

Minutes of the 133<sup>rd</sup> Unit Approval Committee Meeting of Kandla SEZ held on 16.08.2018 at 11:00 hrs. under the Chairmanship of Shri Upendra Vasishth, Development Commissioner, Kandla Special Economic Zone.

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**Following were present:**

1. Shri. Satyadeep Mahapatra : Joint Development Commissioner, KASEZ.
2. Shri. Kanak P. Der : General Manager, DIC, Bhuj.
3. Shri. P. C. Ravindran : Assistant DGFT, Rep. of Jt. DGFT, Rajkot.
4. Shri. Sanjay Kumar : Joint Commissioner of Income Tax, Gandhidham.

**Absentees:-**

1. Director (Banking)
2. SDM
3. Kandla Customs

**Review/Confirmation of the minutes of last meeting (132<sup>nd</sup> UAC) of the Approval Committee: -**

Minutes of the last meeting of Approval Committee was confirmed.

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### **133.1 NEW UNIT APPLICATION**

#### **AGENDA ITEM NO. 133.1.1**

**Application for setting up of a unit in KASEZ namely M/s. Neutec International, Head Office 408, 4<sup>th</sup> floor Gopal Heights, Plot No. D-9, Netaji Subhash Place, Pitampura, Delhi- 110034.**

The said proposal of the unit has been placed before the 132<sup>nd</sup> UAC meeting held on 20.07.2018. The Committee after due deliberation decided to defer the proposal with the request to the applicant to submit details of marketing tie-up and other documentary evidence.

Now, they have submitted the details of agreement with merchant exporter M/s. Kunal International, New Delhi and copy of export invoices for shipment executed by merchant exporter and copy of Buyer Agreement cum Memorandum of Understanding in support of the marketing plan.

Shri. Krishan Arora, authorised representative of the firm appeared before the Approval Committee. He stated that they have entered agreement cum MOU with merchant exporter M/s. Kunal International for export of tobacco who are in this business for last 10 years and are backing them for establishing manufacturing unit in KASEZ and in future they will join the firm as 50% partners.

The Approval Committee informed that import of Betal nuts (supari) will not be allowed and no DTA sale of any goods or waste will be permitted.

The Approval Committee after due deliberation approved the proposal subject to standard terms and conditions for such units which include no DTA Sale/clearance of any goods and no import of Betel nuts (supari) and also subject to furnishing an affidavit/undertaking for use of plastic packaging as detailed under Item No. 117.1.2 in terms of the Apex Court's judgement.

#### **AGENDA ITEM NO. 133.1.2**

**Application for setting up of a unit in KASEZ namely M/s. AG Corporation, 3G, Vishwa Apartments, Alipur Road, Shankarcharya Road, civil Lines, New Delhi.**

The said proposal of the unit has been placed before the 132<sup>nd</sup> UAC meeting held on 20.07.2018. The Committee after due deliberation decided to defer the proposal with the request to the applicant to furnish details of

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marketing arrangements, copy of export orders and other documentary evidence.

Now, they have submitted the details of agreement with merchant exporter M/s. Kunal International, New Delhi and copy of export invoices for shipment executed by merchant exporter and copy of Buyer Agreement cum Memorandum of Understanding in support of the marketing plan.

Shri. Anand Mehta, authorised representative of the firm appeared before the Approval Committee.

The Committee noted that the applicant has submitted the details of marketing agreements, copy of export order from Bonjoure Commodity – FZE. Regarding Financial support and funds, IT return and computation of Shri Nirmal Kumar, father of Shri Abhishek Goel, one of the partner in M/s. A G Corporation, net worth certificate of Shri Abhishek Goel to the tune of Rs. 362.46 lakhs.

The Approval Committee also informed the unit's representative that import of Betal nuts (supari) will not be permitted and no DTA sale of any goods or waste will be permitted wherein the unit's representative agreed to the same.

The Approval Committee after due deliberation approved the proposal subject to standard terms and conditions for such units which include no DTA Sale/clearance of any goods and no import of Betel nuts (supari) and also subject to furnishing an affidavit/undertaking for use of plastic packaging as detailed under Item No. 117.1.2 in terms of the Apex Court's judgement.

**AGENDA ITEM NO. 133.1.3**

**Application for setting up of a unit in KASEZ namely M/s. Panama Overseas, Shree Ram Bhavan, B-3, Shakti Nagar, Gali No. 1, Paota C Road, Jodhpur, Rajsthan, India – 342 006.**

Their proposal is for setting up a unit in Kandla SEZ for manufacturing activity of - Panmasala & Panmasala containing Tobacco, Zarda (Gutkha).

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Shri. Naresh Chandra Jajra, Proprietor of the unit appeared before the Approval Committee and explained their proposal.

Shri Jajra stated that they are in the consultancy business of Gutkha and Pan Masala since last 24 years. They have orders for export of Pan masala to Africa, Middle East and Dubai. At the initial stage they will export their finished products through merchant exporter. He further informed that they will install machinery which will produce 1250-1300 pouches per minute and will employ 30 persons.

The Approval Committee informed that import of Betal nuts (supari) will not be allowed and no DTA sale of any goods or waste will be permitted.

The Approval Committee after due deliberation approved the proposal subject to standard terms and conditions for such units which include no DTA Sale/clearance of any goods and no import of Betel nuts (supari) and also subject to furnishing an affidavit/undertaking for use of plastic packaging as detailed under Item No. 117.1.2 in terms of the Apex Court's judgement.

**AGENDA ITEM NO. 133.1.4**

**Application for setting up of a unit in KASEZ namely M/s. Palmon Exports KASEZ, Shed No. 186-187, Sector-I, Kandla SEZ, Gandhidham, Gujarat.**

Their proposal is for setting up a trading unit in Kandla SEZ.

Shri. Mukesh Joshi, authorised representative of the unit appeared before the Approval Committee and explained their proposal.

Shri Joshi stated that they propose to do trading of 30-40 items for TV, Mobile, LED, etc. to Africa and certain items will be sold into DTA.

The Approval Committee noted that these items are largely sensitive items of textile and electronics. The unit's representative informed that they are going to do export to Africa as well as they will supply to DTA market. Therefore, the Approval Committee after due deliberation approved the proposal subject to export and no DTA sale shall be permitted.

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**AGENDA ITEM NO. 133.1.5**

**Application for setting up of a unit in KASEZ namely M/s. Textile Hub, Plot No. 2, Sector - 10B, Post Office Road, Gandhidham - 370 201, Gujarat.**

Their proposal is for setting up a unit in Kandla SEZ for service activity of Segregation/Sorting/ Operation of Imported Used Clothing on behalf of foreign clients.

Shri. Romesh Chaturani, Proprietor of the unit appeared before the Approval Committee and explained their proposal.

Shri Chaturani stated that they will re-process the imported old and used clothes on behalf of their foreign clients and will 100% export the same.

The Committee after due deliberation rejected the proposal as it noted that the proposed activity comes under the purview of Rule 18(4) of SEZ Rules, 2006, as import items included second hand materials such as old & used clothes, which is not permissible for setting up any new unit in SEZ and that Rule 18 (5) does not permit such processing amounting to manufacturing of goods as well.

**AGENDA ITEM NO. 133.1.6**

**Application for setting up of a unit in KASEZ namely M/s Man Enterprises, 464, Near Vikas School, Model Town, Panipat, Haryana - 132103 for Manufacturing Activity.**

The Committee noted that in the last UAC meeting, UAC has approved three cases of plastic lumps - (i) for trading, (ii) for further manufacturing from the raw material of plastic lumps and (ii) for warehousing. The UAC had earlier decided to permit the same on the basis of report of the Committee which confirmed that the plastic lumps are freely importable items. However, the Committee noted that this sudden rush of applications (16 nos. new applications received in last one month and 5 requests from existing units of KASEZ) creates a doubt on the viability and other associated issues with the import of plastic lumps. Therefore, the Committee after due deliberation decided to constitute a Committee comprising of JDC, KASEZ and DC (Customs), KASEZ who will study all the aspects related to business of import and trading of plastic lumps and find out the reason for

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sudden rush of applications for import of this item & submit its report to UAC.

Therefore, the Committee deferred the proposal of the applicant as well as all other such proposal of manufacturing, trading and warehousing till the report of the said committee constituted by UAC

In view of this, the Committee also decided to put import of plastic lumps in other 3 cases earlier approved on hold till the issue is decided.

**AGENDA ITEM NO. 133.1.7**

**Application for setting up of a unit in KASEZ namely M/s. Kukreja Polymers, 2, 14, Purusharth Apartment, Plot No. 24, Sector - 2, Gandhidham, Gujarat.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.1.8**

**Application for setting up of a unit in KASEZ namely M/s. Viraj Polymers, F-2, FF, Plot No. 96, Ward 9/B-D, Gandhidham, Gujarat.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.1.9**

**Application for setting up of a unit in KASEZ namely M/s. Elite Industries (Unit-I), 707, Hubtown Solaris, N. S. Phadke Road, Opp. Teli Galli, East West Flyover, Andheri (E), Mumbai - 400 069, Maharashtra.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.1.10**

**Application for setting up of a unit in KASEZ namely M/s. Elite Industries (Unit-II), 707, Hubtown Solaris, N. S. Phadke Road, Opp. Teli Galli, East West Flyover, Andheri (E), Mumbai - 400 069, Maharashtra.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.1.11**

**Application for setting up of a unit in KASEZ namely M/s. Polymer Hub, Plot No. 2, Sector - 10B, Post Office Road, Gandhidham - 370 201, Gujarat.**

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The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.1.12**

**Application for setting up of a unit in KASEZ namely M/s. R D Polychem Pvt. Ltd., Basement and Ground Floor, Narela Industrial Area, New Delhi - 110 040.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.1.13**

**Application for setting up of a warehousing unit in KASEZ namely M/s Khurshid & Sons, Plot No. 57, Sector-10/A, GIDC, Gandhidham, Gujarat-370201.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.1.14**

**Application for setting up of a unit in KASEZ namely M/s. Al Farhan General Trading & Warehousing (SEZ), 341 - A, NU-3, Apna Nagar, Gandhidham - 370201**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.1.15**

**Application for setting up of a Trading unit in KASEZ namely M/s Mishika Trade Link, Office No. 57, Manali Tower, Plot NO. 110, Sector-8, Gandhidham (Kutch), Gujarat -370201.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.1.16**

**Application for setting up of a unit in KASEZ namely M/s. JSK Enterprises, House No. 01, Plot No. 270, Ward 8/A, Gandhidham-370201- Kutch-Gujarat-India.**

Their proposal is for setting up a unit in Kandla SEZ for trading activity.

Shri. Jitender Khushalani, Proprietor of the unit appeared before the Approval Committee and explained their proposal.

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Shri Khushalani stated that he proposes to set up a trading unit for general trading and plastic related items. Regarding general trading of items, he stated that he will procure the items from DTA and will supply to ships and to intra zone units of KASEZ and no DTA sale of the items will be done.

The Approval Committee after due deliberation approved the proposal for general trading of items subject to standard terms and conditions.

Regarding the applicant's request for plastic related items, the Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

### **133.2 REQUEST FOR BROADBANDING**

#### **AGENDA ITEM NO. 133.2.1**

**Request for additional item of Trading/Warehousing Activity in their existing Letter of Approval/Permission No. KASEZ/IA/21/2016-17 dated 31.01.2017 of M/s Shreyas Packaging Industries, KASEZ.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

#### **AGENDA ITEM NO. 133.2.2**

**Request for additional item of Trading/Warehousing Activity in their existing Letter of Approval/Permission No. KASEZ/IA/030/ 2010-11 dated 29.11.2010 of M/s Oswal Tradex, KASEZ.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

#### **AGENDA ITEM NO. 133.2.3**

**Request of M/s. Maruti Packaging, Shed No. 213/214, Sector III, Kandla SEZ for Broad-banding of one new items into their Manufacturing activity.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

#### **AGENDA ITEM NO. 133.2.4**

**Broad-banding request of M/s. Bajaj Warehousing Services, KASEZ for addition of TRADING ACTIVITY into existing LoA.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.



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**AGENDA ITEM NO. 133.2.5**

**Request of M/s Central Warehousing & Trading, Unit 210, Tapti SDF Complex Phase II, KASEZ for addition of activity under Rule 18(6) of SEZ Rule, 2006 for providing manufacturing services to overseas entities into their existing Letter of Approval.**

The Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

**AGENDA ITEM NO. 133.2.6**

**Request of M/s Garden Foods Corporation (Unit-II), KASEZ, Gandhidham for Broad-banding of 07 new items into their Trading Activity.**

M/s Garden Foods Corporation (Unit-II), KASEZ is an approved unit for trading activity of various items viz. Natural Honey Walnuts Fresh or dried in Shell, Shelled walnuts fresh or dried, Pepper , Crushed or ground pepper, Cloves, Saffron, Turmeric and Mushrooms fresh or chilled.

The said unit has now requested for broad banding of following items in their existing Letter of Approval for trading activity:-

S. No.	Description of the Items	ITC Code	HS
1	Calcium Hypochlorite 65 % & 70 %	28281010/ 28281090	
2	Cyanuric Acid (TCCA 90%)	29336990	
3	Disinfectant Granules	38089400	
4	Cyanuric Acid and Its salts (SDIC)	29336910	
5	Poly Aluminium Chloride	28273200	
6	Aluminium Sulphate 17% (Non Ferric)	28332210	
7	Bleaching Powder	28289019	

The Approval Committee after due deliberation decided to approve the broad-banding of trading activity of above items in their existing LoA except item at S. No. 3.

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**AGENDA ITEM NO. 133.2.7**

**Request for broad banding of additional items in their existing Letter of Approval/Permission No. KASEZ/IA/17/2015-16 dated 29.01.2016 of M/s Royal Petro Oil Refinery LLP, KASEZ.**

Nobody appeared for the personal hearing. Hence, it was decided to defer the proposal.

**AGENDA ITEM NO. 133.2.8**

**Request of M/s Dinesh Pouches Limited, Kaveri SDF complex, Phase II, KASEZ, Gandhidham for Broad-banding of 04 new items into their Manufacturing activity**

M/s Dinesh Pouches Limited, KASEZ, has been permitted for Manufacturing of Pan Masala (ITC HS 21069020) Pan Masala containing Tobacco – Guthka (ITC HS 24039990) vide LoA No. 014/2013-14 dated 13.02.2014 issued vide F. No. KASEZ/IA/014/2013-14 dated 13.02.2014 as amended from time to time.

The said unit has now requested for broad banding of following four items into their Manufacturing Activity in their existing LoA:-

S. No.	Description of goods	ITC-HS Code
1	Khaini	24039930
2	Zarda	24039910
3	Chewing Tobacco	24039910
4	Shessa Tobacco	24039990

The Approval Committee after due deliberation decided to approve the broad-banding of manufacturing activity of above items in their existing LoA.

**AGENDA ITEM NO. 133.2.9**

**Request of M/s Dyna Glycols, KASEZ for Broad-banding of 03 new items into their Manufacturing activity**

M/s Dyna Glycols, KASEZ is an approved unit vide LoA No. KASEZ/IA/07/2006-07 dated 31.05.2006 for manufacturing of Polyethylene Glycol.

The said unit has now requested for broad banding of following items into their Manufacturing Activity in their existing LoA:-



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S. No.	Description of goods	ITC HS Code
1	INFINITY-PK-9000	340211
2	LAKXSIL (LX SOFT)	39100090
3	STYRENATED PHENOL ETHOXYLATE	390720

The Approval Committee after due deliberation decided to approve the broad-banding of manufacturing activity of above items in their existing LoA.

**AGENDA ITEM NO. 133.2.10**

**Request of M/s Hwatsi Chemical Pvt. Ltd., Plot No. 586/587, New Area, KASEZ for Broad-banding of new items into their Trading Activity.**

M/s Hwatsi Chemical Pvt. Ltd., KASEZ is an approved unit in KASEZ for Trading Activity of Chemical and Solvents vide LoA F. No. KASEZ/IA/004/2011-12 dated 13.05.2011.

The said unit has now requested for broad banding of following items in their existing Letter of Approval for trading activity:-

S. No.	Description of goods	ITC-HS Code
1	PTHALIC ANHYDRIDE	29173500
2	VINYL ACETATE MONOMER	29153200
3	VEOVA - 10	29153200
4	N HEXANE	29012990
5	PERCHLOROETHYLENE	29032300
6	C - 9 SOLVENT	27075000
7	FURNACE OIL	27101950
8	MINERAL TERPENTINE OIL W/S	27101990
9	SBP SOLVENT	38140010
10	ETHYL ALCOHOL	22072000
11	CASTOR OIL	15153090
12	CASTOR HYDROGENATED	15162039
13	MP DIOL	29053990
14	EPMJ0010	40027000

The Committee noted that the above items are of hazardous nature and therefore the Committee after due deliberation decided to defer the proposal and directed the O/o. DC, KASEZ to study the hazardous nature of the above items and submit its report to the Committee.

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**AGENDA ITEM NO. 133.2.11**

**Request of M/s. R. B. Industries, Shed No. 325, Sector – I, KASEZ for Broad-banding of one new items into their Manufacturing activity.**

M/s R. B. Industries, KASEZ is an approved unit for manufacturing of Pan Masala and Pan Masala Containing Tobacco – Gutkha in Kandla Special Economic Zone vide LoA No. KASEZ/IA/05/2014-15 dated 14.07.2014.

The said unit has now requested for broad-banding of Split Betel Nut (ITC HS 21069030/08028020) in their existing Letter of Approval for Manufacturing Activity.

Shri Anil Gangadharan, Manager of the firm appeared before the Approval Committee and explained their proposal. He stated that his company has received several orders for export of Split Betel Nuts. He further stated that they are already permitted for import of Betel Nuts (Supari).

The Approval Committee after due deliberation approved the proposal subject to standard terms and conditions for such units which include no DTA Sale/clearance of any goods and also subject to obtain any other Permission/Approval/NoCs required under any law for time being in force in this regard.

**AGENDA ITEM NO. 133.2.12**

**Request of M/s Esskay Niryat Corporation, Unit No. 201 & 201, 106 & 206, Yamuna SDF Complex, KASEZ for Broad-banding/Addition of one new item into their Manufacturing activity.**

M/s Esskay Niryat Corporation, KASEZ is issued with LoA No. 02/2015-16 dated 28.04.2015 issued vide F. No. KASEZ/IA/02/2015-16 dated 28.04.2015 for manufacturing of Pan Masala (ITC HS 21069020) & Pan Masala with Zarda (Guthka) (ITC HS 24039990).

The said unit has now requested for broad-banding of Split Betel Nut (ITC HS 21069030) in their existing Letter of Approval for Manufacturing Activity.

Shri Hitesh Kanjiya, Manager of the firm appeared before the Approval Committee and explained their proposal. He stated that his company has received several orders for export of Split Betel Nuts. He further stated that they are already permitted for import of Betel Nuts (Supari).

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The Approval Committee after due deliberation approved the proposal subject to standard terms and conditions for such units which include no DTA Sale/clearance of any goods and also subject to obtain any other Permission/Approval/NoCs required under any law for time being in force in this regard.

**AGENDA ITEM NO. 133.2.13**

**Request of M/s GKN Enterprises, No. 306, Narmada SDF Complex, Phase-II, KASEZ for Broad-banding of a new item into their Manufacturing activity.**

Nobody appeared for the personal hearing. Hence, it was decided to defer the proposal.

**AGENDA ITEM NO. 133.2.14**

**Request of M/s. KKP PETCHEM PRIVATE LIMITED, Plot No. 582 to 584, new Area, KASEZ, Gandhidham -370230 for Broad-banding of two new items into their trading activity.**

M/s. KKP PETCHEM PRIVATE LIMITED, Kasez is an approved unit for trading unit.

The said unit has now requested for addition/Broad-banding of Fumed Silica (ITC HS 28112200) and Standard Rubber (Natural Rubber) (ITC HS 40012200) in their existing LoA Trading Activity.

Shri Ketan L. Suthar, Manager of the firm appeared before the Approval Committee and explained their proposal.

The Approval Committee after due deliberation decided to approve the broad-banding of trading activity of above items in their existing LoA subject to policy condition of import of above items of notified ports as stipulated in ITC (HS).



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### **133.3 MISCELLANEOUS ITEMS**

#### **AGENDA ITEM NO. 133.3.1**

**Intimation towards change in the name of the company and directors of the company - M/s. Furnace Fabrica (India) Ltd., KASEZ.**

M/s Furnace Fabrica (India) limited, KASEZ is issued with LoA No. KASEZ/IA/10/2008-09/8575 dated 22.09.2008 for manufacturing of high pressure vessels, waste heat boilers, columns/towers, chemical storage tanks, heat exchange units, shell and tube type, plant and other machinery manufacturing for chemical and pharmaceutical. Validity of LoA is upto 30.05.2020.

Now, the unit has intimated that the name of the company has been changes from M/S FURNACE FABRICA (INDIA) LTD. to M/S FURNACE FABRICA INTERNATIONAL LTD. They further intimated that three out of five directors will be continuing with their new venture i.e. M/S FURNACE FABRICA INTERNATIONAL LTD.

They further intimated that the new company i.e. M/s FURNACE FABRICA INTERNATIONAL LIMITED will take over all the assets and liabilities of the existing KASEZ unit.

The Committee noted that the details of present Directors of the company are as under:-

Name of the directors	Furnace Fabrica (India) Limited	Furnace Fabrica International Limited
Basheeruddin Abdul Rehman	Director	Director
Badri Prasad	Director	Director
Shashikiran Badri Prasad	Director	Director
Raiz Basheeruddin	Director	-----
Avadhesh Chandra Mathur	Director	-----
Nazee Basheeruddin	Director	-----
Srinivash Singh	Director	-----
Ibrahim Ali	Independent Director	-----
K. T. Thampi	Independent Director	-----
Sushil Bhattar	Additional Director	-----

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List of Shareholders as on 31.03.2018 in M/s Furnace Fabrica International Limited:-

S. No.	Name of the shareholders	Equity Shares	
		No. of Shares held	Nominal Value
	Furnace Fabrica (India) Limited	999993	10
	Basheeruddin Abdul Rehman	1	10
	Badri Prasad	1	10
	Shashikiran Prasad	1	10
	Raiz Basheeruddin	1	10
	Mrs. Sudha Prasad	1	10
	Mrs. Sapna Prasad	1	10
	Ms. Archana Prasad	1	10
	<b>Total</b>	<b>10,00,000</b>	

In view of the above, it appears that M/s Furnace Fabrica (India) (existing unit of KASEZ) is still having major share of this new venture.

The Approval Committee after due deliberation has taken note of following documents, change in Directors and change in name of the company from M/S FURNACE FABRICA (INDIA) LTD. to M/S FURNACE FABRICA INTERNATIONAL LTD.:-

1. Memorandum and articles of their new unit M/s FURNACE FABRICA INTERNATIONAL LIMITED
2. Memorandum of Understanding (MOU) Between Furnace Fabrica (India) Limited and Furnace Fabrica International Limited.
3. Pan Card of the company.
4. IEC of the Company.
5. Undertaking of M/s FURNACE FABRICA INTERNATIONAL LIMITED to take over the Assets and Liabilities of existing company i.e. Furnace Fabrica (India) Limited.

The Committee noted that Department of Commerce vide Instruction No. 89 dated 17.05.2018 had issued guidelines regarding change in shareholding pattern, name change pertaining to SEZ units wherein change of name, change of shareholding pattern, etc. may be undertaken with the

prior approval of Approval Committee in respect of units. The committee further noted the guideline provided in instruction No. 90 dated 03.08.2018 issued in continuation with Instruction No. 89 dated 17.05.2018 by the Department of Commerce wherein it has been clarified that prior approval of UAC phrase used in para 5 (ii) of the guidelines issued in earlier Instruction No. 89 dated 17.05.2018 in respect of the SEZ Unit means that approval of UAC might be taken before the SEZ unit is recognised by the new name or such arrangement in all the records.

The committee noted that the said transfer is on the basis of ongoing concern and without the existing unit opting out/exit from SEZ scheme.

In view of the above, the Approval Committee after due deliberation decided to approve and to take on record the proposal of change in name of the company and further change in Directors of the company subject to following conditions: -

1. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered unit entity.
2. Fulfilment of all eligibility criteria applicable to unit, including security clearances etc. by the altered unit entity and its constituents.
3. Applicability of and compliance with all Revenue/Company Affairs/ SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
4. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the Jurisdictional Authority.





5. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
6. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
7. The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.

**AGENDA ITEM NO. 133.3.2**

**Request of M/s. Quest Care Private Limited, KASEZ for change of name of the company from M/s. Quest Care Private Limited to M/s. Quantys Clinical Private Limited.**

M/s Quest Care Pvt Limited, Kandla SEZ is an approved unit vide LoA No. KASEZ/IA/18/2014-15/13675 dated 12.03.2015 for authorized operations of Clinical Research Organization (CRO)'. Trading activity of 'Refractories (ITC (HS) Code 6903, Castables (Refractory cements, mortars, (ITC (HS) Code 3816), Concretes and similar compositions, other than products of heading 3801, and accessories for use alongwith above items, ITC (HS) Code 8454. The validity of their LoA is upto 31.10.2021

Now, M/s Quest Care Pvt. Ltd., has intimated about change in name of the company from **M/s. Quest Care Private Limited to M/s. Quantys Clinical Private Limited.** They further intimated that except change in name of the company, there is no change in the constitution of the company. The company has submitted Certificate of Incorporation dated 27.08.2018 pursuant to change of name and Memorandum and Articles of Association of **M/s. Quantys Clinical Private Limited.**

The Approval Committee after due deliberation decided to approve and to take on record the proposal of change in name of the company subject to following conditions: -



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1. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered unit entity.
2. Fulfilment of all eligibility criteria applicable to unit, including security clearances etc. by the altered unit entity and its constituents.
3. Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
4. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the Jurisdictional Authority.
5. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
6. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
7. The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.

**AGENDA ITEM NO. 133.3.3**

**Appointment of two Directors and transfer of shares – M/s. Kandla Exim Pvt. Ltd.**

M/s Kandla Exim Private Limited (earlier known as M/s Jindal International), Plot Not. 294,295, and 296, Sector- III, Kasez, Gandhidham is an approved unit for manufacturing activity of 1) all types of shoddy yarn,

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Carpet, Yarn, worsted/Non worsted yarn 2) Blanketsw & home furnishing articles (all above products manufactured out of raw material recovered) vide letter of approval F. No. KFTZ/IA/1888/2002-03 dated 14.10.2002, as amended/extended from time to time. The validity of their LOA is up to 30.04.2019.

Now, the said unit has intimated that they have appointed following two new Directors:-

1. Rameez Aziz Rehman
2. Mohd Faizan Mohd Hanif Coatwala

It is further noted by the committee that the company is having total 10,000 shares and out of which there is transfer of 51% shares i.e. 5100 shares by existing shareholders to Mumbai bases Coatwala Family. The changes in shareholding is shown as under: (Shareholding as on date of signing of the Certificate i.e. 31.07.2018)

Sr. No.	Name of Shareholder	No of Shares before transfer	No. of Shares after transfer	Changes taken place
1	Satyen Kanubhai Vyas	2200	00	-22%
2	Harin Kanubhai Vyas	2200	00	-22%
3	Aditi Satyen Vyas	700	00	-7%
4	Mohd Hanif Abdul Aziz Coatwala	600	600	00
5	Abdul Rehman Abdul Aziz	550	1100	+5.5%
3	Mohd Taufeeq Mohd Hanif Coatwala	500	1200	+7%
4	Rameez Abdul Rehman	550	1400	+8.5%
5	Farida Abdul Rashid Coatwala	400	400	00
6	Abdul Rashid Abdul Aziz Coatwala	1100	2600	+15%
7	Ambareen Mohd Faizan Coatwala	400	400	00
8	Mohd Faizan Mohd Hanif Coatwala	300	1800	+15%
9	Farzana Abdul Rehman	400	400	00
10	Aamna Rameez	100	100	00
	<b>Total</b>	<b>10000</b>	<b>10000</b>	<b>51%</b>

The committee further noted following documents submitted by the company:-

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- 1) Form GAR 7 with regards to appointment of directors.
- 2) Board Resolutions with regards to appointment of directors.
- 3) Letters of appointment dated to both the directors.
- 4) Copy of Pan Card, Aadhar Card and Passport of Rameez Abdul Rehman.
- 5) Copy of Pan Card and Passport of Mohd FAizan Mohd Hanif.

The Committee noted that Department of Commerce vide Instruction No. 89 dated 17.05.2018 had issued guidelines regarding change in shareholding pattern, name change pertaining to SEZ units wherein change of name, change of shareholding pattern, etc. may be undertaken with the prior approval of Approval Committee in respect of units. The committee further noted the guideline provided in instruction No. 90 dated 03.08.2018 issued in continuation with Instruction No. 89 dated 17.05.2018 by the Department of Commerce wherein it has been clarified that prior approval of UAC phrase used in para 5 (ii) of the guidelines issued in earlier Instruction No. 89 dated 17.05.2018 in respect of the SEZ Unit means that approval of UAC might be taken before the SEZ unit is recognised by the new name or such arrangement in all the records.

In view of the above, the Approval Committee after due deliberation decided to approve and to take on record the proposal of change in name of the company and further change in Directors of the company subject to following conditions and also subject to furnishing the KYC and last three years Income Tax Returns of new Directors: -

1. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered unit entity.
2. Fulfilment of all eligibility criteria applicable to unit, including security clearances etc. by the altered unit entity and its constituents.



3. Applicability of and compliance with all Revenue/Company Affairs/ SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
4. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the Jurisdictional Authority.
5. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
6. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
7. The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.

The committee also noted that the proposed changes is more than 50 % of existing share holding pattern therefore it clarified that the approval of change is subject to rent revision by KASEZ Authority as the case may be, if any in this regard.

**AGENDA ITEM NO. 133.3.4**

**Permission to warehouse goods on behalf of foreign clients as well as DTA clients - Request of Warehousing Service Units of KASEZ.**

In the 116<sup>th</sup> UAC meeting held on 19.07.2017, it was decided that the warehousing units in KASEZ will have to seek permission for any new items

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which they intend to warehouse on behalf of foreign clients as well as DTA clients and submit KYC of the client before warehousing the items.

The Committee noted that the following warehousing units of KASEZ requested for permission to warehouse goods on behalf of Foreign clients/DTA clients and submitted list of items to be warehoused in KASEZ alongwith KYC of clients.

Sr. No.	Name of the KASEZ unit	Whether KYC of the clients submitted
1.	M/s. Flamingo Logistics	Yes
2.	M/s. Central Warehousing & Trading	Yes
3.	M/s. Shreyas Packaging Industries	Yes
4.	M/s. Commodities Trading	Yes

The Committee after due deliberation decided to take on records the items to be warehoused by the above units for respective foreign/DTA clients as submitted by the above units **except plastic lumps** as discussed in AGENDA ITEM NO. 133.1.6 as the Committee observed that the decision taken as recorded in 133.1.6 above holds good here also.

#### **AGENDA ITEM NO. 133.3.5**

#### **Ratification of issues already approved in file**

In the 116<sup>th</sup> meeting of the UAC held on 19.07.2017, it was decided that no warehousing/trading activity should be allowed along with manufacturing activity. The decision of the UAC is being followed afterwards.

At the time of renewal of Letter of Approvals of KASEZ units who were holding LoAs for both manufacturing and trading/warehousing activity, the DC's office had renewed their LoAs either for trading/warehousing or manufacturing as the case may be and the units were asked to file separate applications either for trading/warehousing or manufacturing. Accordingly, the following units have submitted separate applications and the DC's office had issued separate LoAs as **Unit-II** to respective units: -

1. Transworld Furtichem Pvt. Ltd.
2. Hwasti Chemical Pvt. Ltd.
3. KKP Petchem Pvt. Ltd.
4. Garden Foods Corporation
5. GKN Enterprises
6. IFGL Refractories Ltd

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The Approval Committee after due deliberation ratified the above permissions granted by the Development Commissioner, KASEZ.

**TABEL AGENDA 133.4.1**

**Subject : Intimation for change in the of Directorship of M/s Raghwani Textiles Pvt. Ltd. , KASEZ**

M/s Raghwani Textiles Pvt. Ltd., KASEZ is an approved unit for manufacturing of reprocessed Garments, used clothing/secondary textile materials/clipping/rags/industrialwipers/shoddywool/yarn/blankets/shawl and other recyclable textile materials vide LoA No. KFTZ/IA/1749/99/5229 DATED 23.08.1999, as amended/extended from time to time and hence their LoA is valid up to 30.11.2018.

The said unit vide its letter No. RTPL/18 dated 01.08.2018 has intimated that Mr. Mohamed Shaik Abdul Kader one of the Directors of their company passed away on 19<sup>th</sup> July, 2018 and hence they requested to cease the directorship of late Mohamed Shaik Abdul Kader in our records. In this regard they have submitted copy of Death Certificate dated 23.07.2018.

Before death of Mr. Mohamed Shaik Abdul Kader there were three directors in M/s Raghwani Textiles Pvt. Ltd., KASEZ they were as under :

Sl. No.	Name of the Directors
1	Mr. Karim Ramzan Ali Karmali
2	Mr. Mohamed Razan Ali Karmali
3	Mr. Mohamed Shaik Abdul Kader

And after death of Mr. Mohamed Shaik Abdul Kader there are only two directors in M/s Raghwani Textiles Pvt. Ltd., KASEZ

Sl. No.	Name of the Directors
1	Mr. Karim Ramzan Ali Karmali
2	Mr. Mohamed Razan Ali Karmali



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The Committee noted that the changes does not involve in change of existing shareholding pattern of the company and after due deliberation decided to take on record of the above changes of Directors of the company.

**TABEL AGENDA 133.4.2**

**Subject :- An incidence regarding suspected case of attempt to clandestine removal of the goods appears to be belonged to M/s Safari fine clothing**

The Committee noted that this is a case of contravention/violation of the condition of Letter of Approval and the conditions of the BLUT executed by the unit as well as the provisions of the SEZ Act and Rules made thereunder. The Committee after due deliberation decided to authorise DC, KASEZ to suspend the DTA operation of the erring unit and also directed him to issue SCN and the completion of adjudication under the FTDR ACT 1992. DC KASEZ is also authorised to decide on continuation or revokation of ban on DTA sales as & when that decision is required to be taken.

The meeting ended with vote of thanks of the chair.



**(UPENDRA VASISHTH)**

Development Commissioner