भारतसरकार/Government of India

फलताविशेष आर्थिक क्षेत्र/FALTA SPECIAL ECONOMIC ZONE

वाणिज्यविभाग/Department of Commerce

वाणिज्यऔरउद्योगमंत्रालय/Ministry of Commerce & Industry

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Falta SEZ

आज़ादी का अमृत महोत्सव

Azadi Ka Amrit Mahotsav

Subject: Minutes of the 216th Unit Approval Committee (UAC) Meeting (8thMeeting of the 2026 Series) for West Bengal SEZs, held on 31.08.2026 in the Conference Room of Manikanchan Special Economic Zone, CFB Building, 3rd Floor, Sector- V, Block- CN-1, Kolkata-700091under chairmanship of the Development Commissioner, Falta Special Economic Zone.

Agenda Item No. 216.1: Ratification of minutes of the 215thmeeting of the Unit Approval Committee held on 29.07.2026.

Minutes of 215th UAC meeting held on 29.07.2026 was circulated to all the members. As no comments received from the members, therefore the Committee ratified the minutes.

Agenda Item No.216.2(i) : Application for setting up a new FTWZ Unit by M/s. Luminal Logistic Solution Pvt Ltd at Falta SEZ.

Shri Sudhesh Sadanand Kadu, Director virtually represented the unit before the Committee. The company has applied to set up a new FTWZ Unit with the following details:

Sl No.	ITC/CPC	Item Description
1.	996729 (ITC)/ 742(CPC)	Warehousing and Logistics Services including permissible Value Added Services and Trading of Items under SEZ Act 2005 & Rules 2006

The proposed investment is of Rs.51 lakhs and the estimated NFE is of Rs.9.59 Crore over a period of 5 years with an estimated employment generation of 15 persons. It was observed by the Committee that:

(i) The Unit has submitted proof of space availability given by the Secretary, Falta SEZ Authority.

(ii) The explanation given by the Director about past experience in export/import/warehousing/trading business was not convincing.

(iii)The justification given for selecting Falta SEZ over Jaipur/Mumbai was not convincing.

Therefore, after due deliberation, the Committee decided to seek further inputs in support of their past experience in trading activities, warehousing/export, import if any, to consider the application. Accordingly, UAC deferred the proposal and authorised DC, FSEZ to take decision on file on the basis of additional information/supporting documents provided by the company in support of their trading/Warehousing/import/export activities.

Agenda Item No.216.2(ii): Application for setting up a new FTWZ unit by M/s. Fairton Logistic Solutions Pvt Ltd at Falta SEZ.

Shri Gauri Shanker Jha, Director represented the Unit virtually before the Committee. The company has applied to set up a new FTWZ Unit with the following details:

Sl. No	Description of Item	ITC(HS) Code
1	Warehousing and logistics services including permissible value added services and Trading of items under SEZ Act 2005 & SEZ Rules 2006.	996729

The proposed investment is of Rs.51 lakhs and the estimated NFE is of Rs.9.59 Crore over a period of 5 years with an employment generation of 15 persons. It was observed by the Committee that:

(i) One of the Directors of the M/s. Fairton Logistic Solution Pvt Ltd named, Shri Gauri Shanker Jha is also on the board of Luminal Logistic Solution Pvt Ltd. Accordingly, he was asked to clarify why he needs two (2) separate companies for operation, which he failed to answer satisfactorily.

(ii) The Unit has not submitted space confirmation letter from Falta SEZ Authority.

(iii) The Unit/entrepreneur does not have any past experience for business operation of export/import. The representative of the applicant informed the Committee that they have work experience in bonded warehousing.

Therefore, after due deliberation, the Committee decided to seek further inputs in support of their past experience in warehousing activities and export/import, if any, to consider the application. Accordingly, UAC deferred the proposal and authorised DC, FSEZ to take decision on file on the basis of additional information/supporting documents provided by the company in support of their trading/export/import activities.

Agenda Item No.216.2(iii) : Application for setting up a new FTWZ Unit by M/s. Pcart Express India Pvt Ltd at Falta SEZ.

Shri Chetan Batukbhai Patolia, Director represented the Unit virtually before the Committee . The company has applied to set up a new FTWZ Unit with the following details:

Sl.No.	Description of Item	ITC(HS) Code
1	Warehousing and logistics services including permissible value added services and Trading of items under SEZ Act 2005 & SEZ Rules 2006.	996729

The proposed investment is of Rs.35 lakhs and the estimated NFE is of Rs.23.59 Crore over a period of 5 years with an employment generation of 13 persons.

It was observed by the Committee that:

(i) The Unit has not submitted space confirmation letter from Falta SEZ Authority.
(ii) The explanation given by the Director about past experience in export/import/warehousing/trading business was not convincing.
(iii) The justification given for selecting Falta over Surat/Kandla in Gujarat was not convincing.

Therefore, the Committee decided to seek further inputs from the company in support of their past experience in trading activities and export/import, if any to consider their application. Accordingly, UAC deferred the proposal and authorised DC, Falta SEZ to take decision on the basis of additional information to be provided by company in support of their experience in trading/warehousing/export/import activities.

(iv) Agenda Item No.216.2(iv) : Application for setting up a new Trading Unit by M/s. MN Narrow Tex Pvt Ltd at Falta SEZ.

Shri Pramod Baghel, Director represented the company virtually before the Committee. The company has applied to set up a new trading unit for the following items:

Sl No.	Description of Item	ITC(HS) Code
1	Coconuts, Brazil Nuts and Cashew Nuts, fresh or dried, whether or not shelled or peeled	08011100 to 08013290
2.	Areca Nuts Dried – Whole	08028010
3.	Areca Nuts Dried - Split	08028020
4.	Areca Nuts Dried – Ground	08028030
5	Areca Nuts Dried – Others	08028090
6.	Areca Nuts Dried – Others	08029000
7.	Macadamia Nuts, cola nuts	08029000
8.	Dates-Fresh (Excluding wet dates)	08041010
9.	Soft Khayzur or wet dates	08041020
10.	Seeds of Cumin : crushed or ground	09093200
11.	Chocolate and chocolate products	18069010

12.	Protein concentrates and textured protein substances	21061000
13.	Energy Drinks	21069020
14.	Betelnut Powder known as Supari	21069030
15.	Mojito	21069099
16.	Pan Masala	21069099
17.	Waters including mineral waters and aerated waters containing added sugar	22029990
18.	Filter and non-filter cigarettes	24022010
19.	Scented chewing tobacco	24039910
20.	Zarda Tobacco 24039910/24039930	24039910
21.	Zarda Tobacco	24039930
22.	Rock Salt	25010020
23.	Black Salt	25010090
24.	Lubricants	27101990
25.	Bitumen	27132000
26.	Others-Paints and Varnish	32099090
27.	Perfumes and toilet water-Others	33030090
28.	Other	33049990
29.	Preparation for use on the hair – other	33059090
30.	Personal deodorants antiperspirants	33072000
31.	All type of reprocessed plastic granules, off grade granules and floor sweeping granules CTH:3901 to 3914	39011010
32.	Paper	48025690
33.	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar pads, binders (loose-leaf of other), folder, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paper board : albums for samples or for collections and book covers, of paper or paper board. CTH: 48201010 to 48209090	48201010
34.	Ties, Bow ties and cravats, all goods of sale value exceeding Rs.1000 per piece Other	62159090
35.	Other footwear with outer soles and uppers of rubber or plastics : Sports footwear : Other	64021990
36.	Men's Cavas Shoes	64029990
37.	Other Footwear : 64051000 to 64059000	64051000
38.	Flags and paving, heart or wall tiles, other than those of subheadings 690730 and 690740 – of a water absorption coefficient by weight exceeding 10 percent	69072300
39.	Aluminium Mirror	70091090
40.	Rolled but not further worked : Other. Aluminium Foil	76071190
41.	Other mountings, fittings and similar articles suitable for buildings : other	83024190
42.	Part and Accessories of vehicle of heading 8701 to 8705. 87081010 to 87089900	87081010
43.	Part and Accessories of vehicle of heading 8711 to 8713. 87141010 to 87149990	87141010

The proposed investment is of Rs.10 lakhs and the estimated NFE is of Rs.20.12 Crore over a period of 5 years with an employment generation of 10 persons.

After due deliberation, the Committee observed the following: -

(i) The Income Tax Returns filed by Promoters/Directors indicated that last 3 years Income of promoters/directors are as per table given below:

Shri Pramod Baghel	
Year	Total Income
2025-26	450870
2024-25	498740
2023-24	495150
Shri Pragnesh Barot	
Year	Total Income
2025-26	497050
2024-25	486930
2023-24	441490

(ii) The financial condition of Directors/Promoters is not sufficient for the level of investment/working capital needed for their Trading Business.

(iii) Director/Promoters failed to provide satisfactory answers about their past experience in trading activities and export/import, warehousing activities.

Accordingly, after due deliberation, the Committee decided to reject the proposal in terms of Rule 18(1) of the SEZ Rule, 2006.

Agenda Item No.216.2(v) : Application for setting up a new manufacturing Unit by M/s. S.M. Gold Jewellers at Falta SEZ.

Shri Soumitra Shaw, representative of the company, physically attended the meeting. The company has applied to set up a new manufacturing Unit of Gems & Jewellery at Falta SEZ for the following details:

Sl.No.	Description of item	ITC(HS)Code
1	Hand made/ machine made Gold Jewellery plain	71131911
2.	Hand made /machine made Gold Jewellery Studded with Pearls	71131920
3.	Hand made/ machine made Gold Jewellery studded with Diamonds	71131930
4	Hand made/ machine made Gold jewellery Studded with precious/Semi-precious/Synthetic Stone	71131940

The projected investment is of Rs.14 lakhs and the estimated NFE is of Rs.238.80 Crore over a period of 5 years with an estimated employment generation of 27 persons.

The Income Tax Returns filed by Directors indicated their one year income as per the table given below:

Assessment year	Shri Sudip Das	Assessment year	Smt. Sampa Das
2025-26	31,43,964/-	2025-26	17,88,231/-

The representative of the Unit stated that they are in the Gems & Jewellery business since 2017. They normally take gold from banks. Their business plan is to import gold from UAE and after value addition export it to UAE/USA.

The Committee observed the following:

(i) The company is in Gems & Jewellery business since 2017.
(ii) They have firm plan to operate their export business in Gems & Jewellery.
(iii) It was verbally confirmed by FSEZA Secretary that they are in positon to provide sufficient space to Unit.

Accordingly, after due deliberation, the Committee decided to approve the proposal in terms of Rule 18 of the SEZ Rule, 2006.

Agenda Item No. 216.3 (i): Request for approval of "Default list of Service" for authorised operations at Falta SEZ by M/s. Himadri Speciality Chemical Limited –regarding

The Unit requested the following default service for approval:

Sl.No.	Sl No. of DoC Default Service	List of Services whose exemption are requested for	Justification for regarding service
1	11	Clearing & Forwarding agents services	For Dispatch are as request service through agency.

The Committee observed that the above service is covered under Instruction No. 94 dated 08.05.2019 of DoC and accordingly, the Committee approved this agenda.

Agenda Item No. 216.3 (ii): Request for approval of "Default list of Services" for authorised operations at Falta SEZ by M/s. Pasari Silk Industries Limited–regarding

The Unit requested the following thirty one default services for approval:

Sl. No.	Default Authorized Serial No.	Name of Services	Justification

1	01	Airport Authority Services	In Airport, Airport Authority sometimes charges on import clearances of goods for which exemption is required.
2	05	Airport Service	It generally refers to services connected with movement and handling of export goods in relation to operation. Since it is directly related to export of goods, exemption required.
3	06	Banking and Other Financial Services	GST is payable on the services provided by the bank in relation to banking services required for smooth operation and production as well as export activities and thereby exemption of GST is required.
4	07	Business Exhibition Services	GST is payable on the services provided by the business exhibition organizer for hiring exhibition stall and others, exemption of GST is required.
5	08	Cargo handling Services	Cargo handling charges is being paid which attracts GST on their services for import and export which requires to be exempted.
6	09	Chartered Accountant Services	An Chartered Accountant, who is providing services on preparation of Financial Statement etc. Charge service tax. Since it is directly related to export of goods, exemption is required.
7	11	Clearing and Forwarding Agent Services	The agency who is providing services on clearing and forwarding of goods and charge GST. Since it is directly related to operation of factory engaged in export and import goods, exemption is required.
8	13	Company Secretary Services	The agency who is providing services on company matters may charge GST. Since it is directly related to operation of factory engaged in export and import goods, exemption is required.
9	16	Cost Accountant Services	The Agency who is providing services on product costing matters may charge GST. Since it is directly related to operation of factory engaged in export and import goods, exemption is required.
10	17	Courier Services	The Agency who provided courier service (international and Domestics) they charge GFST on their Service. Since it is directly related to operation of factory engaged in export and import goods, exemption is required.
11	18	Credit Rating Agency Services	GST is payable on the services provided by the credit rating agency in relation to credit rating services required for various purpose to smooth operation and production as well as export activities and thereby exemption of GST is required.
12	19	Custom House Agent Services	The CHA agency who are providing services on clearing of goods and export services may charge GST. Since it is directly related to operation of factory engaged in export and import goods, exemption is required.
13	23	Design Services	Designing of textile and textile made-ups requires designing services and they charge GST on their service.
14	25	Erection, Commission and installation Services	Erection, Commission and installation of new Machines, computer system and Firefighting system etc. The agency charge GST on their service. Since it is directly related to operation of factory engaged in export and import goods, exemption is required.

15	26	General Insurance Business Services	For insurance of factory building/plant & Machinery etc. GST on premium to be paid requires exemption.
16	27	Goods transport Agency Services	GST is payable on the services provided by transport agency in relation to procurement of goods required for smooth operation and production as well as export activities and thereby exemption of GST is required.
17	28	Information Technology software Services	Development of software, computer system and Firefighting system etc. The agency charge GST on their service. Since it is directly related to operation of factory engaged in export and import goods, exemption is required.
18	32	Legal Consultancy Services	For legal construction for various purpose related to customs, GST etc. agency charge GST on their service. Exemption required.
19	33	Management, Maintenance or Repair Services	GST if payable on the services provided by the agency in relation to management, maintenance & repair of machinery, factory building, computers etc. required for smooth operation and production as well as export activities and thereby exemption is required.
20	34	Manpower recruitment and Supply agency Services	The Agency who are supply manpower (Direct or Indirect) and charge GST on their service since it is directly related to operation of factory engaged in export and import goods, exemption is required.
21	36	Other Port Services	The Agency who is providing service on sea and airport matters in loading and off- loading of goods and may charge GST. Since it is directly related to operation of factory engaged in export and import of goods exemption is required.
22	39	Port Services	The Agency who is providing services on port matters in loading and off loading of goods and may charge GST. Since it is directly related to operation of factory engaged in export and import goods, exemption is required.
23	42	Security Agency Services	The Agency who is providing security services and may charge GST. Since it is directly related to operation of factory engaged in export and import goods, exemption is required.
24	43	Site formation and Clearance, Excavation earth	GST is payable on the services provided by the agency for site formation Clearance and excavation for extension of the factory building and may charge GST on their service Since it is directly related to operation of factory engaged in export and import goods, exemption of GST is required.
25	49	Technical inspection and Certification Services	GST is payable on the services provided by the Inspection agency in relation to certification of goods required for smooth operation and production as well as export activities and thereby exemption of GST is required.
26	50	Technical Testing and Analysis Services	GST is payable on the services provided by the testing Laboratory in relation to testing and analysis of goods., drinking water etc meant for export services may charges GST. Since, it is directly related to operation of factory engaged in export and import goods, exemption is required.

27	52	Transport of Goods by Air Services	GST is payable on the services provided by transport agency in relation to procurement of goods required for smooth operation and production as well as export activities and thereby exemption of GST is required.
28	53	Transport of Goods by Rail Services	Do
29	54	Transport of Goods by Road Services	Do
30	55	Works Contract Services	The agency who provided work contract service for fabrication work, plumbing & sanitary work, painting work, firefighting system work etc. they charge GFST on their Service. Since it is directly related to operation of factory engaged in export and import goods, exemption of GST is required.
31	60	SEZ online Services	Amendment and cancellation of Export and import documents, annual maintenance contract etc may charge GST Since it is directly related to operation of factory engaged in export and import goods, exemption of GST is required.

The Committee observed that the above services are covered under Instruction No. 94 dated 08.05.2019 of DoC and accordingly, the Committee approved this agenda.

Agenda Item No.216.4: Monitoring of Annual Performance of SEZ units.

Sl. No.	Name of the Unit	Name of the Zone	Period of Monitoring	Observations/Directions
i.	M/s Kkalpana Industries (India) Ltd Unit-II	Falta Special Economic Zone	2025-26 (5th year of 1st Block)	1. It was observed that the unit has made bonafide efforts and has made exports at least during 04 years. However, it has not been able to earn positive NFE in this Block 2. The UAC after deliberation decided to impose penalty under Rule 80 of SEZ Rules,2006 for accumulation of negative NFE for the 1st Block. 3. Pending FOREX realization: Nil.

				4. Pending lease rental dues: Nil.
ii.	M/s Websol Energy System Ltd	Falta Special Economic Zone	2024-25 (1st year of the 4th Block)	1. Negative NFE Noted for the FY 2024-25 monitored. 2. Pending FOREX realization: Nil. 3. Pending lease rental dues: Nil Directions: The unit may be asked to make effort to export and making positive NFE of their unit for the next year.

Bishwa Mohan

(Bishwa Mohan)
Deputy Development Commissioner

F. No.1(216)/216thUAC/2026/861

Date: 09.09.2026

Copy to UAC members: -

1. Director, SEZ Admin
   Department of Commerce,
   Ministry of Commerce & Industry,
   Vanijya Bhawan,
   New Delhi-110107

2. Additional Director General of Foreign Trade
   Directorate General of Foreign Trade
   Regional Office Kolkata
   4, Esplanade East,
   Kolkata-700069

3. Principal Commissioner of Customs (Airport & Administration)
   Air Cargo Complex,
   Netaji Subhas Chandra Bose Airport
   Kolkata- 700052

4. Director (Banking)
   Department of Financial Services
   Ministry of Finance
   Jeevan Deep Building, Sansad Marg
   New Delhi-110001

5. Principal Commissioner of Income Tax
   'Aayakar Bhawan',
   P-7, Chowringhee Square,
   Esplanade,
   Kolkata-700069

6. West Bengal Industrial Development Corporation
   23, Camac Street,
   5th Floor,
   Kolkata-700017

7. West Bengal Pollution Control Board,
   Paribesh Bhawan
   10A, Block –LA, Sector III
   Bidhannagar,
   Kolkata-700106

List of participants from O/o Development Commissioner, Falta Special Economic Zone

1. Shri Manish Kumar, Deputy Development Commissioner
2. Shri Bishwa Mohan, Deputy Development Commissioner
3. Shri Maller, Superintendent of Customs, Falta SEZ
4. Shri Partha Kumar Mondal, Assistant Development Commissioner
5. Shri Biswanath Kundu, Assistant Development Commissioner
6. Shri Pijush Kanti Ghosh, Assistant Development Commissioner
7. Shri Ranjit Basak, Assistant Development Commissioner
8. Shri Harekrushna Sahoo, Assistant Development Commissioner
9. Mrs. Indu Karmakar, Superintendent of Customs, Candor SEZ