

Minutes of the Approval Committee Meeting of Jaipur Special Economic Zone, Sitapura (Multi Product SEZ) held at 04:00 PM on 24.11.2022 under the chairmanship of Shri A. Bipin Menon, Development Commissioner through Video Conferencing.

The following members of Approval Committee were present during the meeting through video conferencing:

- a. Shri P. R. Sharma, Joint Director, Department of Industries, Rajasthan, Jaipur.
- b. Shri Kiran Mohan Mohadikar, Deputy Development Commissioner, NSEZ, Noida.
- c. Shri Praveen Kumar Mittal, Joint Commissioner of Income Tax Department, Jaipur
- d. Shri Anil Lakhani, Deputy Manager, RIICO, Jaipur.
- e. Shri R.L. Meena, DY. DGFT, Jaipur.

Apart from above, i) Shri Buddhi Prakash, Specified Officer ii) Shri Pankaj Sharma, ADC iii) Shri Alok Bhargava, RM (RIICO) were also present in the meeting to assist the Approval Committee. It was informed that the quorum is complete and the meeting can proceed.

The Chairman welcomed the participants at the outset after which the agenda items were taken up sequentially. Based on detailed deliberations amongst Approval Committee members as well as interaction with Developer/ Representatives of the Units/ Applicants, the following decisions were taken:

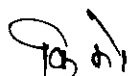
1. Ratification of Minutes of Approval Committee meeting held on 18.10.2022:

It was informed that as no reference was received against decisions of the Approval Committee held on 18.10.2022 from any of the members and other representatives. Hence the Minutes of the Approval Committee held on 18.10.2022 were unanimously ratified.

2 Renewal of LOA with Broad-banding of Authorized Items-

2.1 M/s Arshia Jewels Pvt. Ltd. :

2.1.1 The proposal of M/s Arshia Jewels Pvt. Ltd., P.N. H-34, SEZ-I



for renewal of LOA No. 1-23/2003-SEZ-I(J)Proj./ 2167 dated: 31.10.2003 with broad-banding of authorized items was discussed in the meeting.

2.1.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	16-17	17-18	18-19	19-20	20-21	Total
1.	Export	4.1 9	0.0 0	8.8 9	0.0 0	0.0 0	1 3. 0 8
2.	Import	0.0 0	0.0 0	0.0 0	0.0 0	0.0 0	0. 0 0
3.	NFE	4.1 9	0.0 0	8.8 9	0.0 0	0.0 0	1 3. 0 8

2.1.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	1st	2nd	3rd	4th	5th	Total
1.	Free on Board value of Exports in first 5 years	20.00	25.00	30.00	40.00	50.00	165.00
2.	Foreign Exchange Outgo on for the first five years	12.00	15.00	18.00	22.00	30.00	97.00
3.	Net Foreign Exchange earnings for the first five years [1-2]	8.00	10.00	12.00	18.00	20.00	68.00

2.1.4 The following discrepancies were observed in the application:

1. C.A. firm of NSEZ had observations in APR's for the F.Y. 2015-16, 2016-17 & 2020-21
2. Items description mentioned in Form F1 at s.no. 1 to 22 & s.no. 23 to 24 were incorrect as per revised tariff sheet.
3. The DCP date in form F1 was incorrect.
4. The unit has made Nil physical exports during the FY 2017-18, 2019-20, 2020-21 & 2022-23 (till June-22)

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2.1.5 Shri Mahendra Kumar Jain, Manager, appeared before the Approval Committee through video conferencing and explained the proposal. On being asked by the committee, he informed that Unit will submit revised Form-F1 with correct details for further course of action.

2.1.6 After due deliberations, the Approval Committee unanimously **approved** the proposal for extension of LOA with manufacturing of following items for a further period of six months only i.e. **upto 15.06.2023** subject to submission of purchase orders :

Sr. No.	Item(s) Description	ITC/CPC	Capacity	Units
1.	CULTURED PEARLS - WORKED	71012200	50	Kgs
2.	RUBY - WORKED	71039110	100	C/K
3.	SAPPHIRE - WORKED	71039120	100	C/K
4.	EMERALD - WORKED	71039130	100	C/K
5.	YELLOW/ GOLDEN/ PINK/ RED /GREEN BERYL - WORKED	71039911	100	C/K
6.	CHRYSOBERYL (INCLUDING CHRYSOBERYL CAT'S EYE) - WORKED	71039912	100	C/K
7.	ALEXANDRITE (INCLUDING ALEXANDRITE CAT'S EYE) - WORKED	71039913	100	C/K
8.	MOONSTONE - WORKED	71039921	100	C/K
9.	GARNET - WORKED	71039931	100	C/K
10.	LAPIS-LAZULI - WORKED	71039932	100	C/K
11.	PREHNITE - WORKED	71039941	100	C/K
12.	AGATE - WORKED	71039942	100	C/K
13.	AVENTURINE - WORKED	71039943	100	C/K
14.	CHALCEDONY - WORKED	71039944	100	C/K
15.	TOURMALINE - WORKED	71039951	100	C/K

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16.	TANZANITE- WORKED	7103995 2	500	C/K
17.	OTHER STONES-WORKED	7103999 0	1800	C/K
18.	TANZANITE	7103107 2	250	C/K

2.1.7 The approval is subject to rectification of observations mentioned above. The Unit shall strictly follow the Instruction No. 88 dated: 16.08.2017 related to FTP 2015-20 issued by DoC. It would also execute BLUT for this purpose.

2.2 M/s B.G. Jewels:

2.2.1. The proposal of M/s B.G. Jewels, P.N. H-35, SEZ-I for renewal of LOA No. 1-29/2003-SEZ-I (J) Proj./225 dated: 23.09.2010 along with broad-banding of authorized items was discussed in the meeting.

2.2.2. The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
1.	Export	0.89	0.00	0.00	0.62	0.70	0.00	2.21
2.	Import	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE	0.89	0.00	0.00	0.62	0.70	0.00	2.21

2.2.3. The unit had applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	2022-23	2023-24	2024-25	2025-26	2026-27	Total
1.	Free on Board value of Exports in first 5 years	35.00	40.00	45.00	50.00	50.00	220.00
2.	Foreign Exchange Outgo on for the first five years	13.50	16.80	20.00	23.65	8.00	81.95
3.	Net Foreign Exchange earnings for the first five years [1-2]	21.50	23.20	25.00	26.35	42.00	138.05

2.2.4. The following discrepancies were observed in the application:

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1. C.A. firm of NSEZ had some observations in APR's for the F.Y. 2013-14 to 2017-18 and 2020-21 & 2021-22
2. Product description mentioned in Form F1 at Sr. No. 1 to 3 is incorrect as per revised tariff sheet.
3. The unit has not given "No" dues certificate of RIICO i.e. (Developer).
4. The unit has made **Nil** physical exports during the FY 2017-18, 2018-19, & 2021-22.

2.2.5. The unit vide email dated 24.11.2022 communicated that due to demise of family member, they would be unable to appear before the Approval Committee. Therefore, considering the request of the unit, the approval committee **deferred** the proposal to the next UAC.

2.3 M/s SAMBHAV JEWELS:

2.3.1 The proposal of M/s SAMBHAV JEWELS, P.N. H-37, SEZ-I for renewal of LOA No. 1-37/2003-SEZ-I (J) Proj./ 604 dated: 04.06.2004 along with broad-banding of authorized items was discussed in the meeting.

2.3.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	16-17	17-18	18-19	19-20	20-21	21-22	2022-23 (upto Sept-22)	Total
1.	Export	883.40	587.52	874.98	572.22	455.34	346.86	150.78	3871.10
2.	Value of suppliers	0.00	0.00	0.00	0.00	10.91	0.00	0.00	10.91
3.	Import	577.40	401.09	681.65	436.69	288.14	151.95	103.09	2640.01
4.	NFE	306.00	186.43	193.33	135.53	178.11	194.91	47.69	1242.00
5.	Sales of Finished Goods/ Services	0.00	0.00	3.52	2.51	0.00	0.00	0.00	6.03
6.	Sales of waste/ Scrap/ remnant	0.00	0.00	0.00	0.00	1.07	0.00	0.00	1.07

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2.3.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	2022-23	2023-24	2024-25	2025-26	2026-27	Total
1.	Free on Board value of Exports in first 5 years	2450.00	2500.00	2550.00	2600.00	2650.00	12750.00
2.	Foreign Exchange Outgo on for the first five years	2025.00	2100.00	2110.00	2175.00	2200.00	10610.00
3.	Net Foreign Exchange earnings for the first five years [1-2]	425.00	400.00	440.00	425.00	450.00	2140.00

2.3.4 The following discrepancies were observed in the application:

- C.A. firm of NSEZ had observed some deficiencies in the APR of 2020-21 to 2022-23 upto 30.09.2022.
- The unit has not submitted no objection certificate (NOC) of RIICO (Developer) in respect of service charges to the tune of Rs. 8 Lakh.
- The unit has neither given the Manufacturing flow chart nor provided wise value addition for the additional products i.e Imitation Jewellery.

2.3.5 Shri Rajeev Jain, Proprietor, appeared before the Approval Committee through video conferencing and explained the proposal. On being asked by the committee, he informed that the Unit would submit revised Form-F1 with correct details for further course of action.

2.3.6 After due deliberations, the Approval Committee unanimously **approved** the proposal for extension of LOA with manufacturing of following items for remaining balance period of 4th block of 5 years **upto 04.11.2026**:

Sr. No.	Item(s) Description	ITC/CPC	Capacity	Units
1.	NATURAL PEARLS-WORKED	71011020	5.00	Kgs
2.	CULTURED PEARLS--WORKED	71012200	5.00	Kgs

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3.	DIAMOND-CUT OR OTHERWISE WORKED BUT NOT MOUNTED OR SET	71023910	10000.00	Carat
4.	RUBY-WORKED	71039110	20000.00	Carat
5.	SAPPHIRE-WORKED	71039120	10000.00	Carat
6.	EMERALDS-WORKED	71039130	20000.00	Carat
7.	YELLOW/ GOLDEN/ PINK /RED/ GREEN BERYL-WORKED	71039911	5000.00	Carat
8.	CHRYSOBERYL INCLUDING CHRYSOBERYL CAT'S EYE-WORKED	71039912	500.00	Carat
9.	ALEXANDRITE INCLUDING ALEXANDRITE CAT'S EYE-WORKED	71039913	500.00	Carat
10.	OTHER STONES OF BERYL AND CHRYSOBERYL MINERALOGICAL SPECIES OTHER THAN EMERALD-WORKED	71039919	500.00	Carat
11.	MOONSTONE-WORKED	71039921	20000.00	Carat
12.	OTHER STONES OF CORUNDUM AND FELDSPAR MINERALOGICAL SPECIES OTHER THAN RUBY AND SAPPHIRE-WORKED	71039929	5000.00	Carat
13.	GARNET-WORKED	71039931	5000.00	Carat
14.	LAPIS-LAZULI-WORKED	71039932	5000.00	Carat
15.	OTHER STONES OF GARNET AND LAZURITE MINERALOGICAL SPECIES- WORKED	71039939	5000.00	Carat
16.	PREHNITE-WORKED	71039941	5000.00	Carat
17.	AGATE-WORKED	71039942	25000.00	Carat
18.	AVENTURINE-WORKED	71039943	5000.00	Carat
19.	OTHER ARTICLES OF SILVER JEWELLERY	71131130	500.00	Kgs
20.	JEWELLERY OF SILVER PLAIN & UNSTUDED	71131130	500.00	Kgs
21.	REPAIRED, REMADE, REMELTED SILVER PLAIN JEWELLERY MADE OUT OF OLD, BROKEN & USED	71131130	1000.00	Kgs

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	SILVER PLAIN JEWELLERY			
22.	PARTS OF SILVER JEWELLERY	71131190	500.00	Kgs
23.	JEWELLERY OF GOLD PLAIN & UNSTUDDED	71131910	200.00	Kgs
24.	REPAIRED, REMADE, REMELTED GOLD PLAIN JEWELLERY MADE OUT OF OLD,BROKEN & USED GOLD PLAIN JEWELLERY	71131910	200.00	Kgs
25.	JEWELLERY OF GOLD, STUDDED WITH PEARLS	71131920	50.00	Kgs
26.	JEWELLERY OF GOLD STUDDED WITH DIAMONDS	71131930	200.00	Kgs
27.	REPAIRED, REMADE, REMELTED GOLD JEWELLERY STUDDED WITH DIAMONDS MADE OUT OF GOLD, BROKEN AND USED GOLD JEWELLERY STUDDED WITH DIAMONDS	71131930	500.00	Kgs
28.	JEWELLERY OF GOLD STUDDED WITH OTHER PRECIOUS AND SEMI-PRECIOUS STONES	71131940	200.00	Kgs
29.	CHALCEDONY-WORKED	71039944	5000.00	Carat
30.	OTHER STONES OF PREHNITE AND QUARTZ MINERALOGICAL SPECIES - WORKED	71039949	5000.00	Carat
31.	TOURMALINE-WORKED	71039951	5000.00	Carat
32.	TANZANITE-WORKED	71039952	5000.00	Carat
33.	OTHER STONES OF TOURMALINE AND ZOISITE MINERALOGICAL SPECIES-WORKED	71039959	5000.00	Carat
34.	OTHER STONES -WORKED	71039990	1000.00	Carat
35.	OTHER SYNTHETIC STONES & BEADS-WORKED	71049900	1000.00	Carat
36.	JEWELLERY OF SILVER WITH FILIGREE WORK	71131110	1000.00	Kgs
37.	JEWELLERY OF SILVER STUDDED WITH GEMS (EXCLUDING DIAMONDS)	71131120	1000.00	Kgs
38.	REPAIRED, REMADE, REMELTED SILVER JEWELLERY STUDDED WITH GEMS (EXCLUDING DIAMONDS) MADE OUT OF	71131120	500.00	Kgs

	OLD, BROKEN & USED SILVER JEWELLERY STUDDED WITH GEMS			
39.	REPAIRED, REMADE, REMELTED GOLD JEWELLERY STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES MADE OUT OF OLD, BROKEN & USED GOLD JEWELLERY STUDDED WITH PRECIOUS & SEMI- PRECIOUS STONES	71131940	500.00	Kgs
40.	JEWELLERY OF PLATINUM PLAIN & UNSTUDDED	71131950	50.00	Kgs
41.	PARTS OF GOLD/ PLATINUM JEWELLERY	71131960	50.00	Kgs
42.	OTHER PRECIOUS METAL JEWELLRY WHETHER OR NOT PLATED OR CLAD WITH PRECIOUS METAL	71131990	100.00	Kgs
43.	ARTICLES OF SILVER	71141110	50.00	Kgs
44.	PARTS OF SILVER ARTICLES	71141120	50.00	Kgs
45.	ARTICLES OF GOLD	71141910	5.00	Kgs
46.	ARTICLES OF PLATINUM	71141920	2.00	Kgs
47.	PARTS OF GOLD OR PLATINUM ARTICLES	71141930	2.00	Kgs
48.	OTHER ARTICLES OF BASE METAL CLAD WITH PRECIOUS METAL	71142020	50.00	Kgs
49.	ARTICLES OF NATURAL OR CULTURED PEARLS	71161000	10.00	Kgs
50.	ARTICLES OF NATURAL, SYNTHETIC & RECONSTRUCTED STONES	71162000	10.00	Kgs
51.	CUFF-LINKS AND STUDS OF IMITATION JEWELLERY OF BASE METALS WHETHER OR NOT PLATED WITH PRECIOUS METAL	71171100	10.00	Kgs
52.	BANGLES OF IMITATION JEWELLERY OF BASE METALS WHETHER OR NOT PLATED WITH PRECIOUS METAL	71171910	20.00	Kgs
53.	GERMAN SILVER JEWELLERY	71171920	100.00	Kgs

54.	IMITATION JEWELLERY OF BASE METAL PLAIN & UNSTUDED	71171990	100.00	Kgs
55.	IMITATION JEWELLERY OF OTHER THAN BASE METAL STUDED WITH IMITATION PEARLS OR IMITATION OR SYNTHETIC STONES (EXCLUDING DIAMONDS)	71179010	100.00	Kgs
56.	OTHER IMITATION JEWELLERY OF OTHER THAN BASE METAL STUDED WITH PRECIOUS & SEMI-PRECIOUS STONES (EXCLUDING DIAMONDS)	71179090	100.00	Kgs
57.	TITANIUM JEWELLERY PLAIN & STUDED	81089010	50.00	Kgs

2.3.7 The approval is subject to rectification of observations mentioned above. The Unit shall strictly follow the Instruction No. 88 dated: 16.08.2017 related to FTP 2015-20 & Instruction No. 51 dated 25.03.2010 issued by DoC. It would also execute BLUT for this purpose.

2.4 M/s Living Colours:

2.4.1 The proposal of M/s Living Colours, P.N. H-48, SEZ-I for renewal of LOA No. 1-41/2003-SEZ-I (J) Proj./ 526 dated: 24.02.2005 along with broad-banding of authorized items was discussed in the meeting.

2.4.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	17-18	18-19	19-20	20-21	21-22	Total
1.	Export	241.54	276.51	339.75	384.19	400.67	1642.66
2.	Import	109.60	109.60	127.15	167.01	140.75	653.60
3.	NFE	131.94	167.42	212.60	217.18	259.92	989.06
4.	Pending NFE	145.02	140.60	191.32	2,076.44	213.58	2766.96

2.4.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	2022-23	2023-24	2024-25	2025-26	2026-27	Total
1.	Free on Board value of Exports in first 5 years	450.00	500.00	550.00	600.00	650.00	2750.00

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2.	Foreign Exchange Outgo on for the first five years	200.00	250.00	275.00	300.00	350.00	1375.00
3.	Net Foreign Exchange earnings for the first five years [1-2]	250.00	250.00	275.00	300.00	300.00	1375.00

2.4.4 The following discrepancies were observed in the application:

- C.A. firm of NSEZ had made some observation in APR's submitted by the unit different years from for F.Y. 2017-18 to 2021-22.
- C.A. firm of NSEZ had observed pending foreign exchange realisation (BRC of Rs. 2766.96 Lakhs) in the APR for the F.Y. 2017-18 to 2021-22.
- Provisional APR for the F.Y. 2022-23 upto 24.10.2022 had not been submitted.
- The unit has not given "No Dues" certificate of RIICO (Developer) in respect of service charges of Rs. 2.06 Lakh.
- There were four products mentioned in Form F1 but as per office records the number of products should have been six.
- The unit has not given Self-Declaration as per Rule 19(6B)
- The unit has neither given the Manufacturing flow chart nor the process wise value addition for the additional products i.e. Imitation Jewellery.
- The unit has not provided clarification about the mismatch between NSDL data & APR for different years.

2.4.5 Chandra Prakash Panwar & Dinesh Jangid, Accounts Manager (Authorized Representative), appeared before the Approval Committee through video conferencing and explained the proposal. On being asked by the committee, they informed that the Unit will submit revised Form-F1 with correct details for further course of action.

2.4.6 After due deliberations, the Approval Committee unanimously **approved** the proposal for extension of LOA for manufacturing of following items for remaining balance period of 4th Block of 5 Years upto 24.10.2027:

Sr. No.	Item(s) Description	ITC/CPC	Capacity	Units
1.	RUBY-WORKED	710 391 10-	50.00	Kgs
2.	SAPPHIRE-WORKED	710 391 20-	50.00	Kgs
3.	EMERALD-WORKED	710	400.00	Kgs

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4.	MOONSTONE-WORKED	710 399 21-	50.00	Kgs
5.	GARNET-WORKED	710 399 31-	100.00	Kgs
6.	CHALCEDONY-WORKED	710 399 44-	100.00	Kgs
7.	OTHER STONES OF PREHNITE AND QUARTZ MINERALOGICAL SPECIES - WORKED	710 399 49-	350.00	Kgs
8.	TOURMALINE - WORKED	710 399 51-	25.00	Kgs
9.	TANZANITE - WORKED	710 399 52-	25.00	Kgs
10.	OTHER STONES - WORKED	710 399 90-	350.00	Kgs
11.	OTHER SYNTHETIC STONES & BEADS - WORKED	710 499 00-	1000.0 0	Kgs
12.	OTHER IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR SMALL WARES OF GLASS	701 810 90-	200.00	Kgs
13.	JEWELLERY OF SILVER STUDDED WITH GEMS (EXCLUDING DIAMONDS)	711 311 20	250.00	Kgs
14.	JEWELLERY OF GOLD STUDDED WITH PRECIOUS & SEMI - PRECIOUS STONES	711 319 40-	250.00	Kgs
15.	IMITATION JEWELLERY OF OTHER THAN BASE METAL STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES (EXCLUDING DIAMONDS)	711 790 90-	500.00	Kgs

2.4.7. However, the approval is subject to submission of required documents and removal of observation mentioned above. The committee empowered the office of Development Commissioner for post-facto approval of authorized operations in file after examination of dues of RIICO & pending BRCs and foreign exchange realisation of

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2020-21.

2.5 M/s Allied Gems Corporation:

2.5.1 The proposal of M/s Allied Gems Corporation, P.N. H1-8-9, SEZ-I for renewal of LOA No. 1-9/2003-SEZ-I (J) Proj./ 2138 dated: 30.10.2003 with broad-banding of authorized items was discussed in the meeting.

2.5.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	17-18	18-19	19-20	20-21	21-22	Total
1.	Export	0.00	16.70	0.00	27.00	60.39	104.09
2.	Import	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE	0.00	16.70	0.00	27.00	60.39	104.09

2.5.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	2022-23	2023-24	2024-25	2025-26	2026-27	Total
1.	Free on Board value of Exports in first 5 years	16.70	0.00	27.00	60.39	32.26	136.35
2.	Foreign Exchange Outgo on for the first five years	12.36	0.00	21.24	48.20	25.75	107.55
3.	Net Foreign Exchange earnings for the first five years [1-2]	4.34	0.00	5.76	12.19	6.51	28.80

2.5.4 The following discrepancies were observed in the application:

1. The unit had not submitted Provisional APR for the F.Y. 2022-23 upto 30.09.2022 has not been submitted.
2. The unit has not given 'No dues certificate' of RIICO to the tune of Rs. 1.52 Lakh.
3. The unit had given NIL physical export projections for the F.Y. 2023-24.
4. The Manufacturing flow chart and process wise value addition were not submitted for the additional product i.e. old, broken and used jewellery.
5. The unit has made NIL physical export in F.Y. 2017-18 & 2019-20.

2.5.5 Bhanwar Lal Kumawat, Accounts Manager, appeared before the Approval Committee through video conferencing and

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explained the proposal. On being asked by the committee, he informed that Unit will submit revised Form-F1 with correct details for further course of action.

2.5.6 After due deliberations, the Approval Committee unanimously **approved** the proposal for extension of LOA for a further period of two years i.e. upto **24.10.2024**.

Sr. No.	Item(s) Description	ITC/CPC	Metric	Units
1.	DIAMOND-CUT OR OTHERWISE WORKED BUT NOT MOUNTED OR SET	71023910	10000.00	Carat
2.	RUBY-WORKED	71039110	10000.00	Carat
3.	SAPPHIRE-WORKED	71039120	5000.00	Carat
4.	EMERALDS-WORKED	71039130	10000.00	Carat
5.	YELLOW /GOLDEN/ PINK/ RED/ GREEN BERYL-WORKED	71039911	5000.00	Carat
6.	CHRYSOBERYL INCLUDING CHRYSOBERYL CAT'SEYE-WORKED	71039912	5000.00	Carat
7.	ALEXANDRITE INCLUDING ALEXANDRITE CAT'SEYE-WORKED	71039913	5000.00	Carat
8.	OTHER STONES OF BERYL AND CHRYSOBERYL MINERALOGICAL SPECIES OTHER THAN EMERALD-WORKED	71039919	5000.00	Carat
9.	MOONSTONE-WORKED	71039921	5000.00	Carat
10.	GARNET-WORKED	71039931	5000.00	Carat
11.	LAPIS-LAZULI-WORKED	71039932	5000.00	Carat
12.	OTHER STONES OF GARNET AND LAZURITE MINERALOGICAL SPECIES- WORKED	71039939	5000.00	Carat
13.	PREHNITE-WORKED	71039941	5000.00	Carat
14.	TOURMALINE-WORKED	71039951	5000.00	Carat
15.	TANZANITE-WORKED	71039952	5000.00	Carat
16.	OTHER STONES OF TOURMALINE AND ZOISITE MINERALOGICAL SPECIES-WORKED	71039959	5000.00	Carat

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17.	OTHER STONES -WORKED	71039990	20000.00	Carat
18.	OTHER SYNTHETIC STONES & BEADS-WORKED	71049900	5000.00	Carat
19.	SILVER JEWELLERY WITH FILIGREE WORK	71131110	1000.00	Kgs
20.	SILVER JEWELLERY STUDDED WITH GEMS NOT WITH DIAMONDS	71131120	1000.00	Kgs
21.	OTHER ARTICLES OF SILVER JEWELLERY	71131130	500.00	Kgs
22.	JEWELLERY OF SILVER PLAIN & UNSTUDED	71131130	500.00	Kgs
23.	PARTS OF SILVER JEWELLERY	71131190	500.00	Kgs
24.	JEWELLERY OF GOLD STUDDED WITH OTHER PRECIOUS AND SEMI-PRECIOUS STONES	71131940	500.00	Kgs
25.	JEWELLERY OF PLATINUM PLAIN & UNSTUDED	71131950	500.00	Kgs
26.	PARTS OF GOLD/ PLATINUM JEWELLERY	71131960	500.00	Kgs
27.	OTHER PRECIOUS METAL JEWELLERY	71131990	500.00	Kgs
28.	JEWELLERY OF BASE METAL CLAD WITH PRECIOUS METAL	71132000	500.00	Kgs
29.	ARTICLES OF SILVER	71141110	500.00	Kgs
30.	PARTS OF SILVER ARTICLES	71141120	500.00	Kgs
31.	ARTICLES OF GOLD	71141910	600.00	Kgs
32.	ARTICLES OF PLATINUM	71141920	500.00	Kgs
33.	PARTS OF GOLD/ PLATINUM ARTICLES	71141930	600.00	Kgs
34.	OTHER ARTICLES OF BASE METAL CLAD WITH PRECIOUS METAL	71142020	400.00	Kgs

35.	ARTICLES OF NATURAL OR CULTURED PEARLS	71161000	500.00	Kgs
36.	ARTICLES OF NATURAL, SYNTHETIC & RECONSTRUCTED STONES	71162000	500.00	Kgs

2.5.7. The approval is subject to rectification of observations mentioned above. The unit shall strictly follow the Instruction No. 88 dated: 16.08.2017 related to FTP 2015-20 issued by DoC. It would also execute BLUT for this purpose.

2.6 M/s International Jewel Source:

2.6.1 The proposal of M/s International Jewel Source, P.N. G1-16, SEZ-I for renewal of LOA No. 1-11/2003-SEZ-I (J) Proj./ 2168 dated: 01.11.2003 with broad-banding of authorized items was discussed in the meeting.

2.6.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	17-18	18-19	19-20	20-21	21-22	Total
1.	Export	4.63	3.93	26.11	0.00	0.00	34.67
2.	Import	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE	4.63	3.93	26.11	0.00	0.00	34.67

2.6.3 The unit has applied for extension of LOA and submit following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	2022-23	2023-24	2024-25	2025-26	2026-27	Total
1.	Free on Board value of Exports in first 5 years	19.00	21.00	23.00	28.00	35.00	126.00
2.	Foreign Exchange Outgo on for the first five years	3.00	1.00	4.00	5.00	6.00	19.00
3.	Net Foreign Exchange earnings for the first five years [1-2]	16.00	20.00	19.00	23.00	29.00	107.00

2.6.4. The following discrepancies were observed in the application:

1. C.A. firm of NSEZ had made some observation in APR's submitted by the unit different years from for F.Y. 2017-18 to 2021-22.

2. The unit has made NIL physical export in F.Y. 2020-21 & 2021-22 upto 22.10.2022.
3. The unit has not given 'No dues certificate' of RIICO
4. The items description of ITC-HS codes in Form-F1 i.e. (1) 71039959, (3) 71131120 & (4) 71179090 were incorrect.
5. Provisional APR for the F.Y. 2022-23 upto 30.09.2022 has not been submitted
6. The unit has not submitted the Delay reason for renewal of LOA.

2.6.5. Shri Manas Kala, son of partner & authorized representative appeared before the Approval Committee through video conferencing on behalf of the unit and explained the proposal. On being asked by the committee, he informed that Unit will submit revised Form-F1 with correct details for further course of action.

2.6.6. After due deliberations, the Approval Committee unanimously **approved in principle** the proposal for extension of LOA for further period upto **22.10.2023**. Further, the committee empowered the office of Development Commissioner for post-facto approval of authorized operations on file subject to submission of required documents. The unit would also submit a revised Form-F1 indicating updated ITC HS Codes & description of products.

2.7 M/s AAA's Jewels:

2.7.1 The proposal of M/s AAA's Jewels, P.N. G1-29, SEZ-I for renewal of LOA No. 1-5/2003-SEZ-I (J) Proj./ 2021 dated: 16.10.2003 along with broad-banding of authorized items was discussed in the meeting.

2.7.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23(upto July-22)	Total
1.	Export	517.60	643.00	736.16	969.54	969.10	560.93	4396.13
2.	Import	357.11	188.16	90.70	325.00	164.13	215.89	1340.99
3.	NFE	160.49	454.84	645.46	644.54	804.97	345.04	3055.34

2.7.3 The unit had applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

9th

Sl.NO.	Items	2022-23	2023-24	2024-25	2025-26	2026-27	Total
1.	Free on Board value of Exports in first 5 years	1017.56	1068.43	1121.85	1177.95	1236.84	5622.63
2.	Foreign Exchange Outgo on for the first five years	172.34	180.95	190.00	199.50	209.48	952.27
3.	Net Foreign Exchange earnings for the first five years [1-2]	845.22	887.48	931.85	978.45	1027.36	4670.37

2.7.4 The following discrepancies were observed in the application:

- C.A. firm of NSEZ had made some observation in APR's submitted by the unit different years from for F.Y. 2020-21 & 2021-22 and 2023-23 upto 31.07.2022.
- The unit had not given "No Dues" certificate of RIICO (Developer)
- The unit had neither given the manufacturing flow chart nor the process wise value addition for new additional products i.e. Imitation Jewellery.
- The unit had not given clarification about the mismatch between NSDL data & APR for different years.
- The unit had not submitted clarification on the reason for nil value addition shown in the CA certified format.
- Unit is to provide revised HS codes and description for Sr. no.11 and 12.*

2.7.5 Sh. Atul Sethi, Partner, appeared before the Approval Committee through video conferencing and explained the proposal. On being asked by the committee, he informed that the Unit will submit revised Form-F1 with correct details for further course of action.

2.7.6 After due deliberations, the Approval Committee unanimously **approved** the proposal for extension of LOA with manufacturing of following products for remaining balance period of 4th Block of 5 years upto **11.10.2027** :

Sr. No.	Item(s) Description	ITC/CPC	Capacity	Units
1	JEWELLERY OF GOLD PLAIN & UNSTUDED	71131910	125.00	KGS
2	JEWELLERY OF GOLD STUDED WITH DIAMONDS	71131930	125.00	KGS

Atul Sethi

3	JEWELLERY OF GOLD STUDDED WITH PRECIOUS & SEMI PRECIOUS STONES	71131940	125.00	KGS
4	PARTS OF GOLD / PLATINUM JEWELLERY	71131960	10.00	KGS
5	JEWELLERY OF SILVER STUDDED WITH GEMS (EXCLUDING DIAMONDS)	71131120	500.00	KGS
6	RUBY -WORKED	71039110	500.00	C/K
7	SAPPHIRE -WORKED	71039120	500.00	C/K
8	EMERALD- WORKED	71039130	500.00	C/K
9	TANZANITE- WORKED	71039952	500.00	C/K
10	DIAMOND - CUT OR OTHERWISE WORKED BUT NOT MOUNTED OR SET	71023910	10.00	C/K

*Unit to give revised HS codes and description for Sr. no.11 and 12

1	IMITATION JEWELLERY OF BASE METAL STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES (EXCLUDING DIAMONDS)	71179090	50.00	KGS
12	IMITATION PEARLS OR IMITATION OR SYNTHETIC STONES (EXCLUDING DIAMONDS)	71179010	500.00	KGS

2.7.7. The approval is subject to rectification of observations mentioned above. The Unit shall strictly follow the Instruction No. 88 dated: 16.08.2017 related to FTP 2015-20 issued by DoC. It would also execute BLUT for this purpose.

2.8 M/s Bamalwa Jewels:

2.8.1 The proposal of M/s Bamalwa Jewels, P.N. H-63, SEZ-II for renewal of LOA No. 2-117-SEZ-II (J) Proj./ 379 dated: 12.05.2006 along with broad-banding of authorized items was discussed in the meeting.

2.8.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23(upto July-22)	Total
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9/5/21

1.	Export	1.66	0.00	0.00	10.05	0.00	0.00	11.71
2.	Import	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE	1.66	0.00	0.00	10.05	0.00	0.00	11.71

2.8.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	1 st	2 nd	3 rd	4 th	5 th	Total
1.	Free on Board value of Exports in first 5 years	16.78	20.97	22.00	22.00	22.00	103.75
2.	Foreign Exchange Outgo on for the first five years	1.50	1.70	3.00	3.00	3.00	12.20
3.	Net Foreign Exchange earnings for the first five years [1-2]	15.28	19.27	19.00	19.00	19.00	91.55

2.8.4 The following discrepancies were observed in the application:

- Unit had not made any physical export in the F.Y. 2018-19, 2019-20 & 2021-22.
- Unit had not provided the provisional APR for the year 2022-23.
- Unit had applied for renewal of LOA for 3rd block of five years in Form-F1 but as per DCP it should be 4th.
- Unit was asked to provide specific description of the stone under "other Stones" for HS 71039990
- Item description of ITC -HS 71131120 in Form-F1 was incorrect.
- The unit had not provided the NOC of RIICO (developer) in respect of service charges of Rs. 54,000/-.

2.8.5 Sh. Jai Hanuman Soni, Partner, appeared before the Approval Committee through video conferencing on behalf of the unit and explained the proposal. On being asked by the committee, he informed that the Unit would submit revised Form-F1 with correct details for further course of action.

2.8.6 After due deliberations, the Approval Committee unanimously **approved** the proposal for extension of LOA for further period of six months only i.e. upto 23.06.2023 subject to submission of purchase orders and payment of RIICO Rent for following authorized items:

Sr. No.	Item(s) Description	ITC/CPC	Capacity	Units
1	JEWELLERY OF GOLD STUDDERED WITH DIAMONDS	71131930	20	Kgs

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2	JEWELLERY OF GOLD STUDED WITH PRECIOUS & SEMI - PRECIOUS STONES	71131940	15	Kgs
3	JEWELLERY OF SILVER STUDED WITH GEMS (EXCLUDING DIAMONDS)	71131120	500	Kgs
4	OTHER STONES - WORKED	71039990	1000000	Carat

2.8.7 The approval is subject to rectification of observations mentioned above. The Unit shall strictly follow the Instruction No. 88 dated: 16.08.2017 related to FTP 2015-20 issued by DoC. It would also execute BLUT for this purpose.

2.9 M/s Leo Da Vinci Exports Limited:

2.9.1 The proposal of M/s Leo Da Vinci Exports, P.N. G1-45, SEZ-II for renewal of LOA No. 2-3/2015-SEZ-II (J) Proj./ 941 dated: 26.10.2015 with broad-banding of authorized items was discussed in the meeting.

2.9.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
1.	Export	324.12	881.22	946.71	396.30	1008.00	1140.09	4696.44
2.	Import	60.60	262.35	125.33	143.57	43.07	82.06	716.98
3.	NFE	263.52	618.87	821.38	252.73	964.93	1058.03	3979.46
4.	DTA Sale	0.00	0.00	0.00	614.75	0.00	0.00	614.75

2.9.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	1st	2nd	3rd	4th	5th	Total
1.	Free on Board value of Exports in first 5 years	1275.78	1602.91	1930.03	2257.15	2584.28	9650.15
2.	Foreign Exchange Outgo on for the first five years *	269.82	729.95	1041.68	1353.41	1665.15	5060.01
3.	Net Foreign Exchange earnings for the first five years [1-2]	1005.96	872.96	888.35	903.74	919.13	4590.14

10/11

2.9.4 The following discrepancies were observed in the application:

1. Unit had not provided the reason for late submission of request for renewal of LOA/ LOP as per Rule 19(6A).
2. Unit had not provided the consent letter of developer i.e. RIICO.
3. Unit had not provided the final APR for the year 2021-22.
4. Unit had not provided the provisional APR for the year 2022-23.
5. CA firm of NSEZ had observed deficiencies in the APRs for the F.Y. 2016-17 to 2021-22 (Provisional).
6. Import-Export details in Form-F1 were incorrect.
7. There was variation in figures of NSDL data & APR's of the Unit.
8. BRC of Rs. 110.11 lakhs is pending as per provisional APR of F.Y. 2021-22.

9. 2.9.5 Sh. Rajan Singh, Manager, appeared before the Approval Committee through video conferencing on behalf of the unit and explained the proposal. On being asked by the committee, he informed that the Unit would submit revised Form-F1 with correct details for further course of action.

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2.9.6. After due deliberations, the Approval Committee unanimously **approved in principle** the proposal for extension of LOA for remaining balance period of 2nd Block of 5 Years upto 26.04.2026. However, the approval is subject to submission of required documents and removal of observation mentioned above. Further, the committee also empowered the office of Development Commissioner for post-facto approval of authorized operations in file after examination of dues of RIICO & pending Forex.

2.10 M/s Motisons Jewellers Limited:

2.10.1 The proposal of M/s Motisons Jewellers Limited, P.N. G-103, G-104, G-107 & G-108, SEZ-II for renewal of LOA No. 2-126-SEZ-II (J) Proj./ 486 dated: 03.07.2006 along with broad-banding of authorized items was discussed in the meeting.

2.10.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakhs)

Sr. No.	Details	16-17	17-18	18-19	19-20	20-21	21-22	22-23 (upto 31.08.22)	Total
1.	FOB Value of Exports	624.54	87.95	39.98	0.00	29.30	2.62	0.00	784.39
2.	Total Outflow	447.45	10.07	32.45	0.00	3.56	0.00	0.00	493.53
3.	NFE during the year	177.09	77.88	7.53	0.00	25.74	2.62	0.00	290.86

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4.	DTA Sales	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5.	Pending FE	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00

2.10.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	1st	2nd	3rd	4th	5th	Total
1.	Free on Board value of Exports in first 5 years	30.00	40.00	50.00	60.00	60.00	240.00
2.	Foreign Exchange Outgo on for the first five years *	18.00	24.00	30.00	36.00	36.00	144.00
3.	Net Foreign Exchange earnings for the first five years [1-2]	12.00	16.00	20.00	24.00	24.00	96.00

2.10.4 The following discrepancies were observed in the application:

- i. Import-Export details in Form-F1 were incorrect.
- ii. There was variation of figures between NSDL data & APR's of the Unit.
- iii. Unit had not provided the provisional APR for the year 2022-23.
- iv. This office had issued so many reminders for the execution of BLUT as per LOA dated: 01.11.2021 but unit still had not executed the BLUT.
- v. Unit had not submitted No dues certificate of RIICO as decided in UAC meeting dated: 22.03.2021 including service charges to the tune of Rs. 21 Lakh.
- vi. Unit had not made any physical export in the F.Y. 2014-15 & 2019-20.
- vii. Item description of ITC-HS code 71179090 in Form-F1 was incorrect.
- viii. Neither Manufacturing flow chart nor process-wise value addition were submitted for new products like
 - a. Articles of Mother of Pearl (MoP)
 - b. Jewellery watches.
 - c. Lab Grown Diamonds.
 - d. Natural and cultured pearls.
 - e. Jewellery of base metals.
 - f. Watch with precious metal or clad with precious metal studded and plain
 - g. Watch with case of base metal inlaid with precious metal
 - h. watch cases of precious metal or of metal clad
 - i. Watch straps, bands, bracelet of precious metals or of metal clad with precious metal

2.10.5. Sh. Vijay Khandelwal, Manager, appeared before the Approval Committee through video conferencing on behalf of the unit and explained the proposal. On being asked by the committee, he informed that the Unit would submit revised Form-F1 with correct

9/3/21

details including HS codes and Descriptions of Authorised Operations for further course of action.

Deferred Authorised Operations

Sr. No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1.	71011020-	NATURAL PEARLS- WORKED	KGS	200
2.	71012200-	CULTURED PEARLS -- WORKED	KGS	100
3.	71023910-	DIAMOND- CUT OR OTHERWISE WORKED BUT NOT MOUNTED OR SET	CARAT	10000
4.	71039110-	RUBY-WORKED	CARAT	10000
5.	71039120-	SAPPHIRE-WORKED	CARAT	5000
6.	71039130-	EMERALDS-WORKED	CARAT	10000
7.	71039911-	YELLOW /GOLDEN /PINK /RED /GREEN BERYL- WORKED	CARAT	5000
8.	71039912-	CHRYSOBERYL INCLUDING CHRYSOBERYL CAT'S EYE-WORKED	CARAT	5000
9.	71039913-	ALEXANDRITE INCLUDING ALEXANDRITE CAT'S EYE-WORKED	CARAT	5000
10.	71039919-	OTHER STONES OF BERYL AND CHRYSOBERYL MINERALOGICAL SPECIES OTHER THAN EMERALD- WORKED	CARAT	5000
11.	71039921-	MOONSTONE- WORKED	CARAT	5000
12.	71039929-	STONES OF CORUNDUM AND FELDSPAR MINERALOGICAL SPECIES OTHER THAN RUBY AND SAPPHIRE- WORKED	CARAT	5000
13.	71039931-	GARNET- WORKED	CARAT	5000
14.	71039932-	LAPIS-LAZULI- WORKED	CARAT	5000
15.	71039939-	OTHER STONES OF GARNET AND LAZURITE MINERALOGICAL SPECIES- WORKED	CARAT	5000
16.	71039941-	PREHNITE- WORKED	CARAT	5000
17.	71039942-	AGATE- WORKED	CARAT	5000
18.	71039943-	AVENTURINE-WORKED	CARAT	5000
19.	71039944-	CHALCEDONY- WORKED	CARAT	5000
20.	71039949-	OTHER STONES OF PREHNITE AND QUARTZ MINERALOGICAL SPECIES- WORKED	CARAT	5000
21.	71039951-	TOURMALINE- WORKED	CARAT	5000
22.	71039952-	TANZANITE- WORKED	CARAT	5000

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23.	71039959-	OTHER STONES OF TOURMALINE AND ZOISITE MINERALOGICAL SPECIES - WORKED	CARAT	5000
24.	71039990-	OTHER STONES- TOPAZ, CITRINE, AMETHYST	CARAT	20000
25.	71049100-	LAB GROWN DIAMOND- WORKED	CARAT	5000
26.	71131110-	SILVER JEWELLERY WITH FILIGREE WORK	KGS	1000
27.	71131120-	SILVER JEWELLERY STUDDED WITH GEMS (NOT WITH DIAMONDS)	KGS	1000
28.	71131120-	REPAIRED, REMADE, REMELTED SILVER JEWELLERY STUDDED WITH GEMS NOT WITH DIAMONDS MADE OUT OF OLD, BROKEN AND USED SILVER JEWELLERY STUDDED WITH GEMS NOT WITH DIAMONDS		1000
29.	71131130-	OTHER ARTICLES OF SILVER JEWELLERY	KGS	500
30.	71131130-	JEWELLERY OF SILVER PLAIN & UNSTUDED	KGS	500
31.	71131130-	REPAIRED, REMADE, REMELTED SILVER PLAIN JEWELLERY MADE OUT OF OLD, BROKEN AND USED SILVER PLAIN JEWELLERY	KGS	1000
32.	71131190-	PARTS OF SILVER JEWELLERY	KGS	500
33.	71131910-	JEWELLERY OF GOLD, PLAIN & UNSTUDED	KGS	200
34.	71131910-	REPAIRED, REMADE, REMELTED GOLD PLAIN JEWELLERY MADE OUT OF OLD, BROKEN AND USED GOLD PLAIN JEWELLERY	KGS	200
35.	71131920-	JEWELLERY OF GOLD, STUDDED WITH PEARLS	KGS	200
36.	71131930-	JEWELLERY OF GOLD STUDDED WITH DIAMONDS	KGS	800
37.	71131930-	REPAIRED, REMADE, REMELTED GOLD PAIN JEWELLERY MADE OUT OF OLD, BROKEN AND USED GOLD PLAIN JEWELLERY	KGS	500
38.	71131940-	JEWELLERY OF GOLD STUDDED WITH OTHER PRECIOUS AND SEMI-PRECIOUS STONES	KGS	500
39.	71131940-	REPAIRED, REMADE, REMELTED GOLD JEWELLERY STUDDED WITH PRECIOUS & SEMI-PRECIOUS MADE OUT OF OLD, BROKEN AND USED GOLD JEWELLERY STUDDED	KGS	500

		WITH PRECIOUS & SEMI-PRECIOUS		
40.	71131950-	JEWELLERY OF PLATINUM PLAIN & UNSTUDED	KGS	500
41.	71131960-	PARTS OF GOLD/ PLATINUM JEWELLERY	KGS	500
42.	71131990-	OTHER PRECIOUS METAL JEWELLERY	KGS	500
43.	71132000-	JEWELLERY OF BASE METAL CLAD WITH PRECIOUS METAL	KGS	500
44.	71141110-	ARTICLES OF SILVER	KGS	500
45.	71141120-	PARTS OF SILVER ARTICLES	KGS	500
46.	71141910-	ARTICLES OF GOLD	KGS	600
47.	71141920-	ARTICLES OF PLATINUM	KGS	500
48.	71131930-	PARTS OF GOLD/ PLATINUM ARTICLES	KGS	600
49.	71142020-	OTHER ARTICLES OF BASE METAL CLAD WITH PRECIOUS METAL	KGS	400
50.	71161000-	ARTICLES OF NATURAL OR CULTURED PEARLS	KGS	500
51.	71162000-	ARTICLES OF NATURAL, SYNTHETIC & RECONSTRUCTED STONES	KGS	500
52.	71171100-	CUFF-LINKS AND STUDS OF IMITATION JEWELLERY OF BASE METALS WHETHER OR NOT PLATED WITH PRECIOUS METAL	KGS	500
53.	71171910-	BANGLES OF IMITATION JEWELLERY OF BASE METAL	KGS	500
54.	71171920-	GERMAN SILVER JEWELLERY	KGS	500
55.	71179090-	IMITATION JEWELLERY OF OTHER THAN BASE METAL STUDED WITH PRECIOUS & SEMI-PRECIOUS STONES (EXCLUDING DIAMONDS)	KGS	500
56.	96019020-	MOTHER OF PEARL AND ARTICLES-WORKED	KGS	200
57.	81089010-	TITANIUM JEWELLERY PLAIN & STUDED	KGS	200
58.	91111000-	WATCH CASES OF PRECIOUS METAL OR OF METAL CLAD	KGS	250
59.	91131000-	WATCH STRAPS, BANDS, BRACELET OF PRECIOUS METALS OR OF METAL CLAD WITH PRECIOUS METAL	KGS	250
60.	71179010-	IMITATION JEWELLERY OF OTHER THAN BASE METAL STUDED WITH IMITATION PEARLS OR IMITATION OR SYNTHETIC	KGS	500

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	STONES (EXCLUDING DIAMONDS)		
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2.10.6 After due deliberations, the Approval Committee unanimously deferred the proposal to the next UAC subject to the rectifications of observations mentioned above. Furthermore, the committee unanimously decided that the outstanding dues of RIICO to the tune of Rs. 21 Lakh and dues of Income Tax Department for Assessment Year 2017-18 to the tune of Rs. 12 Crores are to be verified before the next UAC from concerned departments.

2.11 M/s Om Royal Jewels Private Limited:

2.11.1. The proposal of M/s Om Royal Jewels Private Limited, P.N. F-26, SEZ-II for renewal of LOA No. 2-108-SEZ-II (J) Proj./ 97 dated: 18.05.2010 with broad-banding of authorized items was discussed in the meeting.

2.11.2. The Export performance of the unit as per APRs is given below:

(Rs. in Lakh)

Sr. No.	Details	16-17	17-18	18-19	19-20	20-21	Total
1.	FOB Value of Exports	0.00	0.00	0.00	0.00	59.08	59.08
2.	Total Outflow	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE during the year	0.00	0.00	0.00	0.00	59.08	59.08

2.11.3. The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	1st	2nd	3rd	4th	5th	Total
1.	Free on Board value of Exports in first 5 years	30.00	40.00	50.00	60.00	80.00	260.00
2.	Foreign Exchange Outgo on for the first five years *	5.00	10.00	15.00	20.00	25.00	75.00
3.	Net Foreign Exchange earnings for the first five years [1-2]	25.00	30.00	35.00	40.00	55.00	185.00

2.11.4. The following discrepancies were observed in the application:

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- i. The unit had not provided the Self-Declaration as per Rule 19(6B).
- ii. CA firm of NSEZ had observed various deficiencies in the APRs for the F.Y. 2016-17 to 2020-21.
- iii. Unit had not made any physical export in the F.Y. 2016-17, 2017-18, 2018-19 & 2019-20.
- iv. Unit had not provided the final APR for the year 2021-22.
- v. ITC-HS code 71039990 in Form-F1 was incorrect.
- vi. Item description of ITC-HS 71131940 & 71131120 in Form-F1 was incorrect.
- vii. The unit had not submitted NOC of RIICO in respect of service charges to the tune of Rs. 3.90 Lakh.

7.

2.11.5 Sh. Rakesh Sharma, Authorized representative, appeared before the Approval Committee through video conferencing and explained the proposal. On being asked by the committee, he informed that Unit will submit revised Form-F1 with correct details for further course of action.

2.11.6 The approval committee unanimously **deferred** the proposal subject to the rectifications of observations mentioned above. The Approval committee also observed that the unit had no specific business plan and purchase orders. Therefore, the Approval Committee empowered the office of the Development commissioner to verify business plan, purchase orders and verification report by Customs before placing the proposal in UAC.

2.12 M/s Shri Kalyan Enterprises:

2.12.1 The proposal of M/s Shri Kalyan Enterprises, P.N. F-94, SEZ-II for renewal of LOA No. 2-125-SEZ-II (J) Proj./ 565 dated: 28.07.2006 along with broad-banding of authorized items was discussed in the meeting.

2.12.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakh)

Sr. No.	Details	16-17	17-18	18-19	19-20	20-21	21-22	Total
1.	FOB Value of Exports	0.00	10.15	0.00	0.00	0.00	3.70	13.85
2.	Total Outflow	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	NFE during the year	0.00	10.15	0.00	0.00	0.00	3.70	13.85
4.	DTA Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Pending FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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2.12.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	1st	2nd	3rd	4th	5th	Total
1.	Free on Board value of Exports in first 5 years	21.00	30.00	35.00	42.00	45.00	173.00
2.	Foreign Exchange Outgo on for the first five years *	7.00	11.00	15.00	18.00	20.00	71.00
3.	Net Foreign Exchange earnings for the first five years [1-2]	14.00	19.00	20.00	24.00	25.00	102.00

2.12.4 The following discrepancies were observed in the application:

- CA firm of NSEZ had observed deficiencies in the APRs for the F.Y. 2017-18 to 2021-22.
- Unit had not made any physical export in the F.Y. 2015-16, 2016-17, 2018-19, 2019-20 & 2020-21.
- ITC-HS code 71039100 in Form-F1 was incorrect.
- The unit had not given clarification about export value of Rs. 10.15 Lakh & Rs. 3.70 lakh without consumption of imported raw material & utilization of other inputs.
- Item description of ITC-HS codes 71131940 & 71131120 in Form-F1 were incorrect.
- The unit had not submitted NOC of RIICO in respect of service charges to the tune of Rs. 1.50 Lakh.

7.2.12.5 Sh. Ashok Jain, Accountant, appeared before the Approval Committee through video conferencing and explained the proposal. On being asked by the committee, he informed that the Unit would submit revised Form-F1 with correct details for further course of action.

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2.12.6 The approval committee unanimously **deferred** the proposal subject to the rectifications of observations mentioned above. The Approval committee also observed that the unit has no specific business plan and purchase orders. Therefore, the approval committee empowered the office of the Development commissioner to verify business plan and purchase orders before placing the proposal in UAC.

2.13 M/s Ridhima Exports:

2.13.1 The proposal of M/s Riddhima Exports, P.N. H1-

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74(A), SEZ-II for renewal of LOA No. 2-164-SEZ-II (J) Proj./ 1343 dated: 12.07.2007 with broad-banding of authorized items was discussed in the meeting.

2.13.2 The Export performance of the unit as per APRs is given below:

(Rs. in Lakh)

Sr. No	Details	18-19	19-20	20-21	21-22	Total
1.	FOB Value of Exports	6.84	0.00	0.00	0.00	6.84
2.	Total Outflow	0.00	0.00	0.00	0.00	0.00
3.	NFE during the year	6.84	0.00	0.00	0.00	6.84

2.13.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl.NO.	Items	1st	2nd	3rd	4th	5th	Total
1.	Free on Board value of Exports in first 5 years	10.00	15.00	20.00	25.00	30.00	100.00
2.	Foreign Exchange Outgo on for the first five years *	5.00	10.00	15.00	20.00	25.00	75.00
3.	Net Foreign Exchange earnings for the first five years [1-2]	5.00	5.00	5.00	5.00	5.00	25.00

2.13.4 The following discrepancies were observed in the application:

- The unit had not submitted No dues certificate of RIICO as decided in UAC meeting dated: 21.01.2021.
- Item description of ITC/ CPC codes (71012200 & 71011020) in Form-F1 were incorrect.
- The unit had not submitted NOC of RIICO in respect of service charges to the tune of Rs. 1.07 Lakh.

2.13.5 Sh. Ravi Khandelwal, Proprietor, appeared before the Approval Committee through video conferencing on behalf of the unit and explained the proposal. On being asked by the committee, he informed that the unit would submit revised Form-F1 with correct details for further course of action.

2.13.6 After due deliberations, the Approval

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Committee unanimously **approved in principle** the proposal for broad banding and extension of LOA for remaining balance period of 3rd Block of five Years upto **19.10.2023**.

Sr. No.	ITC/ CPC Code	Item Description	Metric	Production Capacity
1.	71131910-	JEWELLERY OF GOLD PLAIN & UNSTUDDED	KGS	5
2.	71131940-	JEWELLERY OF GOLD STUDDED WITH PRECIOUS & SEMI - PRECIOUS STONES	KGS	10
3.	71131130-	JEWELLERY OF SILVER PLAIN & UNSTUDDED	KGS	100
4.	71131120-	JEWELLERY OF SILVER STUDDED WITH GEMSEXCLUDING DIAMONDS	KGS	150
5.	71039990-	OTHER STONES - WORKED	CARAT	150
6.	71039919-	OTHER STONES OF BERYL & CHRYSOBERYL - WORKED	CARAT	160
7.	71023910-	DIAMOND - CUT OR OTHERWISE WORKED BUT NOT MOUNTED OR SET	CARAT	10
8.	71049900-	OTHER SYNTHETIC STONES & BEADS - WORKED	KGS	10
9.	71012200-	CULTURED PEARLS - WORKED	KGS	10
10.	71011020-	NATURAL PEARLS - WORKED	KGS	10

2.13.7 However, the approval is subject to submission of required documents and removal of observation mentioned above. Further, the committee empowered the office of Development Commissioner for post-facto approval of authorized operations on file after examination of the purchase orders and subject to payment dues of RIICO .

3. Addition/Revision of new items in existing LOA-

3.1 M/s Gemsicon Private Limited:

3.1.1 The proposal of M/s Gemsicon Private Limited, P.N. G-37, SEZ-II for addition/ revision of new items in existing LOA No. 2-4/2019-SEZ-II(J)Proj./ dated: 21.11.2019 was discussed in the meeting.

3.1.2 The Export performance of the unit as per NSDL is given below:

(Rs. in Crores)

Sr. No.	Details	16-17	17-18	18-19	19-20	20-21	21-22	22-23 (upto 30.06.22)	Total
1.	DTA Sale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Deemed Export	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Softex	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	SERF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	DTAP	0.00	0.00	0.00	0.12	0.33	0.82	0.52	1.79
6.	Exports	0.00	0.00	0.00	0.00	0.82	3.95	0.52	5.29
7.	Imports	0.00	0.00	0.00	0.00	0.00	1.48	0.77	2.25
8.	DTAPEx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

3.1.3 The unit has applied for extension of LOA and submitted following projected foreign exchange balance sheet in Form F1 for next five years:

(Rs. in Lakhs)

Sl. NO.	Items	1st	2nd	3rd	4th	5th	Total
1.	Free on Board value of Exports in first 5 years	500.00	600.00	700.00	800.00	900.00	3500.00
2.	Foreign Exchange Outgo on for the first five years *	300.00	360.00	420.00	480.00	540.00	2100.00
3.	Net Foreign Exchange earnings for the first five years [1-2]	200.00	240.00	280.00	320.00	360.00	1400.00

3.1.4. The following discrepancies were observed in the application:

- Description of ITC-HS codes (71039990, 71131930, 71131120, 71131930, 71171920, 71162000 & 71131940) in Form-F3 were incorrect.
- Unit had not submitted the export orders for Old, Broken & Used Jewellery.
- Unit had neither submitted the Manufacturing flow chart nor process-wise value addition for additional item (Old, Broken & Used Jewellery).

3.1.5. Shri Sanjeev Kumar Gautam, Accountant, appeared before the Approval Committee through video conferencing on behalf of the unit and explained the proposal. On being asked by the committee, he informed that the unit would submit required documents & charts for further course of action.

3.1.6. After due deliberations, the approval Committee unanimously **approved in principle** the proposal of addition/revision of following items in existing LOA:

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Sr. No.	ITC/ CPC Code	Item Description	Production Capacity	Metric
1.	71039990-	OTHER STONES - WORKED	15000	Kgs
2.	71131930-	JEWELLERY OF GOLD STUDDED WITH DIAMONDS	200	Kgs
3.	71131120-	JEWELLERY OF SILVER STUDDED WITH GEMS (EXCLUDING DIAMONDS)	5000	Kgs
4.	71171920-	GERMAN SILVER JEWELLERY	15000	Kgs
5.	71162000-	ARTICLES OF NATURAL, SYNTHETIC & RE-CONSTRUCTED STONES	2500	Kgs
6.	71131940-	JEWELLERY OF GOLD STUDDED WITH PRECIOUS & SEMI - PRECIOUS STONES	1250	Kgs
7.	71012200-	CULTURED PEARL -WORKED	500	Kgs
8.	71023910-	DIAMOND- CUT OR OTHERWISE WORKED BUT NOT MOUNTED OR SET	5000	Carat
9.	71039110-	RUBY-WORKED	5500	Carat
10.	71039120-	SAPPHIRE- WORKED	2000	Carat
11.	71039130-	EMERALD - WORKED	5000	Carat
12.	71039911-	YELLOW/ GOLDEN /PINK /RED /GREEN BERYL- WORKED	2000	Carat
13.	71039912-	CHRYSOBERYL INCLUDING CHRYSOBERYL CATS EYE - WORKED	10000	Carat
14.	71039913-	ALEXANDRITE INCLUDING ALEXANDRITE CATS EYE-WORKED	500	Carat
15.	71039919-	OTHER STONES OF BERYL AND CHRYSOBERYL MINERALOGICAL SPECIED OTHER THAN EMERALD- WORKED	2000	Carat
16.	71039921-	MOONSTONE-WORKED	5000	Carat
17.	71039929-	OTHER STONES OF CORUNDUM AND FELDSPAR MINERALOGICAL SPECIES OTHER THAN RUBY AND SAPPHIRE- WORKED	2000	Carat
18.	71039931-	GARNET- WORKED	3000	Carat

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19.	71039932-	LAPIS-LAZULI-WROKED	3000	Carat
20.	71039939-	OTHER STONES OF GARNET AND LAZURITE MINERALOGICAL SPECIAL - WORKED	3000	Carat
21.	71039942-	AGATE-WORKED	3000	Carat
22.	71039951-	TOURMALINE-WORKED	3000	Carat
23.	71049100-	LAB GROEN DIAMOND- WORKED	20000	Carat
24.	71049900-	OTHER SYNTHETIC STONES AND BEADS- WORKED	2000	Carat
25.	71131110-	JEWELLERY OF SILVER WITH FILGREE WORK	2000	Kgs
26.	71131120-	JEWELLERY OF SILVER STUDDED WITH GEMS EXCLUDING DIAMONDS	2000	Kgs
27.	71131130-	OTHER ARTICLE OF SILVER JEWELLERY	500	Kgs
28.	71131130-	JEWELLERY OF SILVER PLAIN & UNSTUDDED	1000	Kgs
29.	71131190-	PARTS OF SILVER JEWLELERY	2000	Kgs
30.	71131910-	JEWLELERY OF GOLD PLAIN & UNSTUDDED	1000	Kgs
31.	71131920-	JEWELLERY OF GOLD STUDDED WITH PEARLS	1000	Kgs
32.	71131930-	JEWELLERY OF GOLD STUDDED WITH DIAMOND	2000	Kgs
33.	71131940-	JEWELLERY OF GOLD STUDDED WITH PRECIOUS AND SEMI PRECIOUS STONES	2000	Kgs
34.	71131950-	JEWELLERY OF PLATINUM PLAIN & UNSTUDDED	1000	Kgs
35.	71131960-	PARTS OF GOLD/PLATINUM JEWLELRY	2000	Kgs
36.	71131990-	OTHER PRECIOUS METAL JEWELLERY	2000	Kgs

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37.	7114110-	ARTICLES OF SILVER	3000	Kgs
38.	71141120-	PARTS OF SILVER ARTICLES	1000	Kgs
39.	71141910-	ARTICLES OF GOLD	1000	Kgs
40.	71162000-	ARTICLES OF NATURAL SYNTHETIC AND RECONSTRUCTED STONES	2000	Kgs
41.	71171100-	CUFF-LINKS AND STUDS OF IMITATION JEWELLERY OF BASE METALS WHETHER OR NOT PLATE WITH PRECIOUS METAL	1000	Kgs
42.	71171910-	BANGLES OF IMITATION JEWELLERY OF BASE METALS WHETHER OR NOT PLATE WITH PRECIOUS METAL	1000	Kgs
43.	71171920-	GERMAN SILVER JEWELLERY	4000	Kgs
44.	71171990-	REPAIRED, REMADE, REMELTED BASE METAL IMITATION JEWELLERY PLAIN & UNSTUDDED MADE OUT OF OLD, BROKEN & USED BASE METAL IMITATION JEWELLERY PLAIN & UNSTUDDED	5000	Kgs
45.	71179010-	IMITATION JEWELLERY OF OTHER THAN BASE METAL STUDDED WITH IMITATION PEARLS OR IMITATION OR SYNTHETIC STONES (EXCLUDING DIAMONDS)	5000	Kgs
46.	71179090-	IMITATION JEWELLERY OF OTHER THAN BASE METAL STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES (EXCLUDING DIAMONDS)	5000	Kgs
47.	71131120-	REPAIRED, REMADE, REMELTED SILVER JEWELLERY STUDDED WITH GEMS (EXCLUDING DIAMONDS) MADE OUT OF OLD, BROKEN & USED SILVER JEWELLERY STUDDED WITH GEMS	5000	Kgs
48.	71131130-	REPAIRED, REMADE, REMELTED SILVER PLAIN JEWELLERY MADE OUT OF OLD, BROKEN & USED SILVER PLAIN JEWELLERY	2000	Kgs
49.	71131940-	REPAIRED, REMADE, REMELTED GOLD	2000	Kgs

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		JEWELLERY STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES MADE OUT OF OLD, BROKEN & USED GOLD JEWELLERY STUDDED WITH PRECIOUS & SEMI-PRECIOUS STONES		
50.	71131930-	REPAIRED, REMADE, REMELTED GOLD JEWELLERY STUDDED WITH DIAMONDS MADE OUT OF OLD, BROKEN & USED GOLD JEWELLERY STUDDED WITH DIAMONDS	1000	Kgs

3.1.7. The approval is subject to rectification of observations mentioned above. The unit shall strictly follow the Instruction No. 88 dated: 16.08.2017 related to FTP 2015-20 & instruction no. 51 dated 25.03.2010 issued by DoC. It would also execute BLUT for this purpose.

Proposal for setting up of a Unit in SEZ-

4. Proposal for setting up of a Unit in SEZ-

4.1 M/s SWARANGANGA JEWELLERS:

4.1.1 The proposal of M/s Swaranganga Jewellers for setting up of a Unit at Plot No. H-112 allotted by RIICO in SEZ-II, Sitapura, Jaipur (Multi Sector Special Economic Zone) was discussed in the meeting.

4.1.2 RIICO has allotted the Plot No. H-112 (700 SQM) in SEZ-II vide letter No. U (25) /3/H-112/2022/1279 dated: 21.07.2022.

4.1.3 Unit has informed following details related to investment and raw material:

Investment in plant and machinery:			
a) Indigenous	Rs. 0.09 lakhs		
b) Imported	Rs. 0.00 lakhs		
c) Total	Rs. 0.09 lakhs		
Raw material envisaged during five years project period:	(Rs. in lakhs)		
	Particulars	Imported	Indigenou s
	Capital Goods	0.00	0.00

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	Raw Materials, components, consumables etc.	0.00	105.21
	Input Services	0.00	0.00
	Total:	0.00	105.21

4.1.4 The unit has submitted following Projected Export & NFE during first five years:

(Rs. in Lakhs)

Year	1st	2nd	3rd	4th	5th	Total
FOB value of Exports	121.76	142.05	162.34	162.34	162.34	750.83
Foreign Exchange outgo	0.00	0.00	0.00	0.00	0.00	0.00
NFE (1-2)	121.76	142.05	162.34	162.34	162.34	750.83

4.1.5 The following discrepancies were observed in the application:

- The unit had not provided its CA certified share holding pattern.
- Undertaking was to be verified by two witnesses.
- Total project cost was incorrect; it should be Rs. 77.74 lakhs in place of Rs. 77.73.
- Unit had not mentioned the details of transactions with sister concerns raising issue of transfer pricing in additional details pertaining to Income Tax Department.
- Description of ITC-HS codes 71012200, 71023910, 71039120, 71039951 & 71039990 in Form-F is incorrect.
- The Partnership Deed & DCI certificate did not include Diamonds which was one a proposed product in the LOA

4.1.6 Shri Purshottam Sharma, Manager, appeared before the Approval Committee through video conferencing on behalf of the unit and explained the proposal. On being asked by the committee, he informed that Unit will submit revised Form-F with correct details for further course of action.

4.1.7 After due deliberations, the Approval Committee unanimously **approved the proposal In Principle** for setting up of a Unit at Plot No. H-112 allotted by RIICO in SEZ-II, Sitapura, Jaipur and empowered the office of the Development Commissioner for post-facto approval of following authorized operations on file as per revised Form-F with correct ITC HS code & descriptions:

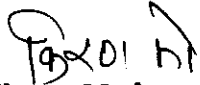
Sr.	ITC/CPC	Item(s) Description	Capacity	Units
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Tab

No.				
1.	71012200	CULTURED PEARLS - WORKED	1000.00	CARAT
2.	71039120	SAPPHIRE - WORKED	1000.00	CARAT
3.	71039951	TOURMALINE - WORKED	500.00	CARAT
4.	71039990	OTHER STONES - WORKED	1000.00	CARAT
5.	71131120	JEWELLERY OF SILVER STUDDED WITH GEMS (EXCLUDING DIAMONDS)	500.00	GRAMS
6.	71131130	JEWELLERY OF SILVER PLAIN & UNSTUDED	500.00	GRAMS
7.	71131910	JEWELLERY OF GOLD PLAIN & UNSTUDED	2.00	KGS
8.	71131930	JEWELLERY OF GOLD STUDDED WITHOUT DIAMONDS	2.10	KGS
9.	71131940	JEWELLERY OF GOLD STUDDED WITH PRECIOUS & SEMI - PRECIOUS STONES	1.00	KGS

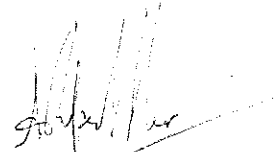
4.1.8 The approval is subject to rectification of observations mentioned above. The unit will execute BLUT for this purpose.

Meeting ended with a vote of thanks to the chair.



(Kiran Mohan Mohadikar)

Deputy Development Commissioner



(A. Bipin Menon)

Development Commissioner
