No. F.2/6/2019-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Udyog Bhawan, New Delhi
Dated the 4th November, 2019

OFFICE MEMORANDUM

Subject: 93rd Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) scheduled to be held on 15th November, 2019 at 11.00 A.M in Room No. 47 - forwarding of Agenda thereof – Reg.

In continuation to this Department's O.M. of even numbers dated 14th October, 2019 and 21st October, 2019 on the above mentioned subject, the undersigned is directed to enclose herewith the Agenda for the 93rd meeting of the BoA for SEZs scheduled to be held on 15th November, 2019 at 11:00 A.M. for information and necessary action. Soft copy of the agenda has also been hosted on the website: ***www.sezindia.gov.in***. The addressees located outside Delhi are requested to download the agenda from the above mentioned website.

2. It is informed that the venue of the said meeing has been changed from Room No. 108 to Room No. 47, Udyog Bhawan, New Delhi.

3. The addressees are requested to make it convenient to attend the meeting.

(Darshan Kumar Solanki)
Under Secretary to the Government of India
Tel: 2306 2496
Email: dk.solanki@nic.in

To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, North Block, New Delhi. (Fax: 23092628).
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, North Block, New Delhi. (Telefax: 23092107).
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. Joint Secretary, Department of Industrial Policy and Promotion, Udyog Bhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.

10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, New Delhi (Fax: 23062315).
11. Secretary, Department of Electronics & Information Technology, Electronics Niketan, 6, CGO Complex, New Delhi. (Fax: 24363101)
12. Joint Secretary (IS-I), Ministry of Home Affairs, North Block, New Delhi (Fax: 23092569)
13. Joint Secretary (C&W), Ministry of Defence, Fax: 23015444, South Block, New Delhi.
14. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi – 110003 (Fax: 24363577)
15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
16. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
17. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
22. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
23. Development Commissioner, Noida Special Economic Zone, Noida.
24. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
25. Development Commissioner, Falta Special Economic Zone, Kolkata.
26. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
27. Development Commissioner, Madras Special Economic Zone, Chennai
28. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
29. Development Commissioner, Cochin Special Economic Zone, Cochin.
30. Development Commissioner, Indore Special Economic Zone, Indore.
31. Development Commissioner, Mundra Special Economic Zone, 4th Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
32. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
33. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai – 400 096
34. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra Padra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9th Floor, Siripuram, Visakhapatnam – 3
36. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.

41. Government of Andhra Pradesh, Principal Secretary and CIP, Industries and Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
42. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
43. Government of Karnataka, Principal Secretary, Commerce and Industry Department, Vikas Saudha, Bangalore – 560001. (Fax: 080-22259870)
44. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
45. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
46. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4th Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
47. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
48. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
49. Government of Haryana, Financial Commissioner and Principal Secretary), Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
50. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
51. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
52. Government of Punjab, Principal Secretary Department of Industry & Commerce Udyog Bhawan), Sector -17, Chandigarh- 160017.
53. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
54. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneshwar – 751001 (Fax: 0671-536819/2406299).
55. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
56. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
57. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
58. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
59. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
60. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

Copy to: PPS to CS / PPS to AS (BBS) / PPS to DS (SNS).

Agenda for the 93rd meeting of the Board of Approval to be held on 15th November, 2019 at 11:00 A.M. in Room No.47, Udyog Bhawan, New Delhi

Item No. 93.1: Confirmation of minutes of the meeting of the 92nd BoA held on 4th October, 2019.

Item No.93.2 : Requests for extension of validity of formal approvals (One proposal)

93.2 (i) Request of M/s. Gopalan Enterprises (India) Private Limited (Fortune City) for further extension of the validity period of formal approval, granted for setting up of IT/ITES SEZ at Mahadevapura & Kaggadaspura, K.R. Puram, Whitefield, Bangalore, Karnataka State, beyond 03.07.2019 to 02.07.2020.

Name of the developer:		M/s. Gopalan Enterprises (India) Private Limited
Sector	:	IT/ITES SEZ
Location	:	Mahadevapura & Kaggadaspura, K.R. Puram, Whitefield, Bangalore, Karnataka State.

Extension: Formal approval to the developer was granted on 03.07.2007 and the SEZ was notified on 04.05.2019. The developer has been granted seven extensions and last extension of validity period of LoA was up to 02.07.2017. The developer has requested for approval for extension of validity of their LoA i.e. 9th extension from 03.07.2019 to 02.07.2020.

Present Progress:

(a) Details of business Plan:-

S. No	Type of cost	Proposed Investment (Rs. in Crores)
1	Land Cost	14.62
2	Construction Cost	1240.00
	Total	1254.62

(b) Incremental investment since last extension:-

S. No.	Type of Cost	Total Investment made so far (Rs. In Lakhs) up to as on date of submission of application	Incremental investment (Rs. In Lakhs) since last extension
1	Land cost	1462.84	24.71
2	Material Procurement	7.49	7.49
3	Construction	2457.73	2329.28
	Total	3923.14	2361.49

(c) Details of physical progress till date:-

S. No.	Authorised activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Excavation of Block 2	42	10	July 2019
2	Site Barrication works	25	0	May 2019
3	Site office & quality Lab construction work	90	10	May 2019

d) Reasons for delay:

The developer could not start the construction of the building due to fresh guidelines issued by the National Green Tribunal in its order dated 04.05.2016 and also due to Revised Guidelines issued by the Govt. of Karnataka relating to the minimum area to be reserved for open space & Garden. After obtaining clearance from BBMP (Bruhat Bengaluru Mahanagara Palike) and also sanction for their revised project plan on 09.02.2018, the developer has started the construction immediately. The developer states that the delay was due to the causes beyond their control.

Recommendation by DC

DC, Cochin SEZ has recommended the request of the Developer for extension of Formal of Approval for a period of three years from 03.07.2017 to 02.07.2020.

The request is placed before BOA for its consideration.

93.3 Request for extension of LoP beyond 3rd year onwards (Three proposals)

93.3 (i) Request of M/s Wockhardt Limited Unit 3 at Shendre, Aurangabad, Maharashtra for extension of the validity period of LoA for a period of one year from 25.10.2019 to 24.10.2020.

- LoA issued on : 25.10.2013
- Nature of business : Oral solid dosage for human usage
- Number of extensions : Five extensions upto 24.10.2019

Present progress of the unit as declared by them is as follows:

Constitutional progress:-

S. No.	Activity	Total area
1.	Approved area	22382 sq. mtr.
2.	Constructed area so far	22382 sq. mtr.
3.	Incremental construction since last extension	Nil (Construction already complete)

Investment details:

S. No.	Type of cost	Total Investment made so far (Rs. In crores)	Incremental Investment since last extension (Rs. In cr.)
1.	Construction cost including material procurement	8.41	0.01
2.	Plant & Machinery	72.37	
	Total	80.78	0.01

Detailed reasons for delay:

(i) As informed by the unit, all the civil work related to the project is complete and only validations and trial batches are in progress.
(ii) Site inspection of their plant by US-FDA may happen before 31.12.2019 and it is mandatory for them to obtain certain statuary licenses, approvals which takes time.
(iii)They are exploring some new emerging markets and the timeframe for obtaining licenses is different for every country and hence they will be able to commence production only after 2019.

The CA has certified the following investment details:

(i)	Investment upto October 2017	Rs.80.77 cr
(ii)	October to 24.09.2017	Rs.0.01 cr
(iii)	Total Capital Investment	Rs.80.78 cr

As per the CE Certificate:
(a) Approved area as per the approved plan : 22382 sq.mtr.
(b) Constructed area so far : 22382 sq.mtr.
(c) Incremental area constructed since last extension of LoA : Nil
(d) Materials used are of approved quality
(e) All structural work including brick walls, roofing plastering etc. are being implemented to satisfaction.

Specified Officer Report:

The Specified Officer in his report dated 04.12.2018 had already stated that on physical inspection of the site it was observed that the construction work (22382 sq. mtr) is already complete and the unit has installed the machinery procured through import and DTA procurement.

The construction work has already been completed and the delay in starting of operation is on account of site inspection pending by US-FDA.

Recommendation by DC:

DC, SEEPZ has recommended the proposal for sixth extension of the LoA for the period from 25.10.2019 to 24.10.2020 for approval of the BoA as per Rule 19(4) of the SEZ Rules, 2006.

The request is placed before BOA for consideration.

93.3 (ii) Request of M/s Envipro Engineering Pvt. Ltd. a unit in M/s. MIDC SEZ at Plot No. 06, Khandala Phase 1, MIDC-Kesurdi-SEZ, Village-Kesurdi, District Satara, Maharashtra for extension of the validity period of LoA beyond 25.03.2017 to 24.03.2020.

- LoA issued on : 25.03.2015
- Nature of business : Engineering
- Last extension valid upto : 24.03.2017

As per the proposal received from DC, SEEPZ, the extension of validity period of LoA for a further period from 25.03.2017 to 24.03.2020 under Rule 19(4) of SEZ Rules, 2006 and regularization of LoA beyond 25.03.2017 has been sought from the Board.

Investment Details:-

S. No.	Activity	Amount in (Rs.in lakhs)
1.	Proposed investment	334.25
2.	Investment Made	--
(i)	Land	64.74
(ii)	Incremental investment made since last extension (24.03.2017)	141.89
(iii)	Investment made till date excluding land cost	158.08

Reasons for Delay:

The unit has submitted that they were in financial crisis due to GST and demonetization; and consequently they started the construction of their building and the same is now 100% completed and ready for production. Further, the unit has informed that they are in process of finalization of few export order from banyan Kimya Ltd., Istanbul, Turkey and from Sonar Cement, Nepal.

Specified Officer Report:

The jurisdictional Specified Officer has submitted a report on construction after the physical inspection of the site by the Sr. Authorized Officer. The unit has completed construction and also submitted Occupancy Certificate/Building Completion Certificate issued by Maharashtra Industrial Development Corporation.

Recommendation by DC:

DC, SEEPZ has recommended the proposal for 4th extension of the LoA upto 24.03.2020 for approval of the BoA as per Rule 19(4) of the SEZ Rules, 2006.

The request is placed before BOA for its consideration.

93.3(iii) Request of M/s. Eternity Innovations & Technologies Pvt. Ltd., a unit in MIDC SEZ at Plot No. 21/4, Rajiv Infotech Park, Hinjewadi, Phase–III, Pune, Maharashtra for extension of validity period of its LoP beyond 10.09.2017 upto 30.03.2020.

- LoA issued on : 09.01.2012
- Nature of business : IT/ITES
- Last extension valid upto : 10.09.2017

Present progress:

- MIDC, Pune has issued Occupancy Certificate to the unit for their IT building having built up area of 1242.20 sq.mtr. The building is fully ready and the unit can start commencement of operation once the extension is granted to them.
- They have invested more than Rs. 10 crores in the said project.

- Upon obtaining Building Completion Certificate from MIDC, commencement of related activities and informed the same to SEZ office.
- They worked with couple of customers in US to bring in IT services and initiated signing of Master Service Agreement.
- Though the infrastructure was ready, their US based promoters initiated the project with their end client in US, however, the unit could not commence their operation as their US based client needed certain prerequisites from their side which delayed handling over the task to Indian team and during this time they hired various technologies and hired new employees, and had to give rigorous training to them on client specific activities, as their client wanted to make sure that the team is trained and comfortable. As the training was for a period of 4 months, the same delayed their commencement of operation.
- Further, there was no Internet Service connectivity available till their site, and the ISP M/s. Tata Telecom had to lay separate High speed internet cable till their location which was 1.5 kms away and this also took few months for setting up.

Specified Officer's report:

- The office building is occupying 25% of the plot area
- The building comprises of three floors of around 433 sq.ft. each
- The ground floor is fully finished with one work area with facilities for PC/Laptops & separate cabins and open space occupying almost half of the floor
- The ground floor appears to the complete in all respects
- The first and second floor are in a bare shell condition and will be ready only after finishing work like flooring, walls and ceilings is done
- The remaining plot is vacant and the premises have security arrangement
- The unit has submitted copy of completion issued by MIDC

Recommendation by DC:

DC, SEEPZ SEZ has recommended the proposal for extension up to 08.01.2020 as per Rule 19(4) of SEZ Rules, 2006.

The request is placed before BoA for its consideration.

93.4 Proposal for change of shareholding pattern/ name/change of control (six proposals)

In terms of DoC's Instruction No. 89 dated 17.05.2018, re-organization in respect of developer and co-developer including change in shareholding pattern, business transfer arrangements, court approved mergers and de-mergers in case of developer/co-developer etc. are to be undertaken by the Board of Approval.

93.4(i) Request of M/s. Mahataa Information India Pvt. Ltd. an IT/ITES SEZ at Nanakramguda Village, Serilingampally Mandal, Ranga Reddy District, Telangana for change of name of their SEZ to M/s. Google Connect Services India Pvt. Ltd.

M/s. Mahataa Information India Pvt. Ltd was granted Formal Approval on 30.8.2019 for setting up of SEZ for IT/ITES at Plot No. 8B, Sy. Nos. 115/3, 115/5, 115/7 and 115/35, Nanakramguda Village, Serilingampally Mandal, Ranga Reddy District, Telangana over an area of 2.90 Ha (7.172 Acres).

As per Registrar of Companies, Hyderabad Certificate of Incorporation dated 10.06.2019, the name of the company has been changed to M/s. Google Connect Services India Pvt. Ltd.

DC, VSEZ has informed that as per the developer there is no change in the list of Directors and shareholding of the Company.

Recommendation by DC:

The above proposal of the developer for change of name of their SEZ from M/s. Mahataa Information India Pvt. Ltd. to M/s. Google Connect Services India Pvt. Ltd., is recommended by the DC, VSEZ.

The request is placed before BOA for its consideration.

93.4(ii)Request of M/s. Deccan Fine Chemicals (India) Pvt. Ltd. a sector specific SEZ for Chemical and Pharmaceutical at Sy. 84-93 & 108, Kesavaram Village, Sy No. 146, 149 & 150 Rajavaram Village, Payakaraopeta Mandal, Visakhapatnam Dist., Andhra Pradesh for change in Shareholding Pattern.

M/s Deccan Fine Chemicals (India) Pvt Ltd. has been granted Formal Approval on 22.01.2018 for setting up of a Sector Specific SEZ for Chemical and Pharmaceutical Sector in an area of 53.21 Hectares.

As per DC, VSEZ, the Developer has informed that M/s. Belchim Management International Holdings BVBA has expressed its willingness to exit from the joint venture. In this regard, Belchim Management International Holdings proposes to transfer its 20% shareholding, in the Company to M/s. Deccan Holdings B.V., a company ultimately held by Mrs. Sai Geeta Penumetsa. Additionally, Mrs. Sai Geeta Penumetsa is also proposing to transfer her direct holding of 38.39% to M/s. Deccan Holdings B.V.

The pre and post Shareholding pattern transaction is as detailed below:-

Sl. No.	Name of Shareholder	Existing shareholding pattern (%)	New Shareholding pattern after proposed transfer of shares (%)
1	Mrs. Sai Geeta Penumetsa	38.39%	--
2	Deccan Holdings B.V.	--	58.39%
3	Mitsubishi	20.00%	20.00%
4	Belchim Management-International Holdings BVBA	20.00%	--
5	Los Ceibos S.A.	5.60%	5.60%
6	KVLP Raju	2.22%	2.22%
7	Others*	13.79%	13.79%
	Total	**100.00%**	**100.00%**

*Includes shareholders holding less than 2% shareholding in the company.

Recommendation by DC:

DC, VSEZ has forwarded the request of the developer for consideration of the BoA.

The request is placed before BOA for its consideration.

93.4(iii) Request of Madhya Pradesh Audyogik Kendra Vikas Nigam (Indore) Ltd., Developer of Crystal IT Park SEZ at Khandwa Road, Bhanwarkuan, Indore (M.P.) for change of name in LoA and change of Shareholding pattern.

The above mentioned SEZ was granted Formal Approval on 22.06.2006 stands notified vide notification dated 02.11.2006.

Details of shareholding pattern of the Developer are given below:

Shareholding pattern before Transfer (entity – MPAKVN (Indore) Ltd.):

Name of Shareholder	No. of shares held	% of shareholding
Govt. of M.P. through MPTRIFAC	378554	100%

MPAKVN (Indore) Ltd. amalgamated into MPTRIFAC, whose shareholding pattern was as under:

Name of Shareholder	No. of shares held	% of shareholding
Govt. of M.P. through Honorable Governor of Madhya Pradesh	80250	100%

Shareholding pattern after Transfer:- as the name was changed from MPTRIFAC to MPIDC Ltd., but the shareholding pattern remained as it is:

Name of Shareholder	No. of shares held	% of shareholding
Govt. of M.P. through Honorable Governor of Madhya Pradesh	80250	100%

It has been indicated that, before pre-amalgamation, number of shares were 378554 and post-amalgamation, the number of shares are 80250.

DC, Indore SEZ has submitted that a List of Directors of MPAKVN (Indore) Ltd., prior to its amalgamation into MPTRIFAC along with a list of Directors post its amalgamation into MPTRIFAC and its subsequent name change to MPIDC Ltd. has also been certified by the CA. None of the Directors is having beneficial interest / shareholding in the Company as 100% beneficial interest belongs to Govt. of M.P. and position held by the Directors is because of their position in the setup / Corporation / Departments / Govt. of M.P.

The State Govt. through the Principal Secretary, Deptt. of Industrial Development & Investment Promotion, Govt. of Madhya Pradesh vide their letter dated 19.09.2019 has recommended the change of name of the Developer from Madhya Pradesh Audyogik Kendra Vikas Nigam (Indore) Ltd. to M. P. Industrial Development Corporation Limited, Regional Office, Indore.

Recommendation by DC:

The Development Commissioner, Indore SEZ has recommended the proposal of M/s MPAKVN(Indore) Ltd., a State Government Corporation and Developer of Crystal IT Park SEZ for change of Name in LoA from Madhya Pradesh Audyogik Kendra Vikas Nigam (Indore) Ltd., to M. P. Industrial Development Corporation Limited, Regional Office, Indore and change in shareholding pattern thereof.

The request is placed before BOA for its consideration.

93.4(iv) Request of Madhya Pradesh Audyogik Kendra Vikas Nigam (Indore) Ltd., Developer of multi-product Indore SEZ at Villages Akolia, Bardari, Kali-Billod, Jamodi and Kheda at Pithampur, Distt. Dhar for change of name in LoA and change of Shareholding pattern.

The above mentioned SEZ stands notified on 31.11.2018

Details of shareholding pattern of the Developer are given below:

Shareholding pattern before Transfer (entity – MPAKVN (Indore) Ltd.):

Name of Shareholder	No. of shares held	% of shareholding
Govt. of M.P. through MPTRIFAC	378554	100%

MPAKVN (Indore) Ltd. amalgamated into MPTRIFAC, whose shareholding pattern was as under:

Name of Shareholder	No. of shares held	% of shareholding
Govt. of M.P. through Honorable Governor of Madhya Pradesh	80250	100%

Shareholding pattern after Transfer:-as the name was changed from MPTRIFAC to MPIDC Ltd., but the shareholding pattern remained as it is:

Name of Shareholder	No. of shares held	% of shareholding
Govt. of M.P. through Honorable Governor of Madhya Pradesh	80250	100%

It has been indicated that, before pre-amalgamation, number of shares were 378554 and post-amalgamation, the number of shares are 80250.

A List of Directors of MPAKVN (Indore) Ltd., prior to its amalgamation into MPTRIFAC along with a list of Directors post its amalgamation into MPTRIFAC and its subsequent name change to MPIDC Ltd. has also been certified by the CA. It is informed that none of the Directors is having beneficial interest / shareholding in the Company as 100% beneficial interest belongs to Govt. of M.P. and position held by the Directors is because of their position in the setup / Corporation / Departments / Govt. of M.P.

The Developer vide letter dated 10.10.2019 has informed that the State Govt. through the Principal Secretary, Deptt. of Industrial Development & Investment Promotion, Govt. of Madhya Pradesh vide their letter dated 19.09.2019 has recommended the change of name in LoA and

SEZ Notification of the Developer from Madhya Pradesh Audyogik Kendra Vikas Nigam (Indore) Ltd. to M.P. Industrial Development Corporation Limited, Regional Office, Indore.

Recommendation by DC:

The Development Commissioner, Indore SEZ has recommended the proposal of M/s MPAKVN(Indore) Ltd., a State Government Corporation and Developer of multi-product Indore SEZ for change of Name in LoA from Madhya Pradesh Audyogik Kendra Vikas Nigam (Indore) Ltd. to M.P. Industrial Development Corporation Limited, Regional Office, Indore and change in shareholding pattern thereof.

The request is placed before BOA for its consideration.

93.4(v) Request of M/s. Arshiya Data Centre Private Limited, a co-developer in M/s. Arshiya Limited for FTWZ at Panvel, Raigad, Maharashtra for change in Shareholding Pattern of the company

M/s Arshiya Data Centre Private Limited was granted co-developer status on 02.07.2019 for construction, operation & maintenance of one new building for Data Centre for an area of 1.3607 ha.

The pre and post Shareholding pattern transaction is as detailed below:-

	Present shareholding pattern		**Proposed Shareholding pattern**	
S. No.	**Name of Shareholder**	% of Shareholding	**Name of Shareholder**	% of Shareholding
1.	Mr. Ajay Mittal	50.00%	Arshiya Limited	99.94%
2.	Mr. Ananya Mittal	50.00%	Arshiya Limited jointly with Mr. Ajay S Mittal	0.01%
3.			Arshiya Limited jointly with Mr. Ananya A Mittal	0.01%
4.			Arshiya Limited jointly with Mr. Jugal Kishore Choudhary	0.01%
5.			Arshiya Limited jointly with Mrs. Mini Suresh	0.01%
6.			Arshiya Limited jointly with Mr. Pramod Raghavan	0.01%
7.			Arshiya Limited jointly with Mr. Ashutosh Sharma	0.01%
	Total	100%	Total	100%

The co-developer has stated that M/s Arshiya Data Centre Private Limited (ADCPL) has now become a 100% subsidiary of Arshiya Limited who has vast experience of development of Free Trade Warehousing Zone and can handle the construction of proposed data centre.

There is no change in the list of Directors even after change of shareholding patterns.

Recommendation by DC:

DC, SEEPZ SEZ has recommended the proposal for change in shareholding pattern of the company.

The request is placed before BOA for its consideration.

93.4(vi) Request of M/s. Laxmipati Balaji Supply Chain Management Limited a co-developer in M/s. Arshiya Limited for FTWZ at Panvel, Raigad, Maharashtra for change in Shareholding Pattern of the company.

M/s Laxmipati Balaji Supply Chain Management Limited was granted co-developer status on 01.10.2018 for distribution of utilities (electricity and water supply) in both sectors of FTWZ and additional sector for electronic hardware and software (including ITES).

The pre and post Shareholding pattern is as detailed below:-

	Present shareholding pattern		**Proposed Shareholding pattern**	
S. No.	**Name of Shareholder**	% of Shareholding	**Name of Shareholder**	% of Shareholding
1.	M/s. Arshiya Limited	98.80%	Mr. Ananya A Mittal	49.50%
2.	Mr. Ajay S Mittal	0.20%	Mr. Ajay S Mittal	49.50%
3.	Mrs. Archana A Mittal	0.20%	Mrs. Archana A Mittal	0.20%
4.	Mr. Navnit Choudhary	0.20%	Mr. Navnit Choudhary	0.20%
5.	Mr. Vinod Kumar Jain	0.20%	Mr. Vinod Kumar Jain	0.20%
6.	Mr. Pramod Raghavan	0.20%	Mr. Pramod Raghavan	0.20%
7.	Mr. Ashutosh Sharma	0.20%	Mr. Ashutosh Sharma	0.20%
	Total	100%	Total	100%

As informed by DC, M/s Laxmipati Balaji Supply Chain Management Limited which was 100% subsidiary of Arshiya Limited is now an independent company who is permitted to carry out the authorized activities of distribution of utilities (electricity and water supply) in both the sectors of FTWZ and Additional Sector for Electronic Hardware and Software (including ITES) . There is no change in the list of Directors.

Recommendation by DC:

DC, SEEPZ SEZ has recommended the proposal for change in shareholding pattern of the company.

The request is placed before BOA for its consideration.

93.5 Miscellaneous Cases (six proposals)

93.5(i) Request of M/s. Gujarat Fluorochemicals Limited, a unit in Dahej SEZ for Permission of laying 12" effluent pipeline to Deep Sea from Dahej plant.

M/s. Gujarat Fluorochemicals Limited (GFL) is a public limited company incorporated in 1987, and commenced commercial operation in 1989. M/s. GFL is a part of the $3 billion INOX Group of Companies. INOX Group is a family owned, professionally managed business group, with market leadership in diverse business including Industrial Gases, Refrigerants, Chemicals, Cryogenic Engineering, Renewable Energy and Entertainment. M/s. GFL is India's largest PTFE producer with hi-tech state of the art technology plants at Dahej, Gujarat. With its backward integration right up to caustic soda, hydrofluoric acid and captive power, GFL is one of the world's most integrated PTFE producers. M/s. GFL Dahej has an installed capacity of 16,200 MT PTFE, covering a broad product portfolio of granular virgin and modified PTFE resins, fine powder virgin and modified PTFE resins. The Dahej complex is ISO 9001:2008, ISO 14001:2004 and OHSAS 18001:2007 certified by Intertek.

DC, Dahej had informed that recently GPCB had insisted M/s. GFL Dahej to separate out from GIDC Drainage system and lay an independent treated waste water disposal line to deep sea by identifying a suitable point for sea disposal for their combined treated waste waters.

M/s. Gujarat Fluorochemicals Limited (GFL) has requested to grant permission to lay 12" effluent pipeline to Deep Sea from their plant in Dahej as per GPCB instruction. The brief description of pipeline is furnished below:-

1. Treated waste water disposal pipeline for 5 MLD capacity with complete supply and installation works consisting of; Onshore Pipeline with ancillary works- 9 km Length cost is Rs. 8.00 Crores, Offshore Pipeline with ancillary works – 3 kms length cost is Rs. 6.00 Crores & Pumping Station including mechanical, electrical & instrumentation items of work cost is Rs. 1.00 Crore.
2. Total Estimated cost for laying pipeline shall be 15.00 Crore. (approx).
3. M/s. Gujarat Fluorochemicals Limited (GFL) have already got clearance from the GIDC to start laying of pipeline in the GIDC portion of the effluent pipeline. Further, they have already applied for CRZ clearance to GCZMA and application is under processing.

In continuation of above M/s. Gujarat Fluorochemicals Limited (GFL) undertakes the following:-

a. M/s. Gujarat Fluorochemicals Limited (GFL) will not claim any GST/duty benefits from the pipeline laying in the SEZ Portion.
b. M/s. Gujarat Fluorochemicals Limited (GFL) has stated that they are agreeing to comply with the terms and conditions of the RoU.
c. M/s. Gujarat Fluorochemicals Limited (GFL) agree to meet the safety and security requirements related to operations & maintenance of the pipeline.

M/s Dahej SEZ Limited, a Developer of Dahej SEZ vide letter dated 17.07.2019 issued in principal approval to M/s. Gujarat Fluorochemicals Limited (GFL) for offering land on RoU subject to certain conditions including M/s. Gujarat Fluorochemicals Limited (GFL) has to obtain permission for DC, SEZ/BoA for laying pipe line in Dahej SEZ area as per section 9(d) of SEZ Act. M/s. Gujarat Fluorochemicals Limited (GFL) has to follow the rules and regulation prevailing in SEZ area. M/s. Gujarat Fluorochemicals Limited (GFL) has to comply the norms/instruction of GIDC/DSL/Concern Authority.

M/s. Gujarat Fluorochemicals Limited (GFL) has further informed that they are already discharging their treated effluent to the deep sea as per GPCB consent to operate conditions. They are not changing any flow quantity or quality parameters of the treated effluent through their proposed treated effluent pipeline. What they are only going to do to have their own dedicated pipeline instead of putting their treated effluent through GIDC treated effluent line into the deep sea.

GFL has clarified on adverse impact on marine ecosystem that they engaged third party accredited consultant, M/s. Kadam Environment to carry out one season environmental impact assessment (EIA) monitoring including onshore and marine studies. CRZ studies were also independently carried out by M/s. Anna University. Their studies have concluded no adverse impact on the marine environment by their pipeline. Moreover, the selected outfall point does not have sensitive marine flora and fauna. The selected onshore and offshore route has been carefully selected in consultation with GIDC / Dahej SEZ local team and does not have any mangroves.

So far as matter of identification of a suitable point for sea disposal and approval by GPCB is concerned, GFL engaged third party consultant to identify the marine outfall point. The proposed outfall point has got more than 470 times dilution factor which is significantly higher than the requirement of only 100 times dilution at the point of discharge. They have submitted the application for CRZ clearance to GCZMA (Gujarat Coastal Zone Management Authority) on 27th August, 2019 and the application is their active consideration for recommendation.

Further, GFL has submitted undertaking dated 26.02.2019 to GPCB with respect to execution of deep sea pipe line project for treated effluent pursuant to Direction under Section 33(A) of the Water (Prevention and Control of Pollution) Act 1974 to the unit. Copies of the same are enclosed herewith.

M/s Dahej SEZ Limited, a Developer of Dahej SEZ vide letter dated 17.07.2019 issued in principal approval to M/s. Gujarat Fluorochemicals Limited (GFL) for offering land on RoU subject to certain conditions including M/s. Gujarat Fluorochemicals Limited (GFL) has to obtain permission for DC, SEZ/BoA for laying pipe line in Dahej SEZ area as per section 9(d) of SEZ Act. M/s. Gujarat Fluorochemicals Limited (GFL) has to follow the rules and regulation prevailing in SEZ area. M/s. Gujarat Fluorochemicals Limited (GFL) has to comply the norms/instruction of GIDC/DSL/Concern Authority.

Recommendation by DC:

The proposal of M/s. Gujarat Fluorochemicals Limited (GFL) for granting permission for laying 12" effluent pipeline to Deep Sea from Dahej plant is recommended subject to approval / NOC from Gujarat Pollution Control Board, GCZMA and other applicable statutory bodies by them to Board of Approval for consideration.

The request is placed before BOA for its consideration.

93.5(ii)Request of M/s. Amrapali Exports, a unit in Gems & Jewellery sector SEZ-II Sitapura, Jaipur (Rajasthan) for import / procurement of 'Mother of Pearls & Bone' as raw material in respect of its unit located in the Gems & Jewellery SEZ of Sitapura–Regarding.

M/s Amrapali Exports had been granted LOA on 10.06.2004 and latest amendment letter dt. 11.09.2019 for setting up of unit in the Gems & Jewellery sector SEZ-II Sitapura, Jaipur (Rajasthan) for manufacturing of following items:-

1) Silver Jewellery Plain and Silver Articles 4000 KG
2) Gold Jewellery Plain and Glod Articles. 150 KG
3) Base Metal (Copper, Brass and Zinc) Jewellery Plain & Base Metal Articles 6000 KG
4) Silver jewellery Articles Plain and Studded with diamonds, Precious Stones, Semi Precious Stones, Synthetic Stones, Pearls and Glass 1500 KG
5) Gold Jewellery Plain and Studded with Diamonds, Precious Stones, Semi Precious Stones, Synthetic Stones, Pearls and Glass 200 KG
6) Base Metal (Copper/ Brass/ Zinc) Jewellery Plain and Studded with Diamonds, Precious Stones Semi Precious Stones, Synthetic Stones, Pearls and Glass 1000 KG
7) Platinum Jewellery Plain and Studded with Diamonds Precious Stones, Semi Precious Stones, Synthetic Stones, Pearls and Glass 300 KG
8) All Types of Plain and Studded Jewellery and Articles of Gold, Silver, Copper, Brass, Wood, Leather and resin and Imitation Jewellery 3000 KG
9) Articles made from Silver, Gold and Base Metal (Copper, Brass Zinc etc.) 1000 KG
10) Garland/ Chain of Diamonds, Precious Stones, Pearls,, Synthetic Stones and Glass 800 KG
11) Diamonds, Precious Stones, Semi Precious Stones, Pearls, Synthetic Stones and Glass Temporarily Strung for Convenience of Transport 3000 KG
12) Copper and Brass Jewellery and Articles 1500 KG
13) Articles of Nature or Cultural Pearls, Precious Stones, Semi Precious Stones, Wood, Resin 500 KG
14) Cloth Pouches for Packing of Jewellery and Articles 1000 KG
15) Used/ Old/ Broken Jewellery (Glod/ Silver and Base Metal) 185 KG
16) Titanium-Components/ Findings (made from Metal of Titanium) 50 KG

The unit executed Bond-cum-Legal Undertaking which had been accepted by the Competent Authority. The unit had commenced its operation w.e.f. 21.04.2008 and, the LOA of the unit has been renewed upto 20.04.2023.

The unit has submitted proposal for inclusion of following 3 new items in their LOA namely:

1) Tin Jewellery and Studded 20000 KG (HS code-7117)
2) Mother of Pearls (MOP) 8000 KG (HS code-9601)
3) Bone 5000 KG (HS code-9601)

DC, NSEZ has informed that while considering the proposal of the unit for inclusion of above additional items of manufacture in LOA, the Approval Committee in its meeting held on 30.08.2019 approved inclusion of Tin Jewellery (Plain & Shredded 2000 KG). Further the Committee clarified that import of Mother of Pearl (ITC HS Code 96019020) and Bone (ITC HS Code- 96019030) is 'Restricted', hence import of Mother of Pearl shall not be allowed. However, Approval Committee pointed out that import of the restricted item i.e. Mother of Pearl and Bone can be allowed by Board of Approval. The Committee further pointed out that

in case the unit wants to import Mother of Pearl (MOP) & Bone, they may send a proposal with photographs, flow chart and justification for taking up the matter with BOA for consideration & approval.

DC has further stated that vide item no. 90.7 (vi) of the 90th BOA meeting held on 18.06.2019, the BoA approved the proposal of M/s Orvi Design Studio, a unit in the Multiproduct SEZ of M/s. Mahindra World City (Jaipur) Ltd., Village Kalwara, Jhai, Bhamboriya, Bagru Khurd & Newta, Tehsil-Sananer, Distt- Jaipur (Rajasthan) for procurement of 'Mother of Pearl' as raw material.

The unit states that they are gold, silver and base metal jewellery manufacturer & exporter. Based on their export performance and achievement in supplying quality jewellery to some top brands in USA, UK and across the world, their existing international customers are now demanding more competitive and fast moving trend seeking fashion jewellery including jewellery using Mother of Pearl (MOP) and Bone which is in huge demand in the present market. They have further informed that they have full capability to produce and supply the jewellery made from mother of pearl and bone in their existing manufacturing facility. In light of this, they have requested to grant them permission to procure 'Mother of Pearl (ITC HS Code 96019090) and Bone (ITC HS Code- 96019030)' as raw material for carrying out manufacturing of jewellery using MOP and Bone, from DTA as well as import and export from their manufacturing facility.

Unit has indicated manufacturing process (flow-chart) to produce MOP & Bone jewellery as reproduced below:

Step 1- Purchase of metal i.e gold, silver, base metal→mould making & cutting→Metal melting→ Casting.
Step 2- Casted Pieces filling/buffing and ready for MOP or Bone setting/installation.
Step 3- Purchase/import of Mother of Pearl (MOP & Bone).
Step 4- MOP & Bone material checking→ processing→rubbing/polishing, cutting/etching (if required) and assortment.
Step 5- MOP & Bone material filling/setting and installation of MOP or bone in metal casting either wire/thread stringing.
Step 6- Final finishing of jewellery/QC/packing and let ship.

DC has further stated that as per Point No. (iii) of Instruction No. 47 dated 04.03.2010 issued by DOC, *"In respect of supply of Restricted items by a DTA unit to SEZ Developer / Unit, the DTA unit can supply such items to a SEZ Developer or unit for setting up infrastructure facility or for setting up of a unit. It can also supply raw material to SEZ unit for undertaking a manufacturing operation except refrigeration, cutting, polishing and blending. However, it will require prior approval of BOA."* Accordingly, the proposal of M/s Amrapali Exports for import / DTA procurement of 'Mother of Pearl' & Bone, as raw material in respect of its unit located in the Gems & Jewellery SEZ of Sitapura, is forwarded for consideration by BoA.

Recommendation by DC:

DC, NSEZ has recommended the proposal.

The request is placed before BOA for its consideration.

93.5(iii) Proposal of M/s. Xtraa Cleancities Limited, unit in VSEZ for permission to import Used Cooking Oil for manufacture of Bio-diesel for Export.

M/s. Xtraa Cleancities Limited, a unit in VSEZ was granted LoA on 17.05.2006 for manufacture of Bio diesel for export. The unit has commenced production and affected exports. The LoA of the unit is valid upto 29.04.2021.

As informed by DC, the unit is importing Crude Palm oil (CPO) for manufacture of Bio diesel which is not economically viable, so they intend to import used cooking oil for utilization as feed stock for manufacture of biodiesel which will be commercially viable for their operations.

The unit has requested for permission for import of Used Cooking Oil to the tune of 1,50,000 MT (PA).

DC, VSEZ states that as per ITCHS classification of Export & import items used vegetables oil/Used cooking oil (UVO/UCO) is covered under "15180040" which is a prohibited item for import. The unit has requested for permission to import the prohibited item for manufacture of bio diesel. As per the provisions of Rule 27(1) of SEZ Rules, 2006 items which are prohibited for import can be procured by a SEZ unit or Developer from place outside India to the SEZ with prior approval of Board of Approval.

Recommendation by DC:

The request of the unit for permission to import used Cooking oil (UCO) which is a prohibited item has been forwarded by DC, VSEZ for placing the same before the Board of Approval for necessary consideration.

The request is placed before BOA for its consideration.

93.5(iv) Writ Petition (Civil) No. 13841/2018 filed by M/s Jagat Gems and Jewellery Vs Union of India and others before the Hon'ble High Court of Delhi.

M/s. Jagat Gems & Jewellery was issued Letter of Approval (LoA) on 10.03.2000 for Manufacturing & Export of Plain & Studded Gold Jewellery. The unit commenced its export production w.e.f. 30.03.2000 and LOA of the unit was valid till 03.11.2016.

The Unit Approval Committee, Noida SEZ in its meeting held on 01.03.2017 concluded that the unit has been lying non-functional since 2010-11 and even after giving enough opportunities the unit had failed to re-start its activities. The Approval Committee did not find any merit in this case for further extension in the validity of LOA and concluded that LOA of the unit stands expired w.e.f. expiry of its validity on 03.11.2016 and consequently lease right being co-terminus with validity of LOA also stands expired on the same date in terms of provisions of Rule 11(5) of SEZ Rules, 2006. The Approval Committee directed the Estate Management section to take necessary action against the unit under provisions of Public Premises Act for realization of outstanding lease rent and to takeover possession of space allotted to it. The decision of the Approval Committee was conveyed to the unit by DC, NSEZ

on 23.03.2017.

The unit had preferred an appeal before the BOA against the above decision of the Approval Committee, which was considered by the BOA in its 77th meeting held on 12.05.2017. The Board, decided to reject the appeal in view of the fact that no activities were carried out by the unit since 2010 and even after two extensions given by the Approval Committee, no activity has been commenced.

M/s. Jagat Gems & Jewellery had then preferred a case in the High Court of Delhi against rejection of its appeal by BOA for revocation of LOA cancelled by Approval Committee. The Hon'ble Court has disposed of the case vide judgment dated 17.07.2019 in W.P. (C) No. 13841/2018 filed by M/s Jagat Gems & Jewellery Vs Union of India & Others. The operative part of the said order reads as follows:

> *"10. Reading of the order dated 12.05.2017 passed by the appellate authority would show that the said order is not a reasoned order. Applying the law laid down by the Apex Court to the facts of this case, we set aside the order of the Appellate Court.*
>
> *11. Without expressing any opinion on the merits of the matter and having regard to the facts, the unit find that the order of the appellant court is not a reasoned order. Accordingly, the unit set aside the order of the appellate court. The appellate court will grant one opportunity of hearing to the petitioner. The petitioner would be entitled to produce such documents which they deem appropriate. The appellate authority will decide the matter in accordance with law within six weeks from the date of receipt of the order. It is agreed that till the final decision is rendered, the subject property shall not be put to auction and in case the matter is decided against the petitioner the protection shall continue for a period of three weeks to enable the petitioner to seek such remedy as available to it in accordance with law.*
>
> *12. Accordingly, the writ petition and C.M. nos.54073/2018 and 8214/2019 are disposed of with the above directions."*

As such, the Appellate Authority i.e. the Board of Approval was required to grant one opportunity of hearing to the petitioner, who would also be entitled to produce such documents which they deem appropriate. The petitioner had vide their submissions dated 09.09.2019 addressed to the BoA had sought for directions to DC, NSEZ to renew the LoA and lease primarily on the following grounds:

a) After the period 2010-11 all the international markets crashed, thereby all the exports from SEZ units were declined in view of unfavourable global market. At present, the firm is having valuable confirmed export orders from foreign customers.
b) A Show Cause Notice was issued to the firm on 19.02.2014 as to why penalty should not be imposed in the provision of Foreign Trade (Development & Regulation) Act, 1962 and LoA not be cancelled under the provision of SEZ Act, 2005. The SCN issued in 2014 for the purpose of penalty and cancellation of LoA has not been adjudicated and the proceeding against the same is put in abeyance. The action taken by Development Commissioner is totally illegal as in SEZ Rule and Act there is no provision of automatic cancellation of LoA if the extension has not been granted. If LoA has been granted the same can only be taken by way of cancellation prescribed in Rule 16 for the purpose of persistent violation for the terms and conditions of

LoA.

c) The Approval Committee has failed to appreciate that during the period of 10 years the firm has made the export of more than USD 104 Million and on the basis of their export performance the Development Commissioner has enhance the validity period of LoA from time to time and even on the basis of export performance and considering the need of the unit not only allotted a single plot but three plots. The firm states that they have achieved a positive NFE during the operational period.
d) The Approval Committee failed to appreciate that after 2010 a sudden change has been arisen in the market of the god jewellery, the demand has unexpectedly dipped, the price of gold enhanced and apart from the same the sole proprietor of the firm met with an accident and was totally disassociated with business.
e) Despite adversities the firm tried to revive and placed a compliance certificate in 2013 before the authority however could not be able to revive the exports. The Authority refused to grant LoA on the ground that the partner of the firm is also registered with other firm.
f) The Approval Committee failed to appreciate that any manufacturing unit cannot start the work without the electricity and in the case of firm the electricity disconnected from the previous unit and not provided the connection on the new unit and therefore, they are not in position to commence the manufacturing.
g) The firm has paid the lease amount to the Office of Development Commissioner.
h) The Approval Committee failed to appreciate that before the hearing of the appeal, the firm has even submitted the export order received from the various foreign supplier which itself reflect the intention as well as the possibility of commencing the production.
i) The previous employees are ready to work with the firm and they have export orders. If one opportunity is granted to the firm they can commence production and do the export within 3-6 months and again generate the employment for around 50 people.

The case was placed before the Board of Approval in its 92nd meeting held on 04.10.2019, wherein, the Board, heard the appellant in detail and on the request of the appellant, granted one week time to him to make his fresh submissions in writing along with necessary documents, if any. The Board, after deliberations, decided to defer the matter for the next meeting.

In pursuance of the directions of the Board, the unit has made their submission vide letter dated 07.10.2019 through their advocate as under:

(i) Initially three Letter of Approval (LoA) were granted and as per Rule 19(6) of SEZ Rule each LoA was for a period of five years, "at a time":

Sl. No	LOA granted for five years	Target export given by authority was	Export achieved by the appellant unit	Remark around
1.	10.03.2000-2005	47.4 Cr	237.37 Cr	3 times
2.	01.04.2005-2010	47.47. Cr	230.12 Cr	3 times
3.	01.04.2010-2015	98.00 Cr	NIL	

4.	Total Calculation Cumulatively for 15 Years	192.94 Cr	467.49 Cr	Around two times

(ii) The Export performance of the Unit in the last block i.e. from 01.04.2010 to 2015 was shown to be NIL, because, there was some valid & bonafide reasons, which has already been narrated before the Hon'ble High Court and in Appeal herein and the High Court noted the same. That soon after the last LOA granted, the Appellant met serious accident for which he was allowed to take rest for a long period.

(iii) During that period the international market was trashed which affected adversely in the export business, especially in Gold Jewellery and many skill workers left the job. The fact of decline in export has been demonstrated in the report of the Ministry of Commerce and Industry.

(iv) The Petitioner requested the Authority to grant fourth LOA for five years but the Authority granted only one years (6 months two times), although Rules 19 (6) mandates that LOA should be granted for five years, at a time. Rules 19 (6B) further says that the renewal of LOA shall be based on the evaluation of the export performance of the Unit in the last block as well as "The initial Export" Projection submitted by the Unit. Although in last block the performance of Unit was poor but in the initial two blocks, the performance was tremendous which exceeds three times the target export as fixed by the Authority. So the authority should have taken into consideration the evaluation of "initial export" at the time of renewal of LOA, as the last two initial export targets compensate the loss of the last block export target.

(v) That Rule 53 stipulates that the Unit shall achieve positive Net Foreign Exchange Earning to be calculated cumulatively for a period of five years. Therefore, while renewing the LOA, Rule 19 (6) and Rules 53 should be read together for the purpose of achieving" Net Foreign Exchange Earning" and for that a period of "five years" is necessary. If, in a case the target of NFE is not achieved by the Unit concerned then Penal action under the Provisions of the Foreign Trade (Development and Regulation) Act, 1992 shall be followed in terms of Rules 54 of the SEZ Rules. Rules 54 also mandates that the Unit is liable to be penalised for failing to abide by any of the terms of Condition mentioned in the LOA as per the conditions of LOA grated by the Authority.

(vi) The step for cancellation of LOA granted to entrepreneur is to be taken in extreme and rare case where the Unit has persistently violated conditions as stipulated in Section 16 of the SEZ Act. The Case in hand the Petitioner was, of course, not able to honour the export target given in LOA dated 01.04.2010 to 2015 due to some bonafide reasons has already stated above that can be treated as one time violation of conditions in Last block of LOA i.e. 2010-2015 but not Persistently. The SEZ LOA granted for one years after 2015 cannot be treated of LOA in terms of Rules 19 (6) and Rule 53 of Rules.

(v) The unit has been doing very good amount of Gold export from 2017 till today operating from his own business house due to closure of SEZ Unit, Noida by the Authority. They are receiving numbers of orders from international buyers to supply gold and it's make up but that could not be possible due to want of proper infrastructure. So, the petitioner unit undertakes to boost his business and can achieve more than the export target, if a period of five years LOA is granted. It is

to be noted that it requires around one year more to rebuild the SEZ Unit, as the same was in scrap and dilapidated condition.

Moreover, the unit has separately submitted that the export business of the company is handled by Shri Gursimran Singh Chadha (Son of Proprietor of the company), who has obtained extensive knowledge of diamonds and precious gem stones and graduated from the Gemological Institute of America (GIA) in year 2009 and is a certified Graduate Diamond and Colored stones Gemologist. In the meantime, the company has started its export business from its DTA unit "Diamond Jewellery" which is also getting valuable orders for fold jewellery and gems items, but said bulk export orders cannot be executed in view of unavailability of appropriate infrastructure.

93.5(v) Request of M/s. Vedanta Limited SEZ, at Jharsuguda, Odisha for local procurement of Calcined Petroleum Coke.

M/s. Vedanta Limited an SEZ unit in Vedanta Limited SEZ was granted LoA on 06.04.2009 for manufacture and export of Aluminium Ingot, Wire Road and Billet. The unit had commenced production on 01.12.2015.

The unit effected exports for a value of Rs. 12479.93 crores during the 1st 5 years block period i.e. from 2015-16 to 2017-18 and achieved positive NFE to the tune of Rs. 1321.43 crores during this period. The LoA is valid upto 30.11.2020.

The unit requires C.P. Coke (CETH 2713 12 00) as one of the raw materials for their authorized operations to manufacture of aluminium ingots, wire rod and billet.

Now, the unit has requested for permission for local procurement of Calcined Petroleum Coke (CETH 2713.12.00) for their authorized operations. But as per Notification No. 25/2015-2020 dated 17.08.2018 issued by Ministry of Commerce "Petroleum Coke" is a prohibited item. However, the State Pollution Control Board, Odisha letter dated 28.03.2019 has allowed the SEZ unit to procure C.P. Coke of 712 TPD from indigenous source.

Rule Provision:-

As per 4th Proviso of Rule 27(1) of SEZ Rules, 2006 "provided also that for supply of Restricted items by a Domestic Tariff Area unit to Special Economic Zone Developer or Unit, the Domestic Tariff Area unit may supply such items to a SEZ Developer or unit for setting up infrastructure facility or for setting up of a unit and it may also supply raw material to SEZ unit for undertaking a manufacturing operation except refrigeration, cutting, polishing and blending, subject to the prior approval of Board of Approval".

A similar request of M/s CII Rain (Vizag) Ltd. was considered by the Board of approval in its 92nd meeting held on 04.10.2019.

Recommendation by DC:

DC, Falta SEZ has recommended the request of M/s. Vedanta Limited, SEZ for local procurement of Calcined Petroleum Coke for their authorized operations.

The request is placed before BoA for its consideration.

93.5(vi) Proposal of M/s TPI Composites Inc. for setting up a manufacturing facility in Chennai adjacent to SIPCOT SEZ, Sriperumbudur.

M/s TPI Composites Inc. is planning to manufacture 85 metre and 75 metre long Wind Mill Blades and its transportation from their manufacturing facility to its customers involve movement of blades along the road inside the SIPCOT SEZ, Sriperumbudur as there is no other feasible alternative route. They have requested to issue NOC for the movement of the blades through the SEZ.

As informed by DC, MEPZ, the unit has obtained NOC from SIPCOT, Chennai for the movement of Wind Mill blades from their Industrial Park in Orgadam to SEZ boundary, Sriperumbudur with certain conditions and also permitted M/s Indo Assist Capital Advisor (P) Ltd to carry out road strengthening, shifting of streetlights, poles, etc., for the above purpose. An inspection was conducted by the officials of office of MEPZ SEZ and it was seen that out of the total distance of 8 km between the factory and National Highway, 3 km of the stretch falls within the jurisdiction of SIPCOT SEZ, Sriperumbudur.

While the infrastructure of none of the SEZ Units in the Zone is likely to be affected by the movement of the blades, the company has proposed to expand the SEZ roads to facilitate the movement of the blades which has also been approved by SIPCOT, a public under taking of the Govt. of Tamil Nadu and also the Developer of the SEZ.

It is expected that the road inside the SEZ will be used by the Company 7 to 8 times in a month for the movement of the Wind Mill Blades. Since there is no explicit provision in the SEZ Rules for such movement of DTA goods through the SEZ, MEPZ SEZ has requested for advise as to whether the request of M/s TPI Composites can be acceded to or not, given the special circumstances.

Rule 7(2) of the SEZ Rules, 2006 stipulates that the area identified to be notified as SEZ shall be contiguous and vacant and it shall have no public thoroughfare. Further, Rule 11(2) of the SEZ Rules, 2006 stipulates that the Processing area and FTWZ shall have specified entry and exit points and be fully secured by taking such measures as approved by the Board of Approval.

As the proposal was not in consonance with Rule 7(2) and it appeared that SIPCOT SEZ has multiple entry and exit points, DC, MEPZ was requested to examine the request further and submit a report. The observations of DC are as follows:

a) As per the report of the Authorised Officer of the Zone, SIPCOT SEZ at Sriperumbudur has got only one specified entry/ exit point and the goods meant for the SEZ are allowed through this point only after verification by the Authorised Officer as required under the SEZ Rules.

b) The instant proposal would involve opening up of another entry point at the rear end of the SEZ, through which the Windmill Blades would enter into the SEZ from the DTA, travel along the SEZ roads and would exit from SEZ to DTA at the existing entry/ exit point of the SEZ.

c) If the proposal is approved, only the Windmill Blades of MIS, TPI Composites Inc would follow this route from/ to DTA through the SEZ and no other goods of any other entity will be allowed to avail this facility. Therefore, allowing the request of M/s. TPI Composites will not lead to opening of a public thoroughfare.

d) By securing the rear gate of the SEZ with sufficient security personnel and CCTV cameras, the movement of the Windmill Blades along the SEZ roads can be monitored and further checking the Windmill Blades by the Authorised Officer at the time of exit of the Windmill Blades from the SEZ at the existing entry/ exit point would deny any scope of pilferage of any duty free goods of SEZ. A Register can be maintained by the Authorised Officer to record the movement of the Windmill Blades through the SEZ.

e) The establishment of a rear gate to enable the movement of the Windmill Blades will not affect the contiguity of the Zone. As such, in terms of Letter No.2/79/2007/SEZ dated 21.05.2007, the request for more than one entry/ exit points can be brought before Board of Approval for approval in terms of proviso of Sub Rule 2 of 11 of SEZ Rules, 2006 as amended.

Recommendations of DC: MEPZ has acknowledged that allowing DTA goods to pass through an SEZ area has not been expressly provided in the SEZ Act/ Rules. However, considering the unique nature of this case, the non-availability of an alternative route for the movement of the Windmill Blades and taking into account the amount of investment that are likely to be made by M/s. TPI Composites Inc for setting up this manufacturing facility in DTA and the consequent generation of employment and economic activities, MEPZ has requested that the proposal be considered again.

Submitted for consideration of Board of Approval.

93.6 Proposals for setting up of SEZ (two proposals)

93.6(i) Request of M/s. Tripura Industrial Development Corporation (TIDC) Limited for setting up of a Single Sector SEZ in Agro Based Food Processing at Pashim Jalefa, South Tripura District of Tripura instead of proposed Agro Based (Broad Banded) SEZ over an area of 16.35 Ha.

The earlier proposal of M/s TIDC Ltd. for in-principle approval for setting up a new Sector Specific SEZ for Agro based (broad-banded) at Paschim Jalefa, South Tripura District in the State of Tripura over an area of 25 Ha, was placed before the Board of Approval in its 92nd meeting held on 04.10.2019.

Out of the total proposed area of 25 Ha, an area of 16.35 Ha was recorded in the name of Industries and Commerce Department of Govt. of Tripura while the remaining land area of 8.65 Ha, as informed by DC was to be acquired by the developer. The Ministry of Home Affairs had conveyed their clearance to the proposal. The Board of Approval agreed to grant in-principle approval to the proposal and the subsequent LoA was to be issued.

Meanwhile, the developer has on 17.10.2019 submitted a revised application Form A for setting up of a Single Sector SEZ in Agro Based Food Processing at Pashim Jalefa, South Tripura District of Tripura instead of proposed Agro Based (Broad Banded) SEZ over an area of 16.35 Ha presently under the possession of the developer i.e. TIDC and states that an additional 10.99 ha is under acquirement.

In terms of 3rd proviso to Rule 5(2) (b)(ii) of the SEZ Rules, 2006, *in case a Special Economic Zone is proposed to be set up exclusively for bio-technology, non-conventional*

energy, including solar energy equipments or cell, or gems and jewellery sectors, agro-based food processing, the area shall be ten hectares or more with a minimum built-up area of forty thousand square metres in case of a Special Economic Zone proposed to be set up exclusively for biotechnology and non-conventional energy sectors, including solar energy equipments or cells and agro based food processing sector but excluding a Special Economic Zone set up for non-conventional energy production and manufacturing .

The status of documents required for setting up of new SEZ for consideration of the BoA and grant of LoA is as follows:-

S. N.	Conditions/Documents required	Status
A.	**Documents required for setting up of SEZ in terms of Rule 3 of SEZ Rules, 2006:**	
(i)	Completed Form A (with enclosures) a) Estimated Investment : Rs. 1550 (Crores) b) Employment : 12000 (Direct) c) Estimated Project cost : Rs. 147 (Crores) approx d) FDI : Nil	**Yes**, provided
(ii)	DC's Inspection Report	**Yes**, provided with modified certificate.
(iii)	State Government's recommendation	**Yes**, provided
(iv)	Recommendation for National Security Clearance (NSC) from Ministry of Home Affairs as per Rule 3 of SEZ Rules, 2006	Received from MHA vide their letter dated 20.09.2019
B.	**Minimum area requirements in terms of Rule 5 of SEZ Rules, 2006:**	DC stated that only 16.35 Ha of land is in possession.
	Fulfillment of minimum land area (i.e.25 Ha for Sector Specific SEZ for Tripura) requirement in terms of the Rule 5 of the SEZ Rules, 2006	
C.	**Details to be furnished for issue of notification for declaration of an area as SEZ in terms of Rule 7 of SEZ Rules, 2006:**	
	Certificate from the concerned State Government or its authorized agency stating that the Developer(s) have;	
(i)	Legal possession	As per letter dated 09.07.2019 of the Directorate of Industries & Commerce, Govt. of Tripura, the land of 16.35 Ha at Mouza Paschimn Jalefa, South Tripura is recorded in the name of Industries and Commerce Department of Govt. of Tripura. The said land has been approved by the State Govt. for development of a SEZ by a Developer i.e. TIDC Ltd. The land is free from all encumbrances.
(ii)	Irrevocable rights to develop the said area as SEZ	
(iii)	that the said area is free from all encumbrances	
(iv)	Where the Developer has leasehold right over the identified area, the lease shall be for a period not less than twenty years	
(v)	The identified area shall be Contiguous, Vacant and No public thoroughfare	

Since, the minimum land area requirement of 10 hectares is met and the requirement of minimum built up area of 40,000 sq. mtr. is to be complied by the developer, in view of the aforesaid position, the proposal is placed before the Board of Approval for consideration for formal approval for an area of 16.35 Ha. The request of

the developer based on the land acquired in future by them may be considered as and when the same is received.

DC's recommendation: The proposal has been recommended for consideration of the BoA.

Submitted for consideration of the Board of Approval.

93.6(ii) Request of M/s. Infosys Ltd. seeking Formal Approval for setting up a sector specific SEZ for IT/ITES at No. 138, Old Mahabalipuram Road, Sholinganallur, Kancheepuram District, Tamil Nadu over an area of 5.37 Ha (13.27 acres).

The status of documents required for setting up of new SEZ for consideration of the BoA and grant of LoA is as follows:-

S. N.	Conditions/Documents required	Status
A.	**Documents required for setting up of SEZ in terms of Rule 3 of SEZ Rules, 2006:**	
(i)	Completed Form A (with enclosures) a) Total Proposed Investment : Rs. 336 (Crores) b) FDI (in US $) : Nil c) Source of FDI : Not Applicable d) Proposed Exports : Rs. 10,158 (Crores) e) Employment (in Nos.) : 16,000 (Dir.) & 600 (InDir.)	**Yes**, provided
(ii)	DC's Inspection Report	**Yes**, provided
(iii)	State Government's recommendation	**Yes**, provided
(iv)	Recommendation for National Security Clearance (NSC) from Ministry of Home Affairs as per Rule 3 of SEZ Rules, 2006	DC has stated that based on the Self Declaration of the Developer, NSC may not be required.
B.	**Minimum area requirements in terms of Rule 5 of SEZ Rules, 2006:**	**Yes, condition met**
	Fulfillment of minimum land area requirement in terms of the Rule 5 of the SEZ Rules, 2006 (No minimum land area requirement for IT/ITES sector. However, minimum Built-up processing area of 25,000 sq.mt. is required for Category "C" cities)	DC has stated that the Developer have existing built up area of 5.3 lakh sqft. out of the total proposed area of 1.5 million sq.ft. (1.39 million sq.mt.)
C.	**Details to be furnished for issue of notification for declaration of an area as SEZ in terms of Rule 7 of SEZ Rules, 2006:**	
	Certificate from the concerned State Government or its authorized agency stating that the Developer(s) have;	
(i)	Legal possession	**Yes**, Handing Over Possession Certificate provided
(ii)	Irrevocable rights to develop the said area as SEZ	As per the lease deed dated 21.06.2007 the lease of the land for 90 years shall not be revoked before the expiry of the lease period.
(iii)	that the said area is free from all encumbrances	**Yes**, provided

(iv)	Where the Developer has leasehold right over the identified area, the lease shall be for a period not less than twenty years	**Yes**, Lease deed provided on lease of 90 years
(v)	The identified area shall be Contiguous, Vacant and No public thoroughfare	As per the State Govt. letter dated 20.09.2019, the land area is contiguous and has no thoroughfare.

As per the inspection report, the proposed area has an existing built up infrastructure to the extent of 5.3 Lakhs sq.ft.

In connection to the above, DC, MEPZ has clarified that the building is having cubical infrastructure, which was used for Information Technology operation earlier, however, at present the building is vacant and no material is lying in the area. There is neither Industrial/commercial activity nor economic activity going on. The Developer has also confirmed that the existing infrastructure of 5.3 lakh sq.ft. area meets the requirement of vacant land as per the rule 2(zf) of the SEZ Rules, 2006. The Developer has further stated that the said land has no functional ports, manufacturing units, industrial activities or structures in which any commercial or economic activity is in progress.

Rule position:

As per Rule 2(zf) of the SEZ Rules, 2006, the definition of Vacant land is as per below:-

"Vacant land" means the land where there are no functional ports, manufacturing units, industrial activities or structures in which any commercial or economic activity is in progress;

Further, in this connection, rule 7(2) of the SEZ Rules, 2006 may also be read as below:-

"*The identified area shall be contiguous and vacant and it shall have no public thoroughfare.*

PROVIDED that the Board may relax any or all of the conditions, except the condition regarding identified area to be a vacant land,"

The Board of Approval in its 33rd meeting held on 02.06.2009 considered the request of M/s Larsen & Toubro Ltd. for setting up a sector specific SEZ for IT/ITES at Powai, Mumbai, Maharashtra over an area of 10 hectares. The proposed area included three small institutions whose structures were in good conditions and which the developer intended to use for providing training facilities in the NPA. The developer had undertaken that there were no commercial operation going on in the proposed SEZ. The Board, after deliberations decided to grant formal approval for the project with the condition that the formal notification would be issued after DC submits a report, after due inspection, of the premises where the training is conducted to ensure that the training is only for the developer without any commercial consideration, thereby meeting the requirement of vacancy. The developer was issued an LoA, however, the same was later withdrawn on the request of the developer due to global recession and change in business

environment.

Another proposal of M/s Mantri Developers Private Limited for setting up sector specific SEZ for Electronic Hardware and Software including IT/ITES at Nanakramguda Village, Gachibowli, Serilingampally Mandal, Ranga Reddy Distt of Telangana over an area of 1.0504 ha was considered by the Board in its 65th meeting held on 19.05.2015. The Board noted that the State Government had recommended the proposal for in-principle approval and that there were pre-existing buildings/structures on the land proposed for SEZ. As such buildings were vacant in terms of SEZ Rules, not having been put to commercial use, the BoA approved the proposal subject to no duty benefits being granted to the developer for pre-existing buildings/structures. After recommendation of State Government for formal approval on 31.07.2015, the BoA in its 66th meeting dated 27.08.2015 approved the request for conversion of in-principle approval into formal approval. The SEZ was notified on 23.12.2015.

Recommendations of DC

DC, MEPZ has recommended the proposal of M/s. Infosys Ltd. for formal approval for setting up a sector specific SEZ for IT/ITES at No. 138, Old Mahabalipuram Road, Sholinganallur, Kancheepuram District, Tamil Nadu over an area of 5.37 Ha (13.27 acres) for consideration of the Board of Approval.

The proposal is submitted for consideration of the Board.

93.7 Proposals of the plastic recycling units and worn and used clothing units in KASEZ for renewal of their LOAs (Annexure A).

Agenda for the 93rd Meeting of the Board of Approval for SEZs to be held on 15.11.2019 at 11:00 A.M. in Room No. 47, Udyog Bhawan, New Delhi

Item No. 93.7 (i) Proposals for renewal of LoP of plastic recycling units

The plastic recycling units in SEZ are currently governed by "Policy on units in SEZs carrying on recycling of Plastic scrap & waste" dated 17.09.2013. The major highlight of the policy dated 17.09.2013 is its provision (x) which is:

(x) "To ensure that plastic reprocessing units in SEZ fulfill their export obligations, ***in addition to meeting their NFE obligation,*** *all such units would be required to ensure that certain minimum percentage of the unit's annual turnover is physically exported out of the country. The minimum physical export levels to be achieved by such a unit on a gradual upward scale, as a percentage of the unit's total turnover is prescribed as under:-*

Period	*Minimum Physical Export obligation*
At the end of 2nd year	*Not less than 40% of the total annual turnover*
At the end of 4th year	*Not less than 80% of the total annual turnover*
At the end of 6th year	*Not less than 100% of the total annual turnover*

The unit will be required to continue to physically export 100% of their annual turnover, thereafter."

Subsequently an amendment to above policy was issued on 13.02.2018. The amendment was:

3(x) of the communication dated 17.09.2013 are unachievable. On examination of the matter, it has been decided to ***replace with immediate effect, para*** *3(x) of the aforesaid communication as under:*

"To ensure that plastic reprocessing units in SEZ fulfill their export obligations, in addition to meeting their NFE obligation, all such units would be required to export not less than 35% of the total annual turnover."

Aggrieved with the conditions of the Policy dated 17.09.2013, majority of plastic units in Kandla-SEZ approached the Hon'ble High Court of Gujarat. The Single Judge of Hon'ble High Court of Gujarat quashed the Policy dated 17.09.2013 on 24.01.2017.

In the meantime, total twenty-eight proposals, for renewal of LoP of the plastic recycling units from Kandla, Noida and Falta SEZs were placed before the Board of Approval in its 86th meeting held on 22.11.2018. The Board, after deliberations, observed that the matter required broader discussion and further deliberations and in view of the fact that LoPs of most of the units were lapsing on 30.11.2018 decided to grant an extension of LoP under consideration, by one year. The final recommendations of the Committee are awaited.

The Department's appeal (LPA) against the aforesaid High Court order is decided by the Divisional Bench of the High court of Gujarat. The Hon'ble High Court of Gujarat in its order dated 20.03.2019 has allowed Department's appeal and quashed and set aside the directions and impugned judgment dated 24.01.2017 of learned single judge. With the above order dated 20.03.2019 of the Hon'ble High Court of Gujarat, it is evident that the said progressive physical export was in force during all the relevant period since the issuance of policy guidelines dated 17.09.2013 co-terminus with the validity of the LoA renewed by the BoA.

The performance of the plastic recycling units in the past five years and the projected performance for the next five years along with the other details are as summarized as follows:-

Plastic recycling Units in KASEZ

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td>1.</td><td>Add Polymers Pvt. Ltd.</td><td>16.10.1995 for "Recycled Plastics like Agglomerate and Granules, Garbage Bags, Flexible intermediate bulk container (FIBC) Plastic Woven sacks/bags and tarpaulins". The unit commenced its export production w.e.f. 08.04.1997 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)
<table><tr><th>Export (including other NFE entitlement)</th><th>Forex Outgo</th><th>NFE Earning</th></tr><tr><td>9609.37</td><td>8597.55</td><td>1011.82</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>1173.90</td><td>1096.50</td><td>77.40</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs. in lakhs):
<table><tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr><tr><td>1559.92</td><td>589.08</td><td>37.76%</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 10,000/-. The unit is presently in appeal before the Appellate Authority in DGFT. The unit has paid the penalty of Rs.10,000/- on 14.11.2018.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs.231.29 lakhs has been imposed on 01.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs.585/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>6830.16</td></tr><tr><td>Forex Outgo</td><td>6566.49</td></tr><tr><td>NFE Earning</td><td>263.67</td></tr></table></td><td></td></tr>
<tr><td>2.</td><td>Ansa Polymers Ltd.</td><td>20/07/1995 for "Recycled plastic granules, Flakes, Agglomerates, Pallets Bars, Lumps and Powder". The unit commenced its export production w.e.f. 01/05/1997 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)
<table><tr><td>Export (including other NFE entitlement)</td><td>Forex Outgo</td><td>NFE Earning</td></tr><tr><td>14726.58</td><td>13481.28</td><td>1245.30</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>3301.06</td><td>5190.26</td><td>- 1889.20</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs. in lakhs):
<table><tr><td>Total turnover</td><td>Physical Exports</td><td>% of Physical Export to Total Turnover</td></tr><tr><td>6259.62</td><td>576.55</td><td>9.21%</td></tr></table>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>12210.00</td></tr><tr><td>Forex Outgo</td><td>10257.00</td></tr><tr><td>NFE Earning</td><td>1953.00</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs.377.69 lakhs has been imposed on 01.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) The unit has rental dues of Rs.1,01,490/- on account of lease rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>3.</td><td>Blaze International</td><td>27/01/1998 for "Reprocess of LDPE/HDPE/HD/PP/PVC/PE granules out of plastic waste viz. Flakes, agglomerates, powder,</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td>granules, sweepings". The unit commenced its export production w.e.f. 23/09/1999 and its LOA is valid till 30/11/2019.</td><td>
<table>
<tr><td>Export (including other NFE entitlement)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>11153.87</td><td>10857.00</td><td>296.87</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>1852.65</td><td>1802.31</td><td>503.34</td></tr>
</table>

The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs. in lakhs):
<table>
<tr><td>Total turnover</td><td>Physical Exports</td><td>% of Physical Export to Total Turnover</td></tr>
<tr><td>2461.18</td><td>1141.27</td><td>46.37%</td></tr>
</table>

Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>14407.20</td></tr>
<tr><td>Forex Outgo</td><td>13968.80</td></tr>
<tr><td>NFE Earning</td><td>438.40</td></tr>
</table>
</td><td>(i) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs.346.65 lakhs has been imposed on 01.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) The unit has rental dues of Rs.4,70,623/- on account of lease rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>4.</td><td>Harish Processors Pvt. Ltd.</td><td>04/06/1997 for "Recycled Plastic Granules, Flakes, Agglomerates, Pellets Bars, Lumps and Powder, HDPE woven sacks, sheets and carry bags with flexo printing, Filled compound, Master batch and polymer compound". The unit commenced its export production w.e.f. 20/04/1998 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)
<table>
<tr><td>Export (including other NFE entitlement)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>6559.14</td><td>6428.99</td><td>130.15</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>838.57</td><td>572.82</td><td>265.75</td></tr>
</table>
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 75,00,000/-. The unit is presently in appeal before the Appellate Authority in DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table><tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr><tr><td>1911.03</td><td>677.69</td><td>35.46%</td></tr></table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>6105.00</td></tr><tr><td>Forex Outgo</td><td>4946.00</td></tr><tr><td>NFE Earning</td><td>1158.60</td></tr></table></td><td>export conditions and penalty of Rs.147.47 lakhs has been imposed on 01.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs.1,76,454/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>5.</td><td>Imperial Overseas</td><td>28/10/1997 for "All types of reprocessed plastic raw material in granules, agglomerates, LDPE/HDPE/PP Flakes, Lumps, Pallets, Bars Powder". The unit commenced its export production w.e.f. 08/12/1999 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)
<table><tr><th>Export (including other NFE entitlement)</th><th>Forex Outgo</th><th>NFE Earning</th></tr><tr><td>7624.98</td><td>7066.07</td><td>558.91</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>1676.47</td><td>1179.97</td><td>496.50</td></tr></table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table><tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr><tr><td>1790.70</td><td>563.32</td><td>31.46%</td></tr></table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs.236.53 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) The unit has rental dues of Rs.3,74,723/- on account of lease rent to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td><table><tr><td>FOB value of Export</td><td>7791.10</td></tr><tr><td>Forex Outgo</td><td>6906.90</td></tr><tr><td>NFE Earning</td><td>884.20</td></tr></table></td><td></td></tr>
<tr><td>6.</td><td>Kandla Polyplast</td><td>12/02/1997 for "Plastic Polymer Granules, Flakes lumps/Powder / Grinding / Pallets / Bars / Agglomerates and all other such forms garbage / carry bags, polyster / pet grinding / drip irrigation pipes etc.". The unit commenced its export production w.e.f. 15/11/1997 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)
<table><tr><th>Export (including other NFE entitlement)</th><th>Forex Outgo</th><th>NFE Earning</th></tr><tr><td>14292.00</td><td>13847.72</td><td>440.13</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>1993.98</td><td>1781.36</td><td>212.62</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table><tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr><tr><td>1712.37</td><td>609.35</td><td>35.60%</td></tr></table>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>12420.00</td></tr><tr><td>Forex Outgo</td><td>10869.00</td></tr><tr><td>NFE Earning</td><td>1551.00</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 12,00,000/-. The unit is presently in appeal before the Appellate Authority in DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs.419.11 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs. 1,37,511/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>7.</td><td>Kutch Polymers</td><td>27/01/1998 for "All types of reprocessed plastic raw materials in granules, Agglomerates, shredding, grinding pieces, crushing chips from, lumps and chunks, Ropes of all types and sizes made of polymers". The unit</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td>commenced its export production w.e.f. 07/01/1998 and its LOA is valid till 30/11/2019.</td><td>
<table>
<tr><td>Export (including other NFE entitlement)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>7576.35</td><td>7163.60</td><td>412.75</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>1058.44</td><td>851.80</td><td>206.64</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table>
<tr><td>Total turnover</td><td>Physical Exports</td><td>% of Physical Export to Total Turnover</td></tr>
<tr><td>997.58</td><td>388.99</td><td>38.99%</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>7470.21</td></tr>
<tr><td>Forex Outgo</td><td>7155.26</td></tr>
<tr><td>NFE Earning</td><td>314.95</td></tr>
</table>
</td><td>(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 34,00,000/-. The unit is presently in appeal before the Appellate Authority in DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 238.64 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has no rental dues on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>8.</td><td>Luckystar International</td><td>04/06/1997 for "All types of plastic bags, Garbage collection, carry bags, shopping bags, house hold and allied items and plastic granules, shredding, grinding pieces, crushings, sheets, extruded and moulded articles, Agglomerates, colored tarpaulins". The unit commenced its export production w.e.f. 25/09/1998 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)
<table>
<tr><td>Export (including other NFE entitlement)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>8708.02</td><td>8173.82</td><td>534.19</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>845.496</td><td>1181.269</td><td>-335.773</td></tr>
</table>
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 1,50,00,000/-. The unit is presently in appeal before the Appellate Authority in DGFT.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table><tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr><tr><td>1465.493</td><td>700.078</td><td>47.77%</td></tr></table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>10598.08</td></tr><tr><td>Forex Outgo</td><td>9697.57</td></tr><tr><td>NFE Earning</td><td>900.51</td></tr></table></td><td>(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 256.00 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs. 4,66,299/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>9.</td><td>Mokshstar International</td><td>31/12/1996 for "Plastic Granules/ Shredding/ Grinding/Pieces etc. from waste/scrap/discarded/ obsolete plastic items, Plastic moulded articles". The unit commenced its export production w.e.f. 25/07/1998 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)
<table><tr><th>Export (including other NFE entitlement)</th><th>Forex Outgo</th><th>NFE Earning</th></tr><tr><td>7283.34</td><td>6781.54</td><td>501.80</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>651.836</td><td>1076.634</td><td>424.798</td></tr></table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table><tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr><tr><td>1127.881</td><td>476.793</td><td>42.27%</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 15,00,000/-. The unit is presently in appeal before the Appellate Authority in DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 192.30 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has no rental dues on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>10190.45</td></tr><tr><td>Forex Outgo</td><td>9324.58</td></tr><tr><td>NFE Earning</td><td>865.87</td></tr></table></td><td></td></tr>
<tr><td>10.</td><td>New Plastomers India Ltd.</td><td>20/05/1996 for "All types of plastic bags, garbage collection bags, carry bags, shopping bags, household and allied items". The unit commenced its export production w.e.f. 18/04/1997 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2013 to 2018)
<table><tr><td>Export (including other NFE entitlement)</td><td>Forex Outgo</td><td>NFE Earning</td></tr><tr><td>2162.77</td><td>2030.74</td><td>132.03</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>1236.10</td><td>1065.77</td><td>170.33</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table><tr><td>Total turnover</td><td>Physical Exports</td><td>% of Physical Export to Total Turnover</td></tr><tr><td>853.00</td><td>465.00</td><td>54.50%</td></tr></table>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>4876.84</td></tr><tr><td>Forex Outgo</td><td>4394.64</td></tr><tr><td>NFE Earning</td><td>482.20</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) SCN was issued to the unit for non-fulfillment of positive NFE for the 5 year block period 2006-07 to 2010-11 and penalty was imposed for Rs. 2 crores. The unit is presently in appeal before the Appellate Authority in DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 39.37 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs. 17,30,259/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td>11.</td><td>Oswal Polymers</td><td>06/02/1998 for "Recycling of plastic scrap/ waste into plastic Granules, Agglomerates, Flakes, Pallets Bars, Powder and other plastic items". The unit commenced its export production w.e.f. 01/02/1998 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><td>Export (including other NFE entitlement)</td><td>Forex Outgo</td><td>NFE Earning</td></tr><tr><td>9849.09</td><td>8885.20</td><td>963.89</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>1370.58</td><td>1077.84</td><td>292.74</td></tr></table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table><tr><td>Total turnover</td><td>Physical Exports</td><td>% of Physical Export to Total Turnover</td></tr><tr><td>1042.89</td><td>485.85</td><td>46.59%</td></tr></table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>8402.61</td></tr><tr><td>Forex Outgo</td><td>7352.27</td></tr><tr><td>NFE Earning</td><td>1050.35</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 50,00,000/-. The unit is presently in appeal before the Appellate Authority in DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 235.83 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs. 49,550/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>12.</td><td>Plast-O-Fine Industries</td><td>27/01/1998 for "Recycled plastic granules and articles". The unit commenced its export production w.e.f. 24/09/1999 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><td>Export (including other NFE entitlement)</td><td>Forex Outgo</td><td>NFE Earning</td></tr><tr><td>4370.63</td><td>4244.36</td><td>126.27</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs.137.03 lakhs has</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>482.55</td><td>466.65</td><td>15.90</td></tr>
</table>

The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table>
<tr><td>Total turnover</td><td>Physical Exports</td><td>% of Physical Export to Total Turnover</td></tr>
<tr><td>589.93</td><td>287.47</td><td>48.73%</td></tr>
</table>

Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>4115.00</td></tr>
<tr><td>Forex Outgo</td><td>3288.00</td></tr>
<tr><td>NFE Earning</td><td>827.00</td></tr>
</table>
</td><td>been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) The unit has rental dues of Rs.2,15,158/- on account of lease rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>13.</td><td>Polyrec Processors Pvt. Ltd.</td><td>04/10/1994 for "Recycling of HDPE / LDPE Scrap". The unit commenced its export production w.e.f. 04/01/1996 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><td>Export (including other NFE entitlement)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>9464.42</td><td>9250.27</td><td>214.15</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>1528.13</td><td>1411.52</td><td>116.61</td></tr>
</table>

The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table>
<tr><td>Total turnover</td><td>Physical Exports</td><td>% of Physical Export to Total Turnover</td></tr>
</table>
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 10,000/-. The unit has paid the penalty of Rs. 10,000 imposed.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 318.36 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs. 1,549/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>1674.368</td><td>747.548</td><td>44.65%</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>10900.00</td></tr>
<tr><td>Forex Outgo</td><td>10355.00</td></tr>
<tr><td>NFE Earning</td><td>545.00</td></tr>
</table>
</td><td></td></tr>
<tr><td>14.</td><td>Prasar Enterprises</td><td>22/03/1996 for "Plastic articles like plastic carry bags, tarpaulins and recycled granules, etc." The unit commenced its export production w.e.f. 14/11/1997 and its LOA is valid till 30/11/2019.</td><td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><th>Export</th><th>Forex Outgo</th><th>NFE Earning</th></tr>
<tr><td>13147.02</td><td>11884.17</td><td>1262.86</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>3486.383</td><td>2381.848</td><td>1104.535</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table>
<tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr>
<tr><td>3237.603</td><td>1988.091</td><td>61.41%</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>18268.57</td></tr>
<tr><td>Forex Outgo</td><td>15170.69</td></tr>
<tr><td>NFE Earning</td><td>3097.88</td></tr>
</table>
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs.258.47 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) The unit has no rental dues on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>15.</td><td>Renew Plastics</td><td>25/01/1996 for "Plastic Granules/Shredding/Grinding/Pieces</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr>
<td></td>
<td></td>
<td>etc. from waste / scrap / discarded / obsolete plastic items, Flakes, Agglomerates, conduits, Bars, Powder, Lumps". The unit commenced its export production w.e.f. 24/09/1996 and its LOA is valid till 30/11/2019.</td>
<td>
<table>
<tr><td>Export</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>9959.34</td><td>9360.31</td><td>599.03</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>1284.88</td><td>957.77</td><td>327.11</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table>
<tr><td>Total turnover</td><td>Physical Exports</td><td>% of Physical Export to Total Turnover</td></tr>
<tr><td>1381.22</td><td>834.21</td><td>60.40%</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>8836.00</td></tr>
<tr><td>Forex Outgo</td><td>6982.00</td></tr>
<tr><td>NFE Earning</td><td>1854.00</td></tr>
</table>
</td>
<td>payments during previous 5 years of operations it was noticed that:-

(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 14,00,000/-. The unit filed appeal before the DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 315.05 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has no rental dues on account of Lease Rent to KASEZ Authority till 30.09.2019.</td>
</tr>
<tr>
<td>16.</td>
<td>Rudraksh Plastics Pvt. Ltd.</td>
<td>15/10/1997 for "All type of Plastic Bags, Household Items and Granules/shreddings, Grinding, Pieces Crushings, Sheets, Extruded and Moulded Articles". The unit commenced its export production w.e.f. 07/10/2014 (transferred from Surat SEZ) and its LOA is valid till 21/11/2019.</td>
<td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><td>Export</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>2688.23</td><td>2220.55</td><td>467.68</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>429.11</td><td>633.60</td><td>-204.49</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):</td>
<td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) SCN dated 10.04.2019 was issued to the unit for non-compliance of physical export conditions and penalty of Rs.121.61 lakhs has been imposed on 01.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) The unit has rental dues of Rs. 33,954/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td>
</tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr>
<tr><td>647.90</td><td>226.82</td><td>35.01%</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>5508.70</td></tr>
<tr><td>Forex Outgo</td><td>5297.00</td></tr>
<tr><td>NFE Earning</td><td>211.70</td></tr>
</table>
</td><td></td></tr>
<tr><td>17.</td><td>Satguru Polyfab Pvt. Ltd.</td><td>12/11/1997 for "Pellets, agglomerates, granules, LDPE/HDPE/PP/PVC/ABB etc.". The unit commenced its export production w.e.f. 15/01/1998 and its LOA is valid till 30/11/2019.</td><td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><th>Export</th><th>Forex Outgo</th><th>NFE Earning</th></tr>
<tr><td>11625.37</td><td>10827.41</td><td>797.96</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>970.98</td><td>1829.996</td><td>-859.016</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table>
<tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr>
<tr><td>2244.105</td><td>920.351</td><td>41.01%</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>24457.12</td></tr>
<tr><td>Forex Outgo</td><td>22379.06</td></tr>
<tr><td>NFE Earning</td><td>2078.06</td></tr>
</table>
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs.372.94 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) The unit has no rental dues on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td>18.</td><td>Shivam Scrap Recycling Pvt. Ltd.</td><td>04/06/1997 for "Recycled plastic granules, Flakes, Agglomerates, Pellets Bars, Lumps Powder etc.". The unit commenced its export production w.e.f. 11/05/1998 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><th>Export</th><th>Forex Outgo</th><th>NFE Earning</th></tr><tr><td>4120.44</td><td>3429.26</td><td>691.18</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>512.89</td><td>475.06</td><td>37.83</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table><tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr><tr><td>387.2317</td><td>219.12862</td><td>56.59%</td></tr></table>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>10676.25</td></tr><tr><td>Forex Outgo</td><td>8212.50</td></tr><tr><td>NFE Earning</td><td>2463.75</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 5,00,000/-. The unit filed appeal before the DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 117.71 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs. 1,60,708/-on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>19.</td><td>Shreeji Polymers</td><td>09/02/1998 for "Recycling of LDPE/HDPE Scrap in to granules, Agglomerates & Lumps, Garbage bags, Refuse Bags, Tublings, Moulded goods and films". The unit commenced its export production w.e.f. 30/07/1999 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><th>Export</th><th>Forex Outgo</th><th>NFE Earning</th></tr><tr><td>5965.58</td><td>5652.06</td><td>313.53</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>545.291</td><td>704.221</td><td>158.93</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 21,00,000/-. The unit filed appeal before the DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 177.68 lakhs has</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr>
<tr><td>770.533</td><td>288.811</td><td>37.48%</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>9112.30</td></tr>
<tr><td>Forex Outgo</td><td>8338.05</td></tr>
<tr><td>NFE Earning</td><td>774.25</td></tr>
</table>
</td><td>been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has no rental dues on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>20.</td><td>Sunrise International</td><td>27/11/1996 for "Recycled Plastic Granules/Flakes/Agglomerates/Pallet/ Bars/Powder etc.". The unit commenced its export production w.e.f. 05/05/2000 and its LOA is valid till 30/11/2019.</td><td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><th>Export</th><th>Forex Outgo</th><th>NFE Earning</th></tr>
<tr><td>7392.92</td><td>7106.01</td><td>286.91</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>621.78</td><td>597.06</td><td>24.72</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table>
<tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr>
<tr><td>794.871</td><td>266.813</td><td>33.57%</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>36945.30</td></tr>
<tr><td>Forex Outgo</td><td>27192.50</td></tr>
<tr><td>NFE Earning</td><td>9752.85</td></tr>
</table>
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) SCN was issued to the unit for violation of approved annual imported quantum of plastic scrap exceeding the capacity approved in their LoA and penalty was imposed for Rs. 50,00,000/-. The unit filed appeal before the DGFT.
(ii) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 197.91 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs. 4,88,843/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr>
<td>21.</td>
<td>Tex-poly Polymers</td>
<td>14/02/1996 for "Agglomerates, Plastic Granules, Plastic Refuse/garbage bags using plastic scrap/waste". The unit commenced its export production w.e.f. 01/04/1997 and its LOA is valid till 30/11/2019.</td>
<td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><th>Export</th><th>Forex Outgo</th><th>NFE Earning</th></tr>
<tr><td>4314.19</td><td>3594.48</td><td>719.71</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>836.38</td><td>565.28</td><td>271.10</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. in lakhs):
<table>
<tr><th>Total turnover</th><th>Physical Exports</th><th>% of Physical Export to Total Turnover</th></tr>
<tr><td>912.77</td><td>482.24</td><td>52.83%</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>9142.98</td></tr>
<tr><td>Forex Outgo</td><td>8615.50</td></tr>
<tr><td>NFE Earning</td><td>527.48</td></tr>
</table>
</td>
<td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 14.07.2016 and 10.04.2019 were issued to the unit for non-compliance of physical export conditions and penalty of Rs. 96.46 lakhs has been imposed on 02.05.2019. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs. 6,86,213/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td>
</tr>
</table>

Recommendations of DC, KASEZ:

(i) All conditions stipulated as per DoC's policy guidelines of 17th September, 2013 as amended vide letter dated 13.02.2018 shall be strictly followed.

(ii) After amendment in Rule 53 of SEZ Rules vide notification dated 19.09.2018, provision for supply in DTA against EEFC account for the purpose of NFE calculation has been done away with. Units granted LoA for recycling of plastic waste are doing many supplies in DTA against EEFC account. Therefore, while considering extension of LoA, this aspect may also be kept in view as to how these units will meet NFE criteria.

(iii) Ministry of Commerce should amend new Rule 18(4B) (c) to include plastic recycling along with used clothing and include the condition that such plastic recycling units shall be required to physically export not less than 35% of its total annual turnover (Annual turnover = Value of physical export + value of DTA sale + value of any other sale as permissible under SEZ Act/SEZ Rules). Subsequent to amendment in Rule 18(4B) (c), MoC should issue a notification under Rule 18 (4B) (c) and incorporate in this notification all the rules and regulations for export obligation it wants the plastic recycling units to follow (in order to avoid any new litigation).

Submitted for consideration of the Board of Approval.

Item No.93.7(ii) Proposals for renewal of LoA for worn and used clothing units

The Board also directed that a Committee consisting of the same members who are to examine the extension of LoP of plastic recycling units and representatives from DGEP, DGFT, MoEF&CC may consider all issues related to plastic recycling and worn and used clothing units. The Committee would examine the larger policy objectives, environmental, social and domestic industries concerns. The Committee would also consult major stakeholders including representatives of the various industry. The final recommendations are yet to be presented by the Committee.

DC, KASEZ has informed that the Division Bench of Gujarat High Court vide CAV order dated March 20, 2019 upheld Policy dated September 17, 2013 and reversed Order dated January 24, 2017 and Order dated February 14, 2017 of the learned Single Judge of Gujarat High Court on the ground that in terms of Rule 18 and 19 read with provision of the SEZ Act, Board/Approval Committee has the power of modification/rejection and imposing of any other conditions, more particularly limitation in domestic tariff area sale pertaining to the Letter of Approval of SEZ units. It is open for the Union of India to provide to include, while granting extension of Letter of Approval, limitations on DTA sale. Therefore, the Policy dated September 17, 2013 in respect of plastic units was formulated under Section 5 of the SEZ Act by the Central Government taking into consideration their overall objective of the SEZ Act.

Being aggrieved by Judgment dated March 20, 2019 of Division Bench of Gujarat High Court in respect to LPA Nos. 694, 696, 697, 699 and 700 of 2017, five worn and used clothing units namely, M/s Om Siddhi Vinayak Impex Private Limited, M/s Jindal Fibers, M/s Anita Exports, M/s Babu International and M/s U.S. Clothing (India) Private Limited, filed Special Leave Petition 18296 to 18300 of 2019 before the Hon'ble Supreme Court of India inter-alia praying to quash and set aside policy dated September 17, 2013 and for interim relief so as to stay operation of Order dated March 20, 2019 of Gujarat High Court and allow petitioners to continue to operate as SEZ unit in terms of Order dated February 14,

2017 of Single Judge of Gujarat High Court. Except M/s. Om SiddhVinayak, other four Petitioners have not completed with the conditions of Policy dated 17.09.2013, as amended on 13.02.2018.

The Hon'ble Supreme Court of India vide Order dated August 9, 2019 issued notice to the Respondents and directed that '**status quo, as on date, qua the petitioners shall be maintained by the parties'.** In this regard to avoid contempt of Order dated August 9, 2019 it is suggested that in respect to five worn and used clothing units who have filed SLP before the Hon'ble Supreme Court, extension of their LoA should be considered with same conditions as prevailing today as there is specific direction to maintain present status in the matter. However, it should be specifically mentioned in their LoA that it will be subject to further conditions subject to outcome of SLP No. 18296 to 18300/2019 before the Hon'ble Supreme Court.

The performance of worn and used clothing units in KASEZ in the last five years and the projected performance for the next five years are as under:-

Worn and used clothing units in KASEZ

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td>1.</td><td>Afcan Impex Pvt. Ltd.</td><td>06.06.2003 for "Manufacturing of Shoddy Synthetic Yarn, Shoddy Woollen Yarn, Blankets". The unit commenced its export production w.e.f. 20.07.2003 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr><tr><td>4590.77</td><td>2975.54</td><td>1615.23</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>294.25</td><td>232.32</td><td>61.93</td></tr></table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs in lakhs):
<table><tr><td colspan="2">Physical Export</td><td colspan="2">Total Turnover</td><td colspan="2">% of total turnover</td></tr><tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr><tr><td>1484.54</td><td>302.85</td><td>2750.02</td><td>436.77</td><td>53.98</td><td>69.34</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 13.04.2018 and 29.11.2018 were issued to the unit for non-compliance of physical, export conditions and penalty of Rs. 96,33,000 has been imposed on 15.01.2019 . The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) SCN dated 29.11.2018 for violation of terms & conditions of Bond-cum-Legal Undertaking dated 30.11.2013 was issued to the unit and imposed penalty of Rs. 5,00,000/-. The unit filed appeal before the DGFT against this and appeal of the unit is pending.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>9850.00</td></tr><tr><td>Forex Outgo</td><td>7820.00</td></tr><tr><td>NFE Earning</td><td>2030.00</td></tr></table></td><td>(iii) The unit has rental dues of Rs. 31,76,791/- on account of Lease Rent/user charges to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>2.</td><td>Anita Exports</td><td>15.05.1996 for "Manufacturing of Woolen/Synthetic/Hosiery/mix clothing/used worn clothing uncut for mutilation, synthetic fiber waste/yarns/tows/thread waste/soft waste/dyed waste and waste from job stock lot, reconditioning of clothes selected from old, used worn clothing/rags, waste yarns for making carpet yarns (for export of carpet). The unit commenced its export production w.e.f. 10.01.1998 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><th>Export (Including other NFE entitlements)</th><th>Forex Outgo</th><th>NFE Earning</th></tr><tr><td>13471.04</td><td>14068.14</td><td>28.65</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>1016.47</td><td>929.26</td><td>87.21</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs. In lakhs):
<table><tr><th colspan="2">Physical Export</th><th colspan="2">Total Turnover</th><th colspan="2">% of total turnover</th></tr><tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr><tr><td>1739.12</td><td>464.90</td><td>5449.32</td><td>707.00</td><td>31.91</td><td>65.76</td></tr></table>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>5292.60</td></tr><tr><td>Forex Outgo</td><td>3492.95</td></tr><tr><td>NFE Earning</td><td>1799.65</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) SCN dated 13.12.2016 for unrealized export proceeds beyond the SBI stipulated time limit to the tune of U.S.$450993.00 against export made by them.
(ii) Two SCNs dated 13.04.2018 and 29.11.2018 were issued to the unit for non-compliance of physical,export conditions and penalty of Rs. 1,38,95,000/- has been imposed on 15.01.2019. The unit filed appeal before the DGFT.
(iii) The unit has rental dues of Rs. 7,00,882/- on account of Lease Rent/user charges to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>3.</td><td>Babu Internatio nal</td><td>16.06.2003 for "Manufacturing of Shoddy Synthetic Yarn, Shoddy Woollen Yarn, Blankets, Synthetic pulled fiber, blazer cloth and furnishing fabrics includes an intermediate product". The unit</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td>commenced its production w.e.f. 25.07.2003 and its LOA is valid till 30/11/2019.</td><td>
<table>
<tr><th>Export (Including other NFE entitlements)</th><th>Forex Outgo</th><th>NFE Earning</th></tr>
<tr><td>8277.69</td><td>7924.39</td><td>353.30</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>2512.76</td><td>2729.60</td><td>-216.84</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs. In lakhs):
<table>
<tr><th colspan="2">Physical Export</th><th colspan="2">Total Turnover</th><th colspan="2">% of total turnover</th></tr>
<tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr>
<tr><td>4933.96</td><td>2245.29</td><td>10594.87</td><td>2783.01</td><td>46.57</td><td>80.68</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>16789.00</td></tr>
<tr><td>Forex Outgo</td><td>12592.00</td></tr>
<tr><td>NFE Earning</td><td>4197.00</td></tr>
</table>
</td><td>(i) Two SCNs dated 13.04.2018 and 29.11.2018 were issued to the unit for non-compliance of physical, export conditions and penalty of Rs. 1,80,52,000/- has been imposed on 15.01.2019 . The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) SCN dated 29.11.2018 for violation of terms & conditions of Bond-cum-Legal Undertaking dated 30.11.2013 was issued to the unit and imposed penalty of Rs. 1,00,000/-. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues of Rs. 10,47,754/- on account of Lease Rent/user charges to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>4.</td><td>Canam International Pvt. Ltd.</td><td>03.05.2001 for "Reprocessing/Reconditioning of used garments/textiles". The unit commenced its production w.e.f. 23.10.2001 and its LOA is valid till 30/11/2019.</td><td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><th>Export (Including other NFE entitlements)</th><th>Forex Outgo</th><th>NFE Earning</th></tr>
<tr><td>57736.26</td><td>49481.50</td><td>8254.76</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>9998</td><td>8912</td><td>1086</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs. In lakhs):
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) No instances of violation of applicable statutes related to the functioning of the unit was noticed.
(iii) The unit has rental dues/user charges amounting to Rs. 76,630 on account of Lease Rent/user charges to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th colspan="2">Physical Export</th><th colspan="2">Total Turnover</th><th colspan="2">% of total turnover</th></tr>
<tr><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th></tr>
<tr><td>12231.92</td><td>8499.48</td><td>23823.48</td><td>8922.08</td><td>51.35</td><td>95.26</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>71628.00</td></tr>
<tr><td>Forex Outgo</td><td>58050.00</td></tr>
<tr><td>NFE Earning</td><td>13578.00</td></tr>
</table>
</td><td></td></tr>
<tr><td>5.</td><td>Flax Apparels Pvt. Ltd.</td><td>15.05.1996 for "Reprocessing of used garments for export". The unit commenced its production w.e.f. 25.05.1996 and its LOA is valid till 30/11/2019.</td><td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><th>Export (Including other NFE entitlements)</th><th>Forex Outgo</th><th>NFE Earning</th></tr>
<tr><td>21974.42</td><td>20025.09</td><td>1949.13</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>5591.49</td><td>4523.00</td><td>1068.49</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs. In lakhs):
<table>
<tr><th colspan="2">Physical Export</th><th colspan="2">Total Turnover</th><th colspan="2">% of total turnover</th></tr>
<tr><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th></tr>
<tr><td>8626.70</td><td>6041.21</td><td>16728.99</td><td>6406.59</td><td>51.57</td><td>94.30</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>49508.10</td></tr>
<tr><td>Forex Outgo</td><td>39256.35</td></tr>
<tr><td>NFE Earning</td><td>10251.75</td></tr>
</table>
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 13.04.2018 and 29.11.2018 were issued to the unit for non-compliance of physical,export conditions and penalty of Rs. 62,95,000/- has been imposed on 15.01.2019 . The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) The unit has rental dues of Rs. 29,44,064/- on account of Lease Rent/user charges to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr>
<td>6.</td>
<td>Jindal Fibres</td>
<td>03.03.2003 for "Processing and segregation of Textile waste, reconditioning of clothing and manufacturing of yarn and yarn products". The unit commenced its production w.e.f. 13.04.2005 and its LOA is valid till 30/11/2019.</td>
<td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)

<table>
<tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>12545.73</td><td>15014.40</td><td>-2468.67</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>2397.65</td><td>1428.98</td><td>968.67</td></tr>
</table>

The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs in lakhs):

<table>
<tr><td colspan="2">Physical Export</td><td colspan="2">Total Turnover</td><td colspan="2">% of total turnover</td></tr>
<tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr>
<tr><td>2003.11</td><td>748.90</td><td>5388.27</td><td>893.16</td><td>37.18</td><td>83.85</td></tr>
</table>

Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs

<table>
<tr><td>FOB value of Export</td><td>14400.00</td></tr>
<tr><td>Forex Outgo</td><td>10000.00</td></tr>
<tr><td>NFE Earning</td><td>4400.00</td></tr>
</table>
</td>
<td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 13.04.2018 and 29.11.2018 were issued to the unit for non-compliance of physical, export conditions and penalty of Rs. 3,79,93,000/- has been imposed on 15.01.2019 . The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) SCN dated 29.11.2018 for non-achievement of Net Foreign Exchange Earning was issued to the unit and imposed penalty of Rs. 1,41,67,000/-. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) SCN dated 24.12.2018 for violation of terms & conditions of Bond-cum-Legal Undertaking dated 30.11.2013 was issued to the unit and imposed penalty of Rs. 8,00,000/-. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iv) The unit has rental dues/user charges amounting to Rs. 14,71,642/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td>
</tr>
<tr>
<td>7.</td>
<td>Lotus Recyclers</td>
<td>03.10.2000 for "Segregation of textile of waste/waste yarn, reconditioned clothing, rags, blankets made from raw materials and export yarn made from raw materials." The unit commenced its production w.e.f. 07.12.2000 and its LOA is valid till 30/11/2019.</td>
<td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)

<table>
<tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>7597.80</td><td>7737.91</td><td>-140.11</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>1042.40</td><td>1138</td><td>-95.60</td></tr>
</table>
</td>
<td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) One case of attempting to clear rags (worn & used clothing) which were not mutilated as per Customs Circular dated 08.05.2000 has been booked against the unit and penalty of Rs. 41,000/- has been</td>
</tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>The unit has made following sales during 01.12.2018 to 30.09.2019 (rs in lakhs):
<table><tr><th colspan="2">Physical Export</th><th colspan="2">Total Turnover</th><th colspan="2">% of total turnover</th></tr><tr><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th></tr><tr><td>2713.68</td><td>932.61</td><td>7286.45</td><td>1240.09</td><td>37.24</td><td>75.21</td></tr></table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>16789.00</td></tr><tr><td>Forex Outgo</td><td>12592.00</td></tr><tr><td>NFE Earning</td><td>4197.00</td></tr></table></td><td>imposed on 31.01.2017, the unit has paid the penalty amount challan dated 29.03.2019.
(ii) Two SCNs dated 13.04.2018 and 29.11.2018 were issued to the unit for non-compliance of physical, export conditions and penalty of Rs. 3,40,82,000/- has been imposed on 15.01.2019 . The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) SCN dated 29.11.2018 for non-achievement of Net Foreign Exchange Earning was issued to the unit and imposed penalty of Rs. 60,000/-. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iv) The unit has rental dues amounting to Rs. 10,93,824/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>8.</td><td>Maruti Exports</td><td>30.07.1997 for "Segregation of Textile waste, waste yarn, Reconditioning clothing, Mutilated rags, Chindi, Cut Wiper, Garbage from worn used clothes, made-up sets, Comforter shells, pillow shells, quilt covers, readymade woven garments". The unit commenced its production w.e.f. 15.03.2002 and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><th>Export (Including other NFE entitlements)</th><th>Forex Outgo</th><th>NFE Earning</th></tr><tr><td>37665.79</td><td>35614.78</td><td>2051.01</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>6879.53</td><td>6096.92</td><td>782.61</td></tr></table>
The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs in lakhs):
<table><tr><th colspan="2">Physical Export</th><th colspan="2">Total Turnover</th><th colspan="2">% of total turnover</th></tr><tr><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th></tr><tr><td>10228.47</td><td>5600.01</td><td>20016.16</td><td>6473.80</td><td>51.10</td><td>86.50</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) One case of attempting to clear rags (worn & used clothing) which were not mutilated as per Customs Circular dated 08.05.2000 has been booked against the unit and penalty of Rs. 63,68,575/- has been imposed on 26.08.2019 the unit appeal against said OIO is pending before appellate authority.
(ii) The unit has rental dues amounting to Rs. 2,77,152/- on account of Lease Rent/user charges to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>46080.00</td></tr><tr><td>Forex Outgo</td><td>41472.00</td></tr><tr><td>NFE Earning</td><td>4608.00</td></tr></table></td><td></td></tr>
<tr><td>9.</td><td>Om Siddh Vinayak Impex Pvt. Ltd.</td><td>30.01.2002 for "Reprocessing/Manufacturing of woolen/synthetic/Hosiery Mixed Clothing/Used worn Clothing, Uncut for mutilation, Synthetic fiber waste/yarns/tows/thread waste/soft waste/dyed waste and waste from job stock lot from virgin material. Reconditioning of clothes selected from old, used worn clothing/rags (worn clothing/wipes. Readymade garments duly stitched from pants and clothes) raw wools/waste/yarns/top for making carpet yarns". The unit commenced its production w.e.f. 07.01.2003. and its LOA is valid till 30/11/2019.</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><th>Export (Including other NFE entitlements)</th><th>Forex Outgo</th><th>NFE Earning</th></tr><tr><td>23807.98</td><td>21525.68</td><td>2282.30</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>2812.00</td><td>2241.79</td><td>570.19</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs.in lakhs):
<table><tr><th colspan="2">Physical Export</th><th colspan="2">Total Turnover</th><th colspan="2">% of total turnover</th></tr><tr><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th></tr><tr><td>4313.16</td><td>2360.08</td><td>8239.18</td><td>2605.51</td><td>52.35</td><td>90.58</td></tr></table>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>17308.00</td></tr><tr><td>Forex Outgo</td><td>14524.00</td></tr><tr><td>NFE Earning</td><td>2784.00</td></tr></table></td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) No instances of violation of applicable statutes related to the functioning of the unit was noticed.
(ii) The unit has no rental dues on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>10.</td><td>Raghvani Textiles Pvt. Ltd.</td><td>23.08.1999 for "Manufacturing / processing of reprocessed garments, used clothings, secondary textile materials, clippings, rags, industrial wipers, Shoddy wool yarn, Blankets,</td><td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr>
<td></td>
<td></td>
<td>Shawl and other recyclable textile materials". The unit commenced its production w.e.f. 15.11.2000 and its LOA is valid till 30/11/2019.</td>
<td>
<table>
<tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>63261.05</td><td>55157.54</td><td>8103.51</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>15968.16</td><td>14556.24</td><td>1411.92</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019 (rs. In lakhs):
<table>
<tr><td colspan="2">Physical Export</td><td colspan="2">Total Turnover</td><td colspan="2">% of total turnover</td></tr>
<tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr>
<tr><td>23,140</td><td>13,626</td><td>37,364</td><td>14,288</td><td>61.93</td><td>95.36</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>91577.00</td></tr>
<tr><td>Forex Outgo</td><td>80589.00</td></tr>
<tr><td>NFE Earning</td><td>10988.00</td></tr>
</table>
</td>
<td>(i) No instances of violation of applicable statutes related to the functioning of the unit was noticed.
(ii) The unit has no rental dues on account of Lease Rent to KASEZ Authority till 30.09.2019.</td>
</tr>
<tr>
<td>11.</td>
<td>Safari Fine Clothing Pvt. Ltd.</td>
<td>05.10.2001 for "Recycling of reconditioning of worn/used clothing". The unit commenced its production w.e.f. 03.03.2003 and its LOA is valid till 30/11/2019.</td>
<td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>4454.96</td><td>4808.59</td><td>-353.63</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>1319.99</td><td>660.32</td><td>659.67</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019(rs. In lakhs):
<table>
<tr><td colspan="2">Physical Export</td><td colspan="2">Total Turnover</td><td colspan="2">% of total turnover</td></tr>
<tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr>
</table>
</td>
<td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-
(i) (a) One case of diversion of five containers loaded with imported goods to another place instead of reaching in KASEZ and attempting to clear imported goods outside the KASEZ has been booked against the unit and penalty of Rs. 2,97,08,269/- has been imposed on 14.02.2014, the unit went into appeal before the Hon'ble High Court of Gujarat who set aside the case vide order in Appeal dated 05.06.2016 on the ground of lack of opportunity without casting any comments on the merit of the SCN or OIO and further observed</td>
</tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>
<table>
<tr><td>315.38</td><td>45.61</td><td>1197.03</td><td>78.30</td><td>58.20</td><td>26.35</td></tr>
</table>

Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>5200.00</td></tr>
<tr><td>Forex Outgo</td><td>4710.00</td></tr>
<tr><td>NFE Earning</td><td>490.00</td></tr>
</table>
</td>
<td>that "Since they have set aside the impugned order on the ground of lack of opportunity, this would not prevent the department from initiating fresh action against the petitioners, if otherwise, permissible in law". Accordingly, SCN dated 04.01.2017 and penalty of Rs. 2,97,08,269/- has been imposed on 29.07.2019. Now, the unit went into appeal before the Hon';ble High Court of Gujarat against this OIO and the Hon'ble High Court of Gujarat stayed the OIO and appeal of the unit is pending.
(b) Another case of mis declaration of the imported goods has been booked against the unit and the SCN dated 13.09.2018 has been issued and penalty of R.s 75,000/- has been imposed on 29.07.2019, the unit's appeal against said OIO is pending before appellate authority.
(c) Another case of clandestine removal of 10 bales has been booked against the unit and the SCN dated 29.11.2018 has been issued and penalty of Rs. 5,00,000/- has been imposed on 31.07.2019, the unit's appeal against said OIO is pending before appellate authority.
(d) Two SCNs dated 13.04.2018 and 29.11.2018 were issued to the unit for non-compliance of physical, export conditions and penalty of Rs. 3,49,44,000/- has been imposed on 15.01.2019 .
(e) SCN dated 29.11.2018 for non-achievement of Net Foreign Exchange Earning was issued to the unit and imposed penalty of Rs. 1,68,48,500/- on 23.05.2019.The unit filed appeal before the DGFT against this and appeal of the unit is pending.

(ii) The unit has rental dues/user charges amounting to Rs. 31,41,344/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td>
</tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr>
<td>12.</td>
<td>Star Shine Clothing Pvt. Ltd.</td>
<td>14.09.2006 for "Manufacturing of Reprocessing, Sorting, Grading, Cutting, Mutilation of Old & Used Garments, Textiles & Clothing". The unit commenced its production w.e.f. 01.05.2002 and its LOA is valid till 30/11/2019.</td>
<td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr><tr><td>3786.44</td><td>2321.97</td><td>1464.47</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>704.58</td><td>879.84</td><td>-175.26</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019 (Rs. in lakhs):
<table><tr><td colspan="2">Physical Export</td><td colspan="2">Total Turnover</td><td colspan="2">% of total turnover</td></tr><tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr><tr><td>974.47</td><td>425.77</td><td>2296.57</td><td>657.59</td><td>42.43</td><td>64.75</td></tr></table>Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table><tr><td>FOB value of Export</td><td>30120.00</td></tr><tr><td>Forex Outgo</td><td>22834.00</td></tr><tr><td>NFE Earning</td><td>7286.00</td></tr></table></td>
<td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) Two SCNs dated 13.04.2018 and 29.11.2018 were issued to the unit for non-compliance of physical, export conditions and penalty of Rs. 15,67,000/- has been imposed on 15.01.2019 . The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) The unit has rental dues amounting to Rs. 8,81,211/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td>
</tr>
<tr>
<td>13.</td>
<td>Texpoly Impex</td>
<td>14.09.2001 for "Manufacturing of clothing and wipers made out of Worn/used garments". The unit commenced its production w.e.f. 14.09.2001 and its LOA is valid till 30/11/2019.</td>
<td>Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table><tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr><tr><td>9900.17</td><td>8585.04</td><td>1315.13</td></tr><tr><td colspan="3">Performance of 2018-19</td></tr><tr><td>15968.16</td><td>14556.24</td><td>1411.92</td></tr></table>The unit has made following sales during 01.12.2018 to 30.09.2019(Qty in MT & Rs. In lakhs):</td>
<td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) One case of attempting to clear rags (worn & used clothing) which were not mutilated as per Customs Circular dated 08.05.2000 has been booked against the unit and penalty of Rs. 200,000/- has been imposed on 11.04.2016, the unit has paid the said penalty vide Challan dated 27.03.2019.</td>
</tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th colspan="2">Physical Export</th><th colspan="2">Total Turnover</th><th colspan="2">% of total turnover</th></tr>
<tr><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th></tr>
<tr><td>7483.44</td><td>5825.35</td><td>13254.51</td><td>6479.60</td><td>56.46</td><td>89.90</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>52350.00</td></tr>
<tr><td>Forex Outgo</td><td>39262.00</td></tr>
<tr><td>NFE Earning</td><td>13087.00</td></tr>
</table>
</td><td>(ii) The unit has rental dues amounting to Rs. 24,68,659/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
<tr><td>14.</td><td>Tulip Exim Pvt. Ltd.</td><td>15.10.2001 for "Reprocessing/Reconditioning of used garments/textiles". The unit commenced its production w.e.f. 07.12.2004 and its LOA is valid till 30/11/2019.</td><td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><th>Export (Including other NFE entitlements)</th><th>Forex Outgo</th><th>NFE Earning</th></tr>
<tr><td>63261.05</td><td>55157.54</td><td>8103.51</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>2675.68</td><td>2145.00</td><td>530.68</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019(Rs. In lakhs):
<table>
<tr><th colspan="2">Physical Export</th><th colspan="2">Total Turnover</th><th colspan="2">% of total turnover</th></tr>
<tr><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th><th>Qty</th><th>Value</th></tr>
<tr><td>3822.67</td><td>2002.13</td><td>7471.47</td><td>2227.90</td><td>51.16</td><td>89.87</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) No instances of violation of applicable statutes related to the functioning of the unit was noticed.
(ii) The unit has rental dues amounting to Rs. 1,47,241/- on account of Lease Rent to KASEZ Authority till 30.09.2019.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>FOB value of Export</td><td>12800.00</td></tr>
<tr><td>Forex Outgo</td><td>11940.00</td></tr>
<tr><td>NFE Earning</td><td>910.00</td></tr>
</table>
</td><td></td></tr>
<tr><td>15.</td><td>U.S. Clothing (India) Pvt. Ltd.</td><td>31.12.2001 for "Manufacturing of Reprocessing, Sorting, Grading, Cutting, Mutilation of Old & Used Garments, Textiles & Clothing". The unit commenced its production w.e.f. 01.05.2002 and its LOA is valid till 30/11/2019.</td><td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs(2013 to 2018)
<table>
<tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>14452.15</td><td>12921.73</td><td>1530.42</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>2966.31</td><td>2233.59</td><td>732.72</td></tr>
</table>
The unit has made following sales during 01.12.2018 to 30.09.2019 (Qty in MT & Rs. In lakhs):
<table>
<tr><td colspan="2">Physical Export</td><td colspan="2">Total Turnover</td><td colspan="2">% of total turnover</td></tr>
<tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr>
<tr><td>4673.51</td><td>1456.11</td><td>9368.89</td><td>1680.67</td><td>49.88</td><td>86.64</td></tr>
</table>
Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>21000.00</td></tr>
<tr><td>Forex Outgo</td><td>17600.00</td></tr>
<tr><td>NFE Earning</td><td>3400.00</td></tr>
</table>
</td><td>
Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) One case of attempting to clear rags (worn & used clothing) which were not mutilated as per Customs Circular dated 08.05.2000 has been booked against the unit and penalty of Rs. 7.15/- lakhs has been imposed on 11.04.2016, the unit has paid the said penalty vide Challan dated 30.03.2019.
(ii) Two SCNs dated 13.04.2018 and 29.11.2018 were issued to the unit for non-compliance of physical, export conditions and penalty of Rs. 1,55,13,000/- has been imposed on 15.01.2019 . The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(iii) The unit has rental dues amounting to Rs. 91,919/- on account of Lease Rent to KASEZ Authority till 30.09.2019.
</td></tr>
<tr><td>16.</td><td>Texool Spinners</td><td>22.06.2004 for "Manufacturing of woolen & synthetic yarn". The unit commenced its production w.e.f. 01.06.2005 and its LOA is valid till 30.11/2019.</td><td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2014 to 2019)
<table>
<tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>1817.70</td><td>1156.98</td><td>660.72</td></tr>
</table>
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Name of Unit</th><th>Date of LoP</th><th>Performance</th><th>Other details</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>682.55</td><td>524.14</td><td>158.41</td></tr>
</table>

The unit has made following sales during 01.12.2018 to 30.09.2019(Qty in MT & Rs. In lakhs):
<table>
<tr><td colspan="2">Physical Export</td><td colspan="2">Total Turnover</td><td colspan="2">% of total turnover</td></tr>
<tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr>
<tr><td>312.05</td><td>181.86</td><td>366.17</td><td>192.14</td><td>85.22</td><td>94.65</td></tr>
</table>

Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
<table>
<tr><td>FOB value of Export</td><td>3050.00</td></tr>
<tr><td>Forex Outgo</td><td>2800.00</td></tr>
<tr><td>NFE Earning</td><td>250.00</td></tr>
</table>
</td><td>(i) SCN dated 15.10.2019 was issued to the unit for non-compliance of physical export conditions and the same is pending for adjudication.
(ii) The unit has rental dues amounting to Rs. 3,95,051/- on account of Lease Rent/user Charges to KASEZ Authority till 30.09.2019</td></tr>
<tr><td>17.</td><td>Kandla Exim Pvt. Ltd.</td><td>14.10.2002 for "Manufacturing of all types of Shoddy Yarn, Carpet Yarn, Synthetic Yarn, Worsted/Non worsted Yarn and Blankets & home furnishing articles (all above products manufactured out of raw material recovered)". The unit commenced its production w.e.f. 21.07.2003 and its LOA is valid till 30/11/2019.</td><td>
Annual performance of the unit in past 5 years (as per APRs) Rs. in lakhs (2014 to 2019)
<table>
<tr><td>Export (Including other NFE entitlements)</td><td>Forex Outgo</td><td>NFE Earning</td></tr>
<tr><td>116.94</td><td>48.25</td><td>68.69</td></tr>
<tr><td colspan="3">Performance of 2018-19</td></tr>
<tr><td>254.74</td><td>151.09</td><td>103.65</td></tr>
</table>

The unit has made following sales during 01.12.2018 to 30.09.2019 (rs. In lakhs):
<table>
<tr><td colspan="2">Physical Export</td><td colspan="2">Total Turnover</td><td colspan="2">% of total turnover</td></tr>
<tr><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td><td>Qty</td><td>Value</td></tr>
<tr><td>230.81</td><td>235.93</td><td>585.25</td><td>272.02</td><td>39.44</td><td>86.73</td></tr>
</table>

Potential for export & foreign exchange for next 5 years (projected) Rs. in lakhs
</td><td>Instances of violations of applicable statutes related to functioning and cases of default, if any of statutory payments during previous 5 years of operations it was noticed that:-

(i) SCN dated 29.11.2018 for not carrying out the operation authorized as per their LoA and penalty of Rs. 2,00,000/- has been imposed on 10.04.2018. The unit filed appeal before the DGFT against this and appeal of the unit is pending.
(ii) Two SCNs dated 01.02.2018 and 15.04.2019 were issued to the unit for non-compliance of physical, export conditions and penalty of Rs. 1,82,000/- has been imposed on 29.05.2019 . The unit filed appeal before the DGFT against this and appeal of the unit is pending. However, the unit has paid the penalty of Rs. 1.82 lakhs on 12.09.2019.
(iii) The unit has no rental dues on account of Lease Rent charges to KASEZ Authority till 30.09.2019.</td></tr>
</table>

S. No.	Name of Unit	Date of LoP	Performance		Other details
			FOB value of Export	6566.00	
			Forex Outgo	5253.00	
			NFE Earning	1313.00	

Recommendations of DC, KASEZ:

(i) All the conditions laid vide policy dated 17.09.2013 as amended vide letter dated 13.02.2018 to regulate functioning of old and used clothing units in SEZ shall be strictly followed.

(ii) Ministry of Commerce should amend new Rule 18(4B) (c) to include the condition that such worn and used clothing reprocessing units shall be required to physically export not less than 66.67% i.e,. 2/3rd of the total annual turnover in terms of value and in volume terms not less than 50% (Annual Turnover = Value of physical export + Value of DTA sale + value of any other sale as permissible under SEZ Act/SEZ Rules). Subsequent to amendment in Rule 18(4B) (c), MoC should issue a notification under Rule 18(4B) (c) and incorporate in this notification all the rules and regulations for export obligation it wants the Worn clothing units to follow (in order to avoid any new litigation)

Submitted for consideration of BoA.