

Agenda Notes for discussion in the 208th Meeting (2nd Meeting of the 2026 Series) of the Unit Approval Committee for SEZs through Hybrid Mode, to be held on 24 February, 2026 at 11:30 A.M. under the Chairmanship of Shri Deen Bandhu Singh, CSS, Zonal Development Commissioner, Falta Special Economic Zone at O/o the DC, Falta SEZ, Nizam Palace, 2nd M.S.O. Building, 4th Floor, 234/4, A.J.C. Bose Road, Kolkata-700020, West Bengal.

Agenda Item No. 208.1	Ratification of the Minutes of the 207 th Meeting of the Unit Approval Committee held on 28 th January, 2026.
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(208.2) NAME OF THE SEZ: FALTA SPECIAL ECONOMIC ZONE

Agenda Item No. 208.2	Renewal of LOA in respect of M/s Eastern Silk Industries Ltd. (Trading and Manufacturing) units	Page No. 3-5
Agenda Item No. 208.3	Request for approval of "Default list of Services" for authorized operation at Falta SEZ by M/s. Kariwala Industries Ltd (Unit-III)	Page no 5-6
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Agenda Item No. 208.5	Request for approval of default list of services for operation at Falta SEZ for M/s. Narendra Tea Company Private Ltd.	Page no 7-9
Agenda Item No. 208.6	Request for approval of default list of services for operation at Falta for M/s Acknit Industries Limited-regarding	Page no 9-11

(208.3) NAME OF THE SEZ: DLF IT/ITES SEZ

Agenda Item No. 208.7	Request for 'in principle' approval to transfer the Developer's Letter of Approval (LoA) including all authorized operations, assets & liabilities, as going concern, from the company M/s DLF Limited to M/s Makalu Builders LLP	Page No. 11-12
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(208.4) NAME OF THE SEZ: Candor Kolkata One Hi-Tech Structure Pvt Ltd SEZ

Agenda Item No. 208.8	Intimation of change in the Director of M/s Candor Kolkata One Hi-Tech Structure Pvt Ltd (Developer) bearing LOA No. F.2/114/2005-EPZ dated 23/05/2007	Page No. 13
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(MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS)

Sl. No.	Name of the Unit	Name of Zone	Period of Monitoring	Page No.
Agenda Item No. 208.9	M/s. Kariwala Industries Ltd	Falta Special Economic Zone	2024-25	Page No. 13-15

208.21- FALTA SPECIAL ECONOMIC ZONE
208th UAC Meeting to be held on 24/02/2026

Item No.208.1-Ratification of Minutes of the 207th meeting held on 28th JANUARY.

Minutes of the 207th UAC were circulated among all the members. As no comment was received, the committee ratified the minutes and confirmed the same.

Agenda Item No.208.2

Sub: Renewal of LOA in respect of M/s Eastern Silk Industries Ltd. (Trading and Manufacturing) units

Proposal of the unit:

M/s Eastern Silk Industries Limited, held LOA No. FEPZ/LIC/E-11/1998 dated 14.10.1998 for **Trading** of Dyed and printed silk fabrics and made ups, dyed and printed cotton fabrics and made ups, dyed and printed synthetic and blended fabrics made ups etc. The LOA expired on 24.03.2022.

FOREX Balance Sheet for the Current Block (Rs. In lakhs)	(Rs. in lakhs)					
	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Free on Board value of Export in first five years	-	-	1574.37	2400.00	2880.00	6854.37
Foreign Exchange Outgo on for the first five years	-	-	25.22	27.74	30.52	83.48
Net Foreign Exchange Earnings for the first five years(1-2)	-	-	1549.15	2372.26	2849.48	6770.89
FOREX Balance Sheet Proposed for the next Block (Rs. In lakhs)						
	1 st 2027-28	2 nd 2028-29	3 rd 2029-30	4 th 2030-31	5 th 2031-32	Total
Free on Board value of Export in first five years	3456.00	4147.20	4976.64	5971.97	7166.36	25718.17
Foreign Exchange Outgo on for the first five years	33.57	36.92	44.304	53.1648	63.79776	231.76
Net Foreign Exchange Earnings for the first five years(1-2)	3422.43	4110.28	4932.34	5918.80	7102.56	25486.41

(2) M/s Eastern Silk Industries Limited, held LOA No. FEPZ/LIC/E-12/1998/5715 dated 13.11.1998 for **Manufacturing** and export of Dyed and printed silk fabrics and made ups, dyed and printed cotton fabrics and made ups, dyed and printed synthetic and blended fabrics made ups etc. The LOA expired on 25.03.2023.

FOREX Balance Sheet for the Current Block (Rs. In lakhs)	(Rs. in lakhs)					
	2022-23	2023-24	2024-25	2025-26	2026-27	Total

Free on Board value of Export in first five years	-	-	1574.37	2400.00	2880.00	6854.37
Foreign Exchange Outgo on for the first five years	-	-	25.22	27.74	30.52	83.48
Net Foreign Exchange Earnings for the first five years(1-2)	-	-	1549.15	2372.26	2849.48	6770.89
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The said units were non-operational since 24.03.2022 & 25.03.2023 respectively due to ongoing Liquidation as Going Concern under Hon'ble National Company Law Tribunal (NCLT). The *M/s Baumann Dekor Private Limited* participated in the E-auction and was the successful Bidder for M/s Eastern Silk Industries Limited. The final Order for Liquidation as Going Concern came vide **Order dated 31.01.2024** from Hon'ble NCLT. Since, the M/s Eastern Silk Industries Limited was liquidated as Going Concern, the legal entity and CIN of the Company remained same and will continue with all reliefs:

The new Board of Directors after liquidation are as follows:-

- (i) Shri Ajay Bikram Singh
- (ii) Shri Ramesh Chandragiri Reddappa
- (iii) Shri Deepak Kumar Gupta
- (iv) Shri Jyothi Thomas
- (v) Shri Praveen Kumar Agarwal
- (vi) Shri Sunil Kumar

Accordingly, IEC has been updated and included the name of new Board of Directors as above.

In this regard, they have intimated that the Hon'ble NCLT vide its order dated 31.01.2024 approved the resolution plan and unequivocally clarified that all liabilities - statutory or otherwise - not forming part of the resolution plan stand extinguished. Further, the new management shall not be held accountable for any acts, omissions, or liabilities attributable to the erstwhile management. They have sought permission to remove and dispose of non-hazardous waste/scrap, for recommencement of business activity of their units at Falta SEZ.

In view of the above, and to abide by the Orders of Hon'ble NCLT, following is placed before UAC for approval.

- (i) Renewal of the Company's LOA No. FEPZ/LIC/E-11/1998 dated 14.10.1998 to extend upto five (5) years from 25.03.2022 to 24.03.2027 (i.e. upto 4th year of 6th Block i.e. FY-2023-24 to 2027-28) in term of 19(6) of SEZ Rules, 2006.

- (ii) Renewal of the Company's LOA No. FEPZ/LIC/E-12/1998/5715 dated 13.11.1998 to extend upto five (5) years from 26.03.2023 to 25.03.2028 (upto 5th year of 6th Block i.e. FY-2023-24 to 2027-28) in term of 19(6) of SEZ Rules, 2006.
- (iii) Reorganizing the company (i.e. change of Directors) in the LOA under Instruction No. 109 (i) dated 18.10.2021.

Agenda Item No.208.3

Sub: Request for approval of "Default list of Services" for authorized operation at Falta SEZ by M/s. Kariwala Industries Ltd (Unit-III)

M/s. Kariwala Industries Ltd (Unit-III), IEC No. 0290003172, a manufacturing unit at Falta SEZ, holding LOA No. FSEZ/LIC/K-34/Unit-III/2005/2694 Dated- 01.08.2005 (LOA valid till 30.06.2027) has requested vide letter No. Nil Dated 16.01.2026 for approval of **12 (Twelve)** number of default authorized services out of the total 67 default authorized services, which are required for service procurement through the SEZ online system.

The proposal has been scrutinized by O/o DC, Falta SEZ, and the observations/proposal is as under:

1	Name of the unit	M/s. Kariwala Industries Ltd (Unit-III), IEC No.0290003172
2.	Name of the Director/Proprietor	Shri Sushil Kumar Kariwala Shri Anil Kariwala Shri Santanu Ray
3.	Registered Office Address	Kariwala Towers, J1-5, Block-EP, Sector-V, Kolkata – 700 091
4.	Location of the Unit	SDF (E), 1 st Floor, Sector-I, Falta SEZ, Falta
5.	LoA No. & Date	FSEZ/LIC/K-34/Unit-III/2005/2694 Dated- 01.08.2005
6.	Nature of the unit	Manufacturing
7.	Items of manufacturing as of now	Jute/Cotton Bags, Clothings, Made Ups & Other Accessories
8.	Date of commencement of production	01.07.2007
9.	LoA valid up to	30.06.2027

10.	Annual Performance Report (APR) monitoring status	Monitored upto FY 2023-24, and the unit achieved Positive Net Foreign Exchange earnings.		
11.	Name of the Default List of Service	Sl. No.	Default authorized services	Default Sl. No. as per DoC letter
		1	Airport Authority Services	1
		2	Airport services	5
		3	Cargo Handling services	8
		4	Clearing and forwarding agents Services	11
		5	Courier Services	17
		6	Custom house agent services	19
		7	Goods transport agency services	27
		8	Other port services	36
		9	Transport of goods by Air services	52
		10	Transport of goods by Road services	54
		11	Transport of goods services	56
		12	SEZ online services	60
12.	SEZ Rule Provisions	As per Instruction 94 dated 08.05.2019 of SEZ Division, Department of Commerce.		
13.	Proposal	12(Twelve) number of default authorized services as mentioned above may be approved as Default authorized services i.r.o the unit.		

The proposal is placed before the UAC for consideration.

Agenda Item No.208.4

Sub- Request for approval of default list of services for operation at Falta SEZ for M/s. Pacific Jute Limited

M/s. M/s. Pacific Jute Limited has submitted a letter dated 09.02.2026 seeking approval for 08 default authorized services out of the total 76 default authorized services, which are required for service procurement through the SEZ Online system.

.1	Name of the Unit	M/s. Pacific Jute Limited (IEC-4001000211)
2.	Name of the Director/ Proprietor	1. Pawan Kumar Agarwal 2. Kavita Devi Agarwal 3. Vijay Kumar Gupta 4. Mayank Bajaj
3.	Registered Office Address	1, Kyd. Street, 16A, Place Court, Kolkata-700016,

		W.B.
4.	LOP No. & Date	FSEZ/LIC/P-29/2004/570 dated 21.04.2004
5.	Telephone No.	91-033-2217 2479
6.	Permanent E-mail address	export@pacificjute.net
7.	Items of manufacture as per LOA along with ITC (HS) Code	Hessain Cloth, Jute Bags, Jute Yarn, Hessain Sheet, Jute Soil Saver, Jute Sacking Bags.
8.	DCP Date	17.09.2005
9.	Validity of LOP	16.09.2030

The unit has requested to approve the following items for authorization operation.

Sl. No.	Default Authorized Serial No.	Name of Services
1	8	Cargo Handling services
2	9	Chartered Accountant services
3	11	Clearing and forwarding agents services
4	26	General insurance business services
5	39	Port services
6	40	Processing and clearing house services
7	56	Transport of goods services
8	64	Business support service

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 consider please.

Agenda Item No.208.5

Sub- Request for approval of default list of services for operation at Falta SEZ for M/s. Narendra Tea Company Private Ltd.

M/s. Narendra Tea Company Private Ltd. has submitted a letter dated 03.02.2026 regarding default list of services and requested for a permission of exemption of service tax against services the details are as below:

Sl.No.	SI No. of DoC Default list	List of Services whose exemption are requested for	Justification for regarding service
1	6	Banking and other financial services	For Regular banking services.
2	7	Business Exhibition services	For Promotion of Sales through Exhibition.

3	8	Cargo Handling services	For Dispatch of goods at overseas market.
4	9	Chartered Accountant Services	For Various accounting certification.
5	11	Clearing & forwarding agents services	For Dispatch are as request service through agency.
6	12	Commercial or industrial construction services	For Various industrial constructional contractual service.
7	14	Computer network services	For Various computer data service.
8	15	Consulting Engineer's services	For Development of product through Engg. Consultancy.
9	16	Cost accountant services	For Cost of product valuation.
10	18	Credit rating agency services	For Financial stability rating services.
11	19	Custom house agent services	For Dispatch related agency services.
12	23	Design services	For Development of product/ land & building, road etc.
13	25	Erection, commission and installation services	For Modification / development of equipment services.
14	26	General insurance business services	For Insurance agency services.
15	27	Goods transport agency services	For Transportation of goods /equipment.
16	28	Information Technology Software Services	For Maintenance/ upgradation / modification of software.
17	29	Interior decorator services	For Building beautification services.
18	30	Internet communication services	For Virtual date services.
19	31	Intellectual property services	For Product trademark services.
20	32	Legal consultancy services	For any kind of consultancy services.
21	33	Management, maintenance or repair services	For any kind of service or repair or management of services.
22	34	Manpower Recruitment and supply agency services	For Contractual employment services.
23	39	Port services	For Dispatch of goods.
24	42	Security agency services	For Providing security services at the company.
25	46	Survey & map making services	For any new project services.

26	47	Scientific or technical consultancy services	For Development of product validation
27	49	Technical inspection and certification	For Products validations as per quality requirement.
28	50	Technical Testing and Analysis services	For Investigation services.
29	51	Telecommunication services	For Distant/rented communication purpose
30	52	Transport of goods by Air services	For Transportation by air
31	53	Transport of goods by Rail services	For Transportation by rail
32	54	Transport of goods by Road services	For Transportation by road
33	55	Works contract services	For Contractual services.
34	56	Transport of goods services	For Transportation services.
35	57	Construction services	For Land & Building Development Program.

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 consider please.

Agenda Item No.208.6

Sub: Request for approval of default list of services for operation at Falta for M/s Acknit Industries Limited- regarding

M/s. Acknit Industries Limited has submitted a letter dated 02.02.2026 & 05.02.2026 seeking approval for 35 default authorized services out of the total 66 default authorized services, which are required for service procurement through the SEZ Online system.

1.	Name of the Unit	M/s. Acknit Industries Limited
2.	Name of the Director/ Proprietor	1. Deekishan Saraf 2. Shri Kishan Saraf 3. Shri Samir Kr. Ghosh 4. Shri Trishna Patodia Pereita 5. Shri Rashi Saraf 6. Shri Mukul Banerjee 7. Shruti Poddar
3.	Registered Office Address	817, Krishna, 224, AJC Bose Road, Kolkata-700017

4. LOP No. & Date	8/1/90-FEPZ dated 25.07.1990
5. Telephone/ Fax No.	033-2367-5555,
6. Permanent E-mail address	Calcutta@acknitinida.com
7. Items of manufacture as per LOA along with ITC (HS) Code	Seamless cotton hand gloves, coated hand gloves, cotton seamless hand gloves, Synthetics hand Gloves Coated Synthetics Hand Gloves, and all kinds of hand Gloves (such as Nylon cotton hand gloves etc) Industrial leather Hand Gloves/ Industrial Leather Hands Gloves with Kevlar lining/ synthetics Gloves with leather reinformant (i.e. Protective Gloves), industrial leather garments, Elastic Yarn, Latex coated Gloves PU coated Gloves & Seamless Gloves and Garments.
8. DCP Date	01.01.1992
9. Validity of LOP	30.09.2027

The unit has requested to approve the following items for authorization operation.

Sl. No.	Default Authorized Serial No.	Name of Services
1	1	Airport Authority Services
2	2	Architect Services
3	5	Airport Services
4	6	Banking and other financial services
5	7	Business exhibition services
6	8	Cargo Handling services
7	9	Chartered Accountant services
8	10	Cleaning activity services
9	11	Clearing and forwarding agents services
10	12	Commercial or industrial construction services
11	14	Computer network services
12	17	Courier services
13	19	Custom house agent services
14	25	Erection, commission and installation services
15	27	Goods transport agency services
16	28	Information technology software services
17	30	Internet communication services
18	32	Legal consultancy services
19	33	Management, maintenance or repair services
20	34	Manpower recruitment and supply agency services
21	38	Packing activity services
22	39	Port services
23	40	Processing and clearing house services
24	41	Renting of immovable property services

25	42	Security agency services
26	49	Technical inspection and certification
27	50	Technical testing and analysis services
28	52	Transport of goods by Air services
29	53	Transport of goods by Rail services
30	54	Transport of goods by Road services
31	55	Works contract services
32	56	Transport of goods services
33	57	Construction services
34	58	On-line information and database access services
35	60	SEZ online services

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.

Agenda Item No.208.7

Sub.: Request for permission / in principle approval to transfer the Developer’s Letter of Approval (LoA) including all authorized operations, assets & liabilities, as going concern, from the company M/s DLF Limited to M/s Makalu Builders LLP (a wholly owned subsidiary of M/s Srijan Realty Pvt. Ltd.) on slump sale basis, under the Business Transfer Agreement (BTA).

M/s DLF vide letter dated 11.02.2026 has submitted a Business Transfer Agreement dated 03.02.2026 mentioning that the seller (DLF Ltd.) has transferred the SEZ business undertaking as a going concern to M/s Makalu Builders LLP (a wholly owned subsidiary of M/s Srijan Realty Pvt. Ltd) on slump sale basis. M/s DLF Ltd. has sought **in-principle approval** for the transfer of the Developer's LOA (LoA No. F-2/43/2006-EPZ dated 16.06.2006, including all its assets & liabilities as a going concern, from company M/s DLF Ltd to M/s Makalu Builders LLP and for the slump sale of the SEZ Business and change of Developer. M/s DLF has stated that they will file for final change of developer upon completion of transaction.

M/s DLF has submitted an undertaking stating that the said Business Transfer Arrangement does not require any statutory approval/order. Also M/s Makalu Builders LLP has submitted an undertaking for seamless continuity of operations and obligations of the SEZ Business on transfer from M/s DLF Limited.

LATEST LIST OF DIRECTORS OF M/S SRIJAN REALTY PVT LTD

Sr.No	DIN	Name	Designation
1	00206676	RAM NARESH AGARWAL	WHOLE- TIME DIRECTOR

1	00206927	PAWAN KUMAR AGARWAL	DIRECTOR
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LATEST LIST OF PARTNERS OF M/S MAKALU BUILDERS LLP

Sr.No.	PARTNERS NAME	DESIGNATED PARTNERS	SHARE	Designation
1	SRIJAN REALTY PVT LTD	KARAN AGARWAL	99%	DESIGNATED PARTNER
2	LANSDOWN MEDICALS PRIVATE LIMITED	SAISHA AGARWAL	1%	DESIGNATED PARTNER

SHAREHOLDING PATTERN OF M/S SRIJAN REALTY PVT LTD

Sr.No.	Name of Shareholders	% Shareholding
1	Shyam Sunder Agarwal	7.01%
2	Ram Naresh Agarwal	6.94%
3	Pawan Kumar Agarwal	7.01%
4	Manisha Agarwal	0.00%
5	Vinod Kumar Agarwal (HUF)	2.37%
6	Vinny Textiles Pvt Ltd	43.10%
7	Vinod Kumar Agarwal	6.75%
8	Ram Naresh Agarwal (HUF)	2.18%
9	Avighna Advisors Services LLP	15.30%
10	Kiran Agarwal	0.00%
11	Anita Agarwal	0.00%
12	Srijan Charitable Association	5.12%
13	Shyam Sunder Agarwal (HUF)	2.11%
14	Pawan Kumar Agarwal (HUF)	2.11%
15	Greenfield City Projects	0.00%
Total		100%

Rule Position:

As per Instruction Order No. 109 dated 18.10.2021 of the DoC, *reorganization including change of name, change of shareholding pattern, **business transfer arrangements**, court approved mergers and demergers, change of constitution, change of Directors, etc. may be undertaken by the **Unit Approval Committee (UAC)** concerned subject to the condition that the Developer / Co-developer / Unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern.*

The matter is placed before the UAC for consideration/approval.

Agenda Item No.208.8

Sub.: Intimation of change in the Director of M/s Candor Kolkata One Hi-Tech Structures Pvt Ltd (Developer) bearing LOA No. F.2/114/2005-EPZ dated 23/05/2007

This office has received a letter dated 21/01/2026 from **M/s Candor Kolkata One Hi-Tech Structures Pvt Ltd (Developer) bearing LOA No. F.2/114/2005-EPZ dated 23/05/2007** intimating the change of Director.

The list of the Directors is as follows:

Earlier Members	Current Members
Mr subrata Ghosh	Mr. Subrata Ghosh
Mr Saket Mehta	Mr Saket Mehta
	Ms. Sameeksha Bhola

In this connection, the following documents have been submitted by the Unit:

1. Copy of Form No. DIR-12 (For new director **Ms Sameeksha Bhola**)
2. Updated list of the Directors.

Rule Position: **In terms of Instruction No. 109 dated 18.10.2021** issued by the Ministry of Commerce & Industry, approval in case of reorganization, including changes of Directors of SEZ developer/Co-developer / Unit, may be undertaken by the UAC.

Hence, the matter is placed before UAC for consideration.

MONITORING OF **ANNUAL PERFORMANCE REPORT, 2024-25 ON THE BASIS OF APR** **SUBMITTED BY UNIT**

1.	Name of the Unit	M/s. Kariwala Industries Ltd [IEC No.0290003172]
2.	SEZ name	Falta Special Economic Zone, Kolkata
3.	LoA No. & date	FSEZ/LIC/K-34/Unit-III/2005/2694 Dated- 01.08.2005
4.	LoA valid upto	30.06.2027
5.	Date of Commencement of Production (DCP)	01.07.2007
6.	Authorized operation of the unit	Jute/Cotton Bags, Clothings, Made Ups & Other Accessories (Manufacturing)
7.	Performance monitored upto block year	2023-24 (2nd Year of 4 th Block)
8.	Performance [Annual Performance Report (APR)] to be monitored for block year	2024-25 (3rd Year of 4th Block)

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

1 st Block	2007-08	2008-09	2009-10	2010-11	2011-12
2 nd Block	2012-13	2013-14	2014-15	2015-16	2016-17
3 rd Block	2017-18	2018-19	2019-20	2020-21	2021-22
4 th Block	2022-23	2023-24	2024-25		

3. Export performance of the block year being monitored

(Rs in Lakhs)

4 th Block	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	3292.00	4704.06	2547.00	3622.35
2023-24	3800.00	4380.67	2900.00	3676.05
2024-25	4400.00	3857.82	3250.00	3733.75
Total	11492.00	12942.55	8697.00	11032.15

4. DTA sales made in the block year being monitored as per APR- Nil

5. Investment made (since inception) & employment generated

Investment (Rs in Lakh)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
450.00	206.14	Male : 170 Female : 125	Male : 156 Female : 84

6. Delay in APR submission

Block year	Date of APR submission	No. of days delay
2024-25 3 rd year of 4 th Block)	15.01.2026	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 31.03.2026 :
6,50,110/-**

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. Kariwala Industries Ltd (Unit-III) of Falta SEZ is place herewith for consideration please.