

Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

Following were present:

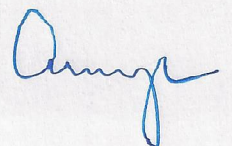
1. Shri. Dipak Zala : Deputy Development Commissioner, KASEZ.
2. Shri. Sanjay Kumar : Joint Commissioner of Income Tax, Gandhidham.
3. Shri. A. K. Moria : Assistant Commissioner, Customs, Kandla, Gandhidham-Representative of Commissioner of Customs Kandla.
4. Shri. Kanak P. Der : General Manager, DIC,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

Absentees:-

1. Director (Banking)
2. SDM
3. DGFT

Review/Confirmation of the minutes of last meeting (153rd UAC) of the Approval Committee: -

Minutes of the last meeting of Approval Committee was confirmed.



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

154.1 NEW UNIT APPLICATION

AGENDA ITEM NO. 154.1.1

Application for setting up of a unit in KASEZ namely M/s. Leaf Fibres Private Limited, H.No. 28, Flat No. 6, Block-A, C.C.Colony, New Delhi - 110007.

A proposal was submitted by M/s. Leaf Fibres Private Limited, New Delhi for setting up a unit in Kandla SEZ for manufacturing activity.

Shri Ritesh K. Patawari, Director of the company appeared before the Approval Committee and explained their proposal. Shri Ritesh stated that they intend to set up a manufacturing unit in KASEZ for Guthka, Khaini, Filter Tobacco, etc. He further stated that he is having experience of 16-17 years in this field and he has worked as Export Head in M/s. Kuber Group for 12 years and has also worked as Marketing Head (Exports) in M/s. Kamna Tobacco Pvt. Ltd., KASEZ and now they want to start their own business of manufacturing of Filter Tobacco, Guthka, etc.

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

Sl. No.	Manufacturing products	ITC-HS Code	Description of goods as per import/export policy
01.	Guthka	24039990	Other
02.	Khaini	24039910, 24039920	Chewing tobacco, Preparations containing Chewing tobacco
03.	Filter Tobacco	24039910, 24039930	Chewing tobacco, Jarda scented tobacco
04.	Spit Tobacco	24039910, 24039920, 24039930	Chewing tobacco, Preparations containing Chewing tobacco, Jarda scented tobacco
05.	Non Tobacco products with Nicotine	24039920, 24039990	Preparations containing Chewing tobacco, Other

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.

Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

AGENDA ITEM NO. 154.1.2

Application for setting up of a unit in KASEZ namely M/s. Energy Logistics having its registered office at Floor-I, 103-A, Plot-CS 2/300 B-Wing, Marina CHSL Mahapurush Mandir Marg, Gunpowder Lane, Mazgaon, Mumbai-400010.

A proposal was submitted by M/s. Energy Logistics, Mumbai for setting up a unit in Kandla SEZ for trading activity and warehousing activity.

Nobody appeared before the Committee to explain their proposal. Therefore, the Approval Committee decided to defer the proposal till next UAC meeting.

AGENDA ITEM NO. 154.1.3

Application for setting up of a unit in KASEZ namely M/s. Gulf Marine having its registered office at BBZ S 9-10, Railway Station Road, Main Market, Gandhidham-370201.

A proposal was submitted by M/s. Gulf Marine, Gandhidham for setting up a unit in Kandla SEZ for trading activity.

Shri Harpalsinh S. Jadeja, Partner of the firm before the Approval Committee and explained their proposal. Shri Jadeja stated that they were earlier in the business of trading of liquor in the name of M/s. North Star which have been surrendered 8-9 years ago. Now, they intend to set up trading unit for all sorts of Liquor. He further submitted the details of their financial strength.

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

Sr. No.	Trading Goods	ITC-HS Code
01.	All sorts of Liquor	2208

The Approval Committee after due deliberation decided to approve the proposal of trading activity of above items subject to standard terms and conditions. The above permission is also subject to 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 any traded goods even if damaged or otherwise will be allowed and if the traded goods are 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.

Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

AGENDA ITEM NO. 154.1.4

Application for setting up of a unit in KASEZ namely M/s. B.V.C. Logistics Pvt. Ltd. having its head office at 1102, Building No. 11, Solitaire Corporate Park, Chakala, Andheri (East), Mumbai-400 093.

A proposal was submitted by M/s. B.V.C. Logistics Pvt. Ltd., Mumbai 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 Rajesh Neelakanta, ED & CEO of the company appeared before the Approval Committee and explained their proposal. Shri Neelakanta stated that they have submitted required details as discussed in the earlier UAC meeting.

The Committee noted that though the applicant has submitted AVA certificate and detailed layout plan, however, they have not submitted authorised agency agreement.

Therefore, the Committee after due deliberation decided to defer the proposal as the applicant did not submitted agreement with the foreign supplier and authorised agency/client in India. Mr. Rajesh, Director stated that they will like to come up once they have got agreement with foreign client and Indian authorised buyers (Banks, etc.).

154.2 REQUEST FOR BROADBANDING

AGENDA ITEM NO. 154.2.1

Request of M/s. Pruthvi Lubricants Pvt. Ltd., KASEZ for Broad-banding of Trading activity in their existing LoA for Manufacturing activity.

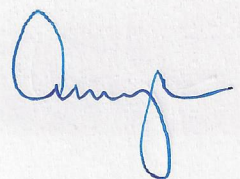
M/s Pruthvi Lubricants Pvt. Ltd., KASEZ is an approved unit for manufacturing of Lubricating Oils & Greases and Autocare Products - Hydraulic Brake Fluid & Antifreeze Coolant.

Now the said unit has requested for broad-banding of their LoA for trading activity of 18 items.

Shri Uday Shah, Director of the company appeared before the Approval Committee and explained their proposal.

The Committee noted that the applicant has not started their original activity of manufacturing.

The Approval Committee after due deliberation decided to defer the proposal with the direction to the unit to start their manufacturing activity



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

in KASEZ and then come for broad-banding of additional trading activity in their existing LoA.

AGENDA ITEM NO. 154.2.2

Request of M/s. R. R. Exports, Shed No. 64, Sector - I, KASEZ for Broad-banding of one new item into their Manufacturing activity.

M/s R. R. Exports, KASEZ is an approved unit for manufacturing of Pan Masala, Zarda, Chewing Tobacco, Khaini and Pan Masala Containing Tobacco, Zarda (Gutkha), Shessa Tobacco.

Now the unit has requested for broad-banding of additional item viz. Perfumery Compound (ITC HS 33021090) in their manufacturing activity in their existing LoA.

Shri Rajnish Bajaj, Partner of the firm appeared before the Approval Committee and explained their proposal.

Shri Bajaj stated that they propose to include Perfumery Compound in their manufacturing activity and all the materials proposed will be procured from domestic source. He further stated that they have export orders in hand.

The Approval Committee after due deliberation decided to approve the broad-banding of manufacturing activity of above item in their existing LoA subject to the condition that the raw materials for the said item will be procured from domestic market only and no DTA sale of manufactured item will be allowed.

AGENDA ITEM NO. 154.2.3

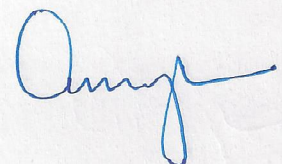
Broad banding of Manufacturing Activity (Addition of one new product in unit's LoA) - Request of M/s. Unique Tobacco Products, KASEZ.

M/s. Unique Tobacco Products, KASEZ is an approved unit for manufacturing activity.

Now the unit has requested for broad-banding of additional item viz. Qiwam - ITC HS 24039990 (to be manufactured from Raw Tobacco Paste & Edible Flavoured Perfume) in their manufacturing activity in their existing LoA.

Shri Sanjeev Sharma, authorised representative 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 manufacturing activity of above item in their existing LoA



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

subject to the condition that the raw materials for the said item will be procured from domestic market only and no DTA sale of the manufactured item will be allowed.

AGENDA ITEM NO. 154.2.4

Broad banding of Manufacturing Activity (Addition of 05 new products in unit's LoA) – Request of M/s. BVH Manufacturing India Pvt. Ltd., KASEZ.

M/s. BVH Manufacturing India Pvt. Ltd., KASEZ is an approved unit for manufacturing activity.

Now the unit has requested for broad-banding of their LoA for manufacturing activity of following items for export: -

Sr. No.	Description Of Goods	ITC HS Code	Description of goods as per DGFT Import Policy (website)
1	Other Garments, Other	62114990	Track suits, ski suits and swimwear; other garments swimwear: Of other textile materials: Other
2	Other furnishing articles, Other	63049190	Other furnishing articles, excluding those of heading 9404 Other: Knitted or crocheted: Other
3	Parts of Footwear, Other	64061090	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof uppers and parts thereof other than stiffeners: Other
4	Hats & other headgear, Other	65050090	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed: Other
5	Handbags, Other	42022290	Hand-bags, whether or not with shoulder strap, including those without handle with outer surface of sheeting of plastics or of textile materials: ”; Other

Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

Shri Rajesh Rajpurohit, Director of the company appeared before the Approval Committee and explained their proposal.

The Approval Committee after due deliberation decided to approve the broad-banding of manufacturing activity of above items in their existing LoA subject to unit furnishing an agreement between them and the worn clothing units (from whom they will procure raw materials) stating that the sale will not be considered towards the fulfilment of seller's (worn clothing units) export obligations. Further, store return garments shall not be utilized for manufacturing of the above broad-banded items and nothing will be taken out in DTA area.

154.3 MISCELLANEOUS ITEMS

AGENDA ITEM NO. 154.3.1

Request of M/s. Jyoti Industries for renewal of their LOA for Manufacturing activity.

M/s. Jyoti Industries was an approved unit for manufacturing activity of Aluminium caps for bottles & aluminium containers, Plastic inserts for aluminium caps, Plastic caps for bottles and Plastic formed items vide Letter of Approval F.No. KASEZ/IA/032/2005-06 dated 26/27.12.2005.

Ms. Mittal Dedhia, authorised representative of the firm appeared before the Approval Committee and explained their proposal.

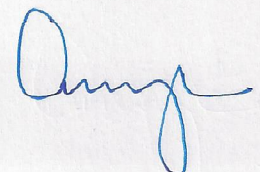
Ms. Mittal Dedhia explained the proposal of the unit to the Committee. The Committee noted that the LoA of the unit was valid upto 30.10.2013 and due to death of two active partners (family members) of the firm, they could not pay attention to their business in KASEZ. As the block period of 2013-18 has already been expired, the Approval Committee after due deliberation decided to approve the renewal of their LoA for manufacturing activity for the block period 2018-23 subject to payment of outstanding rental dues and user charges before starting their authorised activity.

AGENDA ITEM NO. 154.3.2

Intimation of change in Partnership deed of M/s Om Aromatic Solvents, KASEZ.

M/s Om Aromatic Solvents, KASEZ is an approved unit for trading activity for 13 items of Chemicals and Solvents in Kandla Special Economic Zone vide Letter of Approval No. KASEZ/IA/07/2018-19/5812 dated 21.08.2018, as amended.

Now the said unit has intimated regarding change in partners of the firm wherein Shri. Rajesh S. Maheshwari has retired from the firm and Shri



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

Subodhchandra M. Oza, father of Shri Ankit S. Oza has been inducted in the firm w.e.f. 04.12.2019.

The Committee noted that before admission and retirement of partners from Partnership firm, the details of partners along with their profit and loss ratio as per Partnership deed dated 24.08.2017 were as under:-

Sl.No.	Name of Partners	profit and loss ratio
01.	Shri Rajesh S. Maheshwari	10%
02.	Shri Ankit S. Oza	90%

After admission and retirement of partner as per partnership deed dated 04.12.2019, the details of partners along with their profit and loss ratio are as under:-

Sl. No.	Name of Partners	profit and loss ratio
01.	Shri. Ankit S. Oza	98%
02.	Shri Subodhchandra M. Oza	02%

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 that the change in share in profit/loss of the firm is 10%. Therefore, the Approval Committee after due deliberation decided to approve and take on record the proposal of change in profit/loss sharing ratio of the firm as above 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.

Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

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. 154.3.3

Intimation of change in Partnership deed of M/s. R. R. Exports, KASEZ.

M/s R. R. Exports, KASEZ is an approved unit for manufacturing of Pan Masala, Zarda, Chewing Tobacco, Khaini and Pan Masala Containing Tobacco, Zarda (Gutkha), Shessa Tobacco in Kandla Special Economic Zone, Gandhidham vide LoA No. KASEZ/IA/04/2019-20 dated 13.06.2019.

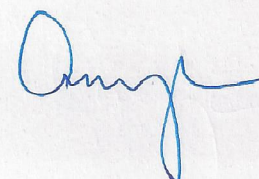
Now the said unit has intimated regarding change in partners of the firm wherein two new Partners Shri. Ajay Kumar Jain and Shri Jagdishprasad M. Joshi have joined w.e.f. 05.03.2020.

The Committee noted that before admission of partners in the Partnership firm, the details of partners along with their profit and loss ratio were as under:-

Sl.No.	Name of Partners	profit and loss ratio
01.	Shri Raj Kumar Gadodia	50%
02.	Shri Rajnish Kumar Bajaj	50%

After admission of partners as per partnership deed dated 05.03.2020, the details of partners along with their profit and loss ratio are as under:-

Sl. No.	Name of Partners	profit and loss ratio
01.	Shri Raj Kumar Gadodia, Working Partner	34%
02.	Shri Rajnish Kumar Bajaj, Working Partner	33%
03.	Shri Ajay Kumar Jain, Working Partner	18%
04.	Shri Jagdishprasad M. Joshi, Non Working/Financial Partner	15%



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

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.

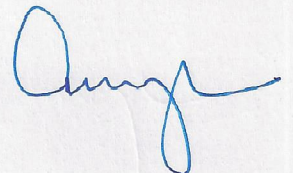
The Committee further noted that the change in share in profit/loss of the firm is to the extent of 33%. Therefore, the Approval Committee after due deliberation decided to approve and take on record the proposal of change in profit/loss sharing ratio of the firm as above subject to following conditions:

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. 154.3.4

Intimation for change in Director of M/s Schmetz India Pvt. Ltd., KASEZ

M/s Schmetz India Pvt. Ld., KASEZ is an approved unit for manufacturing of Industrial Sewing Machine Needles, Household Sewing Machine Needles, special purpose needles like felting tufting etc. in Kandla



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

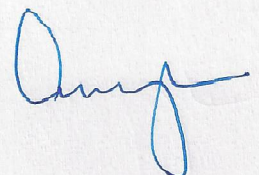
Special Economic Zone, Gandhidham vide LoA No. KASEZ/IA/1656/96/11808 dated 24.02.1997, as amended.

Now the said unit has intimated regarding change in Directors of the Company wherein one Director Mr. Anton Josef Reinfelder has resigned from the Board of Directors and Mr. Bengt Ola Johansson has joined as New Director and submitted copy of Form DIR-12 regarding resignation of one Director and incoming one Director.

The Committee noted that the Ferd Schmetz GmbH continues to be 100% shareholder and neither outgoing nor incoming Directors hold any share in the company and further 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.

Therefore, the Approval Committee after due deliberation decided to approve and take on record the proposal of 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. 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, 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.



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

7. The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.

AGENDA ITEM NO. 154.3.5

Intimation for change in Directors of M/s Star Shine Clothing Pvt. Ltd, KASEZ

M/s Star Shine Clothing Pvt. Ltd., KASEZ is an approved unit for manufacturing activity vide LoA No. KASEZ/IA/036/2004-05/Vol.I dated 14.09.2006, as amended.

Now the said unit has intimated regarding change of directors and shareholding pattern of the company.

The Committee noted that before the cessation and appointment of new directors, they had following share holding pattern and Directors on Board:

Sl. No.	Name of the directors	Total No. of shares
1.	Mr. Shafique Nasibullah Khan	5000
2.	Mr. Tuffil Ahmed Khan	5000
	TOTAL	10000

After appointment of two new directors in 2006, the total no of shares of the company and Directors on Board was as below:

Sl. No.	Name of the directors	Total No. of shares
1.	Mr. Rajminder Singh Johal	8000
2.	Mr. Zorrawar Johal	2000
	TOTAL	10000

Now, after change in directors of the company and re-allotment of shares in 2012, the shareholding pattern and Directors of the company is as under:

Sl. No.	Name of the directors	Total No. of shares
1.	Mr. Rajminder Singh Johal	115200
2.	Mrs. Kirandeep Johal	52000
	TOTAL	167200

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.

Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

Therefore, the Approval Committee after due deliberation decided to approve and take on record the proposal of change in shareholding pattern and Directors of the 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. 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.

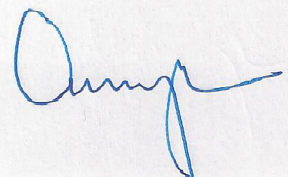
AGENDA ITEM NO. 154.3.6

Intimation for change in Directors of M/s U.S. Clothing (India) Pvt. Ltd, KASEZ

M/s U.S. Clothing (India) Pvt. Ltd. is an approved unit for manufacturing activity vide LoA No. KASEZ/IA/1865/2001/2128 dt. 31-12-2001, as amended.

Now the said unit has intimated regarding change of directors and shareholding pattern of the company.

The unit informed that their two directors i.e. 1) Mr Gurvinder Singh Toor & 2) Mrs. Nasimbanu Bhalwani have resigned from the post of director and Mr Yasin Haji Karim Talu joined the unit as an additional director and submitted copies of form DIR-12. Now after change of directors (1) Mr Hanif



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

Salehmohammad Talu (2) Mr Mohamedhusen Mohamed Hanif Talu & (3) Mr Yasin Hazi Karim Talu will continue as directors of the unit.

The Committee noted that before change in the Directors, the total no of shares of the company was as below:

Sl. No.	Name of the shareholders	Shareholding pattern
1.	Shri Jaswant Singh Rangoola	0.0049%
2.	Smt Harsanjam Kaur Rangoola	0.045%
3.	Shri Ajit Singh Rangoola	0.500%
4.	Smt. Naseem Banu Bhalwani	49.75%
5.	Shri Gurvinder Toor	0.0001%
6.	Shri Hanif Salehmohammad Talu	49.700%
	TOTAL	100

Now, after change in directors of the company the shareholding pattern of the company is as under:

Sl. No.	Name of the shareholders	Shareholding pattern
1.	Smt Harsanjam Kaur Rangoola	0.0450%
2.	Smt. Naseem Banu Bhalwani	49.7500%
3.	Shri Gurvinder Toor	0.0001%
4.	Shri Hanif Salehmohammad Talu	50.2049%
	TOTAL	100

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.

Therefore, the Approval Committee after due deliberation decided to approve and take on record the proposal of change in shareholding pattern and Directors of the 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. 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.

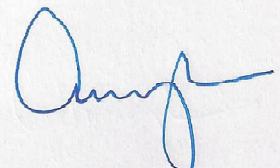
AGENDA ITEM NO. 154.3.7

Permission to warehouse goods on behalf of DTA & Foreign clients - 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 3 items to be warehoused in KASEZ along with KYC of clients.

Description Of Goods	ITC HS Code	Description of goods as per DGFT Import Policy (website)
Aluminium Ingots	76012010/ 76011010	Unwrought Aluminium Aluminium Alloys/Aluminium, not alloyed Ingots
Copper Cathode	.74031100	Cathodes and sections of cathodes
Bitumen	27132000	Petroleum Bitumen

The Committee, after due deliberation, decided to take on records the items to be warehoused by the above unit on behalf of DTA client 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. Further, the items will be subjected to the Policy Conditions specified in DGFT's ITC HS Code wherever applicable.



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

AGENDA ITEM NO. 154.3.8

Clarification in respect of Warehousing units of KASEZ – Request of M/s. International Warehousing & Trading, KASEZ.

M/s. International Warehousing & Trading, KASEZ vide letter dated 25.02.2020 has submitted a request seeking clarification in respect of warehousing units.

The Committee noted that the issue of warehousing units was discussed in the 152nd UAC meeting held on 10.01.2020 wherein it was decided that there will be no change in the warehousing LoAs and the same shall be renewed at the time of their renewal with original conditions.

The Committee deliberated on the issue and also took legal opinion of Advocate Shri Chiranjeev Tandon so as to enable the Committee to decide the matter.

The Legal Opinion of Shri Tandon is as under: -

Milak Warehouse, Harish Processors Private Limited, Vishwas Enterprises and International Warehousing and Trading have filed their respective applications to allow them to store worn and used cloths into their warehouses. All applicants have stated that their original letter of approval/permission had no condition restricting them to store worn and used clothing. Further, they have stated that during renewal additional conditions were imposed in LOA thereby restricting them to store used and worn clothing into their warehouse. Accordingly, all applicant warehousing units have requested to allow them to store used and worn clothing in their warehouses.

The LOA of respective warehousing units were renewed recently as under:

Sl. No.	Name of warehousing unit	Date of last Renewal of LOA
1.	International Warehousing and Trading	June 08, 2016
2.	Milak Warehouse	August 22, 2016
3.	Harish Processors Private Limited	October 26, 2018
4.	Vishwas Enterprises	August 7, 2018

In view of the above, LOAs of the applicants were recently renewed and during the time of renewal no such request was made by the warehousing units. Further, in absence of any provision under Section 14 and 15 of the SEZ Act, 2005 read with Rule 19 of the SEZ Rules,

2006 in respect to amendment of terms and conditions of existing LOA, the UAC cannot amend/alter terms and conditions of the LOAs already in force. Accordingly, in absence of any legal provision, terms and conditions of the existing LOA cannot be amended. It is worth to mention here that only during the time of renewal, the terms and conditions of the LOA can be amended. As on date since LOA of all the applicant warehousing units was renewed recently and are already in force, therefore request made by the warehousing units cannot be accepted at this stage.

The Approval Committee after due deliberation decided that the request of the unit cannot be acceded to and rejected their request.

AGENDA ITEM NO. 154.3.9

Clarification in respect of Warehousing units of KASEZ – Request of M/s. Vishwas Enterprises, KASEZ.

The Committee observed that the decision taken as recorded in 154.3.8 above holds good here also.

AGENDA ITEM NO. 154.3.10

Clarification in respect of Warehousing units of KASEZ – Request of M/s. Harish Processors Pvt. Ltd., KASEZ.

The Committee observed that the decision taken as recorded in 154.3.8 above holds good here also.

AGENDA ITEM NO. 154.3.11

Clarification in respect of Warehousing units of KASEZ – Request of M/s. Milak Warehouse, KASEZ.

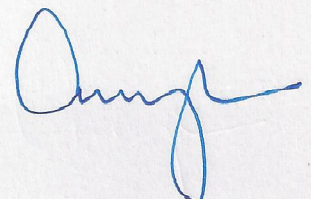
The Committee observed that the decision taken as recorded in 154.3.8 above holds good here also.

TABLE AGENDA ITEM NO. 154.4.1

Request for broad banding of Warehousing Service Activity & addition of items in Manufacturing & Trading activity – Request of M/s. Vasudhapro Nourishing Meal Pvt. Ltd., KASEZ.

M/s. Vasudhapro Nourishing Meal Pvt. Ltd., KASEZ is an approved unit with LoA No. 24/2019-20 dated 06.03.2020 for Manufacturing & Trading activity.

Now the said unit has requested for broad-banding of their LoA for warehousing, manufacturing and trading activity.



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

Shri Tarin Garg, Director of the company appeared before the Approval Committee and explained their proposal.

The Committee noted that the applicant has not started their original activity of manufacturing and trading activity.

The Approval Committee after due deliberation decided to defer the proposal with the direction to the unit to first start their manufacturing and trading activity in KASEZ and then come with the request for broad-banding of additional warehousing, manufacturing and trading activity in their existing LoA.

TABLE AGENDA ITEM NO. 154.4.2

Permission to warehouse goods on behalf of DTA client – Request of M/s. MGA & Associates (Unit-II), KASEZ.

The Committee noted that M/s. MGA & Associates (Unit-II) requested for permission to warehouse goods on behalf of DTA client and submitted list of 10 items to be warehoused in KASEZ along with KYC of clients.

Sr. No.	Description Of Goods	ITC HS Code	Description of goods as per DGFT Import Policy (website)
1	Fabric Cotton	52082990	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2 Other fabrics: Other
2	Poly Cotton	54075290	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404 Dyed: Other
3	Polypropylene	39202020	Other plates, sheets, film, foil and strip, of plastics, non-cellular and notreinforced, laminated, supported orsimilarly combined with other materials of polymers of propylene: Flexible, plain
4	Bed Sheet	63041940	Bed sheets and bed covers of cotton, handloom
5	Pillow Cover	63049280	Cushion covers
6	Bath Mats	57050042	Mats and mattings including bath mats, where cotton predominates by weight, of handloom, cotton rugs of handloom
7	Bath Robes	62089210	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles Of man-made fibres: Dressing gowns and bathrobes
8	Carpet Machine Made Wool	57050090	Carpets, carpeting, rugs, mats and mattings: Other

Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

9	Hand Knitted Carpet Wool	57019090	Carpets and other textile floor coverings, knotted, whether or not made up Of other textile materials: Other
10	Hand Knitted Carpet Silk	57031010	Carpets and other textile floor coverings, tufted, whether or not made up Of wool or fine animal hair: Carpets

The Committee after due deliberation decided to take on records the items to be warehoused by the above unit on behalf of DTA client except Polypropylene (at Sr. No. 3 of above table) 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. Further, the items will be subjected to the Policy Conditions specified in DGFT's ITC HS Code wherever applicable.

TABLE AGENDA ITEM NO. 154.4.3

Rectification in the proposal of M/s Exim Warehousing, KASEZ - Approved in 145th UAC meeting.

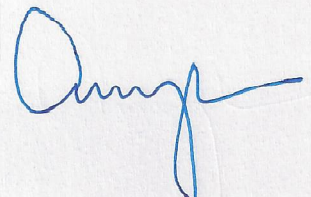
M/s. Exim Warehousing, KASEZ is an approved unit for Warehousing & Service Activity & Manufacturing Services Activity vide Letter of Approval No. KASEZ/IA/35/2009-10 dated 22.03.2010, as amended under Rule 18(5) and 18(6) of SEZ Rules, 2006.

The Committee noted that their proposal for import of second hand goods (used electric & electronic assemblies) for the purpose of repair & refurbishing/re-conditioning or re-engineering under Rule 18(6) of SEZ Rules, 2006 was approved in the 145th Unit Approval Committee (UAC) meeting. The above proposal was approved subject to strict compliance of Rule 18(6) of SEZ Rules, 2006.

The Committee further noted that the unit had approached DC (Customs), KASEZ for permission to remove imported second hand goods (used electric & electronic assemblies) for the purpose of repair & refurbishing/re-conditioning or re-engineering on job-work basis to M/s. E-Waste Solutions, Faridabad. The DC (Customs), KASEZ vide letter dated 06.02.2020 issued from F. No.: KASEZ/Cus/43/Exim/19-20 has permitted such removal subject to rectification of the proposal submitted by the party in the UAC meeting.

Shri Ajay Godara, Partner of the firm appeared before the Approval Committee and explained their proposal.

The Committee after due deliberation decided to refer the matter back to DC (Customs), KASEZ for taking a decision in terms of LoA granted to the



Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

unit and subject to strict compliance of Customs Act, 1962 and SEZ Act and SEZ Rules, as it was essentially a customs related issue.

TABLE AGENDA ITEM NO. 154.4.5

Permission to warehouse goods on behalf of DTA client – Request of M/s. Unicorn Multimode Logistics, KASEZ.

M/s. Unicorn Multimode Logistics, KASEZ is an approved unit with LoA No. 23/2019-20 dated 28.02.2020 for warehousing service activity.

Now the said unit has requested for permission to warehouse goods on behalf of DTA client.

Shri Goda Prabhakar, Proprietor of the firm appeared before the Approval Committee and explained their proposal.

The Committee noted that the applicant has not started their warehousing service activity originally approved in their LoA.

The Approval Committee after due deliberation decided to defer the proposal with the direction to the unit to first start their warehousing service activity originally approved and then come with such request for broad-banding.

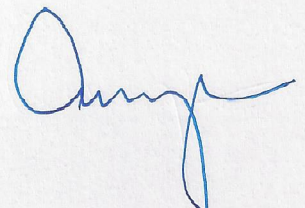
TABLE AGENDA ITEM NO. 154.4.5

Application for setting up of a unit in KASEZ namely M/s. Tokyo Plast International Limited (Unit-II) having its registered office at Plot No. 363/1 (1,2, 3), Shree Ganesh Industrial Estate, Kachigaum Road, Daman (UT), Daman & Diu.

A proposal was submitted by M/s. Tokyo Plast International Limited, Daman for setting up a unit in Kandla SEZ for manufacturing activity (Unit-II).

Shri Haresh Shah, Director and Shri Arun Hajare, Plant Head of the company appeared before the Approval Committee and explained their proposal. Shri Shah stated that they are already in KASEZ since last 11 years and now they intend to set up a new unit as Unit-II in KASEZ for manufacturing of Thermoware Water Jugs (Coolers) and Ice Boxes. He further stated that exports of their Group company is more than Rs. 300 crores and exports from their KASEZ unit is about Rs. 30-35 crores.

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



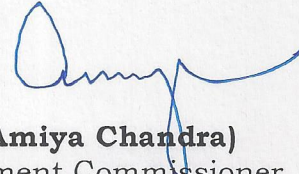
Minutes of the 154th Unit Approval Committee Meeting of Kandla SEZ held on 12.03.2020 at 11:30 hrs. under the Chairmanship of Dr. Amiya Chandra, Development Commissioner, Kandla Special Economic Zone.

Manufacturing Activity

Sr. No.	Item	ITC-HS Code	Description of goods as per import/export policy
01.	Thermoware Water Jugs (Coolers)	39231030	Insulated ware
02.	Ice Chest	39231030	Insulated ware

The Approval Committee after due deliberation approved the proposal subject to standard terms and conditions.

The meeting ended with vote of thanks of the chair.



(Dr. Amiya Chandra)
Development Commissioner