File No. K-22019/6/2025-SEZ
Ministry of Commerce & Industry
Department of Commerce
EOU Section

Vanijya Bhawan, New Delhi
Dated: 11th November, 2025

MEETING NOTICE

Subject: 7th Meeting (2025 series) of Board of Approval (BOA) for EOUs-reg.

The undersigned is directed to enclose herewith the **Agenda for the 7th Meeting (2025 series) of the BOA for EOU scheme** to be held on **on 20-21st November, 2025 at MEPZ, Chennai** under the chairmanship of Commerce Secretary, Department of Commerce in Hybrid Mode, for information and necessary action. The Agenda has also been hosted on the website: www.sezindia.gov.in.

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

3. Weblink for the said meeting will be shared by this department shortly.

Encl: As above.

Bajpai 11/11/25
(Prateek Bajpai)
Under Secretary to the Govt. of India
Tel. 011-23039939
Email: prateekbajpai.moca@nic.in

1. DG, DGFT
2. The Joint Secretary, DPIIT
3. CBIC [Member (Customs)], M/o Finance
4. CBDT [Member (Income Tax)], M/o Finance
5. The Joint Secretary, M/o Environment & Forest
6. The Joint Secretary, M/o Science & Technology
7. M/o Micro, Small and Medium Enterprises
8. All DCs.

Copy to: PSO to CS/PPS to SS(LSS)/PS to JS(VA)/PS to DIR(GP).

Agenda for the 7th meeting of the Board of Approval (BOA) for EOUs (2025 Series) to be held on 20th and 21st of November, 2025.

Agenda Item No. 7.1(25)

Ratification of the Minutes of the 6th meeting of the Board of Approval (BOA) for EOUs (2025 series) held on 28th August, 2025.

Agenda Item No. 7.2(25)

Conversion of existing DTA into EOU unit [02 proposals – 7.2.1(25) and 7.2.2(25)]

Rule Position: Para 6.06 of FTP 2023 stipulates that "Only projects having a minimum investment of Rs.1 Crore in plant & machinery shall be considered for establishment as EOUs. However, this shall not apply to existing units, units in EHTP / STP/ BTP, and EOUs in Handicrafts/Agriculture/ Floriculture/Aquaculture/Animal Husbandry/Information Technology, Services, Brass Hardware and Handmade jewellery sectors. BoA may allow establishment of EOUs with a lower investment criteria."

Rule Position: Para 6.18 (c) of FTP 2023 stipulates that "Applications for conversion into an EOU unit from existing DTA units, having an investment of Rs. 50 crores and above in plant and machinery or exporting Rs. 50 crores and above annually, shall be placed before BOA for a decision."

Rule Position: Para 6.38(a) of HBP 2023 stipulates that "Existing DTA units, may also apply for conversion into an EOU /EHTP / STP / BTP unit, but no concession in duties and taxes would be available under scheme for plant, machinery and equipment already installed. For this purpose, DTA unit may apply to DC / Designated Officer concerned in same manner as applicable to new units. In case there is an outstanding export commitment under Advance Authorisation Scheme, it will follow the procedure laid down in Appendix 6M of Appendices & ANFs. In case DTA unit has taken EPCG authorisation, the conversion would be permitted only if either the unit has fulfilled the stipulated Export obligation and obtained EODC or has made payment of applicable duties and taxes and compensation cess on capital goods imported under the EPCG Scheme."

7.2.1(25) Proposal for conversion of existing DTA unit into EOU – M/s C R Advanced Materials Private Limited, Giridih, Jharkhand.

1. Name of the jurisdictional Special Economic Zone: **Falta Special Economic Zone (FSEZ)**

2. Name of the applicant unit: **M/s C R Advanced Materials Private Limited**

3. Address of the existing DTA unit: Manjhiladih, Gadi Srirampur, Thana 267 & 268, Giridih (Jharkhand), Pin- 815301

4. Brief Reason for Conversion:

The company is intended to convert their DTA entity located at Giridih (Jharkhand) to EOU Scheme in view of the following benefits:

i. **Ease of doing business:** The procedural requirements to be undertaken under EOU scheme are comparatively lesser for e.g.

a. Advance Authorizations needs to be obtained for annual requirement (i.e. each year) unlike EOU scheme where permission is required to be obtained on a 5-year basis.
b. Advance Authorizations needs to be redeemed post fulfilment of export obligations which is not the case in EOU scheme.

ii. **Higher time-period for fulfilment of export obligation:**

There is higher time limit prescribed for fulfilment of export obligation (EO) i.e. 5 years compared to 18 months under AA.

5. (i) Details of the products being manufactured and exported (in the existing DTA unit):

Sl. No.	Item description	ITC (HSN) code	Annual output (Rs. in crores)	Annual output (in Volume terms)
1	Anthracite Coal	27011100	21.79	15000 MT (only sale in DTA)

(ii) Details of the products to be manufactured and exported:

Sl. No.	Item description	ITC (HSN) code	Annual output (Rs. in crores) [operational]	Max. Annual output (in Volume terms) [operational]	Max. Annual capacity as requested by the applicant (in Volume terms)
1	**Silico Manganese**	72023000	239.18	30,000 MT	30,000 MT
2	**Anthracite Coal**	27011100	21.79	15,000 MT	20,000 MT
3	**Ferro Manganese**	72021100	326.29	41,000 MT	41,000 MT
4	**Ferro Silicon**	72022100	129.93	14,000 MT	14,000 MT

6. Investment (Rs. in crores):

Particulars	**Existing**	**Proposed in addition to existing**
Land	3.84	20.00
Building		30.00
Plant & Machinery	**3.88**	**200.00**

7. (i) Export performance for the last 3 years (Rs. in crores) as a DTA unit:

Year	**Export**
2022-23	NIL*
2023-24	NIL*
2024-25	NIL*

* The unit has made DTA sale only

(ii) Top 5 Countries to which major part of export were made in last 3 year along with % share in value and volume terms: NA

8. (i) Projection of FOB value of export-FOREX outgo for the next five years (Rs. in crores):

Year	FOB Value of Exports	FOREX Outgo
1st Year	92.12	29.08
2nd Year	559.86	92.51
3rd Year	702.94	116.76
4th Year	728.59	119.01
5th Year	742.86	121.30

(ii) Top 5 countries to which major part of export is projected to be made in next 5 years:

Items	Countries of Export
Silico Manganese	Japan, Indonesia, Taiwan, Italy, Netherland
Ferro Manganese	Korea, Japan, Indonesia, Taiwan, Italy
Ferro Silicon	Korea, Japan, Taiwan, Indonesia, Netherland
Anthracite Coal	Oman, Bangladesh, Indonesia and middle-east countries

9. Proposed NFE (Rs. in crores) over next 5-years:

Exports (A)	2826.38
Imports (B)	478.66
NFE (A-B)	**2310.22**

10. Employment:

	Existing		Proposed in addition to existing	
Supervisory	Men-04	Women-0	Men-16	Women-04
Non-Supervisory	Men-18	Women-0	Men-309	Women-77

11. Indigenous goods requirement/Procurement from DTA for 5 years period:

(A) **List of New Machineries required:**

Plant Units	Description of Machineries	Indigenous/Import
Submerged Arc Furnace	Submerged Arc Furnance 2x12 MVA	Indigenous
	Submerged Arc Furnance 2x16.5 MVA	
Waste Heat Recovery Boilers	Waste Heat Recovery Boilers :2x1 MW	
	Waste Heat Recovery Boilers :2x2 MW	
Jigging Plant	Fabricated Jow Crusher of Size 25x15	
	Fabricated vibratory screen of size 12x5x1	
	Fabricated vibratory screen of size 6x4x1	
	Fabricated Disindegator	
	Fabricated table feeder	
	Fabricated hopper	
	Fabricated conveyor set of 1000mm belt	

	Fabricated conveyor set of 600 mm belt	
	50 HP, 40 HP & 10 HP Motor	
Bricks Manufacturing Unit	Bricks Manufacturing Unit 240000TPA	
Others	Misc. Plant and Machinery	

(B) **List of Raw materials & component required (indigenous):**

(1) Medium Grade Mn Chips
(2) Mn 42 Grade
(3) Carbonated Mn 36 grade
(4) Slag
(5) Steam Coal
(6) Coke/India coke/Assam coke
(7) Dolomite
(8) Quartz
(9) Electrode Paste
(10) Casing Sheet
(11) Liquid Oxygen
(12) Lancing Pipes
(13) MS Rounds
(14) Sodium Silicate
(15) Sand
(16) Mudgun mass
(17) Anthracite Coal
(18) Mn Ore Sinter
(19) Mn 46 grade
(20) Carbonated Mn Fines
(21) High grade Mn Chips (46-48%)
(22) Charcoal

12.

	FY	Name of materials/component	Country of import	Quantity of import	Value (Cr.)	% of import
(i)Total import of raw material and components for last 5 years (Rs. in crore) (as an DTA unit)	2020-21	NIL	NIL	NIL	NIL	NIL
	2021-22	NIL	NIL	NIL	NIL	NIL
	2022-23	NIL	NIL	NIL	NIL	NIL
	2023-24	**Anthracite Coal**	**Hongkong**	**2000 MT**	**2.81 Cr**	**100%**
(ii)Top 5 countries from which the import has been made including % share in value and volume terms	2024-25	NIL	NIL	NIL	NIL	NIL

13. List of Raw materials and components to be imported/ indigenously procured for the next 5 years and top 5 countries from which the import are projected to be made:

RM & Components	Source (Import/Indigenous/Both)	Name of Country
Medium grade Mn chips	Both	Gabon, Australia, South Africa & Brazil
Mn 42 Grade	Both	Gabon, Australia, South Africa & Brazil
Carbonated Mn 36 grade	Both	South Africa & Ghana

Slag	Indigenous	-
Steam Coal	Indigenous	-
Coke/India coke/Assam coke	Indigenous	-
Dolomite	Indigenous	-
Quartz	Indigenous	-
Electrode Paste	Indigenous	-
Casing Sheet	Indigenous	-
Liquid Oxygen	Indigenous	-
Lancing Pipes	Indigenous	-
MS Rounds	Indigenous	-
Sodium Silicate	Indigenous	-
Sand	Indigenous	-
Mudgun mass	Indigenous	-
Anthracite Coal	Both	Russia, Vietnam, Peru
Mn Ore Sinter	Both	South Africa & Gabon
Mn 46 grade	Both	Gabon, Australia, South Africa, Brazil
Carbonated Mn Fines	Both	South Africa, Ghana
High grade Mn Chips (46-48%)	Both	Gabon, Australia, South Africa, Brazil
Charcoal	Indigenous	-
Total projected amount of Import for 5 years is Rs 478.66 Crore		

14. Projected expansion (if any) in terms of Capital Goods, machinery etc.: Total proposed Investment in Plant & Machinery is Rs.200.00 Cr. This is over and above the existing Investment of Rs.7.73 Cr. in the existing DTA unit.

15. Whether the applicant has submitted project viability report: Yes (Attached)

16. Whether the applicant has submitted project report: Yes (Attached)

17. Whether the applicant has filled and signed ANF -6A form attached: Yes

18. Whether clearance from jurisdictional custom authorities received: Yes

Since the **unit envisages an investment of Rs. 200 Crores in plant and machinery**, the proposal is placed before BOA for consideration.

DC's Recommendation: DC-FSEZ has recommended the proposal of the unit.

7.2.2(25) Proposal for conversion of existing DTA unit into EOU – M/s. Accent Tobacco Company LLP, Haryana.

1. Name of the jurisdictional Special Economic Zone: **NSEZ**
2. Name of the applicant unit: **M/s. Accent Tobacco Company LLP**
3. Address of the existing DTA unit: Khasra No. 27/11, Basoli Road, Panjokhara, Haryana -134007
4. Brief Reason for Conversion:

Considering the growing demand of tobacco products in the overseas markets such as Europe, LLP has decided to manufacture Hookah Tobacco and exporting the same along with the other tobacco products directly instead of exporting through merchant exporters. For the intended products to be manufactured, LLP will import various raw material such as flue cured virgina tobacco leaf (HSN 24012010) from Germany; flavours (HSN 33029011) from Germany and non-woven fabric (HSN 56039200) from Germany which will help import duty free raw material. LLP will also import one duty free machinery from Winicker & Lieber used in cutting of tobacco leaves. LLP will manufacture Filter, Chewing & Hookah Tobacco for direct exports.

5. **(i) Details of the products being manufactured and exported (in the existing DTA unit):**

Sl. No.	Item description	ITC (HSN) code	Annual Output (in Rs. crores)	Annual Output (in Volume terms)
1	Filter Khaini	2403	0.18	2601.9 kg
2	Chewing Tobacco	2403	0.13	8910 kg

(ii) Details of the products to be manufactured and exported:

Sl. No.	Year	Filter Khaini	Chewing Tobacco	Flavored shisha hookah Tobacco (new product to be manufactured)	ITC (HSN) code	Annual Output (in Rs. crores)	Annual Output (in Volume terms)
1.	2026	13650 kg	45000 Kg	10000 Kg	2403	250	68650 Kg
2.	2027	15120kg	48750kg	15000 Kg	2403	300	78870 Kg
3.	2028	16800 kg	52500 kg	20000 Kg	2403	351	89300 Kg
4.	2029	19950 kg	60000kg	25000 Kg	2403	421	104950 Kg
5.	2030	21840 kg	67500kg	35000 Kg	2403	511	124340 kg

6. Investment (Rs. In crores):

Particulars	Existing	Proposed in addition to existing
Land	On Lease	On Lease
Building	0.044	0.00
Plant & Machinery	0.446	1.485
Total	**0.490**	**1.485**

7. (i) Export performance for the last 3 years (Rs. In Crores) as a DTA unit:

Year	Export
2022-23	0.001
2023-24	0.256
2024-25	0.319

(ii) Top 5 Countries to which major part of export were made in last 3 year along with % share in value and volume terms:

Country Name	Total value of 3 years in Rs. Crore	% of share in total value of exports in last 3 years
Netherland	0.167	28.92
UAE	0.151	26.20
Czech Republic	0.11	19.18
Paraguay	0.082	14.20
Germany	0.066	11.50
Total	0.576	100

8. (i) Projection of FOB value of export-FOREX outgo for the next five years (Rs. in crores):

Year	FOB Value of Exports	FOREX Outgo
1st Year	2.50	1.41
2nd Year	3.00	0.41
3rd Year	3.51	0.57
4th Year	4.21	0.75
5th Year	5.11	1.1
Total	**18.33**	**4.24**

(ii) Top 5 countries to which major part of export is projected to be made in next 5 years:

Europe, UAE, USA.

9. Proposed NFE (Rs. In Crores) over next 5-years:

Year	2026	2027	2028	2029	2030
Exports (A)	2.5	3	3.51	4.21	5.11
Imports (B)	1.41	0.41	0.57	0.75	1.1
NFE (A-B)	**1.09**	**2.59**	**2.94**	**3.46**	**4.01**

10. Employment:

	Existing-9		**Proposed in addition to existing -19**	
Supervisory	Men-2	Women-0	Men-2	Women-0
Non-Supervisory	Men-7	Women-0	Men-17	Women-0

11. Indigenous goods requirement/Procurement from DTA for 5-year period (value in Rs.):

		Proposed in next 5 years				
Sl. No.	**Particulars**	**2026**	**2027**	**2028**	**2029**	**2030**
a.	Capital Goods	1,850,000	-	-	1,500,000	-
b.	Raw material, components, consumables, packing material, fuel etc. during the period of 5 years	19,304,500	22,605,237.50	25,695,332.50	30,363,248.91	35,464,545.80

12. (i) Total import of raw materials and components for last 5 years (Rs. in crores) (as an DTA unit): NIL

(ii) Top 5 countries from which the import has been made including % share in value and volume terms: NIL

13. (i) Total projected import of raw materials and components for the next 5 years (Rs. in crores): Rs 3.09 Cr

(ii) Top 5 countries from which the import are projected to be made:

Germany, Europe

14. Projected expansion (if any) in terms of Capital Goods, machinery etc:

Total expansion will be Rs. 1.48 Cr.

15. **Additional inputs (if any):** The unit has booked booth in World Tobacco Expo Middle East to be held in Dubai on 11-12 November, 2025 & the booth is adjoining to Tobacco Board, Guntur which is a big opportunity for the unit.

16. Project Report of the unit: Attached.

17. Duly filled and signed ANF-6A form attached: Yes.

Since the unit **does not meet minimum investment criteria of Rs. 1 Crore in plant & machinery at the time of conversion of existing DTA unit into 100% EOU**, the proposal is placed before BOA for consideration.

DC's Recommendation: O/o DC-NSEZ has stated that the application of the unit along with the inputs of Jurisdictional Customs Authority are forwarded for placing before the BOA for relaxation or otherwise of the investment criteria of Rs. 1.00 Crore at the time of conversion of existing DTA unit into 100% EOU.