

Minutes of the 110<sup>th</sup> Unit Approval Committee Meeting of Kandla SEZ held on 01.03.2017 at 12:30 hrs. under the Chairmanship of Shri Upendra Vasishth, Development Commissioner, Kandla Special Economic Zone.

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**Following were present:**

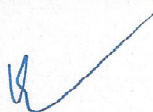
1. Shri. Krishan Kumar : Joint Development Commissioner, KASEZ.
2. Shri. Pradeep Sharma : Assistant Commissioner, Customs, Kandla, Gandhidham-Representative of Commissioner of Customs Kandla.
3. Shri. Dilip Kumar : Income Tax Officer, Income tax Office-Representative of Additional Commissioner of Income Tax.
4. Shri. Mukesh M. Pandya: General Manager, DIC, Bhuj
5. Shri. Kanubhai Chaudhari: Regional Officer, GPCB, Kutch (East).
6. Shri. R. G. Khairkar : Foreign Trade Development Officer, Rep. of Jt. DGFT, Rajkot.

**Absentees:-**

1. Director (Banking)
2. SDM

**Review/Confirmation of the minutes of last meeting (109<sup>th</sup> UAC) of the Approval Committee:-**

Minutes of the last meeting of Approval Committee was confirmed.



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**110.1 NEW UNIT APPLICATION**

**AGENDA ITEM NO. 110.1.1**

**Application for setting up of Weigh Bridge in KASEZ namely M/s. Devi Weighbridge, Plot No. 730, Sector -5, Gandhidham**

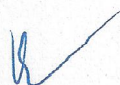
The proposal is for setting up a Weigh Bridge in Kandla Special Economic Zone.

Shri. Vivekanand M. Joshi, Proprietor of the unit appeared before the Approval Committee and explained the proposal.

Shri. Joshi informed that he wants to set up a weigh bridge in the Zone to cater to the needs of KASEZ units as the weigh bridge already exists in Zone are insufficient.

The Committee noted that such proposed service activities is not specifically covered under the definition of Services under Rule 76. Moreover, the requirement of payment of service charges in foreign exchange under Section 2(z) of SEZ Act for each transaction would not be feasible as also confirmed by Shri Joshi. Therefore, such request may be considered under Rule 11(5) of SEZ Rules.

The Approval Committee after due deliberation decided that whether weigh bridge is further required in the Zone has to be decided by the KASEZ Authority. However, UAC approved the proposal as per Rule 11 (5) proviso, subject to approval of KASEZ Authority.



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**110.2 REQUEST FOR BROADBANDING**

**AGENDA ITEM NO. 110.2.1**

**Broad banding of manufacturing of Shisha Tobacco and Ghutkha of M/s Tej Ram Dharam Paul, KASEZ, in their existing LoA.**

M/s Tej Ram Dharam Paul have requested for broad-banding for manufacture of Gutkha and Shisha Tobacco (Both ITC (HS) Code No. 24039990) in their existing LoA F.No. KASEZ/IA/01/2015-16 dated 28.04.2015.

Shri. Nutesh Kumar Singla, Partner of the unit appeared before the Approval Committee and explained the proposal.

Shri. Singla informed the Committee that they already have LoA for Filter Khaini and Chewing Tobacco in KASEZ and now they want to broadband their LoA for Gutkha and Shisha Tobacco in their existing LoA.

Shri. Singla further informed that they will not import Betul nuts (Supari) and they will source the same from India (from Karnataka and Assam).

The Approval Committee after due deliberation approved the proposal of broad-banding in their existing LoA subject to the condition that there will be no DTA Sale/clearance of any goods and no import of Betel nuts (Supari) will be permitted.

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**AGENDA ITEM NO. 110.2.2**

**Broad banding for addition of additional items in Trading Activity in Letter of Approval. – M/s. Gokul Overseas, KASEZ**

M/s Gokul Overseas, KASEZ is an approved unit for manufacturing and trading activity of various vegetable oils and their derivatives.

Now the unit have requested for addition of below mentioned items in trading activity.

Sl. No.	Item	HS code	Import Policy	Export Policy
1	Zinc Ricinolate	29181990	Free	Free
2	Ethoxylated Castor Oil	34021300	Free	Free
3	Ethoxylated Hydrogenated Castor Oil	34021300	Free	Free
4	Epoxydised Soyabean Oil	15180039	Free	Free

Shri. Ghanshyam Patel, Manager (Production) of the unit appeared before the Approval Committee and explained the proposal.

Shri. Patel informed the Committee that they are in the business of making castor oil and its various derivatives. He further informed that they are in process of adding some higher end derivatives i.e. 3<sup>rd</sup> generation products in their existing LoA and that they are testing the market for the same in the international market. Therefore, they want to begin with trading of these 4 items and after sometime they will go for manufacturing of the said goods.

The Approval Committee after due deliberation approved the proposal of broad-banding for trading activity of above 4 items in their existing LoA. For trading activity, unit will have to maintain separate account.

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### **110.3 MISCELLANEOUS ITEMS**

#### **AGENDA ITEM NO. 110.3.1**

**APRs for the block period 2006-07 to 2010-11 audited by the Auditor in respect of M/s. Sameer Industries, KASEZ**

M/s. Sameer Industries, KASEZ is an approved unit for Manufacturing of recycled items from imported scrap such as M.S.Scrap, H.M.Scrap, etc. The unit has been issued with a Show Cause Notice for "Nil" NFE at the end of fifth year of the five year block period from 2006-07 to 2010-11 and another Show Cause Notice has also been issued to the unit for the negative NFE of Rs.29.52 Lakhs at the end of 3<sup>rd</sup> financial year 2013-14 of next five year block period.

The unit's APRs for the year 2006-07 to 2010-11 has been scrutinized by the Auditor appointed and they have pointed out that the unit has negative NFE of Rs. 24.50 lakhs for the above said period i.e 2006-07 to 2010-11.

The Approval Committee discussed the issue in detail and decided to subsume the earlier notices with a fresh Show Cause Notice on twin charges – (i) giving false information in their APRs and (ii) for negative NFE in the block period 2006-2011. Further the Committee also decided to write to the Institute of Chartered Accountant of India for false information certified by the Chartered Accountant.

The meeting ended with vote of thanks of the chair.

**(UPENDRA VASISHTH)**  
Development Commissioner