

भारत सरकार / Government of India  
वाणिज्य एवं उद्योग मंत्रालय / Ministry of Commerce & Industry  
विकास आयुक्त का कार्यालय / Office of the Development Commissioner  
दहेज विशेष आर्थिक क्षेत्र / Dahej Special Economic Zone  
४वीं मंजिल, फडीया चेम्बर्स / 4<sup>th</sup> Floor, Fadia Chambers,  
टाइम्स ऑफ इन्डिया / Times of India Building,  
आश्रम रोड, अहमदाबाद - 380 009. Ashram Road, AHMEDABAD-380 009.  
दूरभाष / Tel: (079) 2658-3027, 2658-3029, Fax: (079) 2658-3025  
email: dcsez\_dahej@yahoo.com

KASEZ/DCO/AC/123/2008-09/ 105

Dated: 03<sup>rd</sup> June, 2016

To: All Approval Committee members:-

1.	Director, MOC&I, New Delhi;	
2.	Commissioner of Central Excise, Bharuch	hq_bharuch@rediffmail.com
3.	Commissioner of Income Tax, Vadodara -III;	amblinking@yahoo.com
4.	Jt. DGFT, Vadodara	bpbunker1@gmail.com
5.	Director (Banking), Banking Dvn., MOF,	
6.	District Collector, Bharuch, Gujarat.	addl-collector-bha@gujarat.gov.in
7.	General Manager, DIC, Bharuch.	gm-dic-bha@gujarat.gov.in
8.	Developer (Dahej - SEZ), Gandhinagar	ceo@dahejsez.com
9.	Member Secretary, GPCB.	gpcb-bha@gujarat.gov.in


Madam/Sir,

**Subject:- Sixty-Eighth (68<sup>th</sup>) meeting of the Approval Committee for Dahej - SEZ.**

**Reference :- Letter No. KASEZ/P&C/5-A/91/07/6600, dated 01-08-2008.**

This is to inform you that the Sixty-Eighth (68<sup>th</sup>) meeting of the Approval Committee for Dahej - Special Economic Zone, would be chaired by Mrs. Lata Shukla, Development Commissioner, Dahej SEZ, on Friday 10<sup>th</sup> June, 2016 at 1530 hours in the Conference Hall, of M/s. ONGC Petro Additions Ltd., (OPAL) Ground Floor, Omkara Building, Near Sai Chowkadi, Manjalpur, Vadodara- 390 011.. Agenda Paper for the said meeting is enclosed herewith. You are requested to kindly attend the Meeting.

Yours faithfully,

  
03/06/2016

(A K Bansal)

Officer on Special Duty,  
Dahej Special Economic Zone.  
Phone No. 95740-01531 (M)



**AGENDA FOR 68<sup>th</sup> (SIXTY EIGHTH) MEETING OF UNIT APPROVAL COMMITTEE FOR DAHEJ – SEZ TO BE HELD ON FRIDAY, 10<sup>th</sup> June , 2016 at 1530 hours in the, Conference Room, of M/s. ONGC Petro Additions Ltd. (OPAL), Ground Floor, Omkara Building, Near Sai Chowkadi, Manjalpur, Vadodara-390 011.**

**68.1 Fresh cases for unit in Dahej –SEZ:-**

Sr. No.	Name of Applicant	Proposal/Request for
1.	M/s Trustin Tape Pvt Ltd., New Delhi	Fresh application for setting-up new unit for manufacture and export of Masking Adhesive Tape & Bopp Adhesive Tape

**68.2 Deferred cases for Dahej –SEZ:- NIL**

**68.3 Other cases for Dahej – SEZ**

Sr. No.	Name of Applicant	Proposal/Request for
1.	M/s. Indofil Industries Limited., Dahej-SEZ	Request for Broad-banding of Letter of Approval – inclusion of additional products/new products to LOA.
2.	M/s. Astra Specialty Compounds India Pvt Ltd.,- Dahej SEZ	Request for Broad-banding of Letter of Approval to include additional items for trading
3.	M/s. Tega Industries , Dahej-SEZ	Application for additional list of services.
4.	M/s. Godrej & Boyce Mfg.Co.Ltd , Dahej-SEZ	Application for additional list of services.
5.	M/s Anushakti Specialties LLP., Dahej-SEZ	Application for change of name from Anushakti Specialities LLP to Aarti Industries Ltd.
6.	M/s Dahej SEZ Ltd.	Application for permission of Sub-Contracting/Job Work as per rules 41(3) & 42 of SEZ Rules, 2006.
7.	M/s Torrent Power Ltd., Dahej SEZ	Request of M/s. Torrent Power Ltd.(Co-Developer in Dahej SEZ) to consider the SEZ benefits of Rs. 284.15 Crore availed by it during the unit status to be treated as benefit to co-developer and permit the exit of TPL as unit.
8.	M/s Admark Polycoats Pvt. Ltd., Dahej-SEZ	Surrender of Letter of Approval dtd.02-06-2015
9.	M/s. Rockwood Lithium India Pvt Ltd. , Dahej -SEZ	Withdrawal of application made for Exit and Transfer of Unit under Rule 74A of SEZ Rules, 2006



Name of the applicant.	M/S. TrustInn Tape Pvt Ltd., New Delhi.	
Sector	Plastics	
Address (Regd.Office)	M/S. Trust inn Tape Pvt Ltd 573, 3 <sup>rd</sup> Floor, Main Road, Chirag Delhi, Delhi- 110017.	
Factory address (proposed)	Processing Zone of Dahej Special Economic Zone	
Type of firm	Private Limited Company.	
Details of property	NA	
Details of documents of ( ) above	NA	
Whether adjudicated or not, if so details of adjudicating authority	NA	
Area of land/ factory:	55,000 Sq. Mtrs.	
Proposed items of manufacturing :	Masking Adhesive Tape, Bopp Adhesive Tape	
Proposed Annual Capacity (MT)	Items Description	Annual Capacity MT
	Masking Adhesive Tape	104 Million Sq. Mt.
	Bopp Adhesive Tape	50 Million Sq. Mt.
Product value for 5 years (in lacs)	Rs. 58528.00	
Whether conversion from existing DTA unit into EOU/SEZ	For setting-up new undertaking in Dahej - SEZ.	
Name of the Promoter: (Proprietor/Partners/ <u>Directors</u> )	<u>Directors:-</u> Karan Singhal Giuseppe Pellegrini Miguel Arnedo Garcia Guzman	
Proposed Import of Capital goods. (in lacs)	Rs. 6004.00	
Proposed Import of Raw material, Component Consumables, Packing material, fuel etc.	Rs. 32234.00	
FE outgo.	Rs. 40622.00 (5 years period)	
FOB value of Exports	Rs. 58528.00 (5 years period )	
DTA Sales	NIL	
NFE (Rs. In Lakhs)	Rs.17906.00 (5 Years period)	



<b>Cost of Project (Rs. In Cr.)</b>	
<b>Plant &amp; Machinery</b>	
Indigenous	Rs. 1681.00
Import CIF Value	Rs. 6004.00
Total Cost	Rs. 7685.00
<b>Sources of funds (Rs. In Cr.)</b>	
Internal Accruals	100% Foreign Equity Holding
Marketing arrangements as given in the proposal	Established world markets.
Whether the items of manufacturing and export are restricted or not Remarks as per Exim Policy	No
Whether the unit falls under fraudulent list	No
Jurisdiction of Customs/Central Excise (Specify Commissioner ate and Range)	DCC/SO, Dahej SEZ.
Employment	154 Men 20 Women
Recommendation from Excise/Customs	Not Received
Recommendation from Income Tax	Not Received
Recommendation from DGFT	Not Received

#### Brief Note

The proposal of M/S Trustin Tape Pvt Ltd., is for setting up a new unit in the Dahej-SEZ. They have import of Rs.6004.00 Lakhs capital goods for the proposed project. FOB value of exports for the 5 years period is projected as Rs. 58528.00 Lakhs with NFE of Rs.17906.00 Lakhs (30.59%). The Developer (Dahej SEZ) has agreed in principle approval for allotment of plot of about 55,000 Sq. Mtrs. in the processing zone of Dahej SEZ for the proposed project in Dahej SEZ for setting up of unit. The Unit is having 100% Foreign Equity Holding and the source of funding of company is through share capital contribution under the Automatic route of Foreign Direct Investment (FDI) policy.

The proposal is eligible for approval under A/A route. We may therefore if approved, place the same before the Approval Committee for consideration, after personal interview of the Promoters/Directors. The proposal is recommended for approval in terms of the Rule-18 of the SEZ Rules, 2006.



68.2                    Deferred cases for Dahej –SEZ:- NIL

68.3                    Other cases for Dahej –SEZ:-

Item No. 68.3.01                    M/s Indofil Industries Limited –  
Request for broad-banding of Letter of Approval.

M/s Indofil Industries Limited., was issued LOA on 14/03/2012, as amended from time to time, for manufacture and export of Fungicide/Insecticide/Herbicide Technical 2932 MTPA.

Now the unit has requested vide their letter dated 12.05.2016 to broadband the LOA to add below product name as Fungicide and Insecticide for manufacture and export of Viz. 1) Tricyclazole- Fungicide (ITC (HS)- Code- 38089290) - 955 MT, 2) Myclobutanil- Fungicide (ITC (HS)- Code- 38089290) - 100 MT per month, 3) Metalaxyl - Fungicide (ITC (HS)- Code- 38089290) - 150 MT 4) Cymoxanil- Fungicide (ITC (HS)- Code- 38089290) - 338 MT, 5) Propergite- Fungicide (ITC (HS)- Code- 38089290) - 400 MT, 6) Dodine- Fungicide (ITC (HS)- Code- 38089290) - 50 MT, 7) Thiafluzamide- Fungicide (ITC (HS)- Code- 38089290) - 125 MT, 8) Hexaconazole- Fungicide (ITC (HS)- Code- 38089290) - 200 MT, 9) Propiconazole- Fungicide (ITC (HS)- Code- 38089290) - 200 MT, 10) Tebuconazole- Fungicide (ITC (HS)- Code- 38089290) - 225 MT, 11 ) Difenconazole- Fungicide (ITC (HS)- Code- 38089290) - 57 MT, 12) Difenthiuron- Insecticide (ITC (HS)- Code- 38089199) - 122 MT, 13) Asoxystrobin- Fungicide (ITC (HS)- Code- 38089290) - 10 MT . The Approval Committee may kindly like to accord approval for the add the above product as Fungicide and Insecticide sought in terms of Rule-19(2) of the SEZ Rules, 2006 subject to the normal terms and conditions.

Item No. 68.3.02                    M/s Astra Specialty Compounds India Pvt Ltd –  
Request for permission for Trading Activity.

M/s Astra Specialty Compounds India Pvt Ltd. was issued LOA on 06/02/2013, as amended from time to time, for manufacture and export of Various Plastic Master batches for 10500 MTPA & Various Plastic Compounds for 3000 MTPA. The unit has not started commercial production.

Now the unit has requested vide their letter dated 30.05.2016 to broadband the LOA for additional items for Trading Viz. 1) White Masterbatch (ITC (HS)- Code- 32064990 / 32061900 / 38119000 PP ) , 2) Compound Master Batch (ITC (HS)- Code- 38119000/ 32064990) - 100 MT, 3) PPA Master Batch (ITC (HS)- Code- 32064990 ), 4) Antiblock Master Batch (ITC (HS)- Code- 32064990 ), 5) Slip Additive Master Batch (ITC (HS)- Code- 32064990 ), 6) UV Additive Master Batch (ITC (HS)- Code- 32064990 ), 7) Black Master Batch (ITC (HS)-



Code- 32064990/ 39011090) , 8) Antioxidant Master Batch (ITC (HS)- Code- 38123090) , 9) Antistatic Master Batch (ITC (HS)- Code- 32064990) , 10) UV Master Batch (ITC (HS)- Code- 32061190/ 38123090 PP) , 11 ) Filler Master Batch (ITC (HS)- Code- 28365000/ 38249090/ 32064990). The Unit has projected export of 10000 MT for 5 Years. The Approval Committee may kindly consider the said request to broad-band the LoA for trading in terms of Rule-19(2) of the SEZ Rules, 2006 subject to the normal terms and conditions.

**Item No. 68.3.3 & Approval of list of services in respect of**  
**Item No. 68.3.4 units in Dahej - SEZ.**

In terms Section-26 of the SEZ Act, 2005, read with Rule-31 of the SEZ Rules, 2006; quote "Exemption from service tax:- The exemption from payment of service tax on taxable services under section-65 of the finance Act, 1994 (32 of 1994) rendered to a Developer or a Unit (including a Unit under construction) by any service provider shall be available for the authorized operations in a Special Economic Zone" unquote.

Under the above SEZ provisions a Developer or a Unit was exempted from payment of Service Tax on taxable services. However, the Government of India, in the Ministry of Finance, had amended the aforesaid provision vide CBEC Notification No. 9/2009-Service Tax, dated 03-03-2009, as amended from time-to-time, wherein the developer or units of SEZ shall have to get the list of services approved from the Approval Committee, as specified services, for the required exemption, etc.

The Department of Commerce, in view of bringing uniformity, in the list of taxable services applicable for all SEZs in India, devised a default list of 66 (sixty-six) services. These 66 services were approved as default services in the 55<sup>th</sup> Approval Committee for Dahej – SEZ held on 27-08-2014. Now, the following SEZ units have sought approval/permission for new additional taxable services, as under:-

Sr. No.	Name of the SEZ unit.	Taxable service sought for approval.
01.	M/s. Tega Industries (SEZ) Ltd.	1. Management or Business Consultant Service.
02.	M/s. Godrej & Boyce Mfg.Co.Ltd	1. Business Auxiliary Services 2. Management Consultancy Services 3. Forward Contract Services.



**Item No. 68.3.05****M/s Anushakti Specialities, LLP –  
Request for Change of Name-m/r.**

M/s. Anushakti Specialties LLP., , Dahej –SEZ were issued LOA on 14/03/2012, as amended from time to time, for manufacture and export of “ 2-Methyl-6Ethyl Aniline and Other Ethylation Product, Chloro Aniline, Dichloro aniline and other Hydrogenation products, Mono Chlorobenzene and other chlorination products & By Product A1(OH)A1203” , with annual capacity of 5569.3 MT/Month, since they have not commenced commercial production in the SEZ.

Now, the approval holder M/s. Anushakti Specialties LLP., Dahej –SEZ have sought approval for change in name to M/s. Aarti Industries Limited. The Unit has stated vide their letter dated 27.04.2016 that M/s. Anushakti Chemicals and Drugs Ltd have been merged into Aarti Industries Ltd by virtue of the Scheme of Amalgamation sanctioned by the Hon'ble High Court of Mumbai vide its order dated 10<sup>th</sup> July, 2015 and the Hon'ble High Court of Gujarat at Ahmedabad vide its order dated 31<sup>st</sup> July, 2015 and upon the filing of the said Scheme to ROC, the aforesaid amalgamation became effective from September 2015 & Online copy of the Ministry of Corporate Affairs for grant of permission for disbanding of the LLP and transfer of the assets and liabilities to the remaining partners. The approval Committee may kindly like to approve the change of name of the approval holder from M/s. Anushakti Specialties LLP to M/s. Aarti Industries Limited., in terms of Rule-19 (2), and subject to normal terms and conditions of the SEZ Rules, 2006, like execution of Bond/Undertaking by the new company.

**Item No. 68.3.06****M/s Dahej SEZ Ltd.  
Application for permission of Sub-Contracting/  
Job Work as per rules 41(3) & 42 of SEZ Rules,  
2006.**

M/s Dahej SEZ Ltd., Gandhinagar a Developer of Multi Special Economic Zone has submitted application for permission of Sub-Contracting/Job Work as per rules 41(3) & 42 of SEZ rules, 2006. Dahej SEZ Ltd., was approved List of Goods in the 66th UAC meeting held on 01/03/2016 for road construction in Dahej SEZ. Now the Developer requests for permission of Sub-Contracting/Job Work as per rules 41(3) & 42 of SEZ Rules, 2006 to get some process for Ready Mix Concrete from M/s. Vipul K Patel. They have the required technology and machinery for the same. M/s. DSL has submitted the following documents :-1.Application for Sub-Contracting/Job Work Permission 2. Consent letter of Sub-Contractor/Job Worker 3.Annexure-I (process name along with Input-Output ratio).

The Unit Approval Committee of Dahej SEZ may consider the request of M/s Dahej SEZ Ltd. for permission of Sub-Contracting /Job Work as per rules 41(3) & 42 of SEZ Rules, 2006



M/s Torrent Power Limited (Earlier Known as Torrent Energy Limited) approved as a co-developer in the Multi product Dahej SEZ by the Ministry of Commerce, Government of India vide its order no.F2/9/2003-EPZ dt.10/10/2008 for development of power infrastructure to carry out the authorized operations of power generation up to 1500 MW and necessary transmission and distribution network in Dahej SEZ.

M/s Torrent Power Limited (Erstwhile M/s Torrent Energy Ltd.) LOA no. KASEZ/DCO/Dahej/II/14/08-09 dated 22-05-2009 was issued as unit for Electricity Generation & Distribution, with capacity of 380 MW, within Dahej SEZ processing area.

M/s. Torrent Power Limited.,( Earlier Known as Torrent Energy Limited) applied vide their letter no. Nil dated 22.03.2012 for request of M/s.TEL for their treatment as Co-developer only by allowing all the SEZ benefits availed by them as a unit till date to be treated as benefits availed by them as a Co-developer. (As per annexure).

- Issue TEL Eligibility Certificates as Co-developer in processing Area of Dahej SEZ, as per BoA's approval dated 10<sup>th</sup> October 2008.
- Treat TEL as co-developer only and allow TEL to exit as a unit and cancel LoA generated as unit.
- To allow the benefits availed by TEL as unit to be treated as benefits availed by TEL as Co-developer.
- Approve the enhancement of the capacity of Power Generation from 1500 MW to 1600 MW.

The request of TPL was placed before the 38<sup>th</sup> Unit Approval Committee Meeting held on 28.03.2012. The Committee made following Observation/clarification:-

- M/s. Torrent Energy Ltd., should submit a Board resolution regarding their withdrawal from Dahej SEZ as a unit and their treatment as a Co-developer only in future.
- The committee directed that their request regarding the benefits availed by them as a unit till date to be treated as availed by them as Co-developer, may be referred to Ministry/BoA for consideration and approval.
- The LoA issued to them as a unit would be cancelled once clarification is received from Ministry/BoA regarding treatment of benefits availed by them.



- In supersession of previous certificates, they may be issued fresh Eligibility Certificate as Co-Developer alone, for availing various benefits and exemptions etc. as they are already approved as Co-Developer by BoA.
- The Co-Developer has to fulfill other formalities as per the new power guidelines.

The matter regarding treatment to M/s. TPL (earlier known as TEL) as co-developer was referred to DoC on 10.04.2012. The Ministry/BoA has been requested to issue orders/decision in this matter.

The MOC, DOC, Delhi vide their letter No.F2/9/2003-SEZ dated 9/5/2016 conveyed that the DGEP has intimated vide its O.M. dated 21.01.2016 that it has no objection to the proposal to treat the duty benefits availed by TPL( earlier TEL) as a unit as duty benefits availed by TEL, the co-developer, subject to condition that TEL should return all benefits availed on account of O&M along with interest. It is also conveyed that UAC is competent to take necessary action for allowing the exit of an SEZ Unit and requested to have the proposal for exit by the Unit decided by the UAC of Dahej SEZ as per the provisions of SEZ Act & Rules and the condition(s) stipulated by DGEP.

Therefore, CBEC has no objection to the request of M/s. Torrent Power Ltd., (Co-Developer in Dahej SEZ) to consider the SEZ benefits of Rs. 284.15 Crore availed by it during the 'Unit' status to be treated as benefit to co-developer and permit the exit of TPL as unit. However, TPL should return all the benefits availed on account of O&M along with interest.

The matter regarding exit as Unit from Dahej SEZ is placed before UAC for consideration subject to TPL should return all the benefits availed on account of O&M along with interest as per the provisions of SEZ Act & Rules.

**Item No. 68.3.08**

**M/s Admark Polycoats Pvt. Ltd.**  
**Surrender of Letter of Approval**

M/s. Admark Polycoats Pvt. Ltd., were approved a unit in Dahej SEZ vide LOA dated 02-06-2015, for setting-up of new unit. They have now requested vide their letter dated 20-05-2016 for Surrender of LOA Dahej/SEZ/II/001/2015-16/789 dated 02/06/2015 .The unit has cited reasons of unfavorable business conditions and non materialization of expected export orders. The Approval Committee may kindly like to accord approval for the said request.

**Item No. 68.3.09**

**M/s Rockwood Lithium India Pvt Ltd-**  
**Surrender of Letter of Approval**

M/s. Rockwool Lithium India Pvt. Ltd. was issued LOA on 25/09/2009 at Plot No. Z/112/B SEZ Dahej, as amended from time to time, for



manufacture and export of Fine Chemicals-n-Butylithium (falling under Ch-29 of ITC {HS}). They have started commercial production on 05.10.2011.

Now, they have requested vide letter dated 02-06-2016 to withdraw their application made for exit and de-bonding of their unit. Now ,they have informed that they have identified and initiated discussion with another Company for Transfer of assets under Rule 74A of SEZ Rules 2006 due to which they have reassessed their decision to follow the direct exit process . They informed that they are committed to follow all the rules and regulations framed under SEZ Act/Rules and assure that they will abide by the directions of the SEZ Authorities.

Further they have requested vide their letter dtd. 02-06-2016 they will exit of their Unit (at Plot No.Z/112/B SEZ Dahej, Taluka Vagra, District Bharuch) from Dahej SEZ through transfer of assets under Rule 74A. A Company, (M/s. Hema Dyechem India Private Limited ("HDIPL")) has shown interest in purchasing the assets of their Unit in accordance with Rule 74A. Accordingly, they have also executed Agreement to Sell and Purchase with HDIPL on May 10, 2016. The certified true copy of the Agreement is submitted. .

#### **As per the Rule 74 A of the SEZ Rules, 2006**

"Transfer of Assets by SEZ Units upon their exit: Norms have been laid down in Rule 74A which allow a SEZ Unit to opt Out of a SEZ by transferring its assets and liabilities to another entity by way of transfer of ownership including sale of subject to the conditions enumerated in the Rule.

1. The Unit has held a valid Letter of Approval as well as lease of land for at least period of five years.
2. The Unit has been in operations for a minimum period of two years after the Commencement of production as the date of transfer.
3. Such sale or transfer transactions shall be approved by the Unit Approval Committee keeping in mind the fulfillment of all eligibility conditions by the new entity to be a SEZ Unit.
4. Furthermore the applicable duty liabilities, if any, as calculated under Rule 74, as well as export obligations of the transferee company, if any, shall stand transferred to the new entity who shall be under obligation to discharge the same on the same term and conditions as the transferee company.

In this case the unit has held a valid letter of approval i.e. up to 04.10.2016 as well as lease of land for more than period of 5 years. i.e. valid up to 19.11.2039. The unit has been operational for more than period of two years after commencement of production as on date of transfer. Pursuant to the agreement, M/s. Hema Dyechem India Private Limited (HDIPL) has undertaken to fulfill all eligibility criteria and discharge penalty, if any for the negative Net Foreign Exchange earnings of RL IPL .The Approval Committee may kindly like to accord approval for the said request of the unit under the rule 74A of the SEZ rules, 2006