

Minutes of the 150<sup>th</sup> Unit Approval Committee Meeting of Kandla SEZ held on 11.11.2019 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

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**Following were present:**

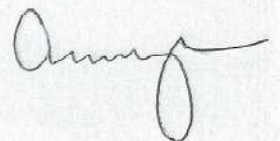
1. Shri. Dipak Zala : Deputy Development Commissioner, KASEZ.
2. Shri. A. K. Moria : Assistant Commissioner, Customs, Kandla, Gandhidham-Representative of Commissioner of Customs Kandla.
3. Shri. Kanak P. Der : General Manager, DIC, Bhuj.

**Absentees:-**

1. Director (Banking)
2. SDM
3. DGFT
4. Income Tax

**Review/Confirmation of the minutes of last meeting (149<sup>th</sup> UAC) of the Approval Committee: -**

Minutes of the last meeting of Approval Committee was confirmed.



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### **150.1 NEW UNIT APPLICATION**

#### **AGENDA ITEM NO. 150.1.1**

**Subject : Application for setting up of a unit in KASEZ namely M/s. Ganpati Overseas, 17/23, Shakti Nagar, Delhi-110 007.**

A proposal was submitted by M/s. Ganpati Overseas, Delhi for setting up a unit in Kandla SEZ for manufacturing and trading activity.

Shri Tarun Aggarwal, Partner of the firm appeared before the Approval Committee and explained their proposal. Shri Aggarwal stated that they propose to set up manufacturing and trading unit at KASEZ. He further stated that they will import raw materials viz. walnuts and almonds in shell and after further manual processing, will export major portion and the rest will be sold in DTA. Further for trading activity, he added that the traded products proposed will be 100% exported.

The Committee noted that the applicant has requested for manufacturing and trading of following items: -

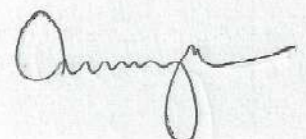
#### **Manufacturing activity**

Sr. No.	Description Of Goods	ITC HS Code
1	Almond Kernels	08021200
2	Walnut Kernels	08023200
3	Black Pepper	09041110

#### **Trading Activity**

Sr. No.	Description Of Goods	ITC HS Code
1	Green Cardamom	09083110 to 09083190
2	Dry Ginger	09101120 & 09101130

The Approval Committee after due deliberation decided to approve the proposal for manufacturing activity and trading activity subject to standard terms and conditions and also subject to the unit maintaining separate accounts for manufacturing and trading activity.



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**AGENDA ITEM NO. 150.1.2**

**Application for setting up of a unit in KASEZ namely M/s. Chandraganta Trading & Warehousing LLP, DBZ-N-184, GF, Ward 12-A, Opp. Gurudwara, Gandhidham - Kutch 370 201.**

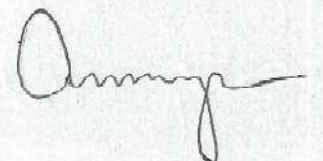
A proposal was submitted by M/s. Chandraganta Trading & Warehousing LLP, Gandhidham for setting up a unit in Kandla SEZ for trading activity and warehousing service activity.

Shri Prakash Kaknani, authorised representative of the firm appeared before the Approval Committee and explained their proposal. Shri Kaknani stated that they want to set up trading and warehousing unit in KASEZ.

The Committee noted that the applicant has requested for trading and warehousing of following items: -

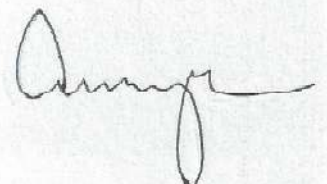
**Trading Activity**

Sr. No.	Description Of Goods	ITC HS Code
1	Edible Salt	25010010
2	Black Salt	25010090
3	Rock Salt	25010020
4	Assorted Spices	09109929
5	Spices Powder	09109990
6	Turmeric Powder	09103030
7	Indian Grocery Cumin / Jeera etc	09093200
8	Coriander	09092190,
9	Papad	19059040
10	Cardamom	09109100
11	Tea	09024010, 09024020, 09024040
12	Sugar	17019990
13	Agarbatti Perfumed	33074100
14	Hardware Items	83024190
15	Paints & Varnish	32099090
16	Solvents & Diluents	38140010
17	Automobile Parts	87081010 to 87089900
18	Tiles	69072300
19	Bleach Cream	33059090



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20	Shampoo	33051090
21	House Hold Soap	34011941
22	Chocolates	18069010
23	Engine Oils in Drums & Cans	27101980
24	Edible Oils in Drums & Cans	15119010, 15119020
25	Ready to eat foods	21069099
26	Milk powder	4022990, 04022920,
27	Medicines	30049099
28	Medical Instruments	90189021, 90189022, 90185030,
29	Briquettes	44029010, 44029090
30	Paper Bag ,	48194000
31	Paper Straw	48070010
32	Note Books	48201090
33	Paper Roll	48101390, 48119099
34	Pen	96081099, 96086090
35	Pencil	96091000
36	Printing Stationery	49011010, 48201020, 48202000
37	Wooden Pallets	45152000
38	Corrugated Boxes	48191010
39	Starch	11081100, 11081200,
40	Tomato Sauces	21032000
41	Chilli Sauces	2079990, 21039090, 21039020
42	Noodles	19021900
43	Hair Oils	33059019
44	Ayurved Medicines	30049011
45	First Aid Kit	30065000
46	BIDI	24039910, 24039990
47	New Tyres	40112010, 40111010
48	Ethyl Acetate	29153100
49	Butyl Acetate	29153300
50	Butyl Acrylate Monomer	29161210
51	Methyl Methacrylate	29161400

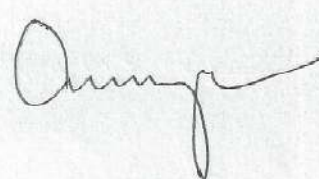


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52	Styrene Monomer	29025000
53	Vinyl Acetate Monomer	29153200
54	Butyl Di glycol	29094300
55	Butyl Glycol	29094300
56	Ether Glycol	29093990
57	Mixed Xylene	27075000
58	Toluene	29023000
59	Acetone	29141100
60	Cyclohexanone	29142200
61	ISO Butanik	29051490
62	ISOPropyl Alcohol	29051220
63	N Butanol	29051300
64	N Propanol	29051210
65	Glycerine	29054500
66	Di Ethylene Glycol	29094900
67	Mono Ethylene Glycol	29093990
68	Poly Ethylene Glycol	29161400
69	Tri Ethylene Glycol	29053100
70	Acetic Acid	29152100
71	DI Menthylo Formamide	29211110
72	Nonyl Phenol	29071300
73	Phenol 95% & 99%	29071110
74	Sulfuric Acid	28070010
75	Whitening Agent/ Bleaching Powder	34029099
76	Bitumen 60/70	27132000

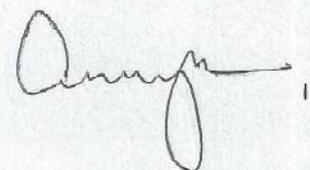
Warehousing Service Activity

Sr. No.	Description Of Goods	ITC HS Code
1	Plastic Tarpaulin	39269099/39232990
2	Hardware Items	83024190
3	PP Woven Laminated Coated	39269080



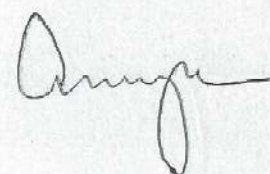
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4	Paints & Varnish	32099090
5	Solvents & Diluents	38140010
6	Colored Printing Ink	31251990
7	Varnish	32082090
8	Automobile Parts	87081010 to 87089900
9	Footwear	64021990
10	Calcium Carbonate	28365000
11	Zinc Ingots	79011100
12	Copper Prime Material	74071090
13	Tiles	69072300
14	Aluminum Foil	76071190
15	PPGI Coils	72107000
16	GI Coils	72104900
17	Stainless Steel Pipes	73049000, 73044100
18	Stainless Steel Coils & Sheets	72199013, 72199090
19	Trolley Bags	42021190
20	Dates	08041020
21	Walnuts	08023200
22	Pistachio	08025100
23	Almonds	08021100
24	Cashew nut	20081910
25	Raw Cashew with shell	08013100
26	Apples	08081000
27	Pears	08083000
28	Bleach Cream	33059090
29	Shampoo	33051090
30	House Hold Soap	34011941
31	Pocket Square	62159090
32	Chocolates	18069010
33	Engine Oils in Drums & Cans	27101980
34	Edible Oils in Drums & Cans	15119010, 15119020
35	Ready to eat foods	21069099
36	Milk powder	4022990, 04022920



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37	Coffee Beans	9012190
38	Green Teas	9022090, 09022020
39	Fruit Juices	20098990
40	Medicines	30049099
41	Precious Pipes	40091200, 40092200, 84559000
42	Medical Instruments	90189021, 90189022, 90185030,
43	Used Electronic items (100% export only )	85171290
44	New Tyres	40112010, 40111010
45	Ethyl Acetate	29153100
46	Butyl Acetate	29153300
47	Butyl Acrylate Monomer	29161210
48	Methyl Methacrylate	29161400
49	Styrene Monomer	29025000
50	Vinyl Acetate Monomer	29153200
51	Butyl Di glycol	29094300
52	Butyl Glycol	29094300
53	Ether Glycol	29093990
54	Mixed Xylene	27075000
55	Toluene	29023000
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61	N Propanol	29051210
62	Glycerin	29054500
63	Di Ethylene Glycol	29094900
64	Mono Ethylene Glycol	29093990
65	Poly Ethylene Glycol	29161400
66	Tri Ethylene Glycol	29053100
67	Acetic Acid	29152100



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68	DI Menthylo Formamide	29211110
69	Nonyl Phenol	29071300
70	Phenol 95% & 99%	29071110
71	Sulfuric Acid	28070010
72	Whitening Agent/ Bleaching Powder	34029099
73	Bitumen 60/70	27132000

The Approval Committee after due deliberation decided to approve the proposal for trading activity except Sr. No. 37, 56, 67 & 76 and warehousing service activity except Sr. No. 1, 3, 6, 43, 53, 64, 73 subject to standard terms and conditions. The approval is also subject to the additional condition that the applicant will strictly follow the norms of concerned State/Central Act for storage/handling of hazardous chemicals and the unit will undertake 100% export of the above trading items and should seek a prior approval of any additional items they intend to warehouse and submit KYC details of clients to the Office of the Development Commissioner before undertaking the authorised warehousing activity. Further, none of the items which are restricted or prohibited will be allowed to be traded/warehoused and any restrictions on import/export of any items will apply.

**AGENDA ITEM NO. 150.1.3**

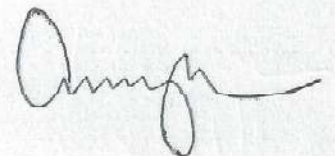
**Application for setting up of a unit in KASEZ namely M/s. Madhavpratha Warehousing & Services LLP, DBZ-N-184, GF, Ward 12-A, Opp. Gurudwara, Gandhidham – Kutch 370 201.**

A proposal was submitted by M/s. Madhavpratha Warehousing & Services LLP, Gandhidham for setting up a unit in Kandla SEZ for warehousing service activity at FTWZ developed by M/s Kandla Free Trade Warehousing Private Limited in KASEZ.

Shri Prakash Kaknani, authorised representative of the firm appeared before the Approval Committee and explained their proposal. Shri Kaknani stated that they want to set up warehousing service unit at FTWZ of KASEZ.

The Committee noted that the applicant has requested for warehousing service activity of following items: -

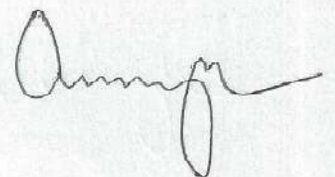
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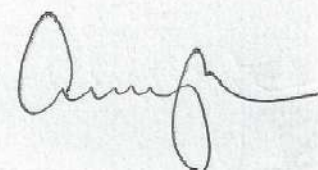
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71	Sulfuric Acid	28070010
72	Whitening Agent/ Bleaching Powder	34029099
73	Bitumen 60/70	27132000

The Approval Committee after due deliberation decided to approve the proposal for warehousing service activity except Sr. No. 1, 3, 6, 43, 53, 64, 73 subject to standard terms and conditions and also subject to additional condition that the applicant will strictly follow the norms of concerned State/Central Act for storage/handling of hazardous chemicals and the unit should seek a prior approval of any additional items they intend to warehouse and submit KYC details of clients to the Office of the Development Commissioner before undertaking the authorised warehousing activity. Further, none of the items which are restricted or prohibited will be allowed to be warehoused and any restrictions on import/export of any items will apply.

#### **150.2 REQUEST FOR BROADBANDING**

##### **AGENDA ITEM NO. 150.2.1**

##### **Request of M/s Hazel Mercantile Limited, KASEZ for Broad Banding of their LoA for inclusion of 64 trading items.**

Their proposal is for broad-banding of trading activity in their existing LoA for manufacturing activity.

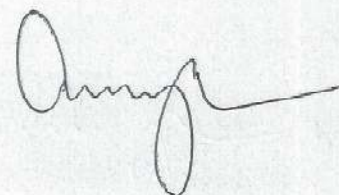
Shri Rushikant, Manager of the company appeared before the Approval Committee.

The Committee noted that Manager of the company could not produce the authority letter for appearing before the Committee and therefore Committee decided to defer the proposal till the next meeting.

##### **AGENDA ITEM NO. 150.2.2**

##### **Addition of new items in their LoA for Warehousing Service Activity- Request of M/s. Venith International Energy Solutions Private Limited, KASEZ.**

M/s. Venith International Energy Solutions Private Limited, KASEZ was granted LoA dated 16.10.2019 for warehousing service activity at FTWZ of KASEZ.



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Now the unit has requested for addition of following new items in their LoA for warehousing service activity: -

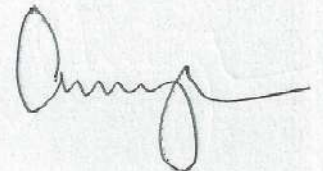
Sr. No.	Description Of Goods	ITC HS Code
1	Rough Marble	25151210
2	Rough Granite Blocks	25161100
3	Polished Marble Slabs	68022190
4	Polished Granite Slabs	68022390
5	Mosiac/Slate/Cube/Butches	68022110
6	Sandstone	25162000
7	Limestone Rocks	25152090
8	Onyx Marble	68159990
9	Basalt Tiles	69039020
10	Travertine & Alabaster	68029100
11	Alabaster	25152010
12	Granite Blocks/Tiles	68022310
13	Marble Blocks/Tiles	68022110
14	Paper (A4 Size)	48025890
15	Cashew nuts (in Shell)	08013100
16	Cashew Nuts (Kernell Whole)	08013220
17	Cashew Nuts (Kernell Broken)	08013210
18	Brazil Nuts (In Shell)	08012100
19	Almond Dried (In Shell)	08021100
20	Walnuts Dried (In Shell)	08023100

Shri Kiran Nair, authorised representative of the company appeared before the Approval Committee and explained their proposal.

The Approval Committee after due deliberation decided to approve addition of above items except Sr. No. 2, 6, 7 in their existing LoA for warehousing service activity and also subject to additional condition that the unit should seek a prior approval of any additional items they intend to warehouse and submit KYC details of clients to the Office of the Development Commissioner before undertaking the authorised warehousing activity.

**AGENDA ITEM NO. 150.2.3**

**Request for broad banding of Warehousing & Trading Activity in their existing Letter of Approval No. 8/18/84-FTZ dated 18.12.1984 (as**



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**amended) by M/s Baccarose Perfumes & Beauty Products Pvt. Ltd., KASEZ.**

The Committee observed that no representative from the unit came to present the proposal. However, the Committee noted that the unit is already undertaking manufacturing & trading activities under their existing LoA and such broad banding of manufacturing, trading & warehousing activities is susceptible to misuse and hence cannot be allowed. Therefore, the Committee after due deliberation directed the applicant to apply in the FTWZ for warehousing service activity and follow the procedures for setting up of new warehousing service activity in the FTWZ of KASEZ.

**AGENDA ITEM NO. 150.2.4**

**Broad-banding of additional items in Trading Activity – Request of M/s. Zest Marine Services Pvt. Ltd., KASEZ.**

M/s. Zest Marine Services Pvt. Ltd., KASEZ is an approved unit with LoA No. 016/2010-11 dated 11.08.2010 for trading activity.

Now the said unit has requested for broad-banding of following additional item in their authorised Trading Activity:

Sr. No.	Description Of Goods	ITC HS Code
1	Assorted Liquors	22082011 to 22089099

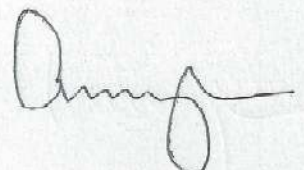
The Approval Committee after due deliberation decided to approve the broad-banding of trading activity of above item in their existing LoA subject to the condition that the same will be supplied to foreign bound vessels calling at Kandla Port & Mundra Port and also an Affidavit that no DTA sale of above item even if damaged or otherwise will be allowed and if the above item is found to be sold in DTA penal action will be initiated against them and will be liable for cancellation of the above approval of trading activity.

**150.3 MISCELLANEOUS ITEMS**

**AGENDA ITEM NO. 150.3.1**

**Intimation for change in the name of the unit and change in constitution from Proprietorship to Private Limited Company of M/s Royal Petrochem, KASEZ**

M/s Royal Petrochem, KASEZ is an approved unit for Manufacturing Activity of Automotive and Industrial lubricants, brake fluid, petroleum jelly, open gear compound/creosote oil, pour point depressants, coolants etc. vide LoA dated 12.12.2006, as amended.



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The said unit vide its letters dated 14.10.2019 and 23.10.2019 has intimated regarding change in the name of the unit and change in constitution from proprietorship to private limited company and submitted copy of Certificate of Incorporation dated 09.09.2019 of Ministry of Corporate Affairs, copy of PAN of newly formed company, copy of Memorandum of Association and Article of Association.

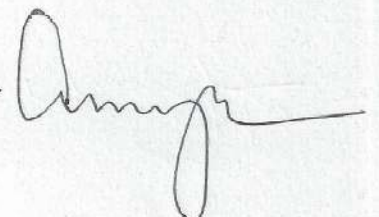
The unit has intimated that they wish to convert their Proprietorship firm to Private Limited Company and their company name would be changed from **"ROYAL PETROCHEM"** to **"ROYAL PETRO SPECIALITIES PRIVATE LIMITED"**.

The Committee noted Shri Hemant Shah was the Proprietor of the firm and after change in constitution from Proprietorship to Private Limited Company, Shri Hemant Shah and Smt. Shailja Shah (spouse of Shri Hemant Shah) will be the Directors of the newly formed company.

The Committee noted that Department of Commerce vide Instruction No. 89 dated 17.05.2018 has 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.

Therefore, the Approval Committee after due deliberation decided to approve and take on record the proposal of change in the name of the unit from **"ROYAL PETROCHEM"** to **"ROYAL PETRO SPECIALITIES PRIVATE LIMITED"** and change in constitution from proprietorship to private limited company as above subject to following conditions: -

1. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered unit entity.
2. Fulfillment 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,



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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. 150.3.2**

**Permission to warehouse goods on behalf of DTA client – Request of M/s. Commodities Trading (SEZ Warehousing Division), KASEZ.**

The Committee noted that M/s. Commodities Trading (SEZ Warehousing Division) requested for permission to warehouse goods on behalf of DTA client and submitted list of 7 items to be warehoused in KASEZ along with KYC of client.

The Committee after due deliberation decided to take on records the items to be warehoused by the above unit on behalf of DTA client for 100% export as submitted by the unit subject to the condition that none of the items which are restricted or prohibited will be allowed to be warehoused and any restrictions on import/export of any items will apply.

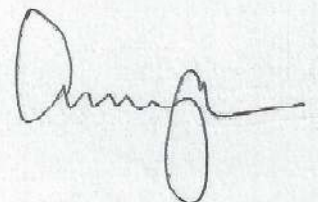
**TABLE AGENDA ITEM NO. 150.4.1**

**Broad-banding of additional items in Trading Activity – Request of M/s. Akshaya Marine Suppliers, KASEZ.**

M/s. Akshaya Marine Suppliers, KASEZ is an approved unit with LoA No. 02/2019-20 dated 16.05.2019 for trading activity.

Now the said unit has requested for broad-banding of 60 additional items in their Trading Activity.

The Committee noted that the applicant has requested for addition of large number of items in their existing LoA. As such, the Committee after due deliberations decided to defer their proposal with direction to DC office, KASEZ to get the list pruned with respect to the ship supplies made in Kandla and Mundra Port during the last one year and then put up before the Committee for further consideration.



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**TABLE AGENDA ITEM NO. 150.4.1**

**Permission to warehouse goods on behalf of Foreign client – Request of M/s. Kanishk Overseas Pvt. Ltd., KASEZ.**

The Committee enquired about the status of adjudication proceedings and payment of penalty imposed on the unit and whether the unit has paid the said penalty or not. The Committee deferred the unit's proposal and directed them to pay the Govt. Dues before coming up with any such proposal for item addition.

The meeting ended with vote of thanks of the chair.



**(Dr. Amiya Chandra)**  
Development Commissioner