

Agenda Notes for discussion in the 192nd Meeting (2nd Meeting of the 2025 Series) of the Unit Approval Committee for SEZs through Hybrid Mode, to be held on the 12th March, 2025 at 11:30 A.M. under the Chairmanship of Shri Deen Bandhu Singh, CSS, Zonal Development Commissioner, Falta Special Economic Zone in the Conference room of Manikanchan Special Economic Zone, CF Building, 3rd Floor, Sector- V, Block-CN-1, Kolkata-700091.

Agenda Item No. 192.1	Ratification of the Minutes of the 189 th Meeting of the Unit Approval Committee held on 8 th January, 2025.
-----------------------	--

192.2 NAME OF THE SEZ: FALTA SPECIAL ECONOMIC ZONE

Agenda Item No. 192.2 (i)	Request for approval of "Default list of Services" for authorized operation at Falta SEZ by M/s. Nipha Enterprises LLP	Page No. 3 - 5
Agenda Item No. 192.2 (ii)	Request for inclusion of additional items 'Photovoltaic DC Generators >50W with Blocking and Bypass Diode viz. HS Code No.85017200 in the existing LOP of M/s.Websol Energy System Limited, Falta SEZ, in addition to the existing items of manufacture and export	Page No. 6 - 7

192.3 NAME OF THE SEZ: MANIKANCHAN SPECIAL ECONOMIC ZONE

Agenda Item No. 192.3 (i)	Application (Request Id is 112500001106) for setting up of a new Gems and Jewellery manufacturing Unit at Manikanchan SEZ	Page No. 8 - 12
---------------------------	---	-----------------

192.4 NAME OF THE SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

Agenda Item No. 192.4 (i)	Intimation about the changes of designation of Mr. Amit Jain from Additional Director to Director in r/o M/s. Candor Kolkata One Hi-Tech Structures Pvt Ltd w.e.f 30/09/2024.	Page No. 13 - 13
---------------------------	---	------------------

192.5 MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

Sl. No.	Name of Unit	Name of Zone	Period of Monitoring	Page No.
Agenda Item No. 192.5 (i)	M/s. Pacific Jute Limited	Falta Special Economic Zone	2023 - 24	Page No. 14 - 15
Agenda Item No. 192.5 (ii)	M/s. Pasari Silk Industries Ltd.	Falta Special Economic Zone	2023-24	Page No. 16 - 17
Agenda Item No. 192.5 (iii)	M/s. Celex Technologies Pvt. Ltd.	Falta Special Economic Zone	2023 - 24	Page No. 18 - 18

Agenda Item No. 192.5 (iv)	M/s. Robinson International Pvt. Ltd.	Falta Special Economic Zone	2023-24	Page No. 19 - 20
Agenda Item No. 192.5 (v)	M/s. Mallcom VSFT Gloves Pvt. Ltd.	Falta Special Economic Zone	2019-20 to 2023-24	Page No. 21 - 22
Agenda Item No. 192.5 (vi)	M/s Websol Energy System Limited	Falta Special Economic Zone	2019-20 to 2021- 22	Page No. 23 -24
Agenda Item No. 192.5 (vii)	M/s Websol Energy System Limited	Falta Special Economic Zone	2022-23 to 2023-24	Page No. 25 - 27
Agenda Item No. 192.5 (viii)	M/s. Taiba International	Manikanchan SEZ	2023 -24	Page No. 28 - 29
Agenda Item No. 192.5 (ix)	M/s. Capgemini Technology services India Ltd	Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ	2023-24	Page No. 30 - 31
Agenda Item No. 192.5 (x)	M/s. Codeclouds IT Solutions Pvt Ltd	Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ	2023-24	Page No. 32 - 33
Agenda Item No. 192.5 (xi)	M/s. Cognizant Technology Solution India Pvt Ltd	Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ	2023-24	Page No. 34 - 35
Agenda Item No. 192.5 (xii)	M/s. Cognizant Technology Solution India Pvt Ltd	Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ	2023-24	Page No. 36 - 37
Agenda Item No. 192.5 (xiii)	M/s. Cognizant Technology Solution India Pvt Ltd	Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ	2023-24	Page No. 38 - 39
Agenda Item No. 192.5 (xiv)	M/s. GoodWorkLabs Services Ltd	Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ	2023-24	Page No. 40 - 41
Agenda Item No. 192.5 (xv)	M/s. II Global	Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ	2023-24	Page No. 42 - 43
Agenda Item No. 192.5 (xvi)	M/s. Indorama Ventures Global shared Pvt Ltd	Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ	2023-24	Page No. 44 - 45
Agenda Item No. 192.5 (xvii)	M/s. Seamless Pvt Ltd	Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ	2023-24	Page No. 46 - 47

192.2 - FALTA SPECIAL ECONOMIC ZONE**192nd UAC Meeting to be held on 12/03/2025****Agenda Item No.192.2 (i)**

Sub: Request for approval of “**Default list of Services**” for authorized operation at Falta SEZ by M/s. Nipha Enterprises LLP

M/s. Nipha Enterprises LLP, IEC-0290000157, a manufacturing unit at Falta SEZ, holding LoA No-FSEZ/LIC/N-21/2014/2468 dt.09.10.2014(LOA valid till 14.09.2027) has requested vide letter No. Nil Dated 27.11.2024 for approval of **34 (Thirty Four)** number of default authorized services.

The proposal has been scrutinized by O/o DC, Falta SEZ, and the observations/proposal is as under:

1	Name of the unit	M/s. Nipha Enterprises LLP, IEC-0290000157
2.	Name of the Director/Proprietor	Shri Rakesh Shah Shri G.D. Shah Shri M.C. Shah Shri R.C. Shah Shri P.K. Shah Shri Anupam Shah Shri Siddarth Shah
3.	Registered Office Address	48, Ganga Jamuna, 28/1, Shakespeare Sarani, Kolkata – 700 017
4.	Location of the Unit	Plot No. 30C, Falta SEZ, Sector-II, West Bengal PIN-743504
5.	LoA No. & Date	FSEZ/LIC/N-21/2014/2468 dt. 09.10.2014
6.	Nature of the unit	Manufacturing
7.	Items of manufacturing as of now	Parts for Agricultural Machinery, Disc Ploughs
8.	Date of commencement of production	15.09.2017
9.	LoA valid up to	14.09.2027
10.	Annual Performance Report (APR) monitoring status	Monitored upto FY 2023-24, and the unit achieved Positive Net Foreign Exchange earnings.

11.	Name of the Default List of Service	Sl. No.	Default authorized services	Default Sl. No. as per DoC letter
		1	Banking and other financial service	6
		2	Cargo Handling services	8
		3	Chartered Accountant Services	9
		4	Clearing & forwarding agents services	11
		5	Commercial or industrial construction services	12
		6	Consulting Engineer's services	15
		7	Cost accountant services	16
		8	Courier Services	17
		9	Credit rating agency services	18
		10	Design services	23
		11	Erection, commission and installation services	25
		12	General insurance business services	26
		13	Goods transport agency services	27
		14	Information Technology Software Services	28
		15	Interior decorator services	29
		16	Internet communication services	30
		17	Legal consultancy services	32
		18	Management, maintenance or repair services	33
		19	Manpower Recruitment and supply agency services	34
		20	Packaging Activity Services	38
		21	Renting of Immovable property service	41
		22	Security agency services	42
		23	Survey & map making services	46
		24	Scientific or technical consultancy services	47
		25	Technical inspection and certification	49
		26	Technical Testing and Analysis services	50
		27	Telecommunication services	51
		28	Works contract services	55
		29	Transport of goods services	56
		30	Construction services	57
		31	On-line Information and database	58

		access services	
		32 Rent-a-cab Scheme Operator's Services	59
		33 SEZ Online Services	60
		34 Travel Agent's Services	63
12.	SEZ Rule Provisions	As per Instruction 94 dated 08.05.2019 of SEZ Division, Department of Commerce.	

The unit vide letter dated 27.11.2024 submitted supporting documents i.r.o. the said 34 services.

The Custom Wing, FSEZ, vide ISN note dated 24.01.2025 intimated that the aforesaid 34 services have been procured by the unit at Falta SEZ.

It is proposed that the above 34 (Thirty Four) number of default authorized services, as requested by the unit, may be approved as Default authorized services i.r.o the unit.

The proposal is placed before the UAC, in terms of Instruction 94 dated 08.05.2019 of SEZ Division, DoC for consideration please.

192.2 - FALTA SPECIAL ECONOMIC ZONE**192nd UAC Meeting to be held on 12/03/2025****Agenda Item No.192.2 (ii)**

Sub : Request for inclusion of additional items 'Photovoltaic DC Generators >50W with Blocking and Bypass Diode viz. HS Code No.85017200 in the existing LOP No.2(1)/D-101200518606 dated 04.03.2005 of M/s.Websol Energy System Limited, Falta SEZ, in addition to the existing items of manufacture and export-regarding

M/s. Websol Energy System Limited, a manufacturing unit in Falta SEZ, has requested on 07.02.2025 for Inclusion of additional item "**Photovoltaic DC Generators> 50W with Blocking and Bypass Diode viz. HS Code No.85017200**" in the existing LOP No.2(1)/D-101200518606 dated 04.03.2005 in additional to the existing items of manufacture in terms of Provision of SEZ Rules, 2006. The following details as under:

1.	Name of the Unit	M/s. Websol Energy System Ltd. [IEC No : 4001000075]
2.	SEZ name	Falta SEZ
3.	LoA No. & date	2(1)D-10/2005/8606 dt.04.03.2005
4.	LoA valid upto	02.06.2025
5.	Date of Commencement of Production (DCP)	02.06.2009
6.	Nature of the business	Manufacturing
7.	Items approved for Manufacturing as per LoA.	Solar Photovoltaic Cells (ITC HS Code 854140) Modules (ITC HS Code 854140)
8.	Performance monitored upto block year	FY 2021-22
9.	Name of the proposed item along with ITC (HS) Code	Photovoltaic DC Generators >50W with Blocking and Bypass Diode ITC (HS) Code : 85017200
10.	Details description of the proposed item	Photovoltaic DC generation system with an output exceeding 50 W. These generators converts solar energy into direct current (DC) electricity, making them ideal for applications such as solar-powered systems for industrial, commercial, and residential use. The product aligns with global renewable energy goals and meets the increasing demand for efficient solar power solutions.
11.	Justification for such inclusion	<ul style="list-style-type: none"> • Product Portfolio Expansion • Market Demand & Competitiveness • Regulatory & Compliance Requirement • Export Potential & Industry Alignment
12.	Additional Employment	75

13.	Additional Investment	INR 20-25 Crore.					
14.	Revised Foreign Exchange Balance Sheet for such proposed inclusion of item as informed by the unit vide their e-mail dated 11.02.2025 (<i>Rs. in lakhs</i>).	Appended at table below					
Sl.	Item	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
1.	FOB Value of Exports in next 5 Yrs	71968.00	99457.00	98953.00	100560.00	99888.00	470826.00
2.	FE Outgo for the next 5 years	17992.00	25858.00	22759.00	22123.00	21975.00	110707.00
3.	NFE for the next 5 years	53976.00	73599.00	76194.00	78437.00	77913.00	360119.00

Customs Instruction No. 08/2018-Customs dated 06.04.2018 enclosed at **Annexure** at page 48-49.

Rule Provision: In terms of 1st proviso of Rule 19(2) of SEZ Rules, 2006, the Approval Committee may approve for broad-banding, diversification, enhancement of capacity of production, change of items of manufacture or service activity.

The matter is placed before the Unit Approval Committee for consideration please.

192.3 - MANIKANCHAN SPECIAL ECONOMIC ZONE

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.3 (i)

Sub: Request Application for setting up of a new Gems and Jewellery manufacturing Unit at Manikanchan SEZ

An application dated 17.02.2024 received from M/s. **Gaurangi Jewellers Private Limited** for setting up of a new Gems and Jewellery Manufacturing Unit at Manikanchan SEZ. The **Request Id is 112500001106**. The Unit has complied to the deficiencies noticed by this Office. The details of the Unit are given below as per checklist:-

Sl. No.	Examination Point	Information as per application	Remarks
1.	Name of the applicant unit and Regd./Head Office address. Email & Telephone No. Name of the Bank and A/C. No. IEC No. PAN No. UDYAM Registration No. GST No.	M/s. Gaurangi Jewellers Private Limited Regd. Office Address -197, Bidhan Park, Baranagar, Noapara, Kolkata, West Bengal, Pin - 700090. Email- gaurangijewellers.pvt.ltd@gmail.com Tel. No.: 91-33-35545915 YES Bank, Dalhousie, Kolkata A/c. No. 019081400010168 AALCG6944M (Date of Issue:31/01/2025) AALCG6944M UDYAM-WB-10-0147871 Applied for. Ref. No. AA190225039315B	
2.	About Company/Firm/ Directors/ Promoters	Private Limited Company CIN No.U32110WB2025PTC275580 TAN No.CALG14954C Name of the Director(s) - i. BIJAY MAJI (DIN- 10899055) ii. SUDIPTA MAJI (DIN- 10899056)	
3.	Whether the applicant has been issued any industrial license or LOI/LOA under EOU/SEZ/STP/ EHTP Scheme. If so, give full particulars, namely reference No., date of issue, items of manufacture	NO	

	and progress of implementation of each project (Refer Para XII(i) of Form F of SEZ Rules, 2005							
4.	Whether proof of address/residence of Director(s) has been furnished/ Nature of the documents to be indicated	<table border="1"> <tr> <td>Name of the Director</td> <td>Aadhar Card/ PAN Card/ Passport</td> </tr> <tr> <td>BIJAY MAJI</td> <td>PAN No.- AIGPM7708K Aadhar No.905854796684 Passport No. V3715985</td> </tr> <tr> <td>SUDIPTA MAJI</td> <td>PAN No.- AKDPM8981D Aadhar No.687520939838 Passport No. V3715984</td> </tr> </table>	Name of the Director	Aadhar Card/ PAN Card/ Passport	BIJAY MAJI	PAN No.- AIGPM7708K Aadhar No.905854796684 Passport No. V3715985	SUDIPTA MAJI	PAN No.- AKDPM8981D Aadhar No.687520939838 Passport No. V3715984
Name of the Director	Aadhar Card/ PAN Card/ Passport							
BIJAY MAJI	PAN No.- AIGPM7708K Aadhar No.905854796684 Passport No. V3715985							
SUDIPTA MAJI	PAN No.- AKDPM8981D Aadhar No.687520939838 Passport No. V3715984							
5.	Whether MSME registered	UDYAM-WB-10-0147871 MSME –DFO Kolkata						
6.	Whether online payment of Rs.5000/- done?	Paid Rs.5000/- vide Transaction Ref. No.1102250036206 dated 11/02/2025 through bharatkosh.gov.in for SEZ New Unit Application fees.						
7.	Whether copies of IT Returns of Proprietor/All Partners/Directors for last 3 years or, Audited balance sheet for last 3 years in case of companies have been furnished	<p>(i) ITR return for three (03) years of Mr. BIJAY MAJI, Director. Extract of the same is given below:</p> <p>Total Income for AY 2022-23 is Rs.25,69,090/-.</p> <p>Total Income for AY 2023-24 is Rs.27,42,950/-.</p> <p>Total Income for AY 2024-25 is Rs.32,85,870/-.</p> <p>(ii) ITR return for three (03) years of SUDIPTA MAJI, Director. Extract of the same is given below:</p> <p>Total Income for AY 2022-23 is Rs.17,68,480/-.</p> <p>Total Income for AY 2023-24 is Rs.22,60,870/-.</p> <p>Total Income for AY 2024-25 is Rs.32,18,720/-.</p>						
8.	Classification of the items proposed for manufacturing/services as per ITC(HS) Classification Production capacity	<table border="1"> <thead> <tr> <th>ITCHS Code</th> <th>Item Description</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>71131911</td> <td>Handmade/ Machine made Plain Gold Jewellery</td> <td>800.00 Kgs</td> </tr> </tbody> </table>	ITCHS Code	Item Description	Unit	71131911	Handmade/ Machine made Plain Gold Jewellery	800.00 Kgs
ITCHS Code	Item Description	Unit						
71131911	Handmade/ Machine made Plain Gold Jewellery	800.00 Kgs						

		71131912	Handmade/ Machine made Gold Jewellery studded with pearl.	5.00 Kgs												
		71131913	Handmade/ Machine made Gold Jewellery studded with diamonds	5.00 Kgs												
		71131915	Handmade/ Machine made Gold Jewellery studded with other precious and semi-precious stones	5.00 Kgs												
9.	Whether the proposal envisages permission for sub-contracting part production in DTA	No														
10.	In case of Private Limited Company, the copy of Memorandum of Association submitted	Yes, (i) Authorised Share Capital of the Company is Rs.1,00,00,000/- (Rupees One Crore) (ii) Subscribed Capital: Nil (iii) Paid-up Capital: 50,00,000/- (Fifty Lakh)														
11.	Marketing tie-up/arrangement envisaged?	Not applicable														
12.	Requirement of power	15 KVA														
13.	Requirement of built-up area	52.00 Sq. Mtrs.														
14.	Requirement of land	N.A														
15.	Whether provisional offer of allotment for space from the Developer enclosed	Yes, WBIDC being the Developer, vide Lr. No. WBIDC/IP/MK/CFB(1-C)/2373 dated 21/02/2025 has sent their consent for transfer of space of module No. 1-C of CF Building, MKSEZ to M/s Gaurangi Jewellers Pvt. Ltd.														
16.	Investment in plant and machinery:	1) Plant & Machinery <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">In INR (in lakh)</th> <th style="text-align: center;">In USD (in Thousand)</th> </tr> </thead> <tbody> <tr> <td>Indigenous</td> <td style="text-align: center;">16.00</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>Imported CIF value</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">16.00</td> <td style="text-align: center;">0.00</td> </tr> </tbody> </table> 2)				In INR (in lakh)	In USD (in Thousand)	Indigenous	16.00	0.00	Imported CIF value	0.00	0.00	Total	16.00	0.00
	In INR (in lakh)	In USD (in Thousand)														
Indigenous	16.00	0.00														
Imported CIF value	0.00	0.00														
Total	16.00	0.00														

		i) Capital Goods – 0.00 Lakh (import) & 16.00 Lakh (Indigenous) ii) Raw Materials, Consumables, Packing Materials, Fuel etc. for 5 years – Rs. 237423.00 Lakh (import) & Rs. 478.14 Lakh (Indigenous)					
17.	Financial arrangement envisaged source of finance including financial status of promoters(s)	Own Fund(s).					
18.	FOB value of exports during the first 5 years (in INR)	1 st year – 46923.57 lakhs 2 nd year – 47262.04 lakhs 3 rd year – 47962.68 lakhs 4 th year - 48396.82 lakhs 5 th year - 48789.16 lakhs Total - 239334.27 lakhs					
19.	Foreign Exchange Outgo for the first 5 years (in INR)	1 st year – 46567.87 lakhs 2 nd year – 46897.67 lakhs 3 rd year – 47584.09 lakhs 4 th year - 47996.53 lakhs 5 th year - 48376.84 lakhs Total - 237423.00 lakhs					
20.	Net Foreign Exchange earnings for the first five year (1)-(2)	1 st year – 355.70 lakhs 2 nd year – 364.37 lakhs 3 rd year – 378.59 lakhs 4 th year - 400.29 lakhs 5 th year - 412.32 lakhs Total - 1911.27 lakhs					
21.	Value Addition (%) proposed	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	
		3.0-5.0	3.0 – 5.0	3.0 - 7.0	3.0 - 7.0	3.0 - 7.0	
22.	Whether the items proposed to be manufactured envisage pollution?	No.					
23.	Whether proposal is for manufacturing, trading or services	Manufacturing					
24.	Whether Foreign Technology agreement envisaged	No					

25.	Whether then applicant or any of the Partner/Director who are also Partners/Directors or another company or firm its associate concerns are being proceeded against or have been debarred from getting any license/letter of Intent/Letter of Permission under Foreign Trade (Development and regulation) Act, 1992 or Foreign Exchange Management Act, 1999 or Customs Act, 1962 or Central Excise Act, 1944 (Refer Para XII(ii) or FORM 'F' of SEZ Rules, 2006	No	
26.	Share holding pattern	Sharing holding pattern: 40% (2000 equity) each, by the Directors viz. BIJAY MAJI and SUDIPTA MAJI. Another 20% (1000 equity) by others.	
27.	Whether application has been received online	SEZ online Request ID No.112500001106dtd. 20.02.2025	
28.	Board Resolution for power of signing all documents	Submitted. Mr. BIJAY MAJI (DIN- 10899055), Director of the said Company has been authorised to sign all acts, deeds.	
29.	Notarized of undertaking	Submitted.	
30.	Employment	Men-25, Women-03, Total-28	

In terms of Rule 18(1) of the SEZ Rules, 2006, the Unit Approval Committee may approve or approve with modification or reject a proposal placed before it under sub-rule (2) of Rule 17.

The Proposal is placed before UAC for discussion/decision please.

192.4 - M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD
SPECIAL ECONOMIC ZONE SPECIAL ECONOMIC ZONE

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.4 (i)

Sub: Intimation about the **changes of designation** of Mr. Amit Jain from Additional Director to Directors to M/s. Candor Kolkata One Hi-Tech Structures Pvt Ltd w.e.f 30/09/2024.

This Office has received a letter vide ref no Candor SEZ/24-25/071 dated 28/10/2024 from the Developer along with DIR-12 filed with MCA wherein it is stated that the designation of Mr. Amit Jain has been changed from Additional Director to Director w.e.f. September 30,2024.

The list of Directors as of now are as under:-

Sl. No.	Name of Directors	DIN	Designation
1.	Mr. Subrata Ghosh	08360730	Director
2.	Mr. MunishDayalMathur	09514930	Director
3.	Mr. Amit Jain	05340237	Director

Rule Position: In term of **Instruction No 109 dated 18/10/2021 issued by DOC**, approval in case of reorganization including changes of Directors of SEZ developer/Units may be undertaken by the UAC .

In terms of above Instruction, the matter is placed before UAC for consideration please.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (i)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: Falta Special Economic Zone

a.	Name of the Unit	M/s. Pacific Jute Limited (IEC No.-4001000211)
b.	SEZ name	Falta SEZ
c.	LoA no. & date	FSEZ/LIC/P-29/2004/570 dated 21.04.2004
d.	LoA valid upto	16.09.2025
e.	Date of Commencement of Production (DCP)	17.09.2005
f.	Authorized operation of the unit	Hessain Cloth, Jute Bags, Jute Yarn, Hessain Sheet, Jute Soil Saver, Jute Sacking Bags.
g.	Performance monitored upto block year	2022-23 and achieved (+) NFE.
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	2023-24 4 th year of 4 th Block

Block years of the unit as per DCP:-

1 st Block	2005-06	2006-07	2007-08	2008-09	2009-10
2 nd Block	2010-11	2011-12	2012-13	2013-14	2014-15
3 rd Block	2015-16	2016-17	2017-18	2018-19	2019-20
4 th Block	2020-21	2021-22	2022-23	2023-24	

1. Export performance of the block year being monitored

(Rs in Lakhs)

Block :4 th	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
Year 16 [20-21]	7500.00	5727.65	2500.00	1892.61
Year 17 [21-22]	10000.00	7990.63	3000.00	2168.00
Year 18 [22-23]	12000.00	9174.34	4000.00	863.07
Year 20 [23-24]	13000.00	8281.66	4000.00	2924.67
Year 21 [24-25]	15000.00	---	5000.00	---
Total	57500.00	---	18500.00	---

2. DTA sales made in the block year being monitored: **Nil** for the FY-2023-24).

3. Investment made (since inception) & employment generated

Investment (Rs in crore)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
60.63	32.19	Male : 250	Male : 190

		Female : 30	Female : 60
--	--	-------------	-------------

4. **Delay in APR submission**

Block year	Date of APR submission	No. of days delay
FY-2023-24	13.12.2024	72

5. **Cases pending for Foreign Exchange (FOREX) realization**

Date of export	Name & address of importer	Pending FOREX amount(in INR)
No	No	No

6. Outstanding lease rental dues (if any) on a/c of the unit (as on date 31.03.2025 of monitoring): **Rs. 1,41,316/-**

The APR for the FY-2023-24 of M/s Pacific Jute Limited is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS**192nd UAC Meeting to be held on 12/03/2025****Agenda Item No.192.5 (ii)****Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR****Name of the Govt. SEZ / Private SEZ: Falta Special Economic Zone**

a.	Name of the Unit	M/s. Pasari Silk Industries Ltd. (IEC No.-0205012281)
b.	SEZ name	Falta SEZ
c.	LoA no. & date	FSEZ/LIC/P-29/2004/570 dated 21.04.2004
d.	LoA valid upto	16.09.2025
e.	Date of Commencement of Production (DCP)	17.09.2005
f.	Authorized operation of the unit	Hessain Cloth, Jute Bags, Jute Yarn, Hessain Sheet, Jute Soil Saver, Jute Sacking Bags.
g.	Performance monitored upto block year	2022-23 and achieved (+) NFE.
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	2023-24 4 th year of 4 th Block

Block years of the unit as per DCP:-

1 st Block	2005-06	2006-07	2007-08	2008-09	2009-10
2 nd Block	2010-11	2011-12	2012-13	2013-14	2014-15
3 rd Block	2015-16	2016-17	2017-18	2018-19	2019-20
4 th Block	2020-21	2021-22	2022-23	2023-24	

1. Export performance of the block year being monitored

(Rs in Lakhs)

Block :4 th	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
Year 16 [20-21]	1250.00	1294.89	925.00	1098.00
Year 17 [21-22]	1550.00	1892.16	1100.00	1440.68
Year 18 [22-23]	1800.00	3224.40	1275.00	2495.55
Year 20 [23-24]	2000.00	3799.66	1400.00	3111.59
Year 21 [24-25]	2400.00	---	1750.00	---
Total	9000.00	---	6450.00	---

2. DTA sales made in the block year being monitored: Rs. 3.00 Lakhs for the FY-2023-24).

3. Investment made (since inception) & employment generated

Investment (Rs in crore)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
48.50	39.13	Male : 275	Male : 213
		Female : 45	Female : 16

4. Delay in APR submission

Block year	Date of APR submission	No. of days delay
FY-2023-24	01.10.2024	01

5. Cases pending for Foreign Exchange (FOREX) realization

Date of export	Name & address of importer	Pending FOREX amount (in INR)
No	No	No

6. Outstanding lease rental dues (if any) on a/c of the unit (as on date 31.12.2024 of monitoring): **Rs.4,16,638/-**

In view of the above, the APR for the FY-2023-24 of M/s Pasari Silk Industries Ltd. is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (iii)

**Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR
Name of the Govt. SEZ / Private SEZ: Falta Special Economic Zone**

a.	Name of the Unit	M/s. Celex Technologies Pvt. Ltd. (IEC No.- 0210021047)
b.	SEZ name	Falta SEZ
c.	LoA no. & date	FEPZ/LIC/C-34/2013/1528 dated 29.07.2013
d.	LoA valid upto	01.04.2027
e.	Date of Commencement of Production (DCP)	02.04.2014
f.	Authorized operation of the unit	High Security Registration Plate
g.	Performance monitored upto block year	2022-23 and achieved (+) NFE cumulatively.
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	2023-24 (5 th year of 2 nd Block)

Block years of the unit as per DCP:-

1 st Block	2014-15	2015-16	2016-17	2017-18	2018-19
2 nd Block	2019-20	2020-21	2021-22	2022-23	2023-24

1. Export performance of the block year being monitored

Block :4 th	(Rs in Lakhs)			
	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
Fy-2019-20	2000.00	1086.96	500.00	587.19
FY-2020-21	2000.00	00	500.00	00
FY-2021-22	2000.00	00	500.00	(-)21.60
FY-2022-23	2000.00	00	500.00	(-)21.60
FY-2023-24	2000.00	00	500.00	(-)1.66
Total	10000.00	1086.96	2500.00	542.33

2. DTA sales made in the block year being monitored: Nil for the FY-2023-24.

3. Investment made (since inception) & employment generated

Investment (Rs in crore)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
2.3	0.34	Male :50 Female : 20	Male :28 Female :03

4. Delay in APR submission

Block year	Date of APR submission	No. of days delay
FY-2023-24	23.09.2024	No

5. Cases pending for Foreign Exchange (FOREX) realization

Date of export	Name & address of importer	Pending FOREX amount(in INR)
Nil	Nil	Nil

6. Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring): Rs. Nil as on 31.03.2025.

In view of the above, the APR for the FY-2023-24 of M/s Celex Technologies Pvt Ltd is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (iv)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: Falta Special Economic Zone

a.	Name of the Unit	M/s. Robinson International Pvt. Ltd. IEC No. 0202013901
b.	SEZ name	Falta SEZ
c.	LoA No. & date	FEPZ/LIC/R-25/97/5596 dated 27.02.1997
d.	LoA valid upto	31.03.2026
e.	Date of Commencement of Production (DCP)	01.01.1999
f.	Authorized operation of the unit	Brass rods made out of scrap and Lead moulded products, Lead Molded products, Builder's Hardware, Bolted lead Pillar, Handicraft other Article of Brass (Brass door knob) Art ware/ Brass Handicraft of Brass, Article of wood – Other article of wood parts of domestic decorative article used as table ware or kitchen ware and article of wood, SS Builder Hardware-Assorted Products like washers, Bolts etc.' Motorized Cycle, Motorized Cycles& Others and Electric Bicycle Builder Hardware, Drill Pipe of Stainless Steel Pipe, Drill Pipe-Other, Other-Stainless Steel, Other-Iron, Others, Threaded elbows, bends and sleeves-iron& Steel, Threaded elbows, bends and sleeves-Others.
g.	Performance monitored upto block year	2022-23(Positive NFE) 5th Block 5 th year.
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	6thBlock , 1styear(2023-24)

Block years of the unit as per DCP:-

1 st Block	1998-99	1999-00	2000-01	2001-02	2002-03
2 nd Block	2003-04	2004-05	2005-06	2006-07	2007-08
3 rd Block	2008-09	2009-10	2010-11	2011-12	2012-13
4 th Block	2013-14	2014-15	2015-16	2016-17	2017-18
5 th Block	2018-19	2019-20	2020-21	2021-22	2022-23
6 th Block	2023-24				

1. Export performance of the block year being monitored

(Rs in Lakhs)

Block :4 th	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2023-24 (1 st Year)	300.00	00	100.00	(-)798.20

2. DTA sales made in the block year being monitored :Rs. 3364.98 lakhs

3. Investment made (since inception) & employment generated

Investment (Rs in crore)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
5.72	10.62	Male :15 Female :00	Male : 54 Female : 00

4. Delay in APR submission

Block year	Date of APR submission	No. of days delay
2023-24	08.11.2024	37

5. Cases pending for Foreign Exchange (FOREX) realization

Date of export	Name & address of importer	Pending FOREX amount (in INR)
Nil	Nil	Nil

6. Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring):The outstanding rental due against the Unit is Rs. 1,77,684/-.

* The Unit has made DTA Sales of Rs. 3364.98 lakhs

** NFE is (-)ve for the FY 2023-24

In view of the above, the APR for the FY-2023-24 of M/s. Robinson International Pvt. Ltd is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS192nd UAC Meeting to be held on 12/03/2025**Agenda Item No.192.5 (v)****Monitoring of Annual performance for the FYs 2019-20 to 2023-24 on the basis of APR****Name of the Govt. SEZ / Private SEZ: Falta Special Economic Zone**

a.	Name of the Unit	M/s. Mallcom VSFT Gloves Pvt. Ltd. [IEC No.0206010061]
b.	SEZ name	Falta Special Economic Zone, Kolkata
c.	LoA No. & date	FSEZ/LIC/V-18/2006/909 dated 05.05.2006
d.	LoA valid upto	30.09.2028
e.	Date of Commencement of Production (DCP)	01.10.2013
f.	Authorized operation of the unit	Dipped Gloves (PU, NBR, Latex, Natural Rubber) ITC HS Code-61161000
g.	Performance monitored upto block year	2018-19 (1 st year of the 2 nd Block)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	2019-20, 2020-21, 2021-22, 2022-23 (2 nd , 3 rd , 4 th and 5 th year of the 2 nd Block) & 2023-24 (1 st year of the 3 rd Block).

Block years of the unit as per DCP:-

1 st Block	2013-14	2014-15	2015-16	2016-17	2017-18
2 nd Block	2018-19	2019-20	2020-21	2021-22	2022-23
3 rd Block	2023-24				

7. Export performance of the block year being monitored

(Rs in Lakhs)

2 nd Block	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2018-19	3500	0	2300	-98.40
2019-20	3850	0	2530	924.35
2020-21	4000	3283.35	2600	1483.02
2021-22	4200	3302.02	2730	1422.02
2022-23	4400	3283.35	2850	1483.02
Total	19950	9868.72	13010	5214.01

1. Export performance of the block year being monitored

(Rs in Lakhs)

3 rd Block	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR

2023-24	4400	3007.43	2850	2064.04
Total	4400	3007.43	2850	2064.04

2. DTA sales made in the block year being monitored (Rs in lakhs) :

F.Y 2019-20	:	NIL
F.Y 2020-21	:	NIL
F.Y 2021-22	:	NIL
F.Y 2022-23	:	NIL
F.Y 2023-24	:	376.76

3. Investment made (since inception) & employment generated

Investment (Rs in crore)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
1208.76	1798.82	Male : 400 Female : 100	Male : 307 Female : 73

4. Delay in APR submission

Block year	Date of APR submission	No. of days delay
2019-20	30.03.2021	182 days
2020-21	30.08.2023	690 days
2021-22	30.08.2023	334 days
2022-23	30.08.2023	Nil
2023-24	05.09.2024	5 days

* Revise submission of APR for FY-2019-20, 2020-21, 2021-22 and 2022-23 on 06.02.2025

5. Cases pending for Foreign Exchange (FOREX) realization

Date of export	Name & address of importer	Pending FOREX amount (in INR)
No	No	No

6. Outstanding lease rental dues on a/c of the unit (as on 31.03.2025) : Nil

The APRs are placed for monitoring before UAC in term of Rule 54 of SEZ Rules 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (vi)

Monitoring of Annual performance for the FYs 2019-20 to 2021-22 on the basis of APR

Name of the Govt. SEZ / Private SEZ: Falta Special Economic Zone

a.	Name of the Unit	M/s Websol Energy System Limited IEC No:4001000075
b.	SEZ name	Falta Special Economic Zone, Kolkata
c.	LoA no. & date	2(1)/D-10/2005/8606 dated 04.03.2005
d.	LoA valid upto	02.06.2025
e.	Date of Commencement of Production (DCP)	02.06.2009
f.	Authorized operation of the unit	Solar Photovoltaic Cells & Modules, Solar Photovoltaic Systems & Devices, Off-grid, Standalone & Hybrid.
g.	Performance monitored upto block year	2019-20 to 2021-22 (1 st , 2 nd & 3 rd year of 3 rd Block)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2019-20 to 2021-22 [on the basis of revised APRs submitted by the Unit]

Block since inception :-

1 st Block	2009-10	2010-11	2011-12	2012-13	2013-14
2 nd Block	2014-15	2015-16	2016-17	2017-18	2018-19
3 rd Block	2019-20	2020-21	2021-22		

1. Export performance of the block year being monitored

(Rs in Crore)

Block-3 rd th	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2019-20	380.88	17.95 u/r 53(A) (j) *	39.67	(-)121.47
2020-21	380.88	4.57 u/r 53(A) (j)	39.67	(-)71.11
2021-22	380.88	44.58 u/r 53(A) (j)	39.67	(-)85.76
Total	1142.64	67.10	119.01	(-)278.34

*In the revised APR for FY 2019-20, the unit has declared Rs. 107.62 Cr. as supplies u/r 53(A)(c). However after examination of the supporting documents by O/o the DC, the same was not accepted.

2. DTA sales made in the block year being monitored :

Year	Amount (in Cr.)
2019-20	Rs. 65.60
2020-21	Rs. 145.85
2021-22	Rs. 168.20
Total	379.65

NOTE :

1. Monitoring of APRs for the FY 2019-20 to 2021-22 [1st three years of 3rd Block] was done in the 151st UAC Meeting held on 18.11.2022 and (-)ve NFE of Rs. 345.44 Cr. cumulatively till the 3rd year of the 3rd block was noted. The unit was directed vide this office letter No. FSEZ/LIC/W-2/2021/2319-2321 dated 29.11.2022 to take precautionary measures/steps to achieve (+)ve NFE for the remaining years of the 3rd block. The unit further vide its letter dated 23.03.2024 stated that they had incorporated the figure of sale to other units at FSEZ (inter unit sale) as DTA Sales in the above referred period. Finally the unit submitted revised APRs on 20.05.2024. According to the revised APRs the above template has been prepared.
2. For Pt. 3, 4, 5 & 6 of the Monitoring template, i.e 'Investment made', 'delay in APR submission', 'cases pending for FOREX Realisation' and 'Pending Rental Dues' w.r.t. APRs of FY 2019-20 to 2021-22 please refer **Agenda No. 192.5 (vii)**

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (vii)

Monitoring of Annual performance for the FYs 2022-23 to 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: Falta Special Economic Zone

a.	Name of the Unit	M/s Websol Energy System Limited IEC No:4001000075
b.	SEZ name	Falta Special Economic Zone, Kolkata
c.	LoA no. & date	2(1)/D-10/2005/8606 dated 04.03.2005
d.	LoA valid upto	02.06.2025
e.	Date of Commencement of Production (DCP)	02.06.2009
f.	Authorized operation of the unit	Solar Photovoltaic Cells & Modules, Solar Photovoltaic Systems & Devices, Off-grid, Standalone & Hybrid.
g.	Performance monitored upto block year	2019-20 to 2021-22 (1 st , 2 nd & 3 rd year of 3 rd Block)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2022-23 to 2023-24 (4 th & 5 th Year of 3 rd Block)

Block since inception :-

1 st Block	2009-10	2010-11	2011-12	2012-13	2013-14
2 nd Block	2014-15	2015-16	2016-17	2017-18	2018-19
3 rd Block	2019-20	2020-21	2021-22	2022-23	2023-24

1. Export performance of the block year being monitored

(Rs in Crore)

Block-3 rd th	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
Balance b/f	1142.64	67.10	119.01	(-)278.34
2022-23	380.88	1.79	39.67	(-)17.00
2023-24	380.88	Nil	39.67	(-)41.12
Total	1904.40	68.89	198.35	(-)336.46

2. **DTA sales made in the block year being monitored :**

Year	Amount (in Cr.)
2022-23	15.42
2023-24	25.86
Total	41.28

3. **Investment made (since inception) & employment generated in the block**

Investment (Rs in crore)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
210.00	237.88	Male : 400 Female : 10	Male : 350 Female : 8

4. **Delay in APR submission**

Block year	Date of submission of revised APRs	No. of days delay
2019-20	20.05.2024	3 yrs 8months
2020-21	20.05.2024	2 yrs 8 months
2021-22	20.05.2024	1 yr 8 month
2022-23	20.05.2024	8 months
2023-24	12.11.2024	42 days

5. **Cases pending for Foreign Exchange (FOREX) realization**

Date of export	Name & address of importer	Pending FOREX amount (in INR)
No	No	No

6. **Outstanding lease rental dues (if any) on a/c of the unit (as on 31.12.2024) : Nil**

7. **Rule Provision : Rule 54 of SEZ Rules, 2006 mentions the following:**

Rule 54(1) Performance of the Unit shall be monitored by the Approval Committee as per the guidelines in Annexure appended to these rules.

Rule 54(2) In case the Approval Committee comes to the conclusion that a Unit has not achieved positive Net Foreign Exchange Earning (or stipulated value addition as specified in rule 53) or failed to abide by any of the terms and conditions of the Letter of Approval or 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.

Rule 80 of SEZ Rules, 2006 mentions the following:

If an Special Economic Zone Unit, in case of bona fide default, fails to achieve the minimum specified Net Foreign Exchange or specified value addition, then such shortfall may be

regulated after the Unit deposits an amount equal to one per cent of shortfall in Free on Board Value.

8. **Proposal :** The unit is making all out efforts to increase their exports. The unit is fully operational and has made physical exports of Rs. 1.79 Crores in the FY 2022-23, the unit has made supplies u/r 53(A)(j) of Rs. 67.10 Cr. during the block year being monitored. Employment generation during the block is 358 nos. From the above it is seen that the unit has undertaken economic activity and also has generated employment.

The Unit owner Shri S.L.Agarwal during his visit on 25.02.2025 to DC Office had explained in detail various activities going on with regard to their operations. It was mentioned by him that they have secured some export orders from UK, Africa etc. and during this year some physical export may take place. Keeping in view the above, the case may be treated as bona fide default and the shortfall may be regularized after the unit deposits an amount equal to one per cent of shortfall as per Rule 80 of SEZ Rules, 2006.

9. **The matter is placed before UAC for discussion/decision please.**

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (viii)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: Manikanchan Special Economic Zone

a.	Name of the Unit	M/s. Taiba International (IEC: 4109000033)
b.	SEZ name	Manikanchan SEZ
c.	LoA No. & date	MKSEZ/LIC/T-1/2022/56 dt.28/02/2022
d.	LoA valid upto	04/08/2027
e.	Date of Commencement of Production (DCP)	05/08/2022
f.	Authorized operation of the unit	Hand-made/Machine-made Plain Gold Jewellery, Hand-made/Machine-made Gold Jewellery studded with diamonds, Pearls, Gold Jewellery studded with diamond, Gold Jewellery precious, semi-precious, synthetic stones
g.	Performance monitored upto block year	2022 – 23
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	2 nd Year (FY 2023-24) of 1 st Block

Block years of the unit as per DCP:

1 st Block	Year 1 (2022-23)	Year 2 (2023-24)	Year 3	Year 4	Year 5
-----------------------	---------------------	---------------------	--------	--------	--------

1. Export performance of the block year being monitored:

Block: 1 st	Free on Board value of exports		Net Foreign Exchange (NFE) earned		Cumulative Value Addition achievement during the year (%)
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR	
Year 1	22717.95	16792.41	803.55	102.77	N.A
Year 2	23096.34	38982.18	816.70	533.63	3.57
Year 3	23122.57		824.67		
Year 4	23879.35		850.97		
Year 5	23879.35		850.97		
Total	116695.56	55774.59	4146.86	636.40	

2. DTA sales made in the block year being monitored (Rs. in Lakhs) : NIL

3. **Investment made (since inception) & employment generated**

Investment (Rs. in Lakh)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
10.22	11.71 (P&M)	Male : 19 Female : 00	Male : 122 Female : 03

4. **Delay in APR submission**

Block year	Date of APR submission	No. of days delay
2023-24	10/01/2025	03 months 09 days

5. **Cases pending for Foreign Exchange (FOREX) realization**

Date of export	Name & address of importer	Pending FOREX amount (in Lakh)
	NIL	NIL
Total		NIL

6. **Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring): N.A.**

In accordance to Rule 54 of SEZ Rules, 2006, the performance of the Unit to be monitored and thus, monitoring of APR for the FY 2023-24 in r/o M/s Taiba International, an Unit of Manikanchan SEZ is placed before the 192nd UAC for consideration please.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (ix)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

a.	Name of the Unit	M/s. Capgemini Technology services India Ltd IEC No. 0793017491
b.	SEZ name	M/s Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ Kolkata
c.	LoA no. & date	SEZ/LIC/C-1/2007/4236 Dated 20/12/2007
d.	LoA valid upto	10/08/2028
e.	Date of Commencement of Production (DCP)	13/08/2008
f.	Authorized operation of the unit	IT/ITES services
g.	Performance monitored upto block year	FY 2022-23 (5 th year of 3 rd Block)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2023-24 (1st year of 4th Block)

Block years of the unit as per DCP:-

1st	2008-09	2009-10	2010-11	2011-12	2012-13
2nd	2013-14	2014-15	2015-16	2016-17	2017-18
3rd	2018-19	2019-20	2020-21	2021-22	2022-23
4th	2023-24				

1. Export performance of the block year being monitored

Block :4 th	(Rs in Lakhs)			
	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2023-24	50323	56897.21	46507	56395
Total	50323	56897.21	46507	56395

2. DTA sales made in the block year being monitored (Rs in lakhs): NIL

3. Investment made (since inception) & employment generated

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
14300	16120.21	Male : 1914 Female : 1276	Male : 2120 Female : 1233

4. Delay in APR submission

Block year	Date of APR submission	No. of days delay
2023-24	23/09/2024	Nil

5. Cases pending for Foreign Exchange (FOREX) realization

Date of export	Name & address of importer	Pending FOREX amount (in INR)
		NIL

6. **Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring) :**
Located at Private SEZ Developer

The APR for the FY-2023-24 of M/s. **Cappgemini Technology services India Ltd** is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (x)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

a.	Name of the Unit	M/s. Codeclouds IT Solutions Pvt Ltd IEC No. AAEECC5434D
b.	SEZ name	M/s Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ Kolkata
c.	LoA no. & date	FSEZ/LIC/C-4/2019/5671 dated 08/02/2019
d.	LoA valid upto	30.06.2029
e.	Date of Commencement of Production (DCP)	01.07.2019
f.	Authorized operation of the unit	IT/ITES Services ,Software Service
g.	Performance monitored upto block year	FY 2022-23 (First 4 year of 1st Block year)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2023-24 (5 th year of 1 st Block year)

Block years of the unit as per DCP:-

1st	2019-20	2020-21	2021-22	2022-23	2023-24
-----------------------	---------	---------	---------	---------	----------------

1. Export performance of the block year being monitored

(Rs in Lakhs)

Block :1st	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2019-20	2000	1691.99	2000	1691.99
2020-21	2600	3057.94	2600	3057.94
2021-22	3400	3931.43	3400	3931.43
2022-23	4400	4060.13	4400	4060.13
2023-24	5600	5479.49	5600	5479.49
Total	18000	18220.98	18000	18220.98

2. DTA sales made in the block year being monitored (Rs in lakhs): No

3. **Investment made (since inception) & employment generated**

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
60	488.71	Male : 55 Female : 25	Male : 385 Female : 115

4. **Delay in APR submission**

Block year	Date of APR submission	No. of days delay
2023-24	25/09/2024	Nil

5. **Cases pending for Foreign Exchange (FOREX) realization : NIL**

6. **Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring) :**
Located at Private SEZ Developer.

The APR for the FY-2023-24 of M/s. **Codeclouds IT Solutions Pvt Ltd** is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (xi)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

a.	Name of the Unit	M/s. Cognizant Technology Solution India Pvt Ltd IEC No. 0494001992
b.	SEZ name	M/s Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ Kolkata
c.	LoA no. & date	SEZ/LIC/C-9/2011/5513 Dated 09/03/2011
d.	LoA valid upto	09/10/2026
e.	Date of Commencement of Production (DCP)	10/10/2011
f.	Authorized operation of the unit	IT/ITES services
g.	Performance monitored upto block year	FY 2022-23 (2 nd Year of 3 rd Block)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2023-24 (3rd year of 3rd Block)

Block years of the unit as per DCP:-

1st	2011-12	2012-13	2013-14	2014-15	2015-16
2nd	2016-17	2017-18	2018-19	2019-20	2020-21
3rd	2021-22	2022-23	2023-24		

1. Export performance of the block year being monitored

(Rs in Lakhs)

Block :3 rd	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2021-22	79998.44	84818.05	77734.96	82321.47
2022-23	92081.07	81724.76	89877.50	79638.32
2023-24	90064.72	65733.45	88019.19	64255.72
Total	262144.23	232276.71	161626	161959.79

2. DTA sales made in the block year being monitored (Rs in lakhs):Rs 176.75 Lakh

(Rs in Lakhs)

Block :3 rd	DTA Sales		Total DTA Sales	
	Sale of finished services	Sale of waste/scrap/remnant		
2023-24	0	176.75		176.75

3. **Investment made (since inception) & employment generated**

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
6500 (for Current Block year)	17735.94	Male : 4450 Female : 1727	Male : 2526 Female : 896

4. **Delay in APR submission**

Block year	Date of APR submission	No. of days
2023-24	21/09/2024	Nil

5. **Cases pending for Foreign Exchange (FOREX) realization**

Date of export	Name & address of importer	Pending FOREX amount (in INR)
		NIL

6. **Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring) :**
Located at Private SEZ Developer

The APR for the FY-2023-24 of **M/s. Cognizant Technology Solution India Pvt Ltd** is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (xii)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

a.	Name of the Unit	M/s. Cognizant Technology Solution India Pvt Ltd IEC No. 0494001992
b.	SEZ name	M/s Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ Kolkata
c.	LoA no. & date	SEZ/LIC/C-12(Unitech)/2012/2094 Dated 03/09/2012
d.	LoA valid upto	08/11/2027
e.	Date of Commencement of Production (DCP)	09/11/2012
f.	Authorized operation of the unit	IT/ITES services
g.	Performance monitored upto block year	FY 2022-23 (1st Year of 3 rd Block)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2023-24 (2nd year of 3rd Block)

Block years of the unit as per DCP:-

1st	2012-13	2013-14	2014-15	2015-16	2016-17
2nd	2017-18	2018-19	2019-20	2020-21	2021-22
3rd	2022-23	2023-24			

1. Export performance of the block year being monitored

Block :3 rd	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2022-23	43594	41608.61	38635	40830
2023-24	43744	53107.27	38870	52122.78
Total	87338	94716.27	77505	92952.78

2. DTA sales made in the block year being monitored (Rs in lakhs): NO :

3. Investment made (since inception) & employment generated

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
5000 (for Current Block year)	9308.98	Male : 1630 Female : 570	Male : 2190 Female : 771

4. Delay in APR submission

Block year	Date of APR submission	No. of days delay
2023-24	21/09/2024	Nil

5. Cases pending for Foreign Exchange (FOREX) realization

Date of export	Name & address of importer	Pending FOREX amount (in INR)
		NIL

6. **Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring) :**
Located at Private SEZ Developer

The APR for the FY-2023-24 of **M/s. Cognizant Technology Solution India Pvt Ltd** is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (xiii)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

a.	Name of the Unit	M/s. Cognizant Technology Solution India Pvt Ltd IEC No. 0494001992
b.	SEZ name	M/s Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ Kolkata
c.	LoA no. & date	SEZ/LIC/C-13/2017/5593 Dated 14/03/2017
d.	LoA valid upto	15/07/2028 But this unit has been merged with another unit of Cognizant in same SEZ as per 174th UAC minutes dated 27/02/2024.
e.	Date of Commencement of Production (DCP)	16/07/2018
f.	Authorized operation of the unit	IT/ITES services
g.	Performance monitored upto block year	FY 2022-23 (5 th year of 1 st Block)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2023-24 (1st year of 2nd Block)

Block years of the unit as per DCP:-

1 st	2018-19	2019-20	2020-21	2021-22	2022-23
2 nd	2023-24				

1. Export performance of the block year being monitored

Block :3 rd	(Rs in Lakhs)			
	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2023-24	4856.64	57171.76	4756.41	55919.82
Total	4856.64	5717.76	4756.41	55919.82

2. **DTA sales made in the block year being monitored** (Rs in lakhs): Yes 9.98 Lakh (Sale of Scrap/waste/remnant) :

3. Investment made (since inception) & employment generated

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
10000 (for Current Block year)	12388.38	Male : 2200 Female : 800	Male :2289 Female :795

4. **Delay in APR submission**

Block year	Date of APR submission	No. of days delay
2023-24	21/09/2024	Nil

5. **Cases pending for Foreign Exchange (FOREX) realization**

Date of export	Name & address of importer	Pending FOREX amount (in INR)
		NIL

6. **Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring) :**
Located at Private SEZ Developer

The APR for the FY-2023-24 of M/s. **Cognizant Technology Solution India Pvt Ltd** is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (xiv)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

a.	Name of the Unit	M/s. Good Work Labs Services Ltd IEC No. 0716912732
b.	SEZ name	M/s Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ Kolkata
c.	LoA no. & date	SEZ/IT/ITES/ER/U-16/2010/447 Dated 19/05/2010
d.	LoA valid upto	30.09.2029
e.	Date of Commencement of Production (DCP)	01.10.2019
f.	Authorized operation of the unit	IT/ITES services
g.	Performance monitored upto block year	FY 2022-23 (First 4 year of 1st Block year)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2023-24 (5th year of 1st Block year)

Block years of the unit as per DCP:-

1st	2019-20	2020-21	2021-22	2022-23	2023-24
-----------------------	---------	---------	---------	---------	----------------

1. Export performance of the block year being monitored

(Rs in Lakhs)

Block :1st	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2019-20	400	20.99	368	20.99
2020-21	650	228.58	598	228.58
2021-22	700	222.64	644	222.64
2022-23	800	454.95	736	454.95
2023-24	1000	2103.95	920	2103.95
Total	3550	3031.11	3266	3031.11

2. DTA sales made in the block year being monitored (Rs in lakhs): No

3. Investment made (since inception) & employment generated

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
40	72.96	Male : 22 Female : 18	Male :13 Female : 3

4. Delay in APR submission

Block year	Date of APR submission	No. of days delay
2023-24	30/09/2024	Nil

5. Cases pending for Foreign Exchange (FOREX) realization: NIL

- 6. Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring) :**
Located at Private SEZ Developer.

The APR for the FY-2023-24 of M/s. **GoodWorkLabs Services Ltd** is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (xv)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

a.	Name of the Unit	M/s. II Global IEC No. AAHFI5057L
b.	SEZ name	M/s Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ Kolkata
c.	LoA no. & date	FSEZ/LIC/I-1/2019/2778 Dated 25/11/2019
d.	LoA valid upto	15.03.2025
e.	Date of Commencement of Production (DCP)	16.03.2020
f.	Authorized operation of the unit	IT/ITES services
g.	Performance monitored upto block year	FY 2022-23 (First 3 year of 1st Block year)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2023-24 (4th year of 1st Block year)

Block years of the unit as per DCP:-

1st	2020-21	2021-22	2022-23	2023-24	
-----------------------	---------	---------	---------	----------------	--

1. Export performance of the block year being monitored

(Rs in Lakhs)

Block : 1st	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2020-21	250	576.70	231	576.70
2021-22	600	1096.80	575	1096.80
2022-23	750	2353.53	720	2353.53
2023-24	937	598.44	902	598.44
Total	2537	4637.09	2428	4637.09

2. DTA sales made in the block year being monitored (Rs in lakhs): No

3. Investment made (since inception) & employment generated

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
63.49	47.22	Male : 32 Female : 28	Male :30 Female :13

4. **Delay in APR submission**

Block year	Date of APR submission	No. of days delay
2023-24	30/09/2024	Nil

5. **Cases pending for Foreign Exchange (FOREX) realization : NIL as on 31.03.2024**

Block Year	Date of Export	Name & Address of Importer	Pending FOREX amount(INR)
2023-24	-	-	NIL

6. **Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring) :
Located at Private SEZ Developer.**

The APR for the FY-2023-24 of **M/s. II Global** is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (xvi)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

a.	Name of the Unit	M/s. Indorama Ventures Global shared Pvt Ltd IEC No. AAFCI4982D
b.	SEZ name	M/s Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ Kolkata
c.	LoA no. & date	FSEZ/LIC/I-2/2019/4144 Dated 02/03/2020
d.	LoA valid upto	20.03.2025
e.	Date of Commencement of Production (DCP)	21.03.2020
f.	Authorized operation of the unit	IT/ITES services
g.	Performance monitored upto block year	FY 2022-23 (First 4 year of 1st Block year)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2023-24 (5th year of 1st Block year)

Block years of the unit as per DCP:-

1st	2019-20	2020-21	2021-22	2022-23	2023-24
-----------------------	---------	---------	---------	---------	----------------

1. Export performance of the block year being monitored

Block :1st	(Rs in Lakhs)			
	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2019-20	229.54	334.43	204.20	334.43
2020-21	2409.53	3809.25	2048.07	3809.25
2021-22	3478.22	6525.37	3102.76	6486.60
2022-23	3957.56	7597.97	3530.36	7943.24
2023-24	3965.65	8216.17	3537.58	8201.99
Total	14040.50	26843.18	17747.10	26775.49

2. DTA sales made in the block year being monitored (Rs in lakhs): No

3. Investment made (since inception) & employment generated

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
1036.08	1973	Male : 98 Female : 42	Male :30 Female :13

4. **Delay in APR submission**

Block year	Date of APR submission	No. of days delay
2023-24	05/11/2024	35

5. **Cases pending for Foreign Exchange (FOREX) realization :NIL as on 31.03.2024**

Block Year	Date of Export	Name & Address of Importer	Pending FOREX amount(INR)
2023-24	-	-	NIL

6. **Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring) :
Located at Private SEZ Developer.**

The APR for the FY-2023-24 of **M/s. Indorama Ventures Global shared Pvt Ltd** is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

192.5 - MONITORING OF ANNUAL PERFORMANCE OF SEZ UNITS

192nd UAC Meeting to be held on 12/03/2025

Agenda Item No.192.5 (xvii)

Monitoring of Annual performance for the Financial Year 2023-24 on the basis of APR

Name of the Govt. SEZ / Private SEZ: M/S. CANDOR KOLKATA ONE HI-TECH STRUCTURES PVT LTD SPECIAL ECONOMIC ZONE

a.	Name of the Unit	M/s. Seamless Pvt Ltd IEC No.AAOC88107R
b.	SEZ name	M/s Candor Kolkata One Hi-tech structures Pvt Ltd IT/ITES SEZ Kolkata
c.	LoA no. & date	FSEZ/LIC/S-2/2018/3672 Dated 05/12/2018
d.	LoA valid upto	15.04.2019
e.	Date of Commencement of Production (DCP)	14.04.2029
f.	Authorized operation of the unit	IT/ITES services
g.	Performance monitored upto block year	FY 2022-23 (First 4 year of 1st Block year)
h.	Performance [Annual Performance Report (APR)] to be monitored for block year	FY 2023-24 (5th year of 1st Block year)

Block years of the unit as per DCP:-

1st	2019-20	2020-21	2021-22	2022-23	2023-24
-----------------------	---------	---------	---------	---------	----------------

1. Export performance of the block year being monitored

(Rs in Lakhs)

Block :1st	Free on Board value of exports		Net Foreign Exchange (NFE) earned	
	Projection for the block	Actual as per APR	Projection for the block	Actual as per APR
2019-20	1604.19	1308.44	1604.19	1308.44
2020-21	1925.03	1558.52	1925.03	1558.52
2021-22	2310.04	2388.59	2310.04	2388.59
2022-23	2772.05	2857.81	2772.05	2857.81
2023-24	3326.46	2616.37	3326.46	2616.37
Total	11937.77	10729.73	11937.77	10729.73

2. DTA sales made in the block year being monitored (Rs in lakhs): No

3. Investment made (since inception) & employment generated

Investment (Rs in Lakhs)		Employment	
Proposed	Actual as per APR	Proposed	Actual as per APR
116.29	86.75	Male : 43 Female : 7	Male :35 Female :11

4. Delay in APR submission

Block year	Date of APR submission	No. of days delay
2023-24	30/09/2024	Nil

5. Cases pending for Foreign Exchange (FOREX) realization : NIL

- 6. Outstanding lease rental dues (if any) on a/c of the unit (as on date of monitoring) :**
Located at Private SEZ Developer.

The APR for the FY-2023-24 of M/s. **Seamless Pvt Ltd** is placed before the UAC for monitoring, in terms of **Rule 54** of SEZ Rule, 2006.

Tax Management India .com

<https://www.taxmanagementindia.com>

Order-Instruction - Customs

INSTRUCTION No. 08/2018 -Customs

F. No. 528/90/2016-STO (TU)

Government of India

Ministry of Finance

Department of Revenue

(Central Board of Indirect Taxes and Customs)

North Block, New Delhi

Dated: 06.04.2018

To,

All Principal Chief Commissioner Of Customs/ Principal Chief Commissioner of Customs & Central Excise/
Principal Director General,

All Chief Commissioner of Customs/ All Chief Commissioner of Customs & Central Excise/ Director
General,

All Principal Commissioner of Customs/Customs (Preventive),

All Commissioner of Customs/ Customs (Preventive).

Madam/Sir,

Subject: Clarification regarding classification of Solar Panel/Module equipped with Elements regarding.

Attention is invited to the Board's Letter dated 22.09.2016 (copy enclosed) on the classification of solar modules, wherein, it was clarified that:

- a) If the solar panel/module is equipped with elements and these elements supply the power to an external load i.e. a motor, an electrolyser etc., then the solar panel/module is classifiable under CTH 8501.
- b) However, if the solar panel/module is equipped with elements but these elements do not supply the power to an external load i.e. a motor, an electrolyser etc., then the solar panel/module is classifiable under CTH 8541.
- c) Solar panel/module without element is classifiable under CTH 8541.

2. In this regard, Board has further received representations from the trade regarding classification of solar modules/panels equipped with bypass diodes. The trade is of the view that the function of the bypass diodes in the module is to protect the solar modules/panels at the time of shading of solar cells and not to control the direction of the current. Therefore, in their opinion, solar modules equipped with bypass diode merits classification under Heading 8541.



3. The issue has been examined by the Board with reference to the decisions of World Customs Organizations in the matter and in this regard it is stated that the most common function of a diode is to allow an electric current to pass in one direction (in forward biasing), while blocking it in the opposite direction (in reverse biasing). Depending on its position in the solar module/panel, it is referred as bypass diode or blocking diode.

Bypass diodes: These are commonly connected in parallel across pairs of solar cells or linear interconnected strands of cells, and prevent damage to solar cells when one or more cells receive much lower solar radiation than the rest of the array (as when the sun's rays are temporarily blocked by a tree limb or other article producing shade). Under normal conditions with no shading, every cell on the module will generate power and the bypass diode will be inactive as it will remain in reverse bias position. However, if part of the module becomes shaded (e.g. by a leaf or an object), the shaded cells will cease to generate power and will consume the energy produced by the active cells. As a result, the shaded cells would overheat and deteriorate. Bypass diode, therefore, protects the shaded cells from overheating, damage by diverting the electrical current around strings with shaded cells and through an external circuit. When part of the module becomes shaded, the bypass diode wired in parallel to the string with shaded cells will conduct current. As a result, the current will flow through the bypass diode and around the shaded string. Therefore, solar modules/panels equipped with such diodes would not meet the terms of the exclusion of the Explanatory Note to heading 85.41 and merits classification under CTH 8541.

Blocking Diode: On the other hand, blocking diodes are usually attached in a series to the final output of the solar panel or module, and control the aggregate output (for example, preventing a reverse power flow from a connected electric accumulator). Therefore, the function of blocking diodes is to prevent a reverse power flow from connected devices. Since the blocking diode blocks the current in the opposite direction, which can be considered as a control of the direction of the current as mentioned in the Explanatory Note to heading 85.01, therefore, solar modules/panels equipped with blocking diode merits classification under CTH 8501.

4. In view of above, it is clarified that:

- a. the solar panels or modules equipped with bypass diodes are classifiable in heading 8541.
- b. the solar panels or modules equipped with blocking diodes are classifiable in heading 8501.
- c. the solar panels or modules equipped with blocking diodes and bypass diodes are classifiable in heading 8501.

5. Difficulty faced, if any, may be brought to notice of the Board.

Yours faithfully

(Piyush Bhardwaj)

STO (TU)

