide Cutting Tools Pvt. Ltd. to submit details 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 the next UAC.

M/s. Carbide Cutting Tools Pvt. Ltd. vide their letter dated 05.07.2022 has submitted the required documents. The Customs Wing of Falta SEZ has examined the above documents and observed that M/s. Carbide Cutting Tools Pvt. Ltd has claimed entitlement for exemption from IGST on a variety of services availed of by the FSEZ Unit. They have also submitted specimen invoices issued by a number of service founder establishments, as placed opposite in file, which obviously have different formats and different kinds of details included therein. As such, adequacy of details contained in the services for IGST exemption need to be examined on case to case basis. Therefore considering the claim of the Unit of the Unit for duty free availment of services featuring in the default list of 66 services, may be placed before UAC for approval in principle, with condition that the services would be endorsed by Customs subject to such invoices bearing necessary details including 3 mandatory details i.e. , proper description of services provided with the amount charged for the services, GSTIN of the service provider, LUT execution details of the service provider .

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

FALTA SPECIAL ECONOMIC ZONE

152nd UAC meeting to be held on 30th November, 2022

Agenda No.6

Subject:-Extension of LOA of M/s. Indi Rise Enterprise LLP for further two year w.e.f. 16/05/2022.

1.	Name of Unit	M/s. Indi Rise Enterprise LLP.
2.	Registered Office Address	1962, Sriram Nagar, Old Town, Garage Chak, Bhubaneswar, Odisha -751002.
3.	Name of the Partner	1) Gourachandra Dash 2) Manoj Dash
4.	LOA No. & Date	FSEZ/LIC/I-32/2021/225 dated 17/05/2021
5.	Items of Trading	Monolithics (ITC HS Code 69039040)
6.	Date of Commencement of Production	Not yet done
7.	Validity of LOA	16.05.2022
8.	Area Allotted	1000 Sq Meter open land, Sector-II, Falta
9.	Monitored upto	N.A
10.	Block to be monitored	N.A
11.	Realization pending	N.A
12.	Countries of Export	N.A

M/s. Indi Rise Enterprise LLP has submitted a letter dated 18/10/2022 regarding extension of LOA for further period of two year w.e.f. 16/05/2022.

M/s. Indi Rise Enterprise LLP was permitted to set up a trading unit in Falta SEZ vide LOA No. FSEZ/LIC/I-32/2021/225 dated 17/05/2021 for trading of Monolithics (ITC HS Code 69039040) with capacity 1000 MT per Month.

The unit had not starts their commercial production, due to the LOA was issued to proprietorship firm, but the buyer request to change proprietorship firm to LLP. The request towards conversion of the construction of the Firm from Proprietorship to Limited Liability Partnership (LLP) has been approved by Unit Approval Committee (UAC) in its 142nd meeting held on 25.02.2022. Further due to health issues of the partner of the firm which delay to initiate export. The unit also take possession of land vide this office letter date 22.06.2021 and also paid rent of the land.

Now, the buyer is ready to procure the material, at this stage the unit request to extend the LOA for further period of two year to commence the production.

Rule Provision:-As per first proviso of Rules 19(4) of SEZ Rules 2006, The LOA shall be valid for one year within which period the unit shall commence production or service or trading or Free Trade and Warehousing activity and the unit shall intimate date of commencement of production or activity to Development Commissioner.

Provided that upon a request by the entrepreneur, further extension may be granted by the Development Commissioner for valid reasons to be recorded in writing for a further period not exceeding two years:

Hence, the matter placed before the UAC for consideration.

MANIKANCHAN SPECIAL ECONOMIC ZONE

152nd UAC meeting to be held on 30th November, 2022

Agenda No.7

Subject: Cancellation of LOP issued to M/s. Modern International, an unit in Manikanchan SEZ, which is non-functional for a long period of time.

The matter is regarding cancellation of LOP No. MSEZ/LIC/M-1/2003/10683 dated 13.01.2004 of M/s. Modern /International, a Gem and Jewellery manufacturing unit in Manikanchan SEZ, which is non-functional for a long period of time. The validity of LOP got expired on **15.10.2019**. The matter of Non-performance of the unit and non-submission of APRs by the unit for the FY 2016-17, 2017-18, 2018-19 and 2019-20 has been placed in 113th UAC held on 17.06.2019, 125th UAC held on 29.12.2020, 126th UAC held on 25.01.2021.

As per directions of the UAC, a Show-Cause Notice dated 10.02.2021 has been issued to the unit for non-submission of APRs and non-operation for a long period of time. In response, the unit vide letter dated 10.03.2021 submitted their APRs for the period 2016-17, 2017-18, 2018-19 and 2019-20. The performance of the unit in the last 6 (six) years is as given below:-

FY	FOB Value of Export (Rs. Lakhs) in	Imported Raw Material Consumed during the year	Amortised Value of Capital Goods	Total Outflow	NFE
2014-15	1109.00	1087.00	0.00	1087.00	22.00
2015-16	2454.00	2402.00	0.00	2402.00	52.00
2016-17	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00
<u>2018-19</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2019-20	0.00	0.00	0.00	0.00	0.00

Earlier, to adjudicate the SCN dated 10.02.2021, the unit was also requested vide this office letter dated 16.08.2021 and 22.09.2021 to appear for Personal Hearing before Development Commissioner, FSEZ. However, no representative from the unit appeared before the Development Commissioner. Further, no application for renewal of LOP has also been received from the unit. The unit has huge pending O&M charges from WBIDC.

As per BOA's directions to cancel the LOAs of the units which are non-operational for more than 2 (two) years, the matter of cancellation of LOA of the unit is placed before UAC for discussion/ decision.

MANIKANCHAN SPECIAL ECONOMIC ZONE

152nd UAC meeting to be held on 30th November, 2022

Agenda No.8

Sub:-Cancellation of LOP of M/s Rohit Export Jewellery LLP, an unit in Manikanchan SEZ -- reg.

This is regarding cancellation of LOP of M/s. Rohit Export Jewellery LLP, a unit in Manikanchan SEZ, subsequent issuance of SCN and non-reply of the SCN dated 10.02.2021.

M/s. Rohit Export Jewellery LLP, having their registered office at “22, Abanindranath Thakur Sarani, Unit A-2 (III), Block-A, 2nd Floor, Kolkata-700017” had been permitted vide Letter of Permission No. MSEZ/LIC/R-1/2004/2296 dated 28.06.2004 for manufacture and export of ‘Plain Gold Jewellery Studded/ Un-Studded with precious & non – precious stones’ in Manikanchan Special Economic Zone. The Bond cum Legal Undertaking (BLUT) has been executed on 01.11.2004 which was communicated to the unit vide this office letter dated 04.11.2004. The date of commencement of production (DCP) as stated by unit was 14.11.2005.

In terms of provision 22(3) of SEZ Rules, 2006 read with condition No.7 of the Bond-cum-LUT as executed, Annual Performance Report duly certified by Chartered Accountant is required to be submitted within a period of 180 days following the close of financial year in the Form-I to the Office of the Development Commissioner and based on the Annual Performance Report, monitoring is to be done by the Approval Committee in terms of Provision 54 of SEZ Rules, 2006.

It is observed that the unit has submitted its Annual Performance Report (APR) for the year 2015-16 & 2016-17 vide their letter dated 04.11.2020, i.e. not within the prescribed period, which is a clear case of violation of terms and conditions in the LOP/LUT read with SEZ Rules. The unit has also not performed any activities during period thus, non-utilisation of the Govt. SEZ premises allotted to them. The same has been taken into the proceedings of 126th UAC meeting (Agenda No.9) held on 25.01.2021. After due deliberation, the Committee decided to issue a SCN.

As per UAC’s directions, this office issued an SCN No.MKSEZ/LIC/R-1/2004/655-657 dated 10.02.2021 for non-performance of the unit and non-utilisation of the Govt. premises. The LOP of the unit expired on **13.02.2017**, and the unit has not applied for renewal of LOP. **The unit was also given Personal Hearing on 09.08.2021 and 03.09.2021 to appear before the Development Commissioner, FSEZ, but no one appeared.**

Further, WBIDC being the Developer has also issued a Show Cause Notice No. WBIDC/IP/MK/SDF 1(SW)/2688 (1) dated 28.08.2020 by the Executive Director, WBIDC stating that since the LOP of the Unit got expired on 13.02.2017, requested the unit to surrender the Module. Finally, WBIDC vide their letter No. WBIDC/IP/MK/SDF 1(SW)/3341 (1) dated

27.01.2021 terminated the Lease of Module No.1-SW allotted to them. **The outstanding dues regarding O&M charges upto June 2020 has been calculated by WBIDC as Rs.3,80,054/-.**

Now, CRAD Audit Party-IV while conducting Audit of the units in Manikanchan SEZ have raised the issue vide Audit observation reference #2 (OBS-304949) that Adjudication Process shall be carried out immediately.

In view of the above situation, the matter is placed before UAC to take a decision regarding cancellation of the LOP of the unit.

DLF IT/ ITES SPECIAL ECONOMIC ZONE**152nd UAC meeting to be held on 30th November, 2022****Agenda No.9**

Sub:-Request for approval of “ONE KIOSK” services in the SEZ under provision of Rule 11(5) of SEZ Rules,2006 at M/s. DLF IT/ITES SEZ, New Town, Rajarhat, Kolkata – regarding.

M/s. DLF Ltd, Developer of DLF IT/ITES SEZ has requested vide their letter dated 12.10.2022 for approval of one “FOOD KIOSK” services in the premises of DLF IT/ITES SEZ, Rajarhat, Newtown, Kolkata. M/s.KPT & Associates has reiterated its interest to acquire one “FOOD KIOSK” space admeasuring 50.00 Sq.Ft.(approx.) and operate in the exclusive capacity for food business without availing any taxation benefits under applicable SEZ Scheme.

M/s. DLF Ltd. has already provisionally allocated one KIOSK space admeasuring 50.00 Sq. Ft. to M/s.KPT& Associates at Ground Floor in Block-1A in that SEZ to facilitate the working employees of the unit in the above mentioned SEZ.

In terms of Rule 11(5) of the SEZ Rules, 2006 the Developer may with the prior approval of the Approval Committee grant on lease land or built up space, for creating facilities such as canteen, public telephone booths, first and centres, crèche and such other facilities as may be required for the exclusive use of the unit.

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

**CANDOR KOLKATA ONE HI-TECH STRUCTURES LTD. IT/ ITES SPECIAL
ECONOMIC ZONE**

152nd UAC meeting to be held on 30th November, 2022

Agenda No.10

Sub:-Request of M/s. Cognizant Technology Solutions India Pvt. Ltd. for renewal of LOA No. SEZ/LIC/C-12/(UNITECH)/2012/2094 dated 03.09.2012 for next 5(five) years beyond 08.11.2022 – regarding.

M/s. Cognizant Technology Solutions India Pvt. Ltd., a unit in Candor Kolkata One Hi-tech Structures Pvt. Ltd. IT/ ITES SEZ, Rajarhat, New Town Kolkata has requested for renewal of LOA No. SEZ/LIC/C-12/(UNITECH)/2012/2094 dated 03.09.2012 for next 5(five) years beyond 08.11.2022. The details of the unit are given below:-

1.	Name of the unit	Cognizant Technology solutions India Pvt. Ltd.
2.	Registered Office	No.5/55, Old Mahabalipuram Road, Okkiam-Thoraipakkam, Chennai, Tamil Nadu-600097
3	Factory Address	InfospaceUnitech Hi-tech Structures Ltd. IT/ITES SEZ, Tower B1, Plot No.DH1,DH2,DH3 &DH3/1, Block-DH, Action Area-1, New Town Kolkata, West Bengal, Pin.700158
3.	Name of the Directors/Proprietor	N. Lakshmi Narayanan, R. Chandrasekharan, K. Thiagarajan, Gordon Coburn, Steven Schwartz T. Sridhar V. Mahesh DebasishChatterjee
4.	LOA/LOP No. & Date	SEZ/LIC/C-12/(UNITECH)/2012/2094 dated 03.09.2012
5.	Item of Manufacturing	IT/ITES
6.	Date of Commencement of Production	09.11.2012
7.	Validity of LOA/LOP	08.11.2022
8.	APR monitored upto	2020-21 and 2021-22 under process(Positive NFE)

FOREX Balance Sheet for the current block (Rs. in lakh)

Sl No.	Item	1 st Yr	2 nd Yr	3 rd Yr	4 th Yr	5 th Yr	Total (Rs. in lakh)
1.	Value of Exports in first 5 years	12200.27	11309.05	11905.54	21578.31	43445.71	100438.88
2.	Foreign Exchange Outgo on for the first five years	154.60	159.54	245.76	536.49	675.40	1771.79
3.	Net Foreign Exchange Earnings for the first five years(1-2)	12045.67	11149.51	11659.78	21041.82	42770.31	98667.09

Proposed Foreign Exchange Balance Sheet for five years has submitted as follows:

Sl No.	Item	1 st Yr	2 nd Yr	3 rd Yr	4 th Yr	5 th Yr	Total(Rs. in lakh)
1.	Free on Board Value of Exports in first 5 years	43594.00	43744.00	43986.00	44472.00	44959.00	220755.00
2.	Foreign Exchange Outgo on for the first five years	4959.00	4874.00	4899.00	4747.00	4596.00	24075.00
3.	Net Foreign Exchange Earnings for the first five years(1-2)	38635.00	38870.00	39087.00	39725.00	40363.00	196680.00

The details of Investment & Employment as submitted by the unit are:-

Sl. No.	Activity of Unit	Existing	Proposed for renewed period
1.	Investment in Capital Goods(Rs. In lakhs)	Indigenous	5922.90
		Import	1904.50
2.	Investment in Raw Materials(Rs. In lakhs)	Indigenous	0.00
		Import	0.00
3.	Employment	Men	1630
		Women	570

In view of above, it is stated that the unit has submitted their request letter No. SEZ/IN263/2022/RNWL dated 04.10.2022 on 06.10.2022 (on line application ID No. 202200007715) and their LOP will be expire on 08.11.2022, therefore, the unit has violated the SEZ Rule 19(6A)1 for further renewal of the LOP.

Further, Unit has requested to submit the substantive evidence /reply in support of your violation of SEZ Rules 19(6A)(1) vide FSEZ letter No. SEZ/LIC/C-12/Unitech/2012/1861 dated 14.10.2022. In reply the Unit vide email dated 11.11.2022 has intimated the followings:

“the renewal application was delayed due to activities such as completion of APR of 50+ SEZ units of CTS across locations. The team was little occupied in completing the reconciliation and co-ordination with internal audit team and online filing of APR etc. We shall ensure that the delay may not occur in future.

We request your good office to extend the date for another one month along with BLUT to enable us to have smooth business operations as the said SEZ unit has generating more business and employment for Kolkata region. Further, we have to clear urgent import which is required urgently for project initiation. Please help”.

A temporary extension of LOA was given for one month from 09.11.2022 to 08.12.2022 to carry out their authorized operations.Hence, the matter placed in the UAC for discussion/decision please.

**CANDOR KOLKATA ONE HI-TECH STRUCTURES LTD. IT/ ITES SPECIAL ECONOMIC
ZONE**

152nd UAC meeting to be held on 30th November, 2022

Agenda No.11

Sub: Cancellation of permission for setting up a Customer Care Centre by M/s BharatiAirtel Ltd at Candor Kolkata One Hi-Tech Structures Pvt. Ltd SEZ

Sl. No.	Subject	Remarks
01	Dy. No.& dated	4263 dt.27.10.2022
02	Name of the SEZ	Candor SEZ, New Town, Rajarhat, Kolkata
03	Name of the Unit	M/s. BhartiAirtel Limited
04	Registered Office Address	Candor Kolkata One Hi-Tech Structures Pvt. Ltd.(IT/ITES SEZ),Tower-A1,New Town, Rajarhat, <u>Kolkata- 700156</u>
05	Permission letter NO. & dated	SEZ/LIC/G-1/2007 dated 26.02.2016
06	Items	Telecom service
07	DCP	Nil
08	NOC from the Developer obtain or not	Obtained from the Developer vide letter No. Nil dated 26.10.2022
09	NOC from Customs obtain or not	Nil
10	Annual Monitoring status	Nil
11	Validity of LOA	Lease Agreement cancelled by the Developer vide letter No. Nil dated 19.09.2022
12	Form of Legal Undertaking for exit of the Unit from SEZ	Nil

The Unit Approval Committee meeting held on 04.02.2016, approved for setting up a Customer Care Centre by M/s. BharatiAirtel Ltd for providing services to SEZ employees at Candor Kolkata One Hi-Tech Structures Pvt. Ltd. (IT/ITES SEZ) has been conveyed vide FSEZ letter No. FSEZ/ LIC/G-1/2007 dated 26.02.2016 with following conditions:

1. No duty concession/exemption shall be available to create, operate and maintain such facility in the SEZ.
2. A monthly statement on the services provided by M/s. BhartiAirtel Ltd. to be submitted to the Specified Officer.

Further, the Developer vide his letter dated 26.10.2022 has requested for cancellation of permission dated 26.02.2016 on the basis of letter dated 19.09.2022 received from M/s. BhartiAirtel Ltd. conveyed their intention to surrender the area, remove their temporary shop structure and exit the SEZ premises.

Matter is placed before the UAC for discussion/decision please.

**CANDOR KOLKATA ONE HI-TECH STRUCTURES LTD. IT/ ITES SPECIAL ECONOMIC
ZONE**

152nd UAC meeting to be held on 30th November, 2022

Agenda No.12

Sub: Cancellation of permission for setting up a Card & Gift store by M/s Archies Limited at Candor Kolkata One Hi-Tech Structures Pvt. Ltd. SEZ

Sl.No.	Subject	Remarks
01	Dy. No.& dated	4256 dt.27.10.2022
02	Name of the SEZ	Candor SEZ, New Town, Rajarhat, Kolkata
03	Name of the Unit	M/s. Archies Ltd.
04	Registered Office Address	Candor Kolkata One Hi-Tech Structures Pvt. Ltd.(IT/ITES SEZ),Tower-A3,New Town, Rajarhat, <u>Kolkata- 700156</u>
05	Permission letter NO. & dated	SEZ/UNI/A-1/2013/196 dated 02.09.2013
06	Items	Card & Gift Store
07	DCP	Nil
08	NOC from the Developer obtain or not	Obtained from the Developer vide letter No. Nil dated 26.10.2022
09	NOC from Customs obtain or not	Nil
10	Annual Monitoring status	Nil
11	Validity of LOA	Lease Agreement cancelled by the Developer vide letter No. Nil dated 05.09.2022
12	Form of Legal Undertaking for exit of the Unit from SEZ	Nil

The Unit Approval Committee meeting held on 22/08/2013, was approved/granted permission to M/s Archies Limited for setting & operate “Card & Gift store” at Candor Kolkata One Hi-Tech Structures Pvt. Ltd. (IT/ITES SEZ) has been conveyed vide FSEZ letter No. FSEZ/UNI/A-1/2013/196 dated 02.09.2013 with following conditions:

1. No duty concession/exemption shall be available to create, operate and maintain such facility in the SEZ.
2. M/s Archies Ltd shall maintain proper record of the goods procured.
3. Sensitive items will not be allowed.
4. Nature of the items will be examined by the Specified Officer every 03 months.

Further, the Developer vide his letter dated 26.10.2022 has requested for cancellation of permission No. FSEZ/UNI/A-1/2013/196 dated 02.09.2013 on the basis of letter dated 05.09.2022 received from M/s. Archies Limited conveyed their intention to surrender the area, remove their temporary shop structure and exit the SEZ premises.

Matter is placed before the UAC for discussion/decision please.

**CANDOR KOLKATA ONE HI-TECH STRUCTURES LTD. IT/ ITES SPECIAL ECONOMIC
ZONE**

152nd UAC meeting to be held on 30th November, 2022

Agenda No.13

Sub: Cancellation of permission for setting up a retail counter by M/s DTDC Ltd at Candor Kolkata One Hi-Tech Structures Pvt. Ltd SEZ

Sl.No.	Subject	Remarks
01	Dy. No.& dated	4261 dt.27.10.2022
02	Name of the SEZ	Candor SEZ, New Town, Rajarhat, Kolkata
03	Name of the Unit	M/s. DTDC Ltd.
04	Registered Office Address	Candor Kolkata One Hi-Tech Structures Pvt. Ltd.(IT/ITES SEZ),Tower-A1,New Town, Rajarhat, Kolkata- 700156
05	Permission letter NO. & dated	SEZ/IT-ITES/ER/D-08/2008 dated 10.03.2016
06	Items	Postal service unit
07	DCP	Nil
08	NOC from the Developer obtain or not	Obtained from the Developer vide letter No. Nil dated 26.10.2022
09	NOC from Customs obtain or not	Nil
10	Annual Monitoring status	Nil
11	Validity of LOA	Lease Agreement cancelled by the Developer vide letter No. Nil dated 29.08.2022
12	Form of Legal Undertaking for exit of the Unit from SEZ	Nil

The Unit Approval Committee meeting held on 03.03.2016, has approved for setting up a retail counter by M/s DTDC Ltd for providing service to SEZ employees at Candor Kolkata One Hi-Tech Structures Pvt. Ltd. (IT/ITES SEZ) has been conveyed vide FSEZ letter No. SEZ/IT-ITES/ER/D-08/2008 dated 10.03.2016 with following conditions:

1. Only DTDC service will render from their shop.
2. No internet surfing /cyber café inside the store will be allowed.
3. No hoarding for booking of Guest House will be allowed.
4. No duty concession/exemption shall be available to create, operate and maintain such facility in the SEZ under SEZ Rules.

Further, the Developer vide his letter dated 26.10.2022 has requested for cancellation of permission dated 10.03.2016 on the basis of email dated 29.08.2022 received from M/s. DTDC Ltd conveyed their intention to surrender the area, remove their temporary shop structure and exit the SEZ premises.

Matter is placed before the UAC for discussion/decision please.

MONITORING OF SEZ UNITS

NAME OF THE Govt. SEZ / Private SEZ: FALTA SEZ

Monitoring of Annual performance for the Financial Year 2020-21 & 2021-22 on the basis of APR

1	Name of Unit	M/s. Sai Industries Pvt. Ltd.
2	Registered Office Address	21, Princep Street, 2 nd Floor, Kolkata – 70-0 001
3	Name of the Directors	1) AnandJeloka 2) Vishnu Kr. Fogla 3) SanjeevFogla
4	LOA No. & Date	No.FSEZ/LIC/S-45/99/4493 dated 10.08.1999
5	Items of Manufacturing	PP/HDPE/Woven Sacks, Jute Hand Bags/Shopping Bags, Inclusion as on : 10.03.2000-Plastic Lay Flat Tubing/Tube 06.07.2011 – PP/HDPE/Woven Fabrics 08.06.2016- FIBC/Jumbo Bags. 25.9.2019 – Sack of bag of polyethylene or polypropylene strip. 27.11.2020-Reprocessed Plastic Granules.
6	Date of Commencement of Production	03.04.2000
7	Validity of LOA	02.04.2025
8	Area Allotted	Industrial Shed 4(old)-2148 & 200, Land 200,462,265,330,1178 Sq.M, Quarter-15 (Sector-IV)
9	Monitored upto	2019-20
10	Block to be monitored	2020-21 & 2021-22(1 st & 2 nd Year of 5 th Block)
11	Realization pending	Nil
12	Countries of Export	Algeria, Belgium, Malaysia, The Netherlands, Ukraine etc.

Block since inception

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

Annual Performance Monitoring Report**(Rs. in Lakh)**

Year	FOB Value of Export	Imported Raw Materials consumed during the year	Amortization value of Capital Goods	Other Outflow in foreign currency	Total Outflow	NFE	Cumulative NFE
(1)	(2)	(3)	(4)	(5)	(6)3+4+5	7=(2-6)	(8)
2020-21	4072.26	2160.17	1.15	33.88	2195.20	1877.06	1877.06
2021-22	5532.96	2889.43	1.15	6.42	2897.00	2635.96	4513.02

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

Year	Physical Exports	Sales against EEFC A/C U/S 53A(a to k)	Inter-Unit Sales	Regular DTA Sale
	(a)	(b)	(c)	(d)=(a)+(b)+(c)
2020-21	4072.26	--	--	4072.26
2021-22	5532.96	--	---	5532.96

Cases pending for Foreign Exchange Realization as per APR.

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

Other information as per APR

Year	Investment in Zone (Rs. in Lakh)		Employment
	Building	Plant & Machinery	
2020-21	514.73	2.93	Men : 339 & Women : 19
2021-22	519.18	6.36	Men : 315 & Women : 19