

Moradabad Special Economic Zone

(Minutes of the meeting of Approval Committee of Moradabad SEZ held on 14/09/2018)

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Minutes of the meeting of Approval Committee of Moradabad SEZ held under the chairmanship of Dr. L. B. Singhal, Development Commissioner (DC), Noida SEZ at 11:30 AM on 14/09/2018 in the Conference Hall of NSEZ.

The following members of the Approval Committee were present during the meeting:-

- 1) Shri S. S. Shukla, Jt. Development Commissioner, NSEZ.
- 2) Shri Manvendra Singh, Jt. DGFT, Moradabad
- 3) Shri Rajesh Sharma, Assistant Commissioner, Noida Customs & CGST
- 4) Shri C. K. Maurya, Regional Manager, UPSIDC, Moradabad
- 5) Shri R. K. Sharma, General Manager, MHSC, Moradabad

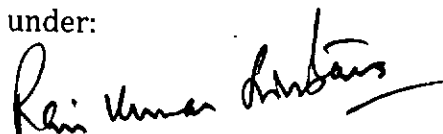
2. Besides, during the meeting (i) Shri R. K. Srivastava, Dy. Development Commissioner, NSEZ (ii) Shri Tapan Bhattacharyya, Specified Officer, Moradabad SEZ, (iii) Dr. V. P. Sharma, Asstt. Development Commissioner, Moradabad SEZ were also present to assist the Approval Committee.

3. At the outset, D. C, NSEZ welcomed the participants. After brief introduction, it was informed that the following provisions of SEZ Rules, 2006/Foreign Trade Policy 2015-20 and RBI's Master Circular 2015-16 would be guiding principle for the Approval Committee for deciding the cases listed in the Agenda

As per Rule 22 (3) of SEZ Rules, 2006, the unit shall submit Annual Performance Report (APR) in the Form-I to the Development Commissioner and Development Commissioner shall place the same before the Approval Committee for consideration.

Further, as per Rule 71 of SEZ Rules, 2006 export value of goods/software & services may be realized and repatriated as per instructions of Reserve Bank of India (RBI) issued from time to time.

As per Para A.2 of A.P (DIR series) RBI Master Circular No. 68/2015-16 dated 12.05.2016, it is obligatory on the part of the exporter to realise and repatriate the full value of goods/ software/ services to India within a stipulated period from the date of export, as under:



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"It has been decided in consultation with the Government of India that the period of realization and repatriation of export proceeds shall be nine (09) months from the date of export for all exporters including units in Special Economic Zones (SEZs), Status Holder Exporters, Export Oriented Units (EOUs), Units in Electronic Hardware Technology Parks (EHTPs), Software Technology Parks (STPs) & Bio-Technology Parks (BTPs) until further notice."

3.1 Further, as per para C.20 of the said circular the Reserve Bank of India has permitted the AD category-I banks to extend the period of realization of export proceeds beyond stipulated period of realization from the date of export, up to a period of six months, at a time, irrespective of the invoice value of the export subject to the conditions given therein.

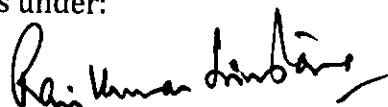
3.2 Cases which are not covered by the instruction given therein would require prior approval from the concerned Regional Office of the Reserve Bank.

Chapter 2 of Foreign Trade Policy (FTP) deals with general provisions regarding imports & exports. Further, as per 2.54 (a) of FTP 2015-20, **if an exporter fails to realize export proceeds within time specified by RBI, he shall without prejudice to any liability or penalty under any law in force, be liable to return all benefits/incentives availed against such export** and action in accordance with provisions of FT (D&R) Act, Rules and orders made thereunder.

3.3 As per Notification No GSR 772 (E) dated 05.08.2016:

"(5) Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorised operations under Special Economic Zone Act, 2005, transactions, and goods and services related thereto, shall be made by the jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, the Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued there under."

4. It was also informed to the Approval Committee that RBI has extended the time period for realization of shipping bills by the exporters pending beyond 2 years up to 30.09.2018 vide Para 2 of their letter as under:



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"2. In order to redress the grievances of genuine exporters, Reserve Bank has reviewed the position and considering the large pendency of export bills beyond 2 years, various reasons cited by exporters/AD Banks and involvement of multiple agencies. It is felt that granting a further extension of 3 months may not be sufficient. It has, therefore, been decided that as a last-time opportunity, an extension of 6 months period i.e. up to September 30, 2018 is given. Accordingly till September 30, 2018, the provisions of caution listing will not be effective."

- 4.1 The Approval Committee directed Specified Officer, Customs, Moradabad SEZ to identify all such cases/ units which have Foreign Exchange pending for realization beyond the extended period i.e. 30.09.2018 and submit draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by first week of October, 2018
5. Approval Committee also reviewed the export performance of the Zone and noted that exports from the zone were to the tune of Rs. 908.81 crores in 2017-18. It was also noted that exports from the Zone have declined to Rs 69.74 crores during April-August, 2018 as compared to Rs. 677.45 crores during the same period of previous year. ADC, Moradabad SEZ explained that the major reasons for downfall in exports from the zone are i) decline of drawback rates from 10.8% to 2.2 % w.e.f 01.10.2017 and ii) no enabling provision for claim of IGST by the SEZ unit on behalf of the DTA supplier (in the IGST Rules). It was informed that most of the DTA suppliers are reluctant in submitting LUT for supplies made to SEZ and claim IGST refund.
6. Approval Committee noted that notification for conversion of Moradabad SEZ into three sector specific Zones namely i) Handicrafts broad banded with engineering sector, ii) Textile & its broad banded products and iii) Broad banded IT/ITES/Electronic components & Hardware manufacturing was issued vide Notification dated 21st November 2017 and a meeting was held in Chairmanship of Development Commissioner, NSEZ on 30.11.2017 to take up the matter of infrastructure development with UPSIDC (Developer). But as on date no steps have been taken by the Developer for infrastructure development in the zone. It was also informed to the committee that the Development Commissioner has taken up the matter of infrastructure development with the Chief Secretary, Government of Uttar

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Pradesh and has written a D. O. letter dated 04.09.2018 to the Chief Secretary, Government of Uttar Pradesh in this regard.

6.1 The following points were also discussed by the Approval Committee:

i) Installation of Weigh-bridge in the Zone:

Regional Manager, UPSIDC informed that the proposal for installation of Weigh-bridge in the zone, which were finalised by the committee constituted by Development Commissioner in the meeting held on 30.11.2017 has not been approved by their Head Office as there is no provision for installation of Weigh-bridge by UPSIDC.

It was informed to him that Weigh-bridge is essential for smooth functioning of the zone and is part of Infrastructure which has to be provided by UPSIDC (Developer).

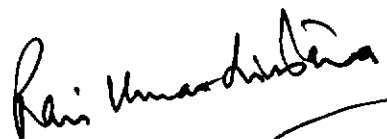
Regional Manager, UPSIDC assured the Approval Committee that he will again take up the matter with the Managing Director, UPSIDC for its resolution.

ii) Infrastructure development in the newly notified zone:

Regional Manager, UPSIDC informed the Approval Committee that they are taking up the matter of infrastructure development in the newly notified zones on priority basis and the infrastructure facilities like stuffing yard, boundary wall, barbed wire fencing, street lights etc. will be provided at the earliest. He also informed that Maps for newly notified zones have been approved by Executive Engineer, UPSIDC and sent to Head Office for approval. Response from the Head Office is awaited.

iii) Service road of NH-24 at Pakwara flyover:

The Regional Manager, UPSIDC informed the Approval Committee that he along with ADC, Moradabad SEZ and exporters from the zone has taken up this issue with NHAI and Local Body Authorities and are making all efforts to resolve it. The Development commissioner assured the committee that he will soon take up the



issue with NHA Chairman personally and will write to him for resolution of the issue.

iv) Payment of Security Services of the Zone:

The Specified Officer, Moradabad SEZ informed the Approval Committee about non-payment of dues to Security services by the developer. He emphasized that Security services (which provides security personnel) are crucial for smooth functioning of the zone, but as per his information Security services Agency has not been paid its dues after October 2017 by the developer.

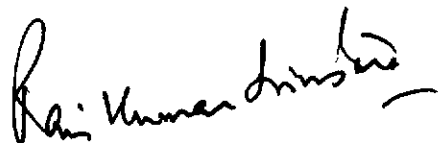
Regional Manager, UPSIDC assured the Approval Committee that he will take up the matter with the Managing Director, UPSIDC for its resolution.

6.2 Approval Committee directed ADC, Moradabad SEZ to ensure that APRs for the year 2017-18 are received by 30.09.2018 from each unit. Further, Approval Committee directed ADC, Moradabad SEZ to identify those cases where export proceeds have not been realized within stipulated period of 9 months and place the same before the Approval Committee. Approval Committee also directed Specified Officer, Customs, Moradabad SEZ to take appropriate action as per Rules in respect of those units where drawback has been taken but export proceeds have not been realized within stipulated period of 9 months and no extension of time by RBI or AD banks has been granted.

7. Ratification of Minutes of last meeting of the Approval Committee held on 08/03/2018:-

It was informed that no reference against the decisions of the Approval Committee held on 08/03/2018 was received. Accordingly, Minutes of meeting of Approval Committee held on 08/03/2018 were rectified.

8. Thereafter, each item in the agenda was taken up for deliberation one by one. After detailed deliberations as well as interaction with the applicants/ representatives of the units, the following decisions were taken:-



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8.1 Proposal of M/s Sainik Lifestyle Pvt Ltd. - extension of LOA - regarding

Approval Committee was informed that M/s Sainik Lifestyle Pvt. Ltd, Plot No.-B-02&B-03, Pocket-"A" SEZ Moradabad was granted LOA No. NSEZ/4-394/2003-MBD/9656 dated 16.06.2016 for Manufacturing & Export of Handicrafts made of Stainless Steel, Brass, Aluminium, Iron, Glass, Leather, Wood, Ropes, Wax, Marble Stone, Copper, Glass Mirrors, Lamps & Lanterns, Cushions & Home Furnishing, Textile, Rugs MMF, Photo Frames, Concrete and MDF Wood. The unit had requested for extension of LOA under rule 19(4) of SEZ Rules, 2006, for two year from the date of its expiry i.e. 15.06.2017.

It was informed to the Approval Committee that the unit has submitted that they could not seek extension before the expiry of validity period of LOA due to delay in allotment of conjugated plots by UPSIDC. In terms of Rule 18(2) of SEZ Rule, 2005, the unit has to furnish a copy of registered Lease Deed within six months of issuance of LOA. The unit furnished a copy of registered Lease Deed on 22.02.2018. Further, as per Rule 19(5) of SEZ Rules, 2006, LOA shall deemed to have been lapsed with effect from the date of expiry of validity of LOA, if the unit does not commence in production within the validity period or the extended validity period. This implies that the unit has to seek extension of validity of LOA before the expiry of validity.

In this regard, it was also informed that there was considerable delay in allotment of contiguous plots by UPSIDC. NSEZ had also intervened in the matter requesting MD, UPSIDC to resolve the matter expeditiously.

In view of the above, the Development Commissioner, NSEZ, Noida has granted extension of LOA upto 15.06.2019 on 20.07.2018 under Rule 19(4) of SEZ Rules 2006, with the reason that the work of unit may not suffer till the Approval Committee meeting for which no date was scheduled.

After deliberations, the Approval Committee ratified the decision of the Development commissioner, NSEZ for extension of validity of LOA for M/s Sainik Lifestyle Pvt Ltd up to 15.06.2019 under Rule 19(4) of SEZ Rules, 2006.

8.2 Proposal for approval of Building Plan of SEZ Units by Approval Committee - regarding.

Approval Committee was informed that Building Plans/ Maps of the following units have been

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received after Technical inspection by the UPSIDC.

S. No.	Name of unit	Recommendation of UPSIDC
1	M/s Gemini Enterprises	Yes
2	M/s Parth Exports	Yes
3	M/s Sehar Overseas	Yes
4	M/s Sainik Lifestyle Pvt. Ltd.	Yes

It was informed to the Approval Committee that Technical Branch of UPSIDC has examined the Building Plans of the above mentioned units and found in order as per relevant building byelaws.

The Approval Committee accordingly approved the Building Plans/ Maps in respect of the above mentioned units subject to the conditions prescribed by UPSIDC. The Approval Committee directed ADC, MSEZ that henceforth representative of the units whose maps/building plans are approved by technical branch of UPSIDC should also be called in the Approval Committee meeting.

8.3 Proposal of M/s A & S International - performance review of SEZ Unit- regarding.

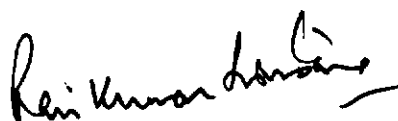
Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018.

The Committee noted that there is no Foreign Exchange pending for realization beyond nine months.

8.4 Proposal of M/S AD Print Product Industries - performance review of SEZ Unit.

Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018.

The Committee noted that there is no Foreign Exchange pending for realization beyond nine



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months.

8.5 **Proposal of - M/s Amrut Handicrafts - performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

Amrut Handicrafts	586	30-Mar-17	2798345	PENDING
Amrut Handicrafts	584	30-Mar-17	2007343	PENDING
Amrut Handicrafts	443	21-Mar-17	9353855	PENDING
Amrut Handicrafts	442	21-Mar-17	9240541	PENDING
Amrut Handicrafts	441	21-Mar-17	7404149	PENDING
Amrut Handicrafts	495	27-Mar-17	7510187	PENDING
Amrut Handicrafts	493	27-Mar-17	9480171	PENDING
Amrut Handicrafts	491	27-Mar-17	9144875	PENDING
Amrut Handicrafts	411	16-Mar-17	9256328	PENDING
Amrut Handicrafts	421	17-Mar-17	7449041	PENDING
Amrut Handicrafts	422	17-Mar-17	9158807	PENDING
Amrut Handicrafts	423	17-Mar-17	9167166	PENDING
Amrut Handicrafts	424	17-Mar-17	7416378	PENDING
Amrut Handicrafts	425	17-Mar-17	9226485	PENDING
Amrut Handicrafts	426	17-Mar-17	9300913	PENDING
Amrut Handicrafts	431	20-Mar-17	9183884	PENDING
Amrut Handicrafts	432	20-Mar-17	7484180	PENDING
Amrut Handicrafts	430	20-Mar-17	9353855	PENDING
Amrut Handicrafts	466	23-Mar-17	7510187	PENDING
Amrut Handicrafts	465	23-Mar-17	8729701	PENDING
Amrut Handicrafts	464	23-Mar-17	9480171	PENDING
Amrut Handicrafts	481	24-Mar-17	7510187	PENDING
Amrut Handicrafts	482	24-Mar-17	8729701	PENDING
Amrut Handicrafts	483	24-Mar-17	9480171	PENDING
Amrut Handicrafts	484	24-Mar-17	9300913	PENDING
Amrut Handicrafts	485	24-Mar-17	9144875	PENDING
Amrut Handicrafts	486	24-Mar-17	7443932	PENDING
Amrut Handicrafts	566	29-Mar-17	9144875	PENDING
Amrut Handicrafts	564	29-Mar-17	7510187	PENDING
Amrut Handicrafts	562	29-Mar-17	9480171	PENDING
Amrut Handicrafts	494	27-Mar-17	8729701	PENDING
Amrut Handicrafts	492	27-Mar-17	9300913	PENDING
Amrut Handicrafts	490	27-Mar-17	7443932	PENDING
Amrut Handicrafts	567	29-Mar-17	9300913	PENDING
Amrut Handicrafts	565	29-Mar-17	7443932	PENDING
Amrut Handicrafts	563	29-Mar-17	8729701	PENDING

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Amrut Handicrafts	585	30-Mar-17	2081351	PENDING
Amrut Handicrafts	4001394	19-Sep-17	7573517	PENDING
Amrut Handicrafts	4001395	19-Sep-17	7548622	PENDING
Amrut Handicrafts	4001396	19-Sep-17	7498831	PENDING
Amrut Handicrafts	4001397	19-Sep-17	7598412	PENDING
Amrut Handicrafts	4001398	19-Sep-17	7548622	PENDING
Amrut Handicrafts	4001399	19-Sep-17	7498831	PENDING
Amrut Handicrafts	4001181	05-Aug-17	7490174	PENDING
Amrut Handicrafts	4001182	05-Aug-17	7385491	PENDING
Amrut Handicrafts	4001183	05-Aug-17	7430290	PENDING
Amrut Handicrafts	4001178	05-Aug-17	7542515	PENDING
Amrut Handicrafts	4001179	05-Aug-17	7437832	PENDING
Amrut Handicrafts	4001180	05-Aug-17	7430290	PENDING
Amrut Handicrafts	4001218	17-Aug-17	10211931	PENDING
Amrut Handicrafts	4001220	17-Aug-17	7709043	PENDING
Amrut Handicrafts	4001219	17-Aug-17	9740858	PENDING
Amrut Handicrafts	4001238	18-Aug-17	7782637	PENDING
Amrut Handicrafts	4001237	18-Aug-17	9833849	PENDING
Amrut Handicrafts	4001236	18-Aug-17	10309419	PENDING
Amrut Handicrafts	941	29-Jun-17	7629208	PENDING
Amrut Handicrafts	942	29-Jun-17	6735382	PENDING
Amrut Handicrafts	943	29-Jun-17	6682804	PENDING
Amrut Handicrafts	4001006	12-Jul-17	7683273	PENDING
Amrut Handicrafts	4001007	12-Jul-17	7577372	PENDING
Amrut Handicrafts	4001008	12-Jul-17	7471470	PENDING
Amrut Handicrafts	4001096	26-Jul-17	7174294	PENDING
Amrut Handicrafts	4001097	26-Jul-17	7149910	PENDING
Amrut Handicrafts	4001051	19-Jul-17	7683273	PENDING
Amrut Handicrafts	4001052	19-Jul-17	7577372	PENDING
Amrut Handicrafts	4001053	19-Jul-17	7471470	PENDING
Amrut Handicrafts	4001088	25-Jul-17	7271830	PENDING
Amrut Handicrafts	4001089	25-Jul-17	7174294	PENDING
Amrut Handicrafts	4001090	25-Jul-17	7149910	PENDING
Amrut Handicrafts	4001094	26-Jul-17	7271830	PENDING
Total			Rs. 555706873.00	

No one from the unit appeared before the Approval Committee. The Committee was informed that the unit has been under the prosecution of CIU since September 2017 and all the benefits of the unit have been suspended.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has

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	<p>to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016. The Approval Committee directed the Specified Officer, Moradabad SEZ to submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.</p> <p>In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.</p> <p>The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.</p>
8.6	<p>Proposal of - M/S Brassex Exports - performance review of SEZ Unit- regarding</p> <p>Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018.</p> <p>The Committee noted that there is no Foreign Exchange pending for realization beyond nine months.</p>
8.7	<p>Proposal of - M/S Dewan India - performance review of SEZ Unit- regarding</p> <p>Approval Committee was informed that remittances in respect of exports made from 01.04.2015 to 31.03.2017 which were pending at the time of Approval Committee meeting held on 18.01.2018 have been realized by the unit. Further, it was informed that there is no case of Foreign Exchange pending for realization beyond nine months of stipulated time period for the export proceeds by the unit from 01.04.2015 to 31.10.2017 as on 01.08.2018.</p> <p>The Committee noted that there is no Foreign Exchange pending for realization beyond nine months.</p>
8.8	<p>Proposal of - M/S Dollar Industries - performance review of SEZ Unit- regarding</p> <p>Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:</p>

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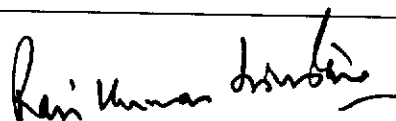
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DOLLAR INDUSTRIES	4001401	19-Sep-17	11194233	Pending
DOLLAR INDUSTRIES	4001402	19-Sep-17	11043239	Pending
DOLLAR INDUSTRIES	4001403	19-Sep-17	10928765	Pending
DOLLAR INDUSTRIES	4001404	19-Sep-17	11366274	Pending
DOLLAR INDUSTRIES	4001136	03-Aug-17	11440323	Pending
DOLLAR INDUSTRIES	4001138	03-Aug-17	10503093	Pending
DOLLAR INDUSTRIES	4001139	03-Aug-17	11063996	Pending
DOLLAR INDUSTRIES	4001140	03-Aug-17	10785310	Pending
DOLLAR INDUSTRIES	4001171	05-Aug-17	11166906	Pending
DOLLAR INDUSTRIES	4001149	04-Aug-17	11062485	Pending
DOLLAR INDUSTRIES	4001176	05-Aug-17	10647132	Pending
DOLLAR INDUSTRIES	4001150	04-Aug-17	10584802	Pending
DOLLAR INDUSTRIES	4001151	04-Aug-17	10839000	Pending
DOLLAR INDUSTRIES	4001152	04-Aug-17	10836250	Pending
DOLLAR INDUSTRIES	4001168	05-Aug-17	11020250	Pending
DOLLAR INDUSTRIES	4001173	05-Aug-17	11134647	Pending
DOLLAR INDUSTRIES	4001226	17-Aug-17	11442305	Pending
DOLLAR INDUSTRIES	4001227	17-Aug-17	10528900	Pending
DOLLAR INDUSTRIES	4001224	17-Aug-17	11232441	Pending
DOLLAR INDUSTRIES	4001225	17-Aug-17	10711763	Pending
DOLLAR INDUSTRIES	4000958	06-Jul-17	11203750	Pending
DOLLAR INDUSTRIES	4000959	06-Jul-17	10250932	Pending
DOLLAR INDUSTRIES	4000971	07-Jul-17	9891402	Pending
DOLLAR INDUSTRIES	4000972	07-Jul-17	10938699	Pending
DOLLAR INDUSTRIES	4000973	07-Jul-17	10567738	Pending
DOLLAR INDUSTRIES	4000974	07-Jul-17	10928064	Pending
DOLLAR INDUSTRIES	4001012	12-Jul-17	10842499	Pending
DOLLAR INDUSTRIES	4001013	12-Jul-17	10694870	Pending
DOLLAR INDUSTRIES	4001014	12-Jul-17	11201802	Pending
DOLLAR INDUSTRIES	4001015	12-Jul-17	10187619	Pending
DOLLAR INDUSTRIES	4001029	13-Jul-17	10902448	Pending
Total			Rs. 337141937.00	

Shri Zubair Siddiqui, Partner appeared before the Approval Committee. He informed the Approval Committee that he is in contact with the buyer and the Foreign Exchange pending will be realized within 3 months.

Approval Committee directed the representative of unit as under:-

- i. to realize the export proceeds before 30.09.2018 and submit proof thereof to ADC, Moradabad SEZ and Specified Officer, Moradabad SEZ or
- ii. to seek extension from AD Bank or RBI as the case may be and submit the same to ADC, Moradabad SEZ and Specified Officer before 30.09.2018 or



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iii. return the drawback amount availed in the matter before 30.09.2018

If the unit fails to take any of the three actions mentioned above, the Specified Officer, Moradabad SEZ will submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.9 **Proposal of - M/S Enn Bee Enterprises - performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

ENN BEE ENTERPRISES	220	01-Apr-15	2656102	PENDING
ENN BEE ENTERPRISES	323	23-Jun-15	1022777	PENDING
ENN BEE ENTERPRISES	620	16-Jun-16	1111548	PENDING
ENN BEE ENTERPRISES	768	22-May-17	1091254	PENDING
Total			Rs 5881681.00	

No one appeared before the Approval Committee.

Specified Officer Customs, Moradabad SEZ informed the Approval Committee that the unit has not availed any benefit of Duty Drawback on the Export proceeds pending for realization. Approval Committee directed that the proposal for monitoring of the performance of the unit as per provisions of Rule 54 of SEZ Rules, 2006 may be placed in the next Approval Committee meeting.

8.10 **Proposal of - M/S Global Export House - performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

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GLOBAL EXPORT HOUSE	51	20-Jan-16	1261600	PENDING
GLOBAL EXPORT HOUSE	827	27-May-17	954000	Received as on 14.09.2018
Total			Rs 2215600.00	

It was informed to the Approval Committee that Shri Mohan Maheshwari, CEO had sent an email to ADC, Moradabad stating that due to Medical Surgery of a family member in Hyderabad, he is unable to attend the Approval Committee meeting scheduled on 14.09.2018. He had also sent a screenshot of DGFT website showing eBRC of S. B. No 827 amounting to Rs. 954000.00. Therefore, the export proceeds pending for realization as on 14.09.2018 stands at Rs. 1261600.00.

Specified Officer Customs, Moradabad SEZ informed the Approval Committee that the unit has not availed any benefit of Duty Drawback on the Export proceeds pending for realization. Approval Committee directed that the proposal for monitoring of the performance of the unit as per provisions of Rule 54 of SEZ Rules, 2006 may be placed in the next Approval Committee meeting.

8.11 **Proposal of - M/S Guildart Unit-II - performance review of SEZ Unit- regarding**

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

GUILDART UNIT-II	722	05-May-17	101136	PENDING
GUILDART UNIT-II	739	12-May-17	6467	PENDING
Total			Rs 107603.00	

Shri Vikas Arora, Partner appeared before the Approval Committee and stated that both of the said Shipping Bills are of samples sent to overseas buyer and therefore they cannot realize the money of the said bills amounting to Rs. 107603.00.

The Approval Committee informed the partner of unit that as per provisions of RBI Circular No.

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88 dated 12th March 2013, the unit can self "write-off" export shipping bills which have remained unrealized for more than a year in consultation with AD Bank, subject to condition, that the cumulative unrealized export amount must not exceed 5% value of the total export proceeds for previous calendar year.

Specified Officer Customs, Moradabad SEZ informed the Approval Committee that the unit has not availed any benefit of Duty Drawback on the Export proceeds pending for realization. Approval Committee directed that the proposal for monitoring of the performance of the unit as per provisions of Rule 54 of SEZ Rules, 2006 may be placed in the next Approval Committee meeting.

8.12 Proposal of - M/S Indian Allied Exports- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

INDIAN ALLIED EXPORTS	293	03-Jun-15	9329755	PENDING
INDIAN ALLIED EXPORTS	291	03-Jun-15	9308692	PENDING
INDIAN ALLIED EXPORTS	292	03-Jun-15	8974770	PENDING
INDIAN ALLIED EXPORTS	218	18-Mar-16	8816326	PENDING
INDIAN ALLIED EXPORTS	335	18-Apr-16	8840625	PENDING
INDIAN ALLIED EXPORTS	334	18-Apr-16	8840625	PENDING
INDIAN ALLIED EXPORTS	333	18-Apr-16	8937746	PENDING
INDIAN ALLIED EXPORTS	395	03-May-16	8810473	PENDING
INDIAN ALLIED EXPORTS	767	05-Aug-16	2524563	PENDING
INDIAN ALLIED EXPORTS	1005	03-Nov-16	6227731	PENDING
INDIAN ALLIED EXPORTS	315	07-Mar-17	8885580	PENDING
INDIAN ALLIED EXPORTS	314	07-Mar-17	8727708	PENDING
INDIAN ALLIED EXPORTS	364	09-Mar-17	9146280	PENDING
INDIAN ALLIED EXPORTS	363	09-Mar-17	8415000	PENDING
INDIAN ALLIED EXPORTS	362	09-Mar-17	10974480	PENDING
INDIAN ALLIED EXPORTS	420	17-Mar-17	8529351	PENDING
INDIAN ALLIED EXPORTS	419	17-Mar-17	8683635	PENDING
INDIAN ALLIED EXPORTS	418	17-Mar-17	8880360	PENDING
INDIAN ALLIED EXPORTS	313	07-Mar-17	9073680	PENDING
INDIAN ALLIED EXPORTS	527	28-Mar-17	8935056	PENDING
INDIAN ALLIED EXPORTS	525	28-Mar-17	8771033	PENDING
INDIAN ALLIED EXPORTS	4001344	07-Sep-17	7542936	Pending
INDIAN ALLIED EXPORTS	4001345	07-Sep-17	6820938	Pending
INDIAN ALLIED EXPORTS	4001346	07-Sep-17	6781155	Pending

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INDIAN ALLIED EXPORTS	4001408	19-Sep-17	7586787	Pending
INDIAN ALLIED EXPORTS	4001410	19-Sep-17	6825908	Pending
INDIAN ALLIED EXPORTS	4001409	19-Sep-17	6864674	Pending
INDIAN ALLIED EXPORTS	4001270	22-Aug-17	8545852	Pending
INDIAN ALLIED EXPORTS	4001271	22-Aug-17	7807649	Pending
INDIAN ALLIED EXPORTS	4001272	22-Aug-17	7862597	Pending
INDIAN ALLIED EXPORTS	4001324	30-Aug-17	8222105	Pending
INDIAN ALLIED EXPORTS	4001326	30-Aug-17	7519333	Pending
INDIAN ALLIED EXPORTS	902	16-Jun-17	7871968	Pending
INDIAN ALLIED EXPORTS	903	16-Jun-17	7962392	Pending
INDIAN ALLIED EXPORTS	904	16-Jun-17	8007604	Pending
INDIAN ALLIED EXPORTS	711	02-May-17	8319655	Pending
INDIAN ALLIED EXPORTS	710	02-May-17	7830564	Pending
INDIAN ALLIED EXPORTS	709	02-May-17	8319655	Pending
INDIAN ALLIED EXPORTS	463	06-Oct-17	9011871	Pending
Total			Rs. 319337112.00	

No one from the unit appeared before the Approval Committee.

Approval committee was informed that Show Cause Notice for recovery of Drawback has already been issued to the unit on 20.04.2018 by the Jurisdictional Commissioner of Customs, Noida customs House, Dadri.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016.

The Approval Committee also requested Assistant Commissioner (Customs), Dadri ICD to bring the matter to the notice of the Commissioner, Customs and to see whether fresh Show Cause Notice or supplementary Show cause notice is required to be issued and get the same issued by the first week of October'2018.

In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

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8.13 Proposal of - M/S Indian Heritage Perfumers- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

INDIAN HERITAGE PERFUMERS				
INDIAN HERITAGE PERFUMERS	261	14-May-15	1266000	PENDING
INDIAN HERITAGE PERFUMERS	305	10-Jun-15	1274000	PENDING
INDIAN HERITAGE PERFUMERS	208	11-Mar-16	1339000	PENDING
INDIAN HERITAGE PERFUMERS	203	10-Mar-16	1255313	PENDING
INDIAN HERITAGE PERFUMERS	264	31-Mar-16	1842600	PENDING
Total			Rs 6976913.00	

No one from the unit appeared before the Approval Committee.

Specified Officer Customs, Moradabad SEZ informed the Approval Committee that the unit has not availed any benefit of Duty Drawback on the Export proceeds pending for realization. Approval Committee directed that the proposal for monitoring of the performance of the unit as per provisions of Rule 54 of SEZ Rules, 2006 may be placed in the next Approval Committee meeting.

8.14 Proposal of - M/S K. K. International- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

K. K. INTERNATIONAL				
Ms K K International	4001386	18-Sep-17	9154818	Pending
Ms K K International	4001387	18-Sep-17	9123648	Pending
Ms K K International	4001388	18-Sep-17	9185987	Pending
Total			Rs. 27464453.00	

No one from the unit appeared before the Approval Committee. ADC, Moradabad SEZ informed the approval committee that partner of unit has informed vide their letter dated 07.09.2018 that they will not be able to attend Approval Committee meeting due to pre-scheduled business meeting with their overseas buyer and that they have also given assurance in their letter that the

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pending remittance will be realized by mid of November, 2018.

In view of this Approval Committee decided that in case export proceeds is not realized in the original time period of nine months or in the time as extended by authorized dealer/RBI, as the case may be, then all the benefits has to be returned by the unit and if not returned then same has to be recovered. Accordingly, action for recovery of Customs duty, duty drawback/IGST has to be taken by Customs authorities in terms of notification No. GSR 772 (E) dated 05.08.2016.

The Approval Committee directed the Specified Officer, Moradabad SEZ to submit a draft Show Cause Notice to Jurisdictional Customs Commissioner for approval by 1st week of October, 2018. In respect of Income Tax benefits the details of such cases should be sent to the concerned Income Tax authorities.

The Committee decided that this action of recovery shall be independent of any other action, as may be taken under FT (D&R) Act or any other Act/Rules/Regulation by any agency.

8.15

Proposal of - M/S Marina India- performance review of SEZ Unit- regarding

Approval Committee was informed that remittances in respect of some export proceeds pertaining to exports made from 01.04.2015 to 31.10.2017 have not been realized within the prescribed time period of nine months. The details are as under:

MARINA INDIA	856	19-Sep-16	5184198	PENDING
MARINA INDIA	857	19-Sep-16	5383075	PENDING
MARINA INDIA	858	19-Sep-16	5483801	PENDING
MARINA INDIA	855	19-Sep-16	5812763	PENDING
MARINA INDIA	948	17-Oct-16	4037751	PENDING
MARINA INDIA	950	17-Oct-16	4037751	PENDING
MARINA INDIA	951	17-Oct-16	6678700	PENDING
MARINA INDIA	949	17-Oct-16	6678700	PENDING
MARINA INDIA	973	22-Oct-16	6688850	PENDING
MARINA INDIA	975	22-Oct-16	6688850	PENDING
MARINA INDIA	976	22-Oct-16	4302776	PENDING
MARINA INDIA	1006	03-Nov-16	8438495	PENDING
MARINA INDIA	1008	03-Nov-16	3967180	PENDING
MARINA INDIA	995	01-Nov-16	8308672	PENDING
MARINA INDIA	996	01-Nov-16	6688850	PENDING
MARINA INDIA	997	01-Nov-16	1533823	PENDING
MARINA INDIA	998	01-Nov-16	8438495	PENDING
MARINA INDIA	999	01-Nov-16	6688850	PENDING
MARINA INDIA	1000	01-Nov-16	1533823	PENDING

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MARINA INDIA	1032	04-Nov-16	8438495	PENDING
MARINA INDIA	1033	04-Nov-16	4148405	PENDING
MARINA INDIA	1035	04-Nov-16	8438495	PENDING
MARINA INDIA	1036	04-Nov-16	4148405	PENDING
MARINA INDIA	1037	04-Nov-16	3972123	PENDING
MARINA INDIA	1007	03-Nov-16	4013310	PENDING
MARINA INDIA	1009	03-Nov-16	8438495	PENDING
MARINA INDIA	1010	03-Nov-16	4013310	PENDING
MARINA INDIA	1012	03-Nov-16	3967180	PENDING
MARINA INDIA	1057	17-Nov-16	10280400	PENDING
MARINA INDIA	1083	30-Nov-16	7079587	PENDING
MARINA INDIA	1084	30-Nov-16	8592155	PENDING
MARINA INDIA	1085	30-Nov-16	7850700	PENDING
MARINA INDIA	1086	30-Nov-16	8592155	PENDING
MARINA INDIA	1087	30-Nov-16	6446297	PENDING
MARINA INDIA	1088	30-Nov-16	8592155	PENDING
MARINA INDIA	1089	30-Nov-16	8971270	PENDING
MARINA INDIA	1090	30-Nov-16	8592155	PENDING
MARINA INDIA	1093	01-Dec-16	8538475	PENDING
MARINA INDIA	1094	01-Dec-16	8592155	PENDING
MARINA INDIA	1095	01-Dec-16	8461310	PENDING
MARINA INDIA	1096	01-Dec-16	8592155	PENDING
MARINA INDIA	1116	20-Dec-16	9750510	PENDING
MARINA INDIA	1117	20-Dec-16	8579350	PENDING
MARINA INDIA	1118	20-Dec-16	8972640	PENDING
MARINA INDIA	1119	20-Dec-16	8579350	PENDING
MARINA INDIA	96	25-Jan-17	10615500	PENDING
MARINA INDIA	97	25-Jan-17	10615500	PENDING
MARINA INDIA	98	25-Jan-17	10615500	PENDING
MARINA INDIA	74	24-Jan-17	9808722	PENDING
MARINA INDIA	75	24-Jan-17	8630570	PENDING
MARINA INDIA	76	24-Jan-17	10615500	PENDING
MARINA INDIA	77	24-Jan-17	10615500	PENDING
MARINA INDIA	78	24-Jan-17	10615500	PENDING
MARINA INDIA	79	24-Jan-17	9511488	PENDING
MARINA INDIA	80	24-Jan-17	8630570	PENDING
MARINA INDIA	81	24-Jan-17	10615500	PENDING
MARINA INDIA	82	24-Jan-17	10615500	PENDING
MARINA INDIA	83	24-Jan-17	10615500	PENDING
MARINA INDIA	88	25-Jan-17	7728084	PENDING
MARINA INDIA	51	19-Jan-17	6874481	PENDING
MARINA INDIA	52	19-Jan-17	8598558	PENDING
MARINA INDIA	53	19-Jan-17	10576125	PENDING
MARINA INDIA	54	19-Jan-17	10576125	PENDING
MARINA INDIA	55	19-Jan-17	8992728	PENDING
MARINA INDIA	56	19-Jan-17	8598558	PENDING
MARINA INDIA	57	19-Jan-17	10576125	PENDING
MARINA INDIA	58	19-Jan-17	10576125	PENDING

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