

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
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KASEZ/DCO/AC/123/2008-09/ 892

Dated: 17th May, 2017

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:- Seventy Forth (74th) 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 Seventy Fourth (74th) meeting of the Approval Committee for Dahej – Special Economic Zone, would be chaired by Mrs. Lata Shukla, Development Commissioner, Dahej SEZ, on <u>Tuesday 23rd May, 2017 at 1200 hours</u> 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,

Officer on Special Duty, Dahej Special Economic Zone.

Phone No. 95740-01531 (M)

AGENDA FOR 74th (SEVENTY FOURTH) MEETING OF UNIT APPROVAL COMMITTEE FOR DAHEJ – SEZ TO BE HELD ON Tuesday 23rd May, 2017_at 12:00 hours in the Conference Room, of M/s. ONGC Petro Additions Ltd. (OPAL), Ground Floor, Omkara Building, Near Sai Chowkadi, Manjalpur, Yadodara-390 011.

74.1 Fresh cases for unit in Dahej -SEZ:- NIL

74.2 Deferred cases for Dahej -SEZ:-

Sr. No.	Name of Applicant	Proposal/Request for
1.	M/s. Dishman Pharmaceuticals & Chemicals Ltd., Ahmedabad	New Application for setting up unit in Dahej SEZ.
2.	M/s. Fermenta Biotech Limited., Dahej SEZ	Broad-banding / inclusion of additional item of exports for manufacturing in the existing LoA and capacity management.
3.	M/s. Sun Pharmaceuticals Industries Limited., Dahej SEZ	Broad-banding of Letter of Approval.
4.	Dahej SEZ Units	Monitoring of APRs of SEZ Units

74.3 Other cases for Dahej - SEZ

Sr. No.	Name of Applicant	Proposal/Request for
1.	M/s. Indo Baijin Chemicals Pvt Ltd., Dahej SEZ	Broad-banding of Letter of Approval.
2.	M/s. Roxul Rockwool Insulation India Pvt Ltd., Dahej SEZ	Approval of additional Services.
3.	M/s. Dahej SEZ Ltd.,	Approval of list of goods for authorized operations.

 Item No. 74.2
 Deferred cases for Dahej -SEZ:

 Item No. 74.2.1
 M/s. Dishman Pharmaceuticals and Chemicals

 Limited- Request for setting up new unit in Dahej-SEZ:

M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad vide Letter No. NIL dated 15.02.2017 has submitted Application for setting up new unit Dahej SEZ. The case was put-up before the 73rd meeting of Approval Committee held on 19-04-2017, wherein the Committee deferred the case because the applicant had sought leave of absence. Now the case again put up before the Approval Committee for setting up new unit. The approval Committee may kindly like to accord approval for the said request.

AGENDA NOTE FOR APPROVAL COMMITTEE

DAHEJ SPECIAL ECONOMIC ZONE

ANNEXURE - I

Name of the applicant.	M/S. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad	
Sector	Pharmaceutical & Chemical	
Address (Regd.Office)	M/S. Dishman Pharmaceuticals & Chemicals Limited., Bhadra Raj Chambers, Navrangpura, Ahmedabad-380009	
Factory address (proposed)	Processing Zone of Dahej Special E	conomic Zone
Type of firm	Public Limited Compnay	
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:	1,10,000 Sq. Mtrs.	
Proposed items of manufacturing	Bulk Drug & Fine Chemicals,	
	Specialty Chemicals & Raw Materia	al, Quats
Proposed Annual Capacity (MT)	Items Description	Annual Capacity MT
	Bulk Drug Fine Chemicals Specialty Chemicals	450 MT 150 MT 250 MT
	Quats	150 MT
Product value for 5 years (in lacs)	Rs. 1,14,750.00	
Whether conversion from existing DTA unit into EOU/SEZ	For setting-up new undertaking in	Dahej - SEZ.
Name of the Promoter: (Proprietor/Partners/Directors)	Directors:- Mr. Janmejay R. Vyas Mrs. Deobhooti J Vyas Mr. Arpit J. Vyas Mr. Subir Kumar Das Mr. Sanjay S. Majmudar Mr. Ashok C. Gandhi Mr. Mark Griffiths Mr. Rajendra S. Shah	
Proposed Import of Capital goods. (in rupees)	NIL	
Proposed Import of Raw material, Component Consumables, Packing material, fuel etc.	NIL	
FE outgo.	Rs. 26320.00 lacs (5 years period)	
FOB value of Exports	Rs. 114750.00 lacs (5 years period)	

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DTA Sales	NIL
NFE (Rs. In Lakhs)	Rs.88430.00 (5 Years period)
in a second	
Cost of Project (Rs. In lacs.)	
Plant & Machinery	Rs. 11000.00
Traffic & Machinery	13. 11000.00
	D 0500 00
Indigenous	Rs. 8500.00
Import	Rs. 2500.00
Total Cost	Rs. 11000.00
Sources of funds (Rs. in lacs)	
Self Funded	Rs. 11000.00 Internal accruals, Bank/ Institutional
	Loans
Marketing arrangements as given	Established world markets.
in the proposal	Established World Harkets.
	1
Whether the items of	No
manufacturing and export are	
restricted or not Remarks as per	
Exim Policy	
Whether the unit falls under	No
fraudulent list	
Jurisdiction of Customs/Central	DCC/SO, Dahej SEZ.
Excise (Specify Commissioner ate	
and Range)	
Employment	1500 Men 500 Women
Limpioyment	1500 Men 500 Women
Recommendation from	Not Received
	Not Received
Excise/Customs	
Recommendation from Income	Not Received
Tax	
Recommendation from DGFT	Not Received

NIII

Brief Note

DTA Sales

The proposal of M/s. Dishman Pharmaceuticals and Chemicals Limited., is for setting up a new unit in the Dahej-SEZ. They have import of NIL capital goods for the proposed project. FOB value of exports for the 5 years period is projected as Rs. 114750.00 Lakhs with NFE of Rs. 88430.00 Lakhs (77.06~%). The Developer (Dahej SEZ) has agreed in principle approval for allotment of plot of about 1,10,000 Sq. Mtrs. in the processing zone of Dahej SEZ for the proposed project in Dahej SEZ for setting up of unit .

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.

Item No. 74.2.2

M/s. Fermenta Biotech Limited., Dahej SEZ - Broadbanding / inclusion of additional item of exports for manufacturing in the existing LoA and capacity management.

The request of M/s Fermenta Biotech Limited was placed before 73rd UAC of Dahej SEZ wherein the Approval Committee defer the case for proper clarification with literature from the unit.

Now, M/s Fermenta Biotech Limited has submitted their reply vide their letter dated 02.05.2017 with literature.

As the unit is working and exporting from the SEZ and their cumulative export for last five years was Rs. 7459.78 Lacs. The Approval Committee may kindly like to accord approval for inclusion of additional items in existing LoA and capacity enhancement of 11 items in the Letter of Approval in terms of Rule-19(2) of the SEZ Rules, 2006 subject to the normal terms and conditions.

Item No. 74.2.3 M/s Sun Pharmaceuticals Industries Ltd.,-Broad-banding of intermediate goods in LoA.

The request of M/s Sun Pharmaceuticals Industries Ltd., was placed before 73rd UAC of Dahej SEZ wherein the Approval Committee defer the case for proper clarification from the unit. The unit started commercial production from 15.06.2015.

Now, M/s Sun Pharmaceuticals Industries Ltd has submitted their reply vide their letter dated 11.05.2017 and requested to allow them some intermediate bulk drugs dispatches to their customers to SEZ site. There is no export and Net Foreign Exchange Earnings for the 2015-16 is negative.

As the unit is working in the SEZ, the Approval Committee may kindly consider the unit request for broad-banding of intermediate bulk drugs in LoA in terms of Rule-19(2) of the SEZ Rules, 2006 subject to the normal terms and conditions.

Item No. 74.2.4 Monitoring of Performance of Dahej SEZ units

Monitoring of Performance of SEZ unit in Dahej - SEZ in respect of performance upto the monitoring Year 2015-16.

Purpose and Statute: - Section-L{ of the SEZ Act,2005, read with Rule-54 of the SEZ Rules' 2006. "Rule-S4: Monitoring of Performance:- (1) Performance of the Unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these rules (copy enclosed - Annexure-f). (2) In case the Approval Committee come to the conclusion that a Unit has not achieved positive Net Foreign Exchange Earning or failed to abide by any of the terms and conditions of "the Letter of Approval of Bond-cum-Legal

Undertaking without prejudice to the action that may be taken under any other law for the time being in force, the said Unit shall be liable for penal action under the provisions of the Foreign Trade (Development and Regulation) Act, 1992."

The following APRs duly audited and certified by the Chartered Accountant appointed by the units are being placed before the Approval Committee for monitoring in terms of provisions of Rule 22 of the Special Economic Zones Rules, 2006,

Sr	Name of the SEZ Unit	Date of	Months of	Cumulative
No.		t of operation	operation as on 31.03.2016	NFE earned (Rs. in lacs)
1	M/s Aries Color Chem Pvt. Ltd.	16.10.2012	40 months	16082,43
2	M/s Accent Microcell Private Limited	16.01.2014	27 months	8158.20
3	M/s Arora Sales Agency	01.05.2013	35 months	245.5
4	M/s Babaji Shivram Clearing & Carriers Pvt. Ltd.	18.03.2013	36 months	178.84
5	M/s Indo Baijin Chemicals Pvt. Ltd.	28.04.2014	23 Months	7535.34
6	M/s Meghmani Organics Limited	29.04.2013	35 Months	5215.91
7	M/s Neobags Overseas Pvt. Ltd.	26.03.2013	36 Months	2772.37
8	M/s Sigachi Industries Private Ltd	30.08.2012	43 Months	1608.15
9	M/s Shiva Pharmachem Limited	16.12.2014	15 Months	6356.28
10	M/s Tega Industries SEZ Ltd.	12.09.2013	30 Months	18258.46
11	M/s Fernas Construction India Pvt. Ltd.	05-12-2011	60 months upto Dec.2016	147292.14
12	M/s Glomet Technologies Pvt. Ltd.	02-03-2012	58 months	691.26
13	M/s Rallis India Limited	15.05.2011	58 Months	17070
14	M/s Breeze Intermediates Pvt. Ltd.	28/02/2012	58 months	2550.19
15	M/s. Annie Chemie Pvt. Ltd.	*30-04-2015	11 months	682.08
16	M/s. Palvi Power Tech Sales Pvt. Ltd.	22-05-2015	11 months	137.62
17	M/s Prakash Chemicals International Pvt. Ltd. (Trading activity)	14-05-2015	11 months	1506.54

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18	M/s. Avalon Agro Products Pvt Ltd.	17.10.2014	18 Months	245.31
19	M/s DIC Fine Chemicals Pvt. Ltd.	06/01/2010	60 + 12 months	6507.62
20 *	M/s Firmenich Aromatics Production [India] Pvt. Ltd.	26.05.2010	60 + 12 months	48145.6
21	M/s Indofil Industries Ltd.	01/08/2009	60 + 24 months	89745.31
22	M/s Panama Petrochem Ltd.	16.07.2010	60+ 12 Months	310.28
23	M/s Sarju Impex Limited	26.05.2010	60 +12 Months	550.28
24	M/s C.S. Performance Chemicals Pvt. Ltd.	03/07/2012	45 months	8158.20
25	M/s Coromondal International Ltd.	26/03/2013	36 months	2489.37
26	M/s Fermenta Biotech Ltd.	24/06/2011	58 months	7459.78
27	M/s Glenmark Pharmaceuticals Ltd.	12/09/2013	31 months	2980.34
28	M/s Hindustan M-I Swaco Ltd.	12/05/2014	23 months	1570.5
29	M/s Meghmani Industries Ltd.	25/05/2011	59 months	35942.59
30	M/s Meghmani LLP	21/11/2014	17 months	889.75
31	M/s Tiong Woon Project & Contracting Pvt. Ltd.	05/10/2010	53 Months	204.68
32	M/s Vijay Tanks & Vessels Ltd.	04/05/2011	60 months	224.48
33	M/s Roxul-Rockwool Insulation India Pvt. Ltd.	15/04/2011	60 months	10310.85
34	M/s ISGEC Heavy Engineering Ltd.	21/01/2012	60 months	29.13
35	M/s P & J Cretechem (P) Ltd.	22/03/2016	01 months	0.74
36	M/s Gujarat Dyestuff Industries	29/11/2013	28 months	NIL
37	M/s Prakash Chemicals International Pvt. Ltd. (Manufacturing activity)	14-05-2015	11 months	Nil
38	M/s Bitumode International Pvt. Ltd.	28/03/2016	01 months	(-) 75.57

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39	M/s Torrent Pharmaceuticals Ltd.	26/11/2015	04 months	(-)1723.24
40		17-07-2015	09 months	(-) 42411.60
41	Project M/s Unique Techno Associates Pvt. Ltd.	12-05-2014	23 months	(-)469.80
42	M/s. Raks Pharma Pvt. Ltd.	22-10-2015	06 months	(-)822.73
43	M/s. ONGC Petro Additions Ltd.	31.08.2015	7 Months	(-) 104.20
44	M/s. Sun pharma Industries Ltd.	15.06.2015	10 Months	Export is NIL & NFE is negative but unit shown Rs. 479.20 of positive NFE, which is not correct.

Out of 43 units, the performance of Net Foreign Exchange Earnings for the units from Sr. No. 38 to 43 is negative. The earnings of Net Foreign Exchange is positive in all the units except (1) M/s Torrent Pharmaceuticals Ltd, (2) M/s ONGC C/2-C/3, (3) M/s Unique Techno Associates Pvt. Ltd. (4) M/s Raks Pharma Pvt. Ltd. (5) M/s. ONGC Petro Additions Ltd., (OPAL) (6) M/s. Bitumode International Pvt. Ltd. (7) M/s. Sun pharma Industries Ltd. The NFE is nil shown by the units (1) M/s Gujarat Dyestuff Ltd. (2) M/s Prakash Chemical International Pvt. Ltd. (manufacturing). Units with negative Net Foreign Exchange Earnings in the 1st and 2nd year shall be placed under the Watch List to watch their performance as per criteria for annual monitoring.

Details of some units are placed below regarding monitoring of APRs, issuance of show cause notice, non-submission of APRs etc.

74.02.04(a)

M/s. Avalon Agro Products Pvt Ltd. & M/s. Unique Techno Associates Pvt Ltd.,

The matter regarding Non-submission of Annual Performances Reports for the financial years 2014-15 & 2015-16 by M/s. Avalon Agro Products Pvt Ltd. & M/s. Unique Techno Associates Pvt Ltd., units in Dahej

The 72nd Unit Approval Committee Meeting held 08/02/2017 decided that Development Commissioner, Dahej SEZ will issue the Show Cause Notice to M/s. Avalon Agro Products Pvt Ltd. & M/s. Unique Techno Associates Pvt Ltd., units in Dahej for non-submission of APRs. DC Dahej SEZ issued Show Cause Notice to M/s. Avalon Agro Products Pvt Ltd. & M/s. Unique Techno Associates Pvt Ltd., on 01/03/2017 Non-submission of Annual Performances Reports for the financial years 2014-15 & 2015-16.

Now, M/s. Avalon Agro Products Pvt Ltd. & M/s. Unique Techno Associates Pvt Ltd. have filed their Annual Performance Reports for the financial years 2014-15 & 2015-16.

The Approval Committee may likely to consider the Annual Performance Reports for the financial years 2014-15 & 2015-16 and drop the Show Cause Notices issued to M/s. Avalon Agro Products Pvt Ltd. & M/s. Unique Techno Associates Pvt Ltd. for Non-submission of Annual Performances Reports for the financial years 2014-15 & 2015-16 in terms of Rule-22 of SEZ Rules, 2006.

74.02.04(b) M/s. ISGEC Heavy Engineering Ltd..

The Annual Performance Report (APR) of the M/s. ISGEC Heavy Engineering Ltd., SEZ unit was placed before the 71st Unit Approval Committee held on 29.11.2016 for monitoring of APRs for 50 months from 2011-12 to 2015-16 & unit has failed to achieve Positive Net Foreign Exchange Earnings during the above said period . The committee requested to DC , Dahej SEZ to issue Show Cause Notice to the unit under FT (D&R) Act, 1992. Accordingly a Show Cause Notice to issued to the unit on 13/01/2017. On Scrutiny of APR for the financial year 2012-13, it is observed that FOB value of Rs. 2048.21 Lacs shown against the Capital Goods sold under EPCG (Deemed Export) not to be considered in the NFE calculation. The unit cleared the Capital Goods without payment of appropriate custom duty.

Now the unit has completed five years on 24.01.2017 from the Date of Commencement of Operation i.e. 25.01.2012, and they have filed provisional APR for the period of 10 months i.e. from 01/04/2016 to 31/12/2016, which shows positive NFE of Rs. 29.38. The unit has achieved Positive NFE calculated cumulatively for a period of five years from the commencement of production.

The Approval Committee may likely to consider the positive export performance of M/s ISGEC Heavy Industries Ltd. for the first five year from the date of commencement of production and drop the show cause notice issued for negative NFE for the first 50 months in terms of Rule-22 of SEZ Rules, 2006 and also authorizes to recover applicable duty on capital goods cleared to their DTA unit under the relevant acts mentioned under of Rule 25 of SEZ Rules, 2006.

74.02.04(c) M/s Fernas Construction India Pvt. Ltd.

The following discrepancies has been noticed by the Specified Officer, Dahej SEZ in the data of APR filed by unit .which is given as under:-

Year	Deemed	Goods and	Imported	Capital	Goods
	export as	Services	Raw	Goods	imported as
	per APR	received as	Material	imported	per SEZ
	filed	per M/s.	during	during	online
		OPAL	the year	the year	portal.
			As per AP	R filed	

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2011-12	17868	22661	0	5.31	0
2012-13	80128	70692	3103.13	5.07	288.49
2013-14	42938	56947	2447	0.00	1164.73
2014-15	13355	28717*	2665	0.00	3783.54
2015-16	2306	26267*	1020	0.00	1786.23

^{*}figure also consist of direct payment made by M/s. OPAL directly to the sub contractors of M/s. Fernas Construction India Pvt. Ltd.

The Approval Committee may likely to consider the discrepancy in the data and call the explanation of the unit and take the decision on merit.

74.02.04(d) M/s Arora Sales Agency

The following discrepancies has been noticed by the Specified Officer, Dahej SEZ in the data of APR filed by unit .

- The FOB value exports shown in the APRs submitted is w.r.t. fabrication work done, whereas invoices raised for construction services. The LoA issued to unit is for manufacturing and not for providing services from their site i.e. Z-69, Dahej SEZ, Dahej.
- From the invoices submitted by the unit, name and address of the invoice issuers is M/s. Arora Sales Agency, A/604, Centre Point Building, Ring Road, Surat.
- Further from the documents received from M./s. Fernas India Ltd., Dahej SEZ, to whom assesses has rendered goods and services, it appears that:-
- Work orders entered by M/s. Fernas Construction India Pvt Ltd., with M/s. Arora Sales Agency was with address of Surat, and not of Dahej SEZ. Work order entered is for work contract services.
- M/s. Arora Sales Agency, 604/A Centre Point, Ring Road, Surat, has supplied material like M.S. Bars, Angels, TMT Bars etc to M/s. Fernas, which were manufactured/procured from DTA area as documents bear the SEZ gate inward stamp,
- The Specified Officer, Dahej SEZ also observed that there is no export made by the unit.

The Approval Committee may likely to consider the discrepancy in the data of export and call explanation of the unit and take the decision on merit.

74.02.04(e) M/s ONGC Petro Additions Limited

M/s ONGC Petro Additions Limited started commercial activity/production w.e.f. 31.08.2015 and submitted Annual Performance Report for the financial year 2015-16 wherein CIF value of imported capital goods is Rs.5917.88 crores as per Part II, point No.4 (b) (ii). But unit have shown proportionate amortized value of imported Capital Goods taken for NFE calculations in part I para 4(B) is Rs.4.40 crores. The value of imported capital

goods and lump sum payment of foreign technical know-how fee shall be amortised at the rate of ten per cent, every year from the first year to tenth year as per Rule 53 B(d) of SEZ Rules, 2006.

The unit have shown Rs. Nil in the column import (Outflow) 4(d) of part 1 of Annual Performance Report for the financial year 2015-16. It is found that unit have received raw materials, consumables, components, packing materials etc., or finished goods/services from other Dahej SEZ Units.

The Approval Committee may likely to consider the discrepancy in the data and call the explanation of the unit and take decision on merit.

74.02.04(f) M/s Meghmani Industries Limited.

There was a major fire accident at their above SEZ unit which destroyed a considerable quantum of their Agrochemical Manufacturing Plant Buildings, Plant & Machinery, Storage Tanks and some Utilities as well as Raw Materials- Imported & Indigenous, WIP, Semi-finished Goods and Finished Goods, which was also containing imported raw materials & other inputs. It is informed by the unit that the consumption of imported raw materials etc also includes the value of imported/deemed import material so lost. Similarly, the value of imported capital goods and investment in Building and Plant and Machinary also include the value of imported equipments, Building and Plant & Machineries lost in this fire, which shall be duly accounted as such on finalization of Insurance claim.

The Approval Committee may likely to consider the discrepancy in the data and call the explanation from the unit and take the decision on merit as per the Rule 25 of SEZ Rules, 2006.

74.02.04(g) M/s Babaji Shivram Clearing & Carriers Pvt. Ltd.

The following discrepancies has been noticed by the Specified Officer, Dahej SEZ in the data of APR filed by unit .

- No physical export has been made by the unit at they are registered as a warehousing service unit.
- As per SEZ online data there is deemed export of Rs.59,52,48,713/for the F.Y. 2014-15. But the same is not reflected in the APR.
- The unit received the warehousing charges which has been shown by them in their APR as export figures. it is also informed by SO, Dahej that the invoices have been issued by M/s Babaji Shivram Clearing & Carriers Pvt. Ltd. 407, Rex Chambers, W.H. Marg, Billard Estate, Mumbai and not by the SEZ unit. Also on the invoices there is no reference of the SEZ unit, further on the invoices that they have charged amount towards other Non-SEZ operations e.g. handling charges, shipping line charges, insurance charges etc. In some of the invoices there is mentioning of warehousing charges but

no documentary evidence has been submitted by the unit that the said warehousing charges are for SEZ warehousing of goods. Unit has also not submitted any documentary evidence to substantiate that the said warehousing charges have been received by them in foreign currency. Unit has also submitted some of the invoices in which they have charged amount in INR for their operations.

 The figures of import have been taken as on SEZ online the figures are shown as import figures against the name of the SEZ unit.
 Further no export has been made of items imported by the unit.

 Unit has cleared the imported goods in DTA on payment of duty, however, unit has not submitted any document to substantiate that their all transactions are only in convertible foreign currency in terms of proviso to Rule 18(5) of the SEZ Rules, 2006.

The Approval Committee may likely to consider the discrepancy in the data and call the explanation of the unit and take decision on merit.

Item No. 74.3 Other cases for Dahej -SEZ:-

Item No. 74.3.1 M/s Indo Baijin Chemicals Pvt Ltd.,Broad-banding in Letter of Approval for increase production capacity.

M/s Indo Baijin Chemicals Pvt Ltd., was issued LOA on 07.09.2011, as amended from time to time, for manufacture and export of "Carbon di Sulphide" under Chapter code 28 of ITC HS Code and started commercial production from 28.04.2014.

Now, the unit vide their letter dated 28.04.2017 requested for amendment of LoA for increase production capacity of existing product i.e. Carbon di Sulphide from 50000 TPA to 75000 TPA. The unit mentioned that there will be no additional land occupancy, water consumption and electricity requirement. Their cumulative export for 2014-15 and 2015-16 is Rs. 14,160.46 Lacs., as per their APR.

As the unit is working in the SEZ, the Approval Committee may kindly consider the unit request for broad-banding in letter of approval for increase of production capacity in LoA in terms of Rule-19(2) of the SEZ Rules, 2006 subject to the normal terms and conditions.

Item No. 74.3.2 Approval of list of services in respect of 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 55th 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 Roxul Rockwool Insulation India Pvt Ltd., Dahej SEZ	Business Auxiliary Service Management or Business Consultant Service.

Item No. 74.3.3 Approval of list of goods for authorized operations.

M/s. Dahej SEZ Ltd., Developer, vide their letter no. DSL/2017-18/2236 dated 17.04.2017 has submitted additional list of goods required for carrying out their authorized operations in Dahej SEZ.

The request of the Developer is put up for consideration by the Approval Committee.