



Government of India
Ministry of Commerce & Industry
Department of Commerce
Office of the Development Commissioner
Indore Special Economic Zone
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F. No. D-3/ISEZ/2006-07/1554

Dated: 10.02.2023

OFFICE – MEMORANDUM

Sub: Ninth Meeting (2022-23 series) of the Approval Committee for Indore SEZ to be held on 15.02.2023 at 3:00 p.m. – Reg.

The undersigned is directed to inform you that the Ninth Meeting (2022-23 series) of the Approval Committee constituted by the Govt. of India vide Notification dated 07.02.2007 has been scheduled to be held in this office at 3:00 p.m. on 15.02.2023 under the chairmanship of the Development Commissioner, Indore SEZ. Agenda Item(s) for the same are enclosed as Annxure A.

2. You are requested to kindly make it convenient to attend the meeting.

(Ravi Chhangani)

**Asstt. Development Commissioner
For Development Commissioner**

To

1. The Commissioner, Indore Division, Moti Bungalow, Indore (**Member representing Govt. of Madhya Pradesh**) or his nominee of suitable seniority.
2. The Managing Director, MPIDC, CedmapBhawan, 16-A, Jail Road, Arera Hills Bhopal (**Member representing Govt. of Madhya Pradesh**) or his nominee of suitable seniority.
3. The Commissioner, Customs, Office of the Commissioner of Customs, B-Zone, Business Space, 3rd Floor, 12/27 & 12/28 Village Pipliakumar, Nipania, Indore-452010 (M.P.) (**Member representing Deptt. of Revenue, Govt. of India**) or his nominee of suitable seniority.
4. The Commissioner of Income Tax (CIT-I), Office of the Chief Commissioner of Income Tax, AayakarBhawanAnnexe, Opp. White Church, Indore-1 (**Member representing Deptt. of Revenue, Govt. of India**) or his nominee of suitable seniority.
5. The Jt. Director General of Foreign Trade, NirmanSadan, Arera Hills, Hoshangabad Road, Bhopal (**Member**) or his nominee.

6. The Executive Director, MPIDC Regional Office, 1st Floor, Atulya IT Park, Near Crystal IT Park, Khandwa Road, Indore or his representative (**Special Invitee**).
7. The Dy. Secretary to the Govt. of India, Ministry of Commerce & Industry, Deptt. of Commerce, SEZ, Vanijya Bhawan, New Delhi (**Member**) or his nominee.
8. The Dy. Secretary (IF-1), Ministry of Finance, Department of Financial Services, Jeevan Deep Building, Parliament Street, New Delhi (**Member**) or his nominee.
9. The Specified Officer, Indore SEZ (**Special Invitee**).

(Copy for information to concerned units without annexure)

INDORE SPECIAL ECONOMIC ZONE**AGENDA FOR THE NINTH MEETING OF UNIT APPROVAL COMMITTEE
(2022-23 series) TO BE HELD AT 3:00 p.m. ON 15.02.2023**

Venue: Office of the Development Commissioner, Indore SEZ
207,2nd Floor, Atulya IT Park, Near Crystal IT Park, Khandwa
Road, Indore

Time: 3:00 p.m.

ITEM NO - 1

Ratification of the Minutes of the Eighth Meeting (2022-23 series) held on 27.12.2022 as at Appendix 'X'.

ITEM NO - 2**PROPOSAL RELATED TO EXISTING UNIT(S)**

PROPOSAL NO. 2(i): M/s Devshri Impex Pvt. Ltd.

<u>COMPANY/UNIT PROFILE</u>	
Name and address, telephone/fax/email id	M/s Devshri Impex Pvt. Ltd. Address: Plot No. P-21, SEZ Phase II, Sector 3, Pithampur, Distt. Dhar
Issue	<p>Request for addition of items for the purpose of trading submitted by M/s Devshri Impex Pvt. Ltd. – LoA No. C-82/ISEZ/Proj./2012-13/729 dated 04.09.2012 – Broad-banding of LoA – Ratification of the permission granted to the unit in view of the decision of UAC:-</p> <p>M/s Devshri Impex Pvt. Ltd. had requested for addition of various items for the purpose of trading in its LoA No. C-82/ISEZ/Proj./2012-13/729 dated 04.09.2012. The proposal of the unit was approved by the Approval Committee in its Fifth meeting (2022-23 series) held on 27.12.2022. The minutes of the meeting are reiterated below:</p> <p><i>“Approved. The Committee deliberate in detail on the contents of the Agenda. The Committee noted that as per the decision taken in its Fourth meeting (2022-23 series) held on 19.07.2022, the Specified Officer has examined the proposal of the unit and has informed that the unit has revised its proposal for trading activities and has now requested for trading of the following items</i></p>

within the SEZ, viz. (i) Primary, Secondary and Tertiary Pharmaceuticals Packaging and its raw material like mono cartons, Poly liner, Aluminum foil, PVC foil etc.; and (ii) Pharmaceuticals Active Pharma Ingredients, Bulk Drugs, Excipients & Pharma Chemicals, Coating materials, Regents and disinfectants.

The unit has also submitted a CA certified project report in support of their revised proposal. As regards, the transaction in foreign currency, the unit has informed that they will propose to the purchasing units in SEZ to make payments in the unit's foreign currency account from their foreign currency account and that the unit will positively adhere with the prevailing SEZ Act and Rules. The unit has also stated that in case of procurements from DTA, the payments would be done to the DTA supplier as per the provisions of SEZ rules and guidelines and the unit would ascertain to achieve positive NFE as per the undertaking given by them at the time of change of entrepreneurship. The unit has also assured to open foreign currency account and has submitted a duly notarized undertaking ensuring that the traded goods will not contain any harmful / radioactive material / restricted / prohibited scrap / material etc. The Specified Officer has therefore submitted that the above proposal of the unit may be accepted if approved.

Accordingly, after deliberations, the Committee approved the request of the unit for trading of the above items, as requested, in terms of the provisions of Rule 76 of SEZ Rules, 2006 read with clause (z) of section 2 of SEZ Act, 2005. The unit would maintain the requisite records as per the provisions of SEZ Act, 2005 and SEZ Rules, 2006, as amended, made there under and abide by the applicable Rule provisions and Instructions issued by the Department of Commerce with respect to the trading activities."

In terms of the decision of the Committee, before granting the requisite permission, the unit was advised to submit the list of items including drug items to be traded along with their ITC(HS) Code and undertaking(s) that the items are not banned/prohibited/restricted and do not fall in the SCOMET category. Upon submission of the requisite details along with copy of whole sale drug license dated 04.04.2022 in Form 20-E permission for broad-banding of LoA was accorded to the unit in addition of new items of trading in the LoA with applicable conditions. The permission accorded is placed before the Committee for information and ratification.

Decision required from UAC

DECISION OF THE UAC

PROPOSAL NO. 2(ii):M/s Anjum Aromatics

<u>COMPANY/UNIT PROFILE</u>	
(a)Name and address, telephone/fax/email id	M/s Anjum Aromatics Address: Plot No. F-16, Indore SEZ Phase I, Sector 3, Pithampur, Distt. Dhar
(b) Issue	<p>Request for import of Sandalwood (Santalum Album – ITC HS 44039922) of qty. 10,000 kg. from Indonesia:-</p> <p>M/s Anjum Aromatics is holding LoA No. C-101/ISEZ/Proj./2015-16/1617 dated 05.02.2017, as amended, for “Manufacturing of (i) Sandalwood oil (ITC(HS)-33012937); (ii) Sandalwood powder, sandal wood gully chips, sandalwood chillan shavings, sandalwood cut pieces (ITC(HS)-12119050); (iii) Essential oils (under chapter heading 3301); (iv) Sandaliya (ITC(HS)-33030040); (v) Attar sandal (ITC(HS)-33019031); (vi) Perfume compounds (ITC(HS)-33030050/33030060); and (vii) Bakhour (ITC(HS)-33074100)”. The Unit is operational on plot No. F-16, SEZ Phase I, Pithampur.</p> <p>The Unit had applied for import of Sandalwood (Santalum Album) (ITC (HS) 44039922), a restricted item, of qty. 10,000 kg. from Indonesia for manufacture of sandalwood oil/chips/powder etc. approved in their LoA for export. In view of the Unit’s request, the application was forwarded to DGFT HQ as per provisions and comments in the matter were also sent to MoEF upon their request. The request of the unit has been pending for long.</p> <p>The Department of Commerce vide letter No. K-43019(11)/8/2022-SEZ dated 27.12.2022 has advised this office that the request of the Unit may be examined in terms of Rule 27 of the SEZ Rules, 2006 and necessary action may be taken accordingly. The DoC has enclosed an email dated 24.12.2022 of the Unit along with a copy of DGFT O.M. dated 20.05.2022.</p> <p>The DGFT in its aforesaid O.M. has stated that MoEF&CC (Survey and Utilization Division) vide their O.M. dated 20.04.2022 has informed that the firm is situated in SEZ, and the application of the firm may be examined as per the existing SEZ rules and in consultation with BoA under DoC.</p> <p>The unit therefore submitted the captioned request vide letter dated 20.01.2022 duly enclosing the above DoC letter and has requested to allow them to import the requisite quantum of Sandalwood for manufacturing the items permitted under authorized operations for export. The unit has undertaken that</p>

neither the raw material nor finished product nor by-products of Sandalwood will be cleared in DTA and that all the products will be exported directly or through other SEZ unit as per the provisions of SEZ Act and rules.

The issue at hand here is that M/s Anjum Aromatics has requested for import of Sandalwood (Santalum Album) (ITC (HS) 44039922), a restricted item, of qty. 10,000 kg. from Indonesia for manufacture of sandalwood oil/chips/powder etc. approved in their LoA for export.

The import policy for the imported item Santalum Album under ITC(HS) code 44039922 is restricted and subject to Policy condition 2 of Chapter, i.e. Import of Sandalwood (Exim Code No. 44039922) will be restricted and subject to an import authorization issued in consultation with MoEF&CC.

Reference is invited to Instruction No. 47 dated 04.03.2010 of DoC which inter-alia provides that SEZ units do not require any permission to export "restricted items of export" and further provides that "In terms of provisions of the Foreign Trade Policy, an item whose import is restricted can be imported under Customs Bond for export, export of imported logs / timber is not prohibited".

Rule 27 of SEZ Rules, 2006 provides that "a Unit or Developer may import or procure from the Domestic Tariff Area without payment of duty, taxes or cess or procure from Domestic Tariff Area after availing export entitlements or procure from other Units in the same or other Special Economic Zone or from Export Oriented Unit or Software Technology Park unit or Electronic Hardware Technology Park unit or Bio-technology Park unit, all types of goods, including capital goods (new or second hand), raw materials, semi-finished goods, (including semi-finished Jewellery) component, consumables, spares goods and materials for making capital goods required for authorized operations except prohibited items under the Import Trade Control (Harmonized System) Classifications of Export and Import Items".

The DGFT vide O.M. No. 01/91/110/42/AM18/EC/371 dated 07.08.2018 referring to DGFT O.M. No. 01/91/171/17/AM06/PC-III/EC dated 11.07.2017 has inter-alia clarified that faced with the practical difficulties in granting NOC in respect of export of red sanders wood / sandalwood products from SEZ units in terms of the revised guidelines issued by the DGFT on 11.07.2017, entire matter was revisited in consultation with the Ministry of Environment, Forest and Climate Change. Accordingly, it has been decided that the export and import of red sanders wood /

sandalwood and their products would be regulated in the following manner:

“f. The quantitative restrictions on import and / or export, wherever applicable, would be with reference to import into DTA (including import from SEZ to DTA) and export from DTA (including export from DTA to SEZ).

g. This would imply that, in respect of restricted Sandalwood items, import into DTA (including import from SEZ to DTA) and export from DTA (including export from DTA to SEZ) would be based on NOC from the M/o Environment & Forest.

h. Import of Sandalwood into SEZ (other than from DTA) and export from SEZ (other than to DTA) would be regulated under SEZ Act/Rules.

i. The Development Commissioner of concerned SEZ or any officer authorized by him on his behalf should ensure that the consignment of Sandalwood products intended to be exported from SEZ units do not have any mixing with domestic species of Sandalwood i.e. Santalum Album.”

Having regard to the above laid down provisions and directions issued by the DoC vide their letter dated 27.12.2022 and taking into account DGFT O.M. dated 07.08.2018, Instruction No. 47 dated 04.03.2010 and provisions of Rule 27 of SEZ Rules, 2006, the proposal of the unit for import of 10,000 kg. of Sandalwood (Santalum Album) (ITC (HS) 44039922), from Indonesia for manufacture of sandalwood oil/chips/powder etc. approved in its LoA for export is placed before the UAC for consideration.

In this context, it is submitted that in the Approval Committee meeting of Moradabad SEZ held under DC, NSEZ, a similar matter has been approved as per the SOP framed by NSEZ for import of Sandalwood.

The relevant DGFT provisions and SEZ instructions etc. as mentioned above are enclosed as below:-

- (i) DoC letter dated 27.12.2022 along with DGFT O.M. dated 20.05.2022 – Annexure-I.
- (ii) M/s Anujum Aromatics letter dated 20.01.2023 – Annexure-II.
- (iii) DGFT O.M. No. 01/91/110/42/AM18/EC/371 dated 07.08.2018 – Annexure-III.
- (iv) DGFT O.M. No. 01/91/171/17/AM06/PC-III/EC/661 dated 01.09.2017 – Annexure-IV.
- (v) DGFT Notification No. 37/2015-2020 dated 27.01.2017 – Annexure-V.

	<p>(vi) DGFT Notification No. 15/2015-2020 dated 05.07.2017 – Annexure-VI.</p> <p>(vii) ITC(HS), 2017 – Export Policy – Schedule 2 – Annexure-VII.</p> <p>(viii) Instruction No. 47 dated 04.03.2010 of Department of Commerce - Annexure-VIII.</p> <p>(ix) A copy of Minutes of UAC of Moradabad SEZ showing the SOP framed by DC, NSEZ for import of Sandalwood. Annexure-IX.</p>
(c) Rule provision w.r.t SEZ Rules, 2006	Rule 27 of SEZ Rules, 2006, DGFT O.M. No. 01/91/110/42/AM18/EC/371 dated 07.08.2018 and Instruction No. 47 dated 04.03.2010 of DoC.
Decision required from UAC	Request for import of Sandalwood (Santalum Album – ITC HS 44039922), a restricted item, of qty. 10,000 kg. from Indonesia.
DECISION OF THE UAC	

PROPOSAL NO. 2(iii): M/s Emerald Tobacco Pvt. Ltd.

<u>COMPANY/UNIT PROFILE</u>	
(a) Name and address, telephone/fax/email id	M/s Emerald Tobacco Pvt. Ltd. Address: Plot No. C-31, 32, 39 and 40, Indore SEZ Phase I, Sector 3, Pithampur, Distt. Dhar
(b) Issue	<p>Request submitted by M/s Emerald Tobacco Pvt. Ltd. for change in name of the Company from M/s Emerald Tobacco Private Limited to M/s Emerald Multiventure Private Limited in LoA No. 12/3/03-SEZ/3046 dated 14.05.2003:-</p> <p>M/s Emerald Tobacco Pvt. Ltd. is holding LoA dated 14.05.2003 for manufacturing and export of Cigarettes with no DTA sale. The unit has been granted broad-banding permission for manufacturing of Pan Masala, Gutkha, Khaini, Zarda, Supari and flavoured Cardamom seeds with the condition that 'No DTA sale of goods manufactured shall be permissible and the unit shall follow all the rules/guidelines/policy of the Govt. of India and State Govt. regarding manufacture/export of these products. If at any stage, Govt. of Madhya Pradesh withdraws permission for operating of export units for manufacture of Pan Masala and Guthka, you shall close such operations.'</p> <p>The unit has submitted the captioned request for change in name of the Company from M/s Emerald Tobacco Pvt. Ltd. to M/s Emerald Multiventure Private Limited in the LoA dated 14.05.2003 / records of this office. The unit has enclosed the following documents in support of the request:</p>

- (i) Copy of Certificate of Incorporation dated 13.09.2022 pursuant to change of name received from Ministry of Corporate Affairs, RoC, Gwalior along with relevant documents.
- (ii) Copy of GST certificate.
- (iii) Copy of PAN card.
- (iv) Copy of IEC issued by DGFT RA Indore.
- (v) Board Resolution dated 03.10.2022.

In this context, reference is invited to DoC Instruction No. 109 dated 18.10.2021 vide which guidelines regarding reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors etc. of SEZ Developer / Co-developers as well as SEZ units have been circulated which provides inter-alia that the above maybe undertaken by the UAC concerned subject to the condition that the Developer / Co-developer / Unit shall not opt out or exit out of the SEZ and continues to operate as a going concern. All liabilities of the Developer / Co-developer / Unit shall remain unchanged on such reorganization. The reorganization shall be subject to the safeguards indicated in the said Instruction.

Considering the instructions issued by DoC and the documents enclosed with reference to change of name by the unit, the unit was advised to submit the certain documents / information in connection with the request.

Accordingly, M/s Emerald Tobacco Pvt. Ltd. has submitted the following requisite documents and undertaking duly signed by the two directors stating that :

- (i) The SEZ unit shall not opt out or exit out of the SEZ and continue to operate as a going concern and that all the liabilities of the unit will remain unchanged on such reorganization as the name change of the company from "Emerald Tobacco Private Limited to Emerald Multiventure Private Limited".
- (ii) All the Assets and liabilities in the name of Emerald Tobacco Private Limited shall continue to be valid in the new name of the company i.e. Emerald Multiventure Private Limited.
- (iii) There has been no change in the address of Registered office of the Company

The unit has also submitted the list of Directors along with share holding pattern of the Company duly certified by the Chartered Accountant M/s Maheshwari & Gupta, Indore vide Certificate(s) dated 01.02.2023.

	In view of the request made along with requisite documents, the proposal of the unit for change of name from M/s Emerald Tobacco Private Limited to M/s Emerald Multiventure Private Limited is placed before the Approval Committee in terms of the provisions of Instruction No. 109 dated 18.10.2021 of the DoC for consideration.
(c) Rule provision w.r.t SEZ Rules, 2006	Instruction No. 109 dated 18.10.2021 of the DoC.
Decision required from UAC	Request for change in name of the Company from M/s Emerald Tobacco Private Limited to M/s Emerald Multiventure Private Limited.
DECISION OF THE UAC	

PROPOSAL NO. 2(iv):M/s ACG Associated Capsules Pvt. Ltd.

<u>COMPANY/UNIT PROFILE</u>	
(a) Name and address, telephone/fax/email id	M/s ACG Associated Capsules Pvt. Ltd. Address: Plot No. M-29 to M-44, Indore SEZ Phase II, Sector 3, Pithampur, Distt. Dhar
(b) Issue	<p>Request for allotment of additional land bearing plot Nos. M-45, M-46 & M-49 admeasuring approx. 131654 sq. mtrs. for the purpose of expansion of existing plant located at plot Nos. M-29 to M-44 in SEZ Phase II operating under LoA No. C-53/ISEZ/Proj./2010-11/1416dated 08.12.2010:-</p> <p>M/s ACG Associated Capsules Pvt. Ltd. is holding LoA dated 08.12.2010 for manufacturing of 'Empty hard Gelatin Capsules Shells and HPMC Capsules (Vegetarian)' and is operational on plot Nos. M-29 to M-44 in SEZ Phase II. As per records, the unit commenced production w.e.f. 03.09.2013 and is presently operational. The unit has submitted the captioned request for allotment of additional land admeasuring approx. 131654 sq. mtrs. bearing plot Nos. M-45, M-46 & M-49 which are vacant and located adjacent to their current plot Nos. M-29 to M-44 in SEZ Phase II. The unit has requested for allotment of additional land for the purpose of expansion of the existing plant stating that the Company is investing more in Vegetarian capsules technology considering the phenomenal business potential and market study and plans to increase the production capacity by 47% thereby increasing revenue generation by 87% in next 3 years.</p> <p>With regard to the expansion plans, the unit submits that for expansion of lines they would be requiring around 16000 sq. mtrs. for operational land and additional area for developing other</p>

infrastructure including periphery buildings to support core operations. The unit has stated that they are LEED certified company with the built up area of only around 50% and would like to maintain similar green cover with planned expansion and hence would be requiring additional land as far as possible adjacent to the existing plant. Accordingly, for the additional plots bearing area admeasuring 131654 sq. mtrs, the unit has proposed to construct built-up area of 70,000 sq. mtrs i.e. built to open ratio would be 53.2%.The unit has informed that they have incurred an investment of Rs. 490.00 crores in the existing plant as. on March'2022 and has proposed an additional investment of Rs. 250.00 crores for the proposed expansion.

In view of the request, the Developer, MPIDC Ltd., RO, Indore was requested to inform regarding availability of vacant plots for allotment to the unit. The unit was advised to provide details in connection with the proposed expansion viz. the no. of manufacturing lines planned in the expansion project, details regarding other infrastructure including the periphery buildings and their purposes thereof, projected exports and NFE generation and increase in employment.

In response, M/s ACG Associated Capsules Pvt. Ltd. made further submissions regarding expansion plans of their existing plant and requirement of additional land bearing plot Nos. M-45, M-46 & M-49 in SEZ Phase II. The unit inter-alia informed that the Company has enhanced number of lines from 12 to 27 in last 6-7 years with two lines added in January 2022 and that as part of their future expansion plans, 13 more lines will be added which will increase the existing capacity by around 48%. The unit has stated that with the proposed expansion additional employment of around 175 persons will be generated. It is further informed that for the expansion of lines they would require around 16000 sq.mtrs. area for operational land and additional area for developing other infrastructure including periphery buildings. The additional lines will be housed in the current plot area only which would therefore require shifting of other infrastructure like solution preparation area, raw material store, finished goods store, material segregation area etc. and therefore some of these periphery buildings will be reconstructed in the existing land and some would be relocated to the proposed plots viz. Utility block which will house Chiller, LT, HT rooms, cooling tower etc. and material segregation area. The unit has submitted the present layout and propose layout depicting layout of proposed buildings in the requested empty plots.

MPIDC Ltd. RO, Indore, Developer, informed that they can provide plot No. M-49 admeasuring 9595 sq. mtrs. only in SEZ Phase II as the other plots i.e. M-45 and M-46 are already booked.

	Considering the submission of the Developer and that one more unit namely, M/s Shankar Soya Concepts, SEZ Phase II has also requested for allotment of plot Nos. M-45 & M-46 which are also adjacent to their existing plant, and for which the Developer had informed that the said plots can be provided to M/s Shankar Soya Concepts, the matter regarding requirement of two similar plots bearing plot Nos. M-45 & M-46, SEZ Phase II by M/s ACG Associated Capsules Pvt. Ltd. and M/s Shankar Soya Concepts is placed before the Approval Committee for discussions / consideration.
(c) Rule provision w.r.t SEZ Rules, 2006	Rule 19(2)
Decision required from UAC	Request for allotment of additional land bearing plot Nos. M-45, M-46 & M-49 admeasuring approx. 131654 sq. mtrs. for the purpose of expansion of existing plant located at plot Nos. M-29 to M-44 in SEZ Phase II.
DECISION OF THE UAC	

PROPOSAL NO. 2(v):M/s Shankar Soya Concepts

<u>COMPANY/UNIT PROFILE</u>	
(a)Name and address, telephone/fax/email id	M/s Shankar Soya Concepts Address: Plot No. M-47, M-48 and M-49A, Indore SEZ Phase II, Sector 3, Pithampur, Distt. Dhar
(b) Issue	<p>Request for allotment of additional land bearing plot Nos. M-45 & M-46 admeasuring approx. 15250 sq. mtrs. for the purpose of setting up of a new additional manufacturing unit as part of expansion of existing plant located at plot Nos. M-47, M-48 & M-49A in SEZ Phase II operating under LoA NoC-59/ISEZ/Proj./2010-11/1947 dated 01.03.2011:-</p> <p>M/s Shankar Soya Concepts is holding LoA dated 01.03.2011 for manufacturing of Lecithin & its derivative products, Phosphotidyl Cholin, Poultry Feed Supplement, Sunflower Lecithin Powder, Sunflower Lecithin 35, Sunflower Liquid Lecithin, Liquid Lecithin Non-edible, Sunflower PC 50/70/90, Egg Lecithin, Egg oil, Egg Powder/Shells and Soya Sunflower Tocophrols/Vitamin E. The unit is functional at plot Nos. M-47, M-48 & M-49A in SEZ Phase II pursuant to the approval granted by the Approval Committee for merger of its LoA dated 30.05.2017 issued to Unit-II into the initial LoA dated 01.03.2011 issued to Unit-I. As per records, the date of commencement of production of the unit is 03.09.2013. The total approved annual production capacity as per records is 34,420 M.Tons.</p>

The unit has submitted the captioned request for allotment of additional land admeasuring approx. approx. 15250 sq. mtrs. bearing plot Nos. M-45 & M-46 which are vacant and located adjoining to their current plot Nos. M-47, M-48 & M-49A in SEZ Phase II. The unit has requested for allotment of additional land for the purpose of setting up a new additional manufacturing unit for manufacturing of the already approved products in their LoA dated 01.03.2022 and within the permitted production capacity. In addition, the unit has inter-alia informed that they have to increase the storage capacity for raw materials as the same are to be purchased in bulk quantity during the crop season, as well as finished goods, in view of the space constraint being faced in the present manufacturing facility. According to the unit, after Covid-19 they are getting good response from overseas market with good number of export orders of bigger quantity from across the world and now the unit is an established supplier of soya lecithin, sunflower lecithin and its related products in the world market and therefore setting up of additional manufacturing facility is urgently required to meet overseas demand and increase the exports of the firm.

With regard to the expansion plans, the unit has proposed a CAPEX investment of Rs. 28.00 for setting up the new additional manufacturing facility which shall be financed through partners' capital and internal accruals. The unit contended that they will complete the additional manufacturing facility within 12-13 months and start exports from 01.01.2023 onwards. The employment proposed for the additional new facility is 150 persons. The unit has enclosed the list of partners of the firm, list of raw materials and manufacturing process flow chart in support of the request.

In view of the request, the Developer, MPIDC Ltd., RO, Indore was requested to inform regarding availability of vacant plots for allotment to the unit. The unit was advised to provide the following details in connection with the proposed expansion (i) the list of imported & indigenous plant & machinery along with quantity and values including source of procurement/import; (ii) revised foreign exchange balance sheet; and (iii) layout regarding utilization of the requested plots.

In response, M/s Shankar Soya Concepts has submitted the requisite details in connection with their request regarding expansion of existing plant and requirement of additional land bearing plot Nos. M-45 & M-46, SEZ Phase II viz. (i) list of indigenous plant and machinery along with quantity and value; (ii) Revised Foreign Exchange Balance sheet showing Exports in Five

<p>(c) Rule provision w.r.t SEZ Rules, 2006</p>	<p>years (2022-23 to 2026-27) as Rs. 1295.00 crores with NFE earnings as Rs. 582.75 crores; and (iii) a layout regarding utilization of the requested plots.</p> <p>MPIDC Ltd. RO, Indore, Developer of the SEZ has informed that they can provide plot No. M-45 and M-46 to M/s Shankar Soya Concepts.</p> <p>Considering the offer made by the Developer and that one more unit namely, M/s ACG Associated Capsules Pvt. Ltd. had also requested for allotment of plot Nos. M-45 & M-46 which are also adjacent to their existing plant, and for which the Developer had informed that the said plots are already booked, the matter regarding requirement of two similar plots bearing plot Nos. M-45 & M-46, SEZ Phase II by M/s ACG Associated Capsules Pvt. Ltd. and M/s Shankar Soya Concepts is placed before the Approval Committee for discussions / consideration.</p> <p>Rule 19(2)</p>
<p>Decision required from UAC</p>	<p>Request for allotment of additional land bearing plot Nos. M-45 & M-46 admeasuring approx. 15250 sq. mtrs. for the purpose of setting up of a new additional manufacturing unit as part of expansion of existing plant located at plot Nos. M-47, M-48 & M-49A in SEZ Phase II.</p>
<p>DECISION OF THE UAC</p>	

ITEM NO - 3

PROPOSAL RECEIVED FROM DEVELOPER

PROPOSAL NO. 3(i): MPIDC Ltd., Regional Office, Indore – Developer, Indore SEZ

<p><u>DEVELOPER PROFILE</u></p>	
<p>(a) Name and address, telephone/fax/email id</p>	<p>MPIDC Ltd., Regional Office, Indore – Developer, Indore SEZ Address: 1st Floor, Atulya IT Park, Near Crystal IT Park, Khandwa Road, Indore - 452001</p>
<p>(b) Issue</p>	<p>Activity Approval for Construction of New boundary wall and repairing of existing boundary wall at Phase-I & II, SEZ Pithampur – Request received from MPIDC Ltd., RO, Indore, Developer of SEZ for procurement of duty free goods inter-alia including Sand:-</p> <p>MPIDC Ltd. Regional Office, Indore, Developer of Indore SEZ had submitted a request for approval of the activity for</p>

construction of New boundary wall and repairing of existing boundary wall at Phase-I & II, SEZ Pithampur, Distt. Dhar (M.P.) and for procurement of duty free goods thereof. The request of the Developer was approved by the Approval Committee in its 10th meeting (2021-22 series) held on 23.03.2022 in terms of Rule 10, 12(2) and Rule 22 of SEZ Rules 2006 read with Instruction No. 50 dated 15.03.2010 of the Department of Commerce and requisite permission was accorded.

Now, the Developer vide a letter dated 30.01.2023 has submitted that the subject activity approval was granted to the Developer on their consensus to bring Concrete M-15, M-20 (ready Mix Concrete) & Plaster along with other materials.

The Developer states that at the time of obtaining the aforesaid approval, the agency was not finalized and was under process, and that after getting the approval, they had finalized the agency through transparent tendering process. The agency has started the work of 'Construction of New boundary wall and repairing of existing boundary wall' at Phase-I & II, SEZ Pithampur and the work is to be completed before the rainy season. According to the Developer, they are facing a practical difficulty as the agency is not local and is not having any concrete mixer plant nearby the SEZ Area, and therefore, the agency is compelled to establish such plant within the SEZ Premises. Accordingly, the Developer has requested that the permission accorded to them for procurement of duty free goods may be revised as they wish to procure various items required to prepare the concrete which inter-alia includes the restricted item 'Sand' etc. as mentioned in the independent Chartered Engineers certificate dated 15.02.2022.

The Developer has further submitted that at the time of initial application for activity approval, they had submitted an Independent Chartered Engineer's Certificate wherein the list of items contained two options i.e. either to procure Cement, Sand and Aggregate or Ready mixed concrete mixer M-15, M-20 & plaster with other items. Accordingly, in view of the practical difficulties where the finalized contractor awarded the work will not be able to procure Ready mixed concrete M-15, M-20 & Plaster and will require to establish a mixer plant within the SEZ premises, the Developer has requested to grant a Revised permission for procurement of Cement, Sand and Aggregate along with other goods as per the details already mentioned in the independent Chartered Engineer's Certificate dated 15.02.2022 submitted at the time of initial request. The Developer has requested that in the list of goods to be procured duty free as contained in the independent Chartered Engineer's Certificate for

the afore-stated permitted activity, the second option of procuring Ready mixed concrete M-15, M-20 & plaster may be omitted from the permission. Further, the agency shall bring various returnable and non-consumable equipments for concrete mixing facility within the SEZ premises.

Rule 27 deals with import and procurement by unit or Developer. In terms of fourth proviso to Rule 27(1) of SEZ Rules, 2006, the procurement of restricted items from DTA shall be subject to prior approval of the Board of Approval. In the lists of material for the proposed activities, the Developer has proposed to procure sand (500 cubic meter) from DTA, a restricted item under ITC(HS) Code 2505 10 11.

The details of export policy for such items is as below:-
ITC(HS), 2018

S. No.	Tariff Item	Unit	Item Description	Export Policy	Policy conditions
98	2505 10 11 2505 10 12 2505 10 19 2505 10 20 2505 90 00 2505 90 99	Kg	Sand and Soil	Restricted	Exports permitted under license

The DoC vide Instruction No. 111 dated 29.08.2022 has informed that after detailed consultations with the Department of Revenue (DoR), DGFT and the Legislative Department, the matter was placed before the BoA in its 111th meeting held on 28.07.2022. The Board, after deliberations, decided to delegate its power under Section 9(4) of the SEZ Act, 2005 to the DC to allow supply of sand and soil (which is restricted item, as per export policy) by DTA unit to SEZ Developer or Unit for the purpose of construction or setting up of an infrastructural facility subject to the condition that the items are actually used for the stated purpose and applicable environmental / other statutory obligations are duly complied with.

In view of the above directives, the Developer has therefore submitted the instant revised request for procurement of duty free goods which inter-alia also includes Sand for the already approved activity of Construction of New boundary wall and repairing of existing boundary wall at Phase-I & II, SEZ Pithampur as per the CE Certificate dated 15.02.2022 submitted earlier. The Developer has also submitted the requisite Undertaking duly signed by the Executive Director stating that they will comply with the conditions mentioned in Instruction No. 111 dated 29.08.2022 and

	<p>the procured Sand will only be used in the said activity and applicable environmental / other statutory obligations will be duly complied with.</p> <p>In view of the above, the proposal of the Developer is placed before the Approval Committee for procurement of duty free goods inter-alia including Sand for the already approved activity of Construction of New boundary wall and repairing of existing boundary wall at Phase-I & II, SEZ Pithampur as per the Chartered Engineer Certificate submitted, in terms of the provisions of Rule 12, 10 read with Instruction No. 50, Instruction No. 111 dated 29.08.2022 of Deptt. of Commerce along with fourth proviso to Rule 27(1) of SEZ Rules, 2006 for consideration.</p>
Rule provision w.r.t SEZ Rules, 2006	Rule 12 read with Rule 10 and Instruction No. 50 and 111 of Deptt. of Commerce along with fourth proviso to Rule 27(1) of SEZ Rules, 2006.
Decision required from UAC	Procurement of duty free goods inter-alia including Sand in terms of Rule 12 read with Rule 10 of SEZ Rules 2006, Instruction No. 50 dated 15.03.2010 and Instruction No. 111 dated 29.08.2022 of the Department of Commerce for the already approved activity for construction of New boundary wall and repairing of existing boundary wall at Phase-I & II, SEZ Pithampur.
DECISION OF THE UAC	

PROPOSAL NO. 3(ii): MPIDC Ltd., Regional Office, Indore – Developer, Indore SEZ

<u>DEVELOPER PROFILE</u>	
(a) Name and address, telephone/fax/email id	MPIDC Ltd., Regional Office, Indore – Developer, Indore SEZ Address: 1 st Floor, Atulya IT Park, Near Crystal IT Park, Khandwa Road, Indore - 452001
(b) Issue	<p>Activity Approval for Construction of Storm Water Drain at Phase-II, SEZ Pithampur – Request received from MPIDC Ltd., RO, Indore, Developer of SEZ for procurement of duty free goods inter-alia including Sand:-</p> <p>MPIDC Ltd. Regional Office, Indore, Developer of Indore SEZ had submitted a request for approval of the activity for construction of Storm Water Drain at Phase-II, SEZ Pithampur, Distt. Dhar (M.P.) and for procurement of duty free goods thereof. The request of the Developer was approved by the Approval Committee in its 10th meeting (2021-22 series) held on 23.03.2022 in terms of Rule 10, 12(2) and Rule 22 of SEZ Rules 2006 read with Instruction No. 50 dated 15.03.2010 of the Department of Commerce and requisite permission was accorded.</p>

Now, the Developer vide a letter dated 30.01.2023 has submitted that the subject activity approval was granted to the Developer on their consensus to bring Concrete M-15, M-20 (ready Mix Concrete) & Plaster along with other materials.

The Developer states that at the time of obtaining the aforesaid approval, the agency was not finalized and was under process, and that after getting the approval, they had finalized the agency through transparent tendering process. The agency has started the work of 'Construction of Storm Water Drain at SEZ Phase – II, Pithampur and the work is to be completed before the rainy season. According to the Developer, they are facing a practical difficulty as the agency is not local and is not having any concrete mixer plant nearby the SEZ Area, and therefore, the agency is compelled to establish such plant within the SEZ Premises. Accordingly, the Developer has requested that the permission accorded to them for procurement of duty free goods may be revised as they wish to procure various items required to prepare the concrete which inter-alia includes the restricted item 'Sand' etc. as mentioned in the independent Chartered Engineers certificate dated 15.02.2022.

The Developer has further submitted that at the time of initial application for activity approval, they had submitted an Independent Chartered Engineer's Certificate wherein the list of items contained two options i.e. either to procure Cement, Sand and Aggregate or Ready mixed concrete mixer M-15, M-20 & plaster with other items. Accordingly, in view of the practical difficulties where the finalized contractor awarded the work will not be able to procure Ready mixed concrete M-15, M-20 & Plaster and will require to establish a mixer plant within the SEZ premises, the Developer has requested to grant a Revised permission for procurement of Cement, Sand and Aggregate along with other goods as per the details already mentioned in the independent Chartered Engineer's Certificate dated 15.02.2022 submitted at the time of initial request. The Developer has requested that in the list of goods to be procured duty free as contained in the independent Chartered Engineer's Certificate for the afore-stated permitted activity, the second option of procuring Ready mixed concrete M-15, M-20 & plaster may be omitted from the permission. Further, the agency shall bring various returnable and non-consumable equipments for concrete mixing facility within the SEZ premises.

Rule 27 deals with import and procurement by unit or Developer. In terms of fourth proviso to Rule 27(1) of SEZ Rules, 2006, the procurement of restricted items from DTA shall be subject to prior approval of the Board of Approval. In the lists of material for the proposed activities, the Developer has proposed to procure sand

(7300 cubic meter) from DTA, a restricted item under ITC(HS) Code 2505 10 11.

The details of export policy for such items is as below:-

ITC(HS), 2018

S. No.	Tariff Item	Unit	Item Description	Export Policy	Policy conditions -
98	2505 10 11 2505 10 12 2505 10 19 2505 10 20 2505 90 00 2505 90 99	Kg	Sand and Soil	Restricted	Exports permitted under license

The DoC vide Instruction No. 111 dated 29.08.2022 has informed that after detailed consultations with the Department of Revenue (DoR), DGFT and the Legislative Department, the matter was placed before the BoA in its 111th meeting held on 28.07.2022. The Board, after deliberations, decided to delegate its power under Section 9(4) of the SEZ Act, 2005 to the DC to allow supply of sand and soil (which is restricted item, as per export policy) by DTA unit to SEZ Developer or Unit for the purpose of construction or setting up of an infrastructural facility subject to the condition that the items are actually used for the stated purpose and applicable environmental / other statutory obligations are duly complied with.

In view of the above directives, the Developer has therefore submitted the instant revised request for procurement of duty free goods which inter-alia also includes Sand for the already approved activity of Construction of Storm Water Drain at SEZ Phase II, Pithampur as per the CE Certificate dated 15.02.2022 submitted earlier. The Developer has also submitted the requisite Undertaking duly signed by the Executive Director stating that they will comply with the conditions mentioned in Instruction No. 111 dated 29.08.2022 and the procured Sand will only be used in the said activity and applicable environmental / other statutory obligations will be duly complied with.

In view of the above, the proposal of the Developer is placed before the Approval Committee for procurement of duty free goods inter-alia including Sand for the already approved activity of Construction of Storm Water Drain at Phase-II, SEZ Pithampur as per the Chartered Engineer Certificate submitted, in terms of the

Rule provision w.r.t SEZ Rules, 2006	provisions of Rule 12, 10 read with Instruction No. 50, Instruction No. 111 dated 29.08.2022 of Deptt. of Commerce along with fourth proviso to Rule 27(1) of SEZ Rules, 2006 for consideration. Rule 12 read with Rule 10 and Instruction No. 50 and 111 of Deptt. of Commerce along with fourth proviso to Rule 27(1) of SEZ Rules, 2006.
Decision required from UAC	Procurement of duty free goods inter-alia including Sand in terms of Rule 12 read with Rule 10 of SEZ Rules 2006, Instruction No. 50 dated 15.03.2010 and Instruction No. 111 dated 29.08.2022 of the Department of Commerce for the already approved activity for construction of Storm Water Drain at Phase-II, SEZ Pithampur.
DECISION OF THE UAC	

ITEM NO - 4

MISCELLANEOUS PROPOSAL

PROPOSAL NO. 4: M/s Emerald Tobacco Pvt. Ltd.

<u>COMPANY/UNIT PROFILE</u>	
(a) Name and address, telephone/fax/email id	M/s Emerald Tobacco Pvt. Ltd. Address: Plot No. C-31, 32, 39 and 40, Indore SEZ Phase I, Sector 3, Pithampur, Distt. Dhar
(b) Issue	<p>Filing of bill of entry for deemed Exports (SEZ to bonded warehouse) by M/s Emerald Tobacco Pvt. Ltd.:-</p> <p>The Specified Officer vide letter dated 08.02.2023 has informed that the SEZ entity, M/s Emerald Tobacco Pvt. Ltd. has filed a Bill of Entry No. 2000896 dated 19.01.2023 for Deemed Export to clear the goods i.e. King Size Cigarettes from their unit to the importer, M/s Paramount Indentures & Sales, Dr. Mukherjee Nagar, Sub-post Office, Bhai Parmanand Colony, Singh Sabha, Delhi - 110 009. The goods are to be kept in Customs bonded warehouse namely KSM Interiors, New Delhi, W/H code - DEL4U080.</p> <p>The Specified Officer has stated that as per the LoA of M/s Emerald Tobacco Pvt. Ltd., the unit is not allowed DTA sale and only export is allowed. Cigarette being a sensitive commodity, the matter has been submitted to decide as to whether deemed export is allowed in this case as the LoA allows only export.</p> <p>As per records, M/s Emerald Tobacco Pvt. Ltd. is holding LoA</p>

	<p>dated 14.05.2003 for manufacturing and export of Cigarettes with no DTA sale. The unit has been granted broad-banding permission for manufacturing of Pan Masala, Gutkha, Khaini, Zarda, Supari and flavoured Cardamom seeds with the condition that 'No DTA sale of goods manufactured shall be permissible and the unit shall follow all the rules/guidelines/policy of the Govt. of India and State Govt. regarding manufacture/export of these products. If at any stage, Govt. of Madhya Pradesh withdraws permission for operating of export units for manufacture of Pan Masala and Gutkha, you shall close such operations.' As per the terms and conditions mentioned in the LoA, the unit has not been granted any specific permission for Deemed exports.</p> <p>The SEZ Act, 2005 and SEZ Rules, 2006 does not contain any definition for Deemed exports. As per para 7.01(i) of FTP 2015-20, Deemed exports for the purpose of the FTP inter alia refer to those transactions in which goods supplied do not leave country. Further, para 7.02 A categorises supply of goods by a manufacturer which intra area does not include bonded warehouses. In the instant case, M/s Emerald Tobacco Pvt. Ltd. has filed BoE for the purpose of Deemed Export with respect to supplies from SEZ to bonded warehouse under Rule 53A(j) of SEZ Rules, 2006. In the BoE, at the place of Signature on behalf of the entity the words 'DTA Sale' are mentioned. Further, in Rule 53A(j), no mention regarding supplies to bonded warehouse has been made. Furthermore, the Sale Agreement dated 25.01.2023 enclosed, has not been signed by the SEZ Supplier.</p> <p>Considering the above, and Cigarettes being a sensitive commodity, the matter is placed before the Approval Committee for consideration.</p>
Decision required from UAC	Filing of bill of entry for deemed Exports (SEZ to bonded warehouse).
DECISION OF THE UAC	

ITEM NO. - 5

Any other proposal, if received.