

**SEEPZ SPECIAL ECONOMIC ZONE  
ANDHERI (EAST), MUMBAI.**

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**AGENDA FOR**

**MEETING OF THE APPROVAL COMMITTEE FOR MULTI-  
SECTOR SPECIAL ECONOMIC ZONE AT PUNE OF M/s.  
KHED ECONOMIC INFRASTRUCTURE PVT LTD.-SEZ**

Via Video Conferencing

DATE : 10.08.2023

TIME : 12:30 P.M.

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**MEETING OF THE APPROVAL COMMITTEE FOR MULTI-  
SECTOR SPECIAL ECONOMIC ZONE AT PUNE, UNDER  
THE CHAIRMANSHIP OF DEVELOPMENT  
COMMISSIONER, SEEPZ-SEZ ON 10.08.2023**

**INDEX**

<b>Agenda Item No.</b>	<b>Subject</b>
<b>Agenda Item No. 01: -</b>	Confirmation of the Minutes of the meeting held on 27.06.2023
<b>Agenda Item No. 02: -</b>	Application of Approval for Setting up of New Unit by M/s. Aurascent Essence Pvt Ltd

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Minutes of the 22<sup>nd</sup> Meeting of the Approval Committee held under the Chairmanship of Zonal Development Commissioner SEEPZ-SEZ, Mumbai for Sector Specific Special Economic Zone for IT/ITES of M/s. Khed Economic Infrastructure Pvt Ltd-SEZ, Pune, held on 27.06.2023 via video conferencing.

1	Name of the SEZ	<b>M/s. Khed Economic Infrastructure Pvt. Ltd.-SEZ</b>
2	Sector	IT/ITES
3	Meeting No.	22 <sup>nd</sup>
4	Date	<b>27.06.2023</b>

**Members present**

<b>Sr</b>	<b>Name and Designation (S/Shri.)</b>	<b>Department</b>
1	Smt. Mital Hiremath Joint Development Commissioner	Pune Cluster SEZ, Pune
2	Smt. Pradnya R. Gholap, DCIT (TDS) Pune	Nominee of Income Tax, Pune
3	Dr. Dileeraj Dabhole, Deputy DGFT	Nominee of DGFT, Pune
4	Smt. Sunita Jagtap Superintendent	Nominee of Customs, Pune

**Special Invitee**

<b>Sr</b>	<b>Name and Designation</b>	<b>Department</b>
1	Shri B. Ajay Kumar Specified Officer	M/s. Khed Economic Infrastructure Pvt Ltd-SEZ

**Agenda Item No.01: Confirmation of Minutes of the 21<sup>st</sup> meeting held on 19.04.2018**

After deliberation, the Committee confirmed the minutes of the 21<sup>st</sup> Approval Committee meeting held on 19.04.2018

**Agenda Item No. 02: Application of Approval for Setting up of New Unit by M/s. Aurascent Essence Pvt Ltd**

The committee was informed that this office has referred the case to the Ministry seeking further instruction/guidance on the conditions set forth, as detailed in the agenda, for setting up of the manufacturing unit for processing of items of Sandalwood. DGFT was of the opinion that as the goods covered being restricted/prohibited goods, Committee may take a decision after clarification from the Ministry is received.

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Accordingly, after deliberation, the Committee decided to defer the proposal with the directions that after clarification is received from the Ministry the proposal may be submitted in the subsequent UAC for further consideration.

Meeting ended with a vote of thanks to the Chair.

(Shyam Jagannathan, IAS)  
Chairman-cum- Development Commissioner  
E-Mail- dcseepz-mah@nic.in

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GOVT. OF INDIA,  
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,  
SEEPZ – SEZ (PUNE CLUSTER)  
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AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE  
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a) **Proposal: -**

Setting up of new unit by M/s. Aurascent Essence Private Limited at Plot No I-12, Khed City Industrial Park, SEZ, Pune

b) **Previous Reference :**

(i) The proposal of the unit was placed before UAC held on 27.06.2023 for approval for setting up of new unit to import raw materials such as Sandalwood raw logs/butts/Roots and Raw Sandalwood heartwood chips and export the resultant product viz :

- (a) Processed Sandalwood Heartwood Chips,
- (b) Sandalwood Spent Dust (By-product),
- (c) Sandalwood Sapwood Flakes/Chips (By-product),
- (d) Sandalwood Oil,
- (e) Sandalwood heartwood powder,
- (f) Sandalwood Blended Powder (Blended Powder of sandalwood heartwood powder,
- (g) Sap wood powder, spent dust powder etc),
- (h) Sandalwood articles/ artifacts/handicrafts and
- (i) Processed Sandalwood heartwood logs

(ii) The Committee was informed that this office had referred the matter to MOC&I seeking further clarification in the matter. The Committee, after deliberation, differed the proposal with the direction that as the matter has been referred to MOC&I seeking further instruction/guidance on the conditions set forth in the agenda and the goods covered being restricted/prohibited goods, decision may be taken after clarification is received from the Ministry.

(iii) This office had vide letter dated 23.06.2023 referred the matter to MOC&I seeking clarification on the following points :

***In view of the clarifications/directions from concerned Ministries and the case precedents on record, the proposal of M/s Aurascent Essence Private Ltd. is being taken up for consideration in the Approval Committee Meeting of Pune Cluster to be held on 25.06.2023, for setting up of manufacturing unit for processing of Sandalwood subject to the following conditions :***

- (i) ***Import of red sanders would not be allowed as Import of red sanders is prohibited under DGFT Notification No. 17/2015-20 dated 01.08.2017***
- (ii) ***Import of Sandalwood would be subject to obtaining no objection certificate from Ministry of Environment Forest & Climate change/DGFT. The proforma for obtaining NOC has been notified by DGFT in Public Notice No. 21/2015-20 dated 31.08.2017.***
- (iii) ***Export of items of Sandalwood which are restricted for***

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**exports under FTP will be subject to obtaining no objection certificate from the office of DGFT, the proforma for which has been notified by DGFT in Public Notice No. 21/2015-20 dated 31.08.2017.**

- (iv) DTA sales, Deemed Export or export to other SEZ units shall not be allowed for products originating from or having any content of the Imported Sandalwood or its waste/by-products.**
- (v) No DTA sale of raw material, intermediate product or finished goods will be allowed.**
- (vi) 100% examination of Import of Sandalwood and export of the goods originating from the imported sandalwood would be carried by Customs authorities.**
- (vii) For Handicraft items made of sandalwood only those items will be permitted which fall under the definition of "Handicraft" as per Note 1 of Chapter 44 of ITC(HS), Schedule-2 as per DGFT O.M. dated 11.07.2017**

**5. The above proposal is forwarded for information and directions, if any further course of action is required to be taken by this office while considering the proposal of the unit.**

(iv) MOC&I vide letter No. K-43022/67/2023-SEZ dated 18.07.2023 has stated that as per SEZ Law UAC/DC is empowered for setting up of the unit and the matter may be examined in terms of Rule 26 of the SEZ Rules, 2006 and DoC's letter dated 14.08.2018 and necessary action may be taken under intimation to the department.

**(c) The details of the case alongwith the previous precedents/cases on the above issue is as detailed under :**

The unit proposes to import raw materials such as Sandalwood raw logs/butts/Roots and Raw Sandalwood heartwood chips and export the following resultant product which fall within the category of restricted/prohibited items in terms of DGFT Notfn. No. 37/2015-2020 dated 27.01.2017 and Notification No. 15/2015-2020 dated 05.07.2017 :

Sl. No	Item	HS Code	Export	Nature of restriction
1	Processed Sandalwood Heartwood Chips	12119050	Restricted	Export permitted under licence subject to conditionalities as may be notified by the Director General of Foreign Trade from time of time
2	Sandalwood Spent Dust (By-product)	12119050		
3	Sandalwood Sapwood Flakes/Chips (By-product)	12119050		
4	Sandalwood Oil	33012937	Restricted	Subject to quantitative ceilings and conditionalities as may be notified by the Director General of Foreign Trade from time to time.

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5	Sandalwood heartwood powder	33049190	Restricted	Export permitted under licence subject to conditionalities as may be notified by the Director General of Foreign Trade from time of time
6	Sandalwood Blended Powder (Blended Powder of sandalwood heartwood powder, sap wood powder, spent dust powder etc)	33049190		
7	Sandalwood articles/artifacts/handicrafts	44091010	Free	
8	Processed Sandalwood heartwood logs	44039922	Prohibited	Export permitted under licence subject to conditionalities as may be notified by the Director General of Foreign Trade from time of time

(a) It is seen that with regard to export and import of Red Sanders and Sandalwood, the following clarifications/directions have been issued by the DGFT, DGEP & MOEF&CC from time to time :

(i) DGFT (Export Cell) vide Office Memorandum issued under F.No. 01/91/171/17/AM06/PC-III/EC dated 11.07.2017 has clarified that :

**2. DGFT took a meeting on 29.03.2017 with a view to discuss the issues raised by the Jt. Development Commissioner, SEZ, Moradabad in his letter dated 14.02.2017 on import/export of sandalwood by SEZ units and also issues relating to the cases under consideration of the BOA. Representatives of DOC (SEZ), MOEF&CC, DGEP and DC(NSEZ) attended the meeting. After detailed deliberations the following decisions were taken in the meeting :**

(a) ....

(b) ....

(c) ....

(d) **In cases of quantitative ceilings on import/export, the distinction between DTA and SEZ should be removed and the ceilings to be applicable to both DTA and SEZ. Accordingly, wherever DGFT bring out any policy having import/export restrictions like QR, MEP, MIS, CITES clearance, port restrictions etc. these would be applicable to SEZ also unless specifically exempted. The same regulation will also be applicable in case of export of items made of Red sander wood. The SEZ Division of DOC would take appropriate action including issue of instruction/guidelines to SEZs.**

**3. The MOEF&CC vide O.M. No. 22-13/2007-SU (Vol.II) dated 19.04.2017 has made certain observations with respect to regulating export and import of Red Sanders wood and Sandalwood from DTA and SEZ which are re-produced below:**

(a) .....

(b) **MOEF&CC is mandated to control and monitor the import and export of Sandalwood (Santalum album) as is done in the case of**

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*export of Red sanders wood (Pterocarpus santalinus). The DGFT before granting licence for import/export of Sandalwood to DTA units, sends the applications to MOEF&CC for issuance of NOC for import and export of desired quantity of Sandalwood, as it is under an obligation to ensure that Sandalwood stock imported/exported by DTA/SEZ units are verified at the time of import and re-export in order to ensure that the species being exported is exactly the same as the one imported by it, which is also mandated in DGFT Policy Circular NO. 23(RE-2007)/2004-2009 dated 31.12.2007 ; and*

- c) SEZ units, which are not required to obtain licence for import/export of Sandalwood, may be mandated to obtain NOC from MOEF&CC for import/export of desired quantity of Sandalwood/products listed in the restricted category. The SEZ units may be directed to submit their application for grant of NOC through DGFT, New Delhi.*

**5. Accordingly it has been decided that the products of Red Sanders wood and Sandalwood under 'restricted' category for export should be subject to NOC, even when exported from SEZ so that the quantitative/qualitative restrictions imposed on these endangered flora are applied during exports from SEZ also. Further any subsequent policy changes like QR, MEP, MIP, CITES clearance, port restriction etc. on these items will also be applicable to SEZ units, unless specifically exempted.**

(b) Based on the above OM issued by MOEF&CC, MOC&I vide letter issued under F.No. F.5/7/2017-SEZ dated 19.09.2017 addressed to all the Development Commissioners, on the above issue, has directed to ensure compliance to DGFT O.M. dated 01.09.2017 and conditions imposed on the policy on import/export of items related to Red Sanders and Sandalwood and making it mandatory for SEZ units to obtain NOC from MOEF&CC through DGFT in prescribed proforma.

Relevant extract of DGFT's O.M. dated 01.09.2017 is as under :

**Para 3 : As specified in para 6 of the O.M. dated 11.07.2017 regarding submission of application by SEZ units in prescribed proforma through the respective jurisdictional SEZ authorities for seeking NOC of MOEF&CC through DGFT, two separate proforma for import [ANF 2M(a)] and export [ANF 2N(a)] have been notified vide Public Notice No. 21/2015-20 dated 31.08.2017. An advance copy of application can, however, be submitted by SEZ units to Export/Import Cell (as the case may be) of DGFT (Hdqrs) and SU Division of COEF&CC. Jurisdictional SEZ Authorities may forward these applications within a time period prescribed by SEZ Division/DOC.**

(c) Based on the above clarifications, it is seen that Moradabad SEZ and Noida SEZ in the Approval Committee Meeting have considered the proposals of units for import and export of items of Sandalwood, as detailed below :

(i) Moradabad SEZ in the Minutes of the UAC Meeting held on 11.09.2017 has covered the proposal of M/s Global Export House for Export/Import for Sandalwood, Sandalwood Oil and its products review of its Authorised Operations, wherein it has been recorded as under :



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6. This office have received letter F.2/1/2017-SEZ dated 29.08.2017 from DoC, MOC&I, the extract of the letter is reproduced below :

*"I am directed to refer to your letter no.NSEZ/4-367/2003-MBD/8920 dated 22.08.2017 on the subject and to say that import and export policy Notification No. 37/2015-2020 dated 27.01.2017 and Notification No.15/2015-2020 dated 05.07.2017 issued by DGFT are applicable to SEZ also. However, the Quantitative Restricted will be monitored by MoEF&CC and DGFT as per the DGFT OM dated 11.07.2017. Therefore, you are requested to follow DGFT Notfn. No. 37/2015-2020 dated 27.01.2017 and Notification No. 15/2015-2020 dated 05.07.2017 and Para 6 of OM dated 11.07.2017 while disposing the case"*

*The proposal of the unit was approved in the UAC subject to the following conditions :*

- (i) Import of red sanders would not be allowed as Import of red sanders is prohibited under DGFT Notification No. 17/2015-20 dated 01.08.2017*
  - (ii) Export of Attar would be subject to the condition that for every consignment of export sample would be drawn by the Customs and got is verified by Metal Handicrafts Service Centre, O/o DC, Handicrafts, Moradabad*
  - (iii) Import of Sandalwood would be subject to obtaining no objection certificate from Ministry of Environment Forest & Climate change/DGFT. The proforma for obtaining NOC has been notified by DGFT in Public Notice No. 21/2015-20 dated 31.08.2017.*
  - (iv) For export of Agarbatti, quantity of import of sandalwood oil would be subject to Input Output norms as given at Sl.No. A-1766 of Foreign Trade Policy Input Output Norms of DGFT*
  - (v) The handicraft items prohibited would be as per Note 1 of Chapter 44 of ITC HS Schedule-2 as clarified by DGFT in its meeting held on 29.03.2017*
  - (vi) Import of Sandwood/Sandalwood oil and export of sandalwood products would be subject to inspection by the Customs Authorities in addition to inspection of import carried out under Rule 28(5) and exports carried out under Rule 46 of SEZ Rules.*
- (ii) Moradabad SEZ, in the Minutes of the UAC Meeting held on 23.11.2021 has considered the proposal of M/s Global Export House for permission for Import of goods (Sandalwood) for Authorised Operations with the direction that*

***"for all future consignments of import of Sandalwood, the unit would need to apply for an import licence prior to undertaking imports."***

- (iii) Further in the Approval Committee Meeting of Moradabad SEZ held on 09.03.2023, the proposal of export of 'Restricted' products by SEZ units under jurisdiction of Noida SEZ was considered, wherein it was decided that:*

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1. *This agenda was taken up for the sake of providing clarity regarding export of products restricted under the Foreign Trade Policy (FTP). The Approval Committee was informed that Rule 18(3) and Rule 26 of the SEZ Rules, provides as under :*

*Rule 18(3) : The proposal shall also fulfil the following sector specific requirements, namely :*

- (a) Export of the goods from Special Economic Zones shall be subject to export policy in force, as provided in Schedule 2 to the Indian Trade Classification (Harmonised System) of Export and Import items 2017*

*Rule 26 ; General Conditions of Import and Export : A unit may export goods and services, including agro-products, partly processed goods, sub-assemblies, components, by-products, rejects, waste or scrap except prohibited items of exports indicated in the Import Trade Control (Harmonised System) Classification of Export and Import items :*

*The Approval Committee after due deliberations, decided as under :*

- i. Any product which is 'Restricted' for exports under FTP, the Unit shall obtain an 'Export Licence' from the office of DGFT for that specific product before exporting".*
- (d) MOC&I vide letter dated 18.07.2023 has stated that matter may be examined in terms of Rule 26 of the SEZ Rules, 2006 and DoC's letter dated 14.08.2018.*

The provisions of the Rule 26 and relevant para of DoC's letter is reproduced below :

***Rule 26 : General Conditions of Import and Export.- A unit may export goods and services, including agro-products, partly processed goods, sub-assemblies, components, by products, rejects, waste or scrap except prohibited items of exports indicated in the Import Trade Control (Harmonized System) Classifications of Export and Import items:***

***Provided that export of Special Chemicals, Organisms, Materials, Equipment and Technologies shall be subject to fulfillment of the conditions indicated in the Import Trade Control (Harmonized System) Classification of Export and Import items:***

***Provided further that if any permission is required for import under any other law, the same shall be allowed with the approval of the Board of Approval.***

***Provided also that the Foreign Trade Policy restrictions on State Trading Enterprises shall not apply to Special Economic Zone manufacturing Units: Provided also that export of for supply from Domestic Tariff Area, of any ore shall be subject to the conditions as imposed by the Central Government.***

***Provided also that Special Economic Zone Units shall be permitted to export prohibited items, if they import raw-material for the same, but each such case shall be placed before Board of Approval for approval:***

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***Provided also that items which are prohibited for import, Special Economic Zone Units shall be permitted to import the same if they export goods made out of the same but each such case shall be placed before Board of Approval of Approval for approval.***

DOC letter dated 14.08.2018 states as under :

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

**(e) The other Details of the unit are as under :**

Name and address telephone/fax/email ID	M/s Aurascent Essence Private Limited  Registered Address : Office No. 504, Dev Plaza, Plot No. 68. S V Road, Opposite Andheri West, Mumbai  Proposed Address : Plot No I-12, Khed City Industrial Park, SEZ, Pune  Email ID - <a href="mailto:anubhav@aditiessentialoil.com">anubhav@aditiessentialoil.com</a> Website – <a href="http://www.aurascentessence.com">www.aurascentessence.com</a>								
Status of the company i.e. proprietorship/partnership/individual and statute under which registered with registration no. & year of registration	Private Limited Company  Registration : U20293MH2023PTC401862 CIN Date 28.04.2023								
Financial capability of the applicant	Cash and Bank Balance  (Rs. In lakhs) <table><tr><td>2019-20</td><td>2020-21</td><td>2021-22</td></tr><tr><td>375.57</td><td>22.50</td><td>443.75</td></tr></table>			2019-20	2020-21	2021-22	375.57	22.50	443.75
2019-20	2020-21	2021-22							
375.57	22.50	443.75							
IEC No / date/ issued by DGFT	AAYCA6098D								
Whether manufacturer /trader/ company warehouse/ Service provider	Manufacturer								
II. PROJECT PROFILE									

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(i) Product to be manufactured/ service to be rendered	Sl . N o.	Item	HS Code	Export	Nature of restriction
	1	Processed Sandalwood Heartwood Chips	12119050	Restricted	Export permitted under licence subject to conditionalities as may be notified by the Director General of Foreign Trade from time of time
	2	Sandalwood Spent Dust (By-product)	12119050		
	3	Sandalwood Sapwood Flakes/Chips (By-product)	12119050		
	4	Sandalwood Oil	33012937	Restricted	Subject to quantitative ceilings and conditionalities as may be notified by the Director General of Foreign Trade from time to time.
	5	Sandalwood heartwood powder	33049190	Restricted	Export permitted under licence subject to conditionalities as may be notified by the Director General of Foreign Trade from time of time
	6	Sandalwood Blended Powder (Blended Powder of sandalwood heartwood powder, sap wood powder, spent dust powder etc)	33049190		
	7	Sandalwood articles/ artifacts/handicrafts	44091010	Free	
	8	Processed Sandalwood heartwood logs	44039922	Prohibited	Export permitted under licence

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						subject to conditionalities as may be notified by the Director General of Foreign Trade from time of time
	<p>(ii) Brief detail of the project :</p> <p>Aditi International a reputable essential oils manufacture and trader intends to set up new Sandalwood processing and essential oil processing unit in SEZ at Khed City Industrial Park. The new unit will operate under the newly established firm Aurascent Essence Pvt. Ltd. with same promoters as Aditi International</p> <p>The unit proposes to import raw materials such as Sandalwood raw logs/butts/Roots and Raw Sandalwood heartwood chips and export the resultant product as detailed above.</p> <p>The new unit will process imported Sandalwood of various origins, including Australian, African and Indonesian and various other aromatic wood and plant produce from different origins around the world. The products will cater to diverse industries, such as food and flavours, fragrance, pharmaceutical, cosmetic and skincare, aromatherapy and home care.</p> <p>M/s Aurascent Essence Pvt. Ltd. intends to set up their unit at Khed City Industrial Park, SEZ, Khed on 2 acres of land. The unit intends to invest an amount of Rs.3368.66 lakhs into the project, which would be financed partly through bank borrowings of Rs.1527.49 lakhs and internal accruals of Rs.1841.16 lakhs. The applicant has projected an export revenue of Rs. 22766.00 lakhs with NFE of Rs.5113.81 lakhs and employment of 100 (Men-70 and Women-30)</p>					
PROJECTIONS, YEAR- WISE Investment and Details of Source of Finance period of 5 years		S. No.	Plant & Machinery	Rs. Lakhs	In	
		(a)	Indigenous	350.00		
			Imported	150.00		
		(b)	Land cost	350.00		
		(c)	Built up area 4100 sq meters	300.00		

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			Including lighting & other electrification				
	(d)	Site Development and Fencing			100.00		
	(e)	Vehicles			41.00		
	(f)	Laboratory equipment			41.00		
	(g)	Working capital			2036.66		
		Total			3368.66		
	(b)	Details of Source(s) of Finance :					
		Bank Borrowing			1527.50		
		Internal Accrual			1841.16		
		Total			3368.66		
Imported and Indigenous requirement of Materials and other outputs				Import	Indigenous		
	(a)	Capital Goods		150.00	1066.00		
	(b)	Raw Material, components, consumables, packing material, fuel etc.		17100.00	3815.00		
		Total		17250.00	4881.00		
		(Rs. In lakhs)					
Requirement of Land/ built-up area (Area in Sq. Mtrs.)	a)	b) Factory and Office - 1800 sq.mtrs c) Warehousing/storage - 1000 sq.mtrs d) Other, Specify - 5300 sq.mtrs					
Total Employment		Total - 100 (Men - 70, Women - 30)					
Foreign Exchange Balance Sheet		1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total Rs. In Lakhs
	FOB Value of Exports	3729.02	4101.93	4512.12	4963.33	5459.66	22766.00
	Foreign Exchange outgo for the next	3168.46	3242.05	3482.40	3740.79	4018.55	17652.25

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		five years						
		Net Foreign Exchange Earning	560.56	859.88	1029.72	1222.54	1441.11	5113.81
Effluent Treatment		Not applicable						
Whether Foreign Technology Agreement is envisaged		No						
Rule provision w.r.t. SEZ Rules, 2006		Rule 17 & 18 of SEZ Rules, 2006						
Request of the company		To grant setting up of manufacturing unit for manufacture of items of Sandalwood in Khed City Industrial Park, SEZ, Khed						

**(f) Observation of ADC :**

In view of the above, the proposal of the unit for setting up of manufacturing unit for processing of Sandalwood in terms of Rule 17 & 18 of the SEZ Rules, 2006 is placed for consideration before UAC subject to the following conditions:

- (i) Import of Sandalwood would be subject to obtaining no objection certificate from Ministry of Environment Forest & Climate change/DGFT. The proforma for obtaining NOC has been notified by DGFT in Public Notice No. 21/2015-20 dated 31.08.2017.
- (ii) Export of items of Sandalwood which are restricted for exports under FTP will be subject to obtaining no objection certificate from the office of DGFT, the proforma for which has been notified by DGFT in Public Notice No. 21/2015-20 dated 31.08.2017.
- (iii) DTA sales, Deemed Export or export to other SEZ units shall not be allowed for products originating from or having any content of the Imported Sandalwood or its waste/by-products.
- (iv) No DTA sale of raw material, intermediate product or finished goods will be allowed.
- (v) 100% examination of Import of Sandalwood and export of the goods originating from the imported sandalwood would be carried by Customs authorities.
- (vi) For Handicraft items made of sandalwood only those items will be permitted which fall under the definition of "Handicraft" as per Note 1 of Chapter 44 of ITC(HS), Schedule-2 as per DGFT O.M. dated 11.07.2017