Agenda Notes for discussion in the 204th Meeting (10th Meeting of the 2025 Series) of the Unit Approval Committee for SEZs through Hybrid Mode, to be held on 25th November,2025 at 11:30 A.M. under the Chairmanship of Shri Deen Bandhu Singh, CSS, Zonal Development Commissioner, Falta Special Economic Zone at Nizam Palace,234/4, AJC Bose Road, Kolkata-700020.

Agenda Item No. 204.1	Ratification of the Minutes of the 203rd Meeting of the Unit Approval Committee held on 22nd Oct,, 2025.

(204.2) NAME OF THE SEZ: FALTA SPECIAL ECONOMIC ZONE

Agenda Item No. 204.2 (i)	Request for approval of default list of services for operation at Falta SEZ for M/s. International Conveyors Limited	**Page No. 2**

(204.3) MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

Sl. No.	Name of the Unit	Name of Zone	Period of Monitoring	Page No.
Agenda Item No. 204.3 (i)	M/s. Himadri Speciality Chemical	Falta Special Economic Zone	2024-25	Page No. 3-4
Agenda Item No. 204.3 (ii)	M/s. International Conveyors Limited	Falta Special Economic Zone	2024-25	Page No. 5-6
Agenda Item No. 204.3 (iii)	M/s. Kkalpana Industries (India) Ltd. Unit-II	Falta Special Economic Zone	2024-25	Page No. 7-8
Agenda Item No. 204.3(iv)	M/s. Nipha Enterprises LLP	Falta Special Economic Zone	2024-25	Page No. 9-10
Agenda Item No. 204.3 (v)	M/s. Sukhi India Pvt. Ltd.	Manikancha SEZ	2015-16 to 2024-25	Page No. 11-15

204.2- FALTA SPECIAL ECONOMIC ZONE

204th UAC Meeting to be held on 25/11/2025

Agenda Item No.204.2 (i)

M/s. International Conveyors Limited has submitted a letter on 12.09.2025 regarding request for IGST Exemption against the Services details are as below:
The details of the unit

1	Name of the Unit	M/s. International Conveyors Limited **[IEC No.0388147083]**
2.	SEZ name	Falta Special Economic Zone, Kolkata
3.	LoA No. & date	FSEZ/LIC/I-27/2006/8145 dated 30.03.2006
4.	LoA valid upto	10.06.2026
5.	Date of Commencement of Production (DCP)	11.09.2011
6.	Authorized operation of the unit	PVC/ Rubber Conveyor Belting
7.	Performance monitored upto block year	2024-25

List of the following service requested by the unit for approval

Sl. No.	Sl. No. of Default list	List of service whose exemption requested for	Justification for regarding Services
1.	11	Clearing and Forwarding agent Services	For Smoothing clearance of Export, Import consignment
2.	19	Customs House agent Service	For smoothing clearance of Export, Import consignment
3.	27	Goods Transport agency Services	To issue arrival and departure of goods
4.	33	Maintenance or repair Service	For Repair of Lab and Productive Machines
5.	36	Other port Services	Smoothing functioning of Trade related matter

The Specified Officer, Custom Wing, Falta SEZ has confirmed vide ISN dated 10.11.2025 that all the following services had already been procured by the said unit.

The matter is placed before the UAC in reference to the "Default List of Services approved by DOC vide letter dated 02.01.2018, Instruction 94 dated 08.05.2019", for discussion and decision please

204.3 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

204th UAC Meeting to be held on 20/11/2025

Agenda Item No.204.3 (i)

Monitoring of Annual performance for the Financial Year 2024-25 on the basis of APR

Name of the Govt. SEZ / Private SEZ: FALTA Special Economic Zone

1.	Name of the Unit	M/s. Himadri Speciality Chemical Limited **[IEC No.0292011580]**
2.	SEZ name	Falta Special Economic Zone, Kolkata
3.	LoA No. & date	FSEZ/LIC/H-16/2009/372 dated 21.04.2009
4.	LoA valid upto	26.10.2026
5.	Date of Commencement of Production (DCP)	20.09.2011
6.	Authorized operation of the unit	Black Master Batch,Carbon Powder/Carbonized Pitch powder, Coal Tar (Semi solid) Pitch/Oil, Surface treated natural graphite powder, Synthetic graphite powder, Treated Carbon
7.	Performance monitored upto block year	2023-24
8.	**Performance [Annual Performance Report (APR)] to be monitored for block year**	**2024-25 of 4th Year of 3rd Block**

2. Block years of the unit as per DCP:-

1st Block	2011-12	2012-13	2013-14	2014-15	2015-16
2nd Block	2016-17	2017-18	2018-19	2019-20	2020-21
3rd Block	2021-22	2022-23	2023-24	**2024-25**	

3. Export performance of the block year being monitored

(Rs in Lakhs)

Block-3rd	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2021-22	459.50	8.72	459.50	8.72
2022-23	0.00	19.65	0.00	19.65
2023-24	8.72	155.51	8.72	149.33
2024-25	22.02	486.53	22.02	478.41

Total	**490.24**	**670.41**	**490.24**	**656.11**

4. **DTA sales made in the block year being monitored (Rs in lakhs) : Rs.309.64** as per APR

5. **Investment made (since inception) & employment generated**

Investment (Rs in Lakh)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
3904.94	**1935.04**	Male : **38** Female : **0**	Male : **48** Female : **03**

6. **Delay in APR submission**

Block year	Date of APR submission	No. of days delay
2024-25, 4th Year (3rd Block)	15.09.2025	14 days

7. **Cases pending for Foreign Exchange (FOREX) realization**

Date of export	Name & address of importer	Pending FOREX amount (in INR)
Nil	**Nil**	**Nil**

8. **Outstanding lease rental dues (if any) on a/c of the unit** (as on) **: Rs.37.37 lakhs**

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, Monitoring of APR for the **FY 2024-25** in r/o Himadri Speciality Chemical Limited of Falta SEZ is placed before the UAC for consideration please.

204.3 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

204th UAC Meeting to be held on 20/11/2025

Agenda Item No.204.3 (ii)

Monitoring of Annual performance for the Financial Year 2024-25 on the basis of APR

Name of the Govt. SEZ / Private SEZ: Falta Special Economic Zone

1.	Name of the Unit	M/s. International Conveyors Limited **[IEC No.0388147083]**
2.	SEZ name	Falta Special Economic Zone, Kolkata
3.	LoA No. & date	FSEZ/LIC/I-27/2006/8145 dated 30.03.2006
4.	LoA valid upto	10.06.2026
5.	Date of Commencement of Production (DCP)	11.09.2011
6.	Authorized operation of the unit	PVC/ Rubber Conveyor Belting
7.	Performance monitored upto block year	2023-24
8.	**Performance [Annual Performance Report (APR)] to be monitored for block year**	**2024-25 of 4th Year of 3rd Block**

2. Block years of the unit as per DCP:-

1st Block	2011-12	2012-13	2013-14	2014-15	2015-16
2nd Block	2016-17	2017-18	2018-19	2019-20	2020-21
3rd Block	2021-22	2022-23	2023-24	**2024-25**	

3. **Export performance of the block year being monitored**

(Rs in Lakhs)

Block-3rd	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2021-22	5000	7248.06	3500	5570.60
2022-23	5000	5314.46	3500	3654.97
2023-24	5000	2509.37	3500	1749.89
2024-25	5000	3366.53	3500	1389.97
Total	**20000**	**18438.42**	**14000**	**12365.43**

4. DTA sales made in the block year being monitored (Rs in lakhs) : Rs. 3.85 as per APR

5. **Investment made (since inception) & employment generated**

Investment (Rs in Lakh)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
2400.00	**398.20**	Male : **130** Female : **0**	Male : **103** Female : **0**

6. **Delay in APR submission**

Block year	Date of APR submission	No. of days delay
2024-25, 4th Year (3rd Block)	26.06.2025	Nil

7. **Cases pending for Foreign Exchange (FOREX) realization**

Date of export	Name & address of importer	Pending FOREX amount (in INR)
Nil	**Nil**	**Nil**

8. **Outstanding lease rental dues (if any) on a/c of the unit** (as on) : **NIL**

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, Monitoring of APR for the **FY 2024-25** in r/o M/s. International Conveyors Limited of Falta SEZ is placed before the UAC for consideration please.

204.3 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

204th UAC Meeting to be held on 20/11/2025

Agenda Item No.204.3(iii)

Monitoring of Annual performance for the Financial Year 2024-25 on the basis of APR

1.	Name of the Unit	M/s. Kkalpana Industries (India) Ltd. Unit-II [0288010311]
2.	SEZ Name	Falta Special Economic Zone, Kolkata
3.	LOA No. & Date	FSEZ/LIC/K-41/(Unit-II)/2020/725 dated 14.09.2020
4.	LOA valid upto	07.09.2026
5.	Date of Commencement of Production Activities	08.09.2021
6.	Authorized operation of the unit	All types of Plastic Bag, Jumbo Bag, Garbage Collection & Carry Bags, Shopping Bags, All types of plastic granules, All types of plastic shredding, Grinding, Crushing, Lumps, Agglomerates, Plastic Powder, Plastic Sheets & Cut-pieces, Plastic Tarpaulin, Plastic Pipes
7.	Performance monitored upto	2023-24
8.	Performance (Annual Performance Report (APR) to be monitored for block year	2024-25

2. Block year of the unit as per DCP:-

1st Block	2021-22	2022-23	2023-24	**2024-25**	

3. Export performance of the Block year being monitored (Rs. In Lakhs)

Block:1st	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the Block	Actual as per APR	Projection for the Block	Actual as per APR
2021-22	2474.55	0.00	-1287.45	-1053.17
2022-23	4949.10	36.30	-750.90	-1465.04
2023-24	7506.14	188.57	96.41	-1940.34
2024-25	10558.08	31.85	1438.08	-1010.15
Total	**25487.87**	**256.72**	**-503.86**	**-5468.7**

4. DTA Sale made in the Block year being monitored as per APR

Sl.No	DTA Sale	Value (Rs. In Lakhs)
1.	Sale of finished goods / services	1337.06
	Total	**1337.06**

5. Investment made (Since inception) & employment generated

Investment (Rs in Lakh)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
1093.81	**836.51**	Male : **46** Female : **100**	Male : **60** Female : **150**

6. Delay in APR submission

Block year	Date of APR submission	No. of days delay
2024-25	**03.10.2025**	0 days

7. Cases pending for Foreign Exchange (FOREX) realization

Date of export	Name & address of importer	Pending FOREX amount (in INR)
Nil	Nil	Nil

8. Outstanding lease rental dues (if any) on a/c of the unit (as on): NIL

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, monitoring of APR for the **FY 2024-25** in r/o Kkalpana Industries (India) Ltd. Unit-II of Falta SEZ is placed before the UAC for consideration please.

204.3 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

204th UAC Meeting to be held on 20/11/2025

Agenda Item No.204.3 (iv)

Monitoring of Annual performance for the Financial Year 2024-25 on the basis of APR

MONITORING OF ANNUAL PERFORMANCE REPORT for FY2024 -25

1.	Name of the Unit	**M/s. Nipha Enterprises LLP [IEC No.0290000157]**
2.	SEZ name	Falta Special Economic Zone, Kolkata
3.	LoA No. & date	FSEZ/LIC/N-21/2014/2468 dated 09.10.2025
4.	LoA valid upto	14.09.2027
5.	Date of Commencement of Production (DCP)	15.09.2017
6.	Authorized operation of the unit	Parts of Agricultural Machinery, Disc Ploughs
7.	Performance monitored upto block year	2023-24 (2nd Year of 2nd Block,)
8.	**Performance [Annual Performance Report (APR)] to be monitored for block year**	**2024-25 of 3rd Year of 2nd Block**

2. Block years of the unit as per DCP:-

1st Block	2017-18	2018-19	2019-20	2020-21	2021-22
2nd Block	2022-23	2023-24	**2024-25**		

3. Export performance of the block year being monitored

(Rs in Lakhs)

Block-2nd	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2022-23	6000	4822.74	4700	4820.27
2023-24	6500	4646.95	4925	4643.90
2024-25	6750	2912.82	5063	2904.66
Total	**19250**	**12382.51**	**14688**	**12368.83**

4. **DTA sales made for the FY 2024-25**

Sl.No	**DTA Sale**	**Value (Rs. In Lakhs)**
1.	Sale of finished goods / services	98.87
2.	Sale of waste / Scrap / Remnant	343.43
	Total	**442.3**

5. **Investment made (since inception) & employment generated**

Investment (Rs in Lakh)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
400	**1521.73**	Male : **500** Female : **0**	Male : **63** Female : **Nil**

6. **Delay in APR submission**

Block year	Date of APR submission	No. of days delay
2024-25 (3rd year of 2nd Block)	06.11.2025	0 days

7. **Cases pending for Foreign Exchange (FOREX) realization**

Date of export	Name & address of importer	Pending FOREX amount (in INR)
Nil	**Nil**	**Nil**

8. **Outstanding lease rental dues (if any) on a/c of the unit** (as on 31.12.2025) : **NIL**

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, monitoring of APR for the **FY 2024-25** in r/o **M/s. Nipha Enterprises LLP** of Falta SEZ is placed before the UAC for consideration please.

204.3 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS
204th UAC Meeting to be held on 20/11/2025

Agenda Item No.204.3 (v)

Monitoring of Annual performance for the Financial Year 2015-16 to 2024-25 on the basis of APR

Name of the Govt. SEZ / Private SEZ: FALTA Special Economic Zone

1	Name of Unit	**M/s. Sukhi India Pvt. Ltd.**
2	Registered Office Address	5, Mango Lane, Suite No.304, 3rd Floor, Kolkata-700001
3	Name of the Directors	Dinesh Karnani Sunita Karnani
4	LOA No. & Date	FEPZ/LIC/S-37/1996/2600 dt.18.10.1996
5	Items description	Plastic Granuales, lay flat tubing, Reprocessed Plastic Agglomerate
6	Date of Commencement of Production	13.07.1999
7	Validity of LOA	26.08.2027
8	Area Allotted	Land-1250 sqm & 3920 sqm. Hutment-Sector-1, FSEZ
9	Monitored upto	2014-15[1st Year of 4th Block]
10	Block to be monitored	**2015-16 to 2018-19 [2nd yr – 5th yr (4th Block)] ;** **2019-20 to 2023-24 [entire 5th Block]** **2024-25 [1st year of 6th Block]**
11	Realization pending	Nil
12	Countries of Export	Nepal, Singapore etc.

Block since inception

1st Block	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004
2nd Block	2004-05	2005-06	2006-07	2007-08	2008-09
3rd Block	2009-10	2010-11	2011-12	2012-13	2013-14
4th Block	2014-15	**2015-16**	**2016-17**	**2017-18**	**2018-19**
5th Block	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
6th Block	**2024-25**				

Annual Performance Monitoring Report

(Rs. in Crore)

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)
4th Block							
2014-15	27.86	23.90	Nil	Nil	23.90	3.96	3.96
2015-16	**23.34**	**20.37**	**Nil**	**Nil**	**20.37**	**2.97**	**6.93**
2016-17	**14.08**	**13.94**	**Nil**	**Nil**	**13.94**	**0.14**	**7.07**
2017-18	**17.39**	**12.13**	**Nil**	**Nil**	**12.13**	**5.26**	**12.33**
2018-19	**12.35**	**17.01**	**Nil**	**Nil**	**17.01**	**(-)4.66**	**7.67**
5th Block							
2019-20	**3.43**	**10.20**	**Nil**	**Nil**	**10.20**	**(-)6.77**	**(-)6.77**
2020-21	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**(-)6.77**
2021-22	**Nil**	**0.83**	**Nil**	**Nil**	**0.83**	**(-)0.83**	**(-)7.60**
2022-23	**0.50**	**4.91**	**Nil**	**Nil**	**4.91**	**(-)4.41**	**(-)12.01**
2023-24	**1.89**	**3.35**	**Nil**	**Nil**	**3.35**	**(-)1.46**	**(-)13.47**
6th Block							
2024-25	**4.07**	**1.91**	**Nil**	**Nil**	**1.91**	**2.16**	**2.16**

FOB Value of Export (Rs. in Crore)

Year	Physical Exports	Sales against EEFC A/C U/S 53A	Total FOB Value
(a)	(b)	(c)	(e)
4th Block			
2015-16	2.73	20.61	**23.34**
2016-17	3.75	10.33	**14.08**
2017-18	3.75	13.64	**17.39**
2018-19	10.17	2.18	**12.35**
5th Block			
2019-20	3.43	Nil	**3.43**
2020-21	Nil	Nil	**Nil**
2021-22	Nil	Nil	**Nil**
2022-23	0.50	Nil	**0.50**
2023-24	1.89	Nil	**1.89**
6th Block			
2024-25	4.07	Nil	**4.07**

Cases pending for Foreign Exchange Realization as per APR.

Year	Pending Realization (Rs. in Crore)	Cumulative Pending Realization (Rs. in Crore)
2015-16	Nil	Nil
2016-17	Nil	Nil
2017-18	Nil	Nil
2018-19	Nil	Nil
2019-20	Nil	Nil
2020-21	Nil	Nil
2021-22	Nil	Nil
2022-23	Nil	Nil
2023-24	Nil	Nil
2024-25	Nil	Nil

Other information as per APR(Rs. In crore)

Year	Investment		Employment
	Bldg	P&M	
2016-17	0.50	1.08	300
2017-18	0.52	1.09	300
2018-19	0.56	1.29	350
2019-20	0.56	1.29	350
2020-21	0.56	1.29	350
2021-22	0.56	1.29	350
2022-23	0.56	1.29	350
2023-24	0.58	1.37	350
2024-25	0.58	1.37	350

APR Submission Status :

Year	Date of Submission of APR	No. of days of delay
2016-17	19.07.2018	9 months 19 days
2017-18	19.07.2018	No delay
2018-19	18.10.2019	18 days
2019-20	14.05.2020	No delay
2020-21	15.04.2021	No delay
2021-22	28.12.2022	2 months 28 days
2022-23	26.07.2023	No delay
2023-24	19.03.2025	06 months
2024-25	23.06.2025	No delay

Outstanding lease rental dues (if any) on a/c of the unit (as on) : **(-)Rs.0.36 lakhs**

DoC (Department of Commerce) vide its letter dated 30.08.2022 (Point No.2) has stated the following :

" In light of deliberation and decisions of the BOA in its 111st meeting held on 28.07.2022, the point-wise clarification is as under :

a. ***The relevant period of calculation of NFE obligations may be considered for the 5 years period ending on 26.08.2022 (i.e. date of expiry of current LoA).***

b. ***The relevant period for calculating minimum export obligation in terms of turnover as well as tonnage may be considered for the period from 27.01.2021 (i.e. date of notification of the Hazardous and Other Waste (Management and Transboundary Movement) Amendment Rules, 2021 by MoEF&CC) to 26.08.2022 (i.e. date of expiry of current LoA)".***

Accordingly, FSEZ has forwarded the unit-wise details/data to DoC vide this office letter No.1(2)/2013-FSEZ(Part-II) dated 26.09.2022. Further, the following NFE shortfall have been calculated on the basis of CA certified data provided by the M/s Sukhi India Pvt. Ltd. vide their letter dated 09.10.2025 :

Period	NFE (in Cr.)	Physical Export obligation in value terms (Prescribed 35%) 27.01.2021 -26.08.2022	Physical Export obligation in Quantity terms (Prescribed 50%) 27.01.2021 -26.08.2022
27.08.2017 – 31.03.2018	4.55	--	--
01.04.2018 – 31.03.2019	(-)4.66	--	--
01.04.2019 – 31.03.2020	(-)6.77	--	--
01.04.2020 – 31.03.2021	NIL	--	--
01.04.2021 – 31.03.2022	(-)0.83	--	--
01.04.2022 – 26.08.2022	(-)4.42	6.34% (27.01.2021 - 26.08.2022)	5.17% (27.01.2021 - 26.08.2022)
SHORTFALL	(-)12.13	(-) 28.66%	(-) 44.83%

Further, the renewal of LOA has been granted by BOA in its 112th Meeting held on 29.10.2022 for a period of five (05) years w.e.f. 27.08.2022 to 26.08.2027 subject to fulfillment of certain conditions mentioned thereon and accordingly the validity of the LOA of the Unit has been extended for 05 yrs vide this office letter No.FSEZ/LIC/S-37/2019/2364 dated 08.12.2022.

Further, it revealed from the data (CA certified) received from the unit w.e.f. 27.08.2022 (i.e. from the date of LOA renewal) to 31.03.2025 that :

NFE Achieved during the period (27.08.2022 to 31.03.2025)	Physical Export obligation in value terms (Prescribed 35%) (27.08.2022 to 31.03.2025)	Physical Export obligation in quantity terms (Prescribed 50%) (27.08.2022 to 31.03.2025)
0.71 Cr.	100%	143% (2024-25)
Rs.11.42 Cr (shortfall)	(No shortfall)	(No shortfall)

Rule Provision : Rule 54 of SEZ Rules, 2006 mentions the following:

Rule 54(1) Performance of the Unit shall be monitored by the Approval Committee as per the guidelines in Annexure appended to these rules.

Rule 54(2) In case the Approval Committee comes to the conclusion that a Unit has not achieved
positive Net Foreign Exchange Earning (or stipulated value addition as specified in rule 53) or failed to abide by any of the terms and conditions of the Letter of Approval or Bond-cum-Legal
Undertaking, without prejudice to the action that may be taken under any other law for the time
being in force, the said Unit shall be liable for penal action under the provisions of the Foreign Trade (Development and Regulation) Act, 1992.

Rule 80 of SEZ Rules, 2006 mentions the following:

If an Special Economic Zone Unit, in case of bona fide default, fails to achieve the minimum specified Net Foreign Exchange or specified value addition, then such shortfall may be regulated
after the Unit deposits an amount equal to one per cent of shortfall in Free on Board Value.

Proposal : It appears from the above fact and figures that, the unit is making efforts to increase their exports. The unit is fully operational and has made physical exports of Rs. 1.89 Crores in the FY 2023-24 and Rs. 4.07 Cr. in the FY 2024-25. Employment generation during the block is 350 nos. From the above it is seen that the unit has undertaken economic activity and also has generated employment. Keeping in view the above, the case may be treated as bona fide default and the shortfall may be regularized after the unit deposits an amount equal to one per cent of shortfall as per Rule 80 of SEZ Rules, 2006.

However, imposition/payment of penalty, if any, shall not waiver the condition as stipulated by the BoA in its 112th Meeting held on 29.10.2022 that "Units shall undertake not to carry out any DTA sales till they fulfill the shortfall of NFE and export obligations for the period upto their period of expiry of validity i.e. 26th August, 2022. On fulfillment shortfall in NFE and other export obligations as stipulated above which shall be confirmed by the jurisdictional DC and the DC may allow DTA Sale to units subject to fulfilling of policy dated 27.05.2021."

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, monitoring of APR of M/s. Sukhi India Pvt Ltd of Falta SEZ is placed before the UAC for consideration please.