

COMMITTEE ON PAPERS LAID ON THE TABLE
(2019-2020)

02

SEVENTEENTH LOK SABHA

SECOND REPORT

on

delay in laying of the Annual Reports and Audited Accounts of the (i) Falta SEZ Authority , Kolkata (ii) SPEEZ SEZ Authority, Mumbai and (iii) Noida SEZ Authority

(Presented on 20 March, 2020)



सत्यमेव जयते

LOK SABHA SECRETARIAT

NEW DELHI

March, 2020/ Phalguna, 1941(Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2019-2020)

Shri Shyam Singh Yadav - **Chairperson**

MEMBERS

2. Shri Shafiqur Rahman Barq
3. Shri Margani Bharat
4. Dr. A. Chellakumar
5. Shri Pallab Lochan Das
6. Shri Chowdhury Mohan Jatua
7. Choudhary Mehboob Ali Kaiser
8. Dr. Amol Ramsing Kolhe
9. Shri Raja Amareshwara Naik
10. Shri Jamyang Tsering Namgyal
11. Smt. Aparupa Poddar
12. Shri T.N. Prathapan
13. Shri S. Ramalingam
14. Shri Saptagiri Ulaka
15. Shri Ashok Kumar Yadav

SECRETARIAT

1. Shri B. Srinivasa Prabhu - Joint Secretary
2. Shri Kushal Sarkar - Director
3. Shri Munish Kumar Rewari - Additional Director
4. Smt. Rajni Bhagat - Committee Officer

(iii)

INTRODUCTION

I, Chairperson of the Committee on Papers Laid on the Table of the House (2019-20), having been authorized by the Committee to present this Report on their behalf, present this Second Report in respect of delay in laying of the Annual Reports together with Audited Accounts of the (i) Falta SEZ Authority, (ii) SEEPZ SEZ Authority and (iii) NOIDA SEZ Authority.

2. In terms of the recommendation of the Committee on Papers Laid on the Table contained in its First Report, Second Report (5th Lok Sabha) and Second Report (6th Lok Sabha) presented to the House on 08 March 1976, 12 May 1976 and 22 December 1977 respectively, the Annual Report and Audited Accounts of the Organisation/Company are required to laid on the Table of the House within nine months of the closure of Accounting Year.

3. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of the (i) Falta SEZ Authority, (ii) SEEPZ SEZ Authority and (iii) NOIDA SEZ Authority and took oral evidence of the representatives of the Ministry of Commerce and Industries at their sitting held on 13.10.2017.

4. The Committee considered and adopted this Report at their sitting held on 04 March, 2020.

5. The Committee wish to express their thanks to the officers of the Ministry of Commerce and Industry and the concerned SEZ Authorities for furnishing the written replies, other material/information and for placing their views in the matter before the Committee.

6. The Observations / Recommendations of the Committee have been printed in bold letters at the end of the Report.

New Delhi
March, 2020
Phalgun, 1941 (Saka)

Shyam Singh Yadav
Chairperson
Committee on Papers Laid on the Table

REPORT

Delay in laying of the Annual Reports and Audited Accounts of the (i) Falta SEZ Authority, (ii) SEEPZ SEZ Authority and (iii) NOIDA SEZ Authority.

The SEZ Act, 2005, supported by the SEZ Rules, came into effect from 10 February 2006, providing for simplification of procedures and for single window clearance on matters relating to Central as well as State Governments. The main objectives of the SEZ Act/policy are (i) Generation of additional economic activity, (ii) Promotion of exports of goods and services, (iii) Promotion of investment from domestic and foreign sources, (iv) Creation of employment opportunities and (v) Development of infrastructure facilities.

2. As per the written submission date 11.10.2017 of the Ministry under the provisions of SEZ Act, several tax incentives and other facilities are offered to the SEZ Developers and units. (Annexure –I)

3. The Ministry of Commerce and Industries in its written submission date 11.10.2017 have informed that as per sub-section 4 of section 37 of the Special Economic Zone Act 2005 the accounts of every Authority as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and the Central Government shall cause the same to be laid before each House of Parliament.

4 The Committee was further informed that no specific time period is provided in the Act for laying of papers on the Table of the House. However, for furnishing these documents to the Ministry of Commerce and Industries, the time schedule has been prescribed under rule 12(1) read with annexure-III of SEZ Authority Rules, 2009.

5. In terms of the recommendation of the Committee on Papers Laid on the Table contained in its First Report, Second Report (5th Lok Sabha) and Second Report (6th Lok Sabha) presented to the House on 08 March 1976, 12 May 1976

and 22 December 1977 respectively, the Annual Report and Audited Accounts of the Organisation/Company are required to be laid on the Table of the House within nine months of the closure of Accounting Year.

6. The scrutiny by the Parliamentary Committee on the Papers Laid on the Table reveals that laying of the Annual Reports and Audited Accounts of the (i) Falta SEZ Authority, (ii) SEEPZ SEZ Authority and (iii) NOIDA SEZ Authority for the year 2009-10 to 2014-15 were laid together on 10.04.2017 with inordinate delays. The next for three years, the same were laid on 18.12.2017, 02.04.2018 and 17.07.2019 respectively. The date of laying and extent of delay in laying the Annual Reports and Audited Accounts of the (i) Falta SEZ Authority, (ii) SEEPZ SEZ Authority and (iii) NOIDA SEZ Authority are given in **Annexure –II**.

7. The chronological sequence, as submitted by the Ministry, in respect of finalization of Annual Reports and Audited Accounts of the (i) Falta SEZ Authority, (ii) SEEPZ SEZ Authority and (iii) NOIDA SEZ Authority for the years 2009-10 to 2015-16 as provided by the Ministry of Commerce and Industries are given at **Annexure - III**.

8. Regarding the reasons for delay in laying the Annual Reports and Audited Accounts of the aforesaid SEZ's, the Ministry in its written note to the Committee dated 11.10.2017 submitted as under:-

"The delay has occurred due to various stages involved.

Due to lack of clarity on legal provision in Special Economic Zones Act, 2005 regarding laying of Annual Report and Audited Accounts before both Houses of Parliament, the matter got delayed and Department of Legal Affairs had to be consulted in this matter."

9. About the status of computerization of Accounts to facilitate the speedy and timely compilation of Accounts, the Ministry in its written reply mentioned as under:-

"..the entire Accounts has been Computerized. The work related to the maintenance of Accounts of SEZ Authority has been outsourced to CA firms."

10. Regarding, the existence of any internal Auditing mechanism of the SEZ's to ensure timely compilation of Accounts and also to minimize the audit queries at the time of auditing, the Ministry in its written reply has confirmed in positive that,

"...Independent CA firms are engaged for internal Audit of SEZ Authorities."

11. On a query, as to how the issue of auditing of Accounts and finally timely receipt of the final Audit Reports from the Audit Authorities was being dealt with by the Ministry, the Ministry in its written reply stated as under:-

"The Annual Accounts are forwarded to the Dy. Director, Audit. The DD(A) deposes an audit team for physical audit in the Authority office. They submit draft Separate Audit Report. On reply from the Authority of draft report, the Auditor forward final report. On receipt of final report, it is sent for Printing. The printed copies both in Hindi & English are forwarded to Department of Commerce to be laid before parliament."

12. The Ministry in its written note regretted that specific time schedule for various activities viz. Compilation of Annual Accounts, auditing of Accounts, Approval of the documents from the Competent Authority, translate and printing and processing in the Ministry of being laid on the table of the House has not been laid down by the SEZs and that time in order to streamline the processes the following time lines have now decided by NOIDA SEZ Authority:-

S.No.	Activity	Time Schedule
1.	Preparation of Annual Accounts	30th April
2.	Auditing of Account by independent Chartered Accountant.	30 June
3.	Forwarding to Auditors & Requesting Auditors to depute Audit team.	31 July
4.	Auditing by Audit team	31st August
5.	Submission of Draft SAR by Auditors	20 September
6.	Reply by Authority for Draft SAR	25 September
7.	Submission of Final SAR by Auditors	30 September
8.	Getting translation in Hindi	10 October
9.	Inviting Quotations for printing of Annual Accounts Books in Hindi English by	25 October

	<i>giving vide publicity in 2 leading News Papers</i>	
10.	<i>Opening of Quotations by Tender Committee & awarding work to the L-1.</i>	<i>30 October</i>
11.	<i>Forwarding to Department of Commerce for laying it before Parliament.</i>	<i>15 November</i>

13. As regards the remedial measures have been taken or proposed to be taken both by the Ministry and the SEZs to ensure timely laying of the documents before Parliament, the Ministry in its written reply mentioned as under: -

"...Instructions are being issued to the SEZ Authorities to comply with the provisions of the Section 39 of the SEZ Act, 2005 and Rule 12 of the SEZ Rules, 2006 strictly as per the prescribed schedule."

14. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of (i) Falta SEZ Authority, (ii) SEEPZ SEZ Authority and (iii) NOIDA SEZ for the years 2009-10 to 2015-16 and took evidence of the representatives of the Ministry on the issue on 13 October, 2017.

15. Elaborating further the reasons for delay in laying of the Annual Reports and Audited Accounts of (i) Falta SEZ Authority, (ii) SEEPZ SEZ Authority and (iii) NOIDA SEZ, the Secretary of the Ministry during evidence explained before the Committee as under:-

“under section 37 of SEZ Act 2005 accounts should be put up annually. The time limit for finalization has been set up the end of the next financial year.....

According to SEZ Act, there is no specific provision of presenting these reports before Parliament, but if seen logically its needs to be done. There is no specific for finalizing the accounts. We admit the fact that this work has been too much delayed on our part. In this regard we have informed the Committee about the steps taken by our department from time to time.....

We would also like to inform the Committee that besides the statutory bodies of our department, there are 17 other Public Sector undertakings whose work is monitored by us regularly. There has been lapses on our part in Special Economic Zones. We take full responsibility of avoiding such

things in future and like other 17 bodies, we would present our reports timely.”

Observations/Recommendations

16. The Committee are disappointed to note that the Ministry of Commerce and Industries as well as the Authorities of the Falta SEZ, NOIDA SEZ, and SEEPZ SEZ did not comply with the requirements of laying the Annual Reports and Audited Accounts of the aforesaid three SEZs for the years 2009-10 to 2018-19 within the stipulated time period of nine months from the closure of the respective Accounting year. As per Ministry’s submission delay for the years 2009-2010 to 2014-2015 has occurred due to various stages involved in the finalization of Annual Accounts of the SEZs and due to lack of clarity on legal provision made in SEZ Act, 2005 regarding laying of the Annual Reports and Audited Accounts before both Houses of Parliament and matter got delayed as Department of Legal Affairs had to be consulted in the matter. The Committee do not appreciate this reply. The SEZ Act clearly provides for laying of the Audited Accounts prepared by the Authorities and Audited by C&AG annually by the Central Government before each House of Parliament. Ignorance to the time lines for laying of the Reports/Annual Accounts of the statutory bodies as given GFR and the recommendations of the Committee made in Second Report

(5th Lok Sabha) is not excusable. The representative of the Ministry rightly admitted the delay and the Committee note that efforts have been made to clear the backlog of pending Annual Reports and Audited Accounts of SEZs.

17. The Committee note that a detailed time schedule indicating the target dates for completion of each stage of the finalization of the documents for laying them on the Table of the House has been drawn up by the Ministry. The Committee hope that efforts will continue to ensure timely laying of the documents in future.

18. The Committee would like to impress upon the Ministry/SEZ Authority that if for any reasons, the Annual Reports and Audited Accounts of the aforesaid SEZs could not be laid on the Table of the House within the stipulated time; a statement should have been laid, explaining the reasons as to why the requisite documents could not be laid within prescribed time period, on the Table of the House strictly within 30 days as recommended by the Committee in its earlier Report.

**March, 2020
Phalguna, 1941(Saka)**

**Shyam Singh Yadav
Chairperson,
Committee on Papers Laid on the Table**

Fiscal incentives and facilities offered to SEZs

Under the provisions of SEZ Act, several tax incentives and other facilities are offered to the SEZ Developers and units. They are following:

Direct Tax Benefits:

- I. 100 per cent income tax exemption for Entrepreneurs on export income of SEZ units under section 10AA of the Income Tax Act for first five years, 50 per cent for next five years thereafter and 50 per cent of the ploughed back export profit for next five years. However, vide a Sunset Clause introduced in Finance Act, 2016 the Income Tax benefit available under Section 10AA of IT Act is admissible only for SEZ Units who become operational before 31.03.2020.
- II. Income Tax exemption for Developers on income derived from the business of development of the SEZ in a block of 10 years in 15 years under Section 80 IAB of the Income Tax Act. However, vide a Sunset Clause introduced in Finance Act, 2016 the Income Tax benefit available under Section 10AA of IT Act is admissible only for SEZ Developers/ co-developers who became operational before 31.03.2017.
- III. No more exemption from Minimum Alternate Tax (MAT) under section 115JB of the Income Tax Act w.e.f. 1st April 2012,

Indirect Tax Benefits:

- I. Duty free import/domestic procurement of goods for development, operation and maintenance of SEZ units,
- II. Supplies to SEZ are Zero rated under Integrated Goods and Services Tax (IGST)

Others Benefits:

- I. External commercial borrowing by SEZ units upto US \$ 500 million in a year without any maturity restriction through recognized banking channels,
- II. Single window clearance for central and state level approvals

Annexure –II
vide para 06 of the Report

Statement showing the dates of laying the Annual Reports and Audited Accounts of the NOIDA SEZ Authority and the extent of delay:-

Year	Date by which Papers are required to be laid	Date of laying the Annual Reports and Audited Accounts	Extent of Delay
2009-10	31.12.2010	10.04.2017	6 yrs & 4 months
2010-11	31.12.2011	10.04.2017	5 yrs & 4 months
2011-12	31.12.2012	10.04.2017	4 yrs & 4 months
2012-13	31.12.2013	10.04.2017	3 yrs & 4 months
2013-14	31.12.2014	10.04.2017	2 yrs & 4 months
2014-15	31.12.2015	10.04.2017	1 yr & 4 months
2015-16	31.12.2016	18.12.2017	11 months & 18 days
2016-17	31.12.2017	02.04.2018	3 months & 2 days
2017-18	31.12.2018	07.07.2019	06 months 07 days
2018-19	31.12.2019	Not Laid	-

Statement showing the dates of laying the Annual Reports and Audited Accounts of the Falta SEZ Authority and the extent of delay:-

Year	Date by which Papers are required to be laid	Date of laying the Annual Reports and Audited Accounts	Extent of Delay
2009-10	31.12.2010	10.04.2017	6 yrs & 4 months
2010-11	31.12.2011	10.04.2017	5 yrs & 4 months
2011-12	31.12.2012	10.04.2017	4 yrs & 4 months
2012-13	31.12.2013	10.04.2017	3 yrs & 4 months
2013-14	31.12.2014	10.04.2017	2 yrs & 4 months

2014-15	31.12.2015	10.04.2017	1 yr & 4 months
2015-16	31.12.2016	18.12.2017	11 months & 18 days
2016-17	31.12.2017	02.04.2018	3 months & 2 days
2017-18	31.12.2018	07.07.2019	06 months 07 days
2018-19	31.12.2019	Not Laid	-

Statement showing the dates of laying the Annual Reports and Audited Accounts of the SEEPZ SEZ Authority and the extent of delay:-

Year	Date by which Papers are required to be laid	Date of laying the Annual Reports and Audited Accounts	Extent of Delay
2009-10	31.12.2010	10.04.2017	6 yrs & 4 months
2010-11	31.12.2011	10.04.2017	5 yrs & 4 months
2011-12	31.12.2012	10.04.2017	4 yrs & 4 months
2012-13	31.12.2013	10.04.2017	3 yrs & 4 months
2013-14	31.12.2014	10.04.2017	2 yrs & 4 months
2014-15	31.12.2015	10.04.2017	1 yr & 4 months
2015-16	31.12.2016	18.12.2017	11 months & 18 days
2016-17	31.12.2017	02.04.2018	3 months & 2 days
2017-18	31.12.2018	07.07.2019	06 months 07 days
2018-19	31.12.2019	Not Laid	-

Annexure –III
vide para 07 of the Report

Statement showing the chronological sequence in respect of finalisation of Annual Reports and Audited Accounts of the NOIDA SEZ Authority, Falta SEZ Authority and SEEPZ SEZ Authority for the year 2009-10 to 2015-16.

1. Date on which SEZs approached the Audit Authorities to appoint the auditors for auditing the Accounts, date of their appointment; and time taken in appointment after closure of Financial year

Noida Special Economic Zone Authority

Sr. No.	Financial year	Approached the Audit date	Date of appointment	Time taken in appointment after closure of financial year
1.	2009-10	05/10/2010	18/10/2010	6 months & 18 days
2.	2010-11	30/06/2011	05/09/2011 and again on 05/03/12	6 months & 16 days
3.	2011-12	13/09/2012	30/10/2012	7 month
4.	2012-13	30/07/2013	08/10/2013	6 Months & 8 days
5.	2013-14	Exact date is not traceable	07/08/2014	4 Months & 7 days.
6.	2014-15	-do-	03/08/2015	4 months & 3 days
7.	2015-16	30/06/2016	30/09/2016	6 months

Falta Special Economic Zone Authority

Sr. No.	Financial year	Approached the Audit date	Date of appointment	Time taken in appointment after closure of financial year
1.	2009-10	12.02.2011	25.03.2013	2 Year 1 Month
2.	2010-11	08.12.2011		1 Year 3 Months
3.	2011-12	12.02.2013		1 Month 13 Days
4.	2012-13	20.01.2013	17.02.2014	2 Months 27 Days
5.	2013-14	01.09.2014	08.09.2014	7 Days
6.	2014-15	20.07.2015	26.08.2015	1 Month 7 Days
7.	2015-16	25.07.2016	06.09.2016	1 Month 12 Days

Seepz Special Economic Zone Authority

Sr. No.	Financial year	Approached the Audit date	Date of appointment	Time taken in appointment after closure of financial year
1.	2009-10	Authority submits the Audited Accounts to the office of Custom Receipt Audit (CRA) and in turn they appoint the Auditors for Auditing the Account.		
2.	2010-11			
3.	2011-12			
4.	2012-13			
5.	2013-14			
6.	2014-15			
7.	2015-16			

2. The date of compilation of Annual Accounts of SEZs and time taken after the closure of respective Accounting.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Date of compilation of Annual Accounts	Time taken in preparation
1.	2009-10	06/09/2010	05 months & 06 days
2.	2010-11	02/09/2011	5 months & 2 days
3.	2011-12	28/08/2012	4 months & 28 days
4.	2012-13	22/07/2013	3 months & 22 days.
5.	2013-14	11/08/2014	4 months & 11 days
6.	2014-15	27/06/2015	
7.	2015-16	23/06/2016	-

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Date of compilation of Annual Accounts	Time taken in preparation
8.	2009-10	Date is not available	Date is not available
9.	2010-11	30.09.2011	5 Months 29 Days
10.	2011-12	18.10.2012	6 Months 8 Days
11.	2012-13	04.09.2013	5 Months 4 Days
12.	2013-14	26.04.2014	2 Months 26 Days
13.	2014-15	24.06.2015	2 Months 24 Days
14.	2015-16	25.07.2016	3 Months 25 Days

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Date of Finalization of Accounts
2009-10	16/07/2012 & Revised 25/04/2013
2010-11	17/07/2013
2011-12	11/11/2013
2012-13	01/05/2014
2013-14	05/08/2014
2014-15	17/08/2015
2015-16	23/06/2016

3. The date on which the Annual Accounts were submitted to Auditors for auditing & time taken after appointment of auditors.

Noida SEZ Authority:

Sr. No.	Financial year	Date of appointment of Auditor	Date of Submission of Annual Accounts to the Audit
1.	2009-10	18/10/10	Same day
2.	2010-11	05/09/11 and again on 05/03/2012	Same day
3.	2011-12	30/10/12	Same day
4.	2012-13	08/10/13	Same day
5.	2013-14	07/08/2014	Same day
6.	2014-15	03/08/15	Same day
7.	2015-16	30/09/16	Same day

Falga Special Economic Zone Authority

Sr. No.	Financial year	Date of appointment of Auditor	Date of Submission of Annual Accounts to the Audit
1.	2009-10	25.03.2013	Same Day
2.	2010-11		Same Day
3.	2011-12		Same Day
4.	2012-13	17.02.2014	Same Day
5.	2013-14	08.09.2014	Same Day
6.	2014-15	26.08.2015	Same Day
7.	2015-16	06.09.2016	Same Day

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Date of Final Accounts submitted to Auditors
2009-10	26/07/2012 & Revised 03/05/2013
2010-11	17/07/2013
2011-12	11/11/2013
2012-13	01/05/2014
2013-14	30/08/2014

2014-15	14/09/2015
2015-16	11/07/2016

4. The date and duration for auditing the Annual Accounts of SEZs by Auditors.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Appointment Date of auditor	Ending date of Audit	Time taken
1.	2009-10	18/10/10	22/10/2010	5 days
2.	2010-11	05/09/11 and again on 05/03/2012	16/09/2011 & 19/03/2012	12 days + 15 days
3.	2011-12	30/10/12	09/11/2012	11 days
4.	2012-13	08/10/2013	18/10/2013	11 days
5.	2013-14	07/08/2014	29/08/2014	23 days
6.	2014-15	03/08/15	21/08/15	19 days
7.	2015-16	30/09/16	07/10/16	8 days

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Appointment Date of auditor	Ending date of Audit	Time taken
1.	2009-10	25.03.2013	17.04.2013	23 Days
2.	2010-11			
3.	2011-12			
4.	2012-13	17.02.2014	21.02.2014	5 Days
5.	2013-14	08.09.2014	12.09.2014	5 Days
6.	2014-15	26.08.2015	04.09.2015	9 Days
7.	2015-16	06.09.2016	16.09.2016	10 Days

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Duration of Audit
2009-10	26/07/2012 to 04/09/2012 and 03/04/2013 to 09/04/2013

2010-11	22/07/2013 to 30/08/2013
2011-12	18/11/2013 to 06/01/2014
2012-13	08/05/2014 to 06/06/2014
2013-14	01/09/2014 to 26/09/2014
2014-15	21/10/2015 to 13/11/2015
2015-16	09/08/2016 to 02/09/2016

5. The date of queries raised by Auditors during auditing of Annual Accounts and time taken after submission of Annual accounts to Audit Authorities.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Query Raised date	Reply date	Time taken
1.	2009-10	19/10/2010 to 22/10/2010	Same day	Same day
2.	2010-11	06/09/2011 and 05/03/2012	Same day	Same day
3.	2011-12	01/11/2012 to 09/11/2012	Same day	Same day
4.	2012-13	09/10/2013 to 18/10/2013	Same day	Same day
5.	2013-14	09/08/2014 to 29/08/2014	Same day	Same day
6.	2014-15	04/08/2015 to 17/08/2015	Same day	Same day
7.	2015-16	03/10/2016 to 07/10/2016	Same day	Same day

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Query Raised date	Reply date	Time taken
1.	2009-10	25.03.2013	Same day	Same day
2.	2010-11	17.04.2013		
3.	2011-12			
4.	2012-13	17.02.2014 to 21.02.2014	Same day	Same day
5.	2013-14	08.09.2014 to 12.09.2014	Same day	Same day
6.	2014-15	26.08.2015 to 04.09.2015	Same day	Same day
7.	2015-16	06.09.2016 to 16.09.2016	Same day	Same day

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Dates of Half Margin queries raised by Audit.
2009-10	26/07/2012 to 04/09/2012 and 03/04/2013 to 09/04/2013
2010-11	22/07/2013 to 30/08/2013
2011-12	18/11/2013 to 06/01/2014
2012-13	08/05/2014 to 06/06/2014
2013-14	01/09/2014 to 26/09/2014
2014-15	21/10/2015 to 13/11/2015
2015-16	09/08/2016 to 02/09/2016

6. The date on which the replies to the audit queries was furnished to the Auditors and the time taken to resolve the queries.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Query raised date	reply date	Time taken
1.	2009-10	19/10/2010 to 22/10/2010	Same day	Same day
2.	2010-11	06/09/2011 and 05/03/2012	Same day	Same day
3.	2011-12	01/11/2012 to 09/11/2012	Same day	Same day
4.	2012-13	09/10/2013 to 18/10/2013	Same day	Same day
5.	2013-14	09/08/2014 to 29/08/2014	Same day	Same day
6.	2014-15	04/08/2015 to 17/08/2015	Same day	Same day
7.	2015-16	03/10/2016 to 07/10/2016	Same day	Same day

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Query raised date	reply date	Time taken
1.	2009-10	25.03.2013 to 17.04.2013	Same day	Same day
2.	2010-11		Same day	Same day
3.	2011-12		Same day	Same day
4.	2012-13	17.02.2014 to 21.02.2014	Same day	Same day
5.	2013-14	08.09.2014 to 12.09.2014	Same day	Same day
6.	2014-15	26.08.2015 to 04.09.2015	Same day	Same day
7.	2015-16	06.09.2016 to 16.09.2016	Same day	Same day

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Dates of replies to Half Margin
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	queries raised by Audit.
2009-10	26/07/2012 to 04/09/2012 and 03/04/2013 to 09/04/2013
2010-11	22/07/2013 to 30/08/2013
2011-12	18/11/2013 to 06/01/2014
2012-13	08/05/2014 to 06/06/2014
2013-14	30/09/2014
2014-15	10/11/2015
2015-16	19/09/2016

7. The date on which draft Audit Report was issued by Audit Authorities and time taken after receipt of Annual Accounts.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Issue date of Draft SAR	Reply furnishing date	Time taken
1.	2009-10	28/10/2010	15/11/10	19 Days
2.	2010-11	12/10/11	28/10/11	16 Days
3.	2011-12	18/03/13*	20/03/13	3 Days
4.	2012-13	21/11/13	No reply. As report was accepted.	0
5.	2013-14	27/01/15#	-do-	0
6.	2014-15	29/11/15	08/12/15	3 Months
7.	2015-16	29/11/2016	07/12/2016	9 Days

*The draft report was acceptable hence the date of Draft SAR was taken as the date of Final SAR

#As above

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Issue date of Draft SAR	Reply furnishing date	Time taken
1.	2009-10	06.05.2013	06.05.2013 & 29.05.2013	Same day & sent another set after 23 days.
2.	2010-11			
3.	2011-12			
4.	2012-13	14.03.2014	10.04.2014	26 Days
5.	2013-14	25.09.2014	29.09.2014	4 Days
6.	2014-15	16.10.2015	06.11.2015	20 Days

7.	2015-16	25.10.2016	08.11.2016	13 Days
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SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Date of issue of Draft Audit report	Date of Annual Accounts were submitted to Auditors	Time Taken after receipt of Annual Account
2009-10	03/05/2013	26/07/2012 & Revised 03/05/2013	2 months and 13 days
2010-11	26/09/2013	17/07/2013	2 months and 09 days
2011-12	13/02/2014	11/11/2013	3 months and 02 days
2012-13	26/06/2014	01/05/2014	1 month and 25 days
2013-14	16/10/2014	30/08/2014	7 months
2014-15	14/12/2015	14/09/2015	3 months
2015-16	23/09/2016	11/07/2016	2 months and 13 days

8. The date on which the final Audit Report received by SEZs and time taken after issue of Draft Report.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Receipt date of Draft SAR	Reply furnishing date	Date of receipt of Final SAR	Time taken
1.	2009-10	02/11/2010	15/11/10	31/12/2010	1 Month 15 days
2.	2010-11	12/10/2011	28/10/11	08/12/2011	1 Month 10 days
3.	2011-12	18/03/2013*	20/03/13	14/05/2013	1 Month 25 days
4.	2012-13	29/11/2013	-	31/03/2014	4 months
5.	2013-14	02/02/2015	-	02/02/2015	-
6.	2014-15	07/12/2015	08/12/15	11/04/2016	4 Months 3 days
7.	2015-16	05/12/2016	07/12/2016	14/02/2017	2 months 7 days

*The draft report was acceptable hence the date of Draft SAR was taken as the date of Final SAR

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Receipt date of Draft SAR	Reply furnishing date	Date of receipt of Final SAR	Time taken
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1.	2009-10	06.05.2013	06.05.2013 & 29.05.2013	10.01.2014	8 Months 4 Days
2.	2010-11				
3.	2011-12				
4.	2012-13	14.03.2014	10.04.2014	23.07.2014	4 Months 9 days
5.	2013-14	25.09.2014	29.09.2014	07.01.2015	2 months 8 days
6.	2014-15	16.10.2015	06.11.2015	23.12.2015	1 Month 17 days
7.	2015-16	25.10.2016	08.11.2016	03.03.2017	4 month 25 days

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Date of issue of Final Audit report	Draft Report	Time Taken after issue of Draft Report
2009-10	12/03/2014	03/05/2013	1 month and 21 days
2010-11	18/07/2014	26/09/2013	2 months and 08 days
2011-12	25/08/2014	13/02/2014	6 months and 12 days
2012-13	09/01/2015	26/06/2014	6 months and 14 days
2013-14	10/04/2015	16/10/2014	5 months and 26 days
2014-15	12/02/2016	14/12/2015	2 months
2015-16	23/12/2016	23/09/2016	3 months

9. The date of finalization of Annual Reports and time taken after receipt of final Audit Report.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Receipt date SAR	The date of finalization of Annual Accounts & Reports	Time taken
1.	2009-10	31/12/2010	22/02/2011	1 month 22 days
2.	2010-11	08/12/2011	14/12/2011	6 days
3.	2011-12	18/03/2013	29/04/2013	1 month 4 days
4.	2012-13	29/11/2013	03/03/2014	3 months 4 days
5.	2013-14	02/02/2015	12/05/2015	3 months 8 days
6.	2014-15	11/04/2016	02/05/2016 (Unprinted)	21 days.
7.	2015-16	14/02/17	23/03/2017	1 Month and 7 days

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Receipt date SAR	The date of finalization of Annual Accounts & Reports	Time taken
1.	2009-10	10.01.2014	Exact Date is not available but it is generally done in about 15 days.	
2.	2010-11			
3.	2011-12			
4.	2012-13	23.07.2014		
5.	2013-14	07.01.2015		
6.	2014-15	23.12.2015		
7.	2015-16	03.03.2017		

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Date of receipt of Final Audit Report	Date of finalization of Annual report	Time Taken
2009-10	12/03/2014	03/04/2014	22 days
2010-11	18/07/2014	07/08/2014	20 days
2011-12	25/08/2014	14/01/2015	4 months and 20 days
2012-13	09/01/2015	03/04/2015	2 months and 24 days
2013-14	10/04/2015	19/05/2015	1 month
2014-15	12/02/2016	04/03/2016	20 days
2015-16	23/09/2016	21/10/2016	28 Days
Year	Date of receipt of Final Audit Report	Date of finalization of Annual report	Time Taken

10. The date on which documents were got approved from the Competent Authority and time taken after finalization of Annual Report.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Approval date of Annual accounts in the Authority meeting	Finalization date of Annual Accounts & report	Time taken
1.	2009-10	30/09/2010	22/02/2011	4 months 22 days
2.	2010-11	10/06/2011	14/12/2011	6 months 4 days
3.	2011-12	04/09/2012	29/04/2013	7 months 25 days
4.	2012-13	30/07/2013	03/03/2014	7 Month 4 Days

5.	2013-14	05/02/2015	12/05/2015	3 months 7 days
6.	2014-15	29/06/2015	02/05/2016	10 months 3 days
7.	2015-16	23/06/2016	23/03/2017	9 months

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Receipt date SAR	The date of finalization of Annual Accounts & Reports	Time taken
1.	2009-10	Date is not available	Date is not available	-
2.	2010-11			
3.	2011-12			
4.	2012-13	22.10.2013	Date is not available	-
5.	2013-14	Date is not available	07.01.2015	-
6.	2014-15	14.07.2015	03.12.2015	4 Months 17 Days
7.	2015-16	22.08.2016	06.03.2017	6 Months 15 Days

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Date of finalization of Annual report	Date of approval of Annual report	Time Taken
2009-10	03/04/2014	10/04/2014	07 days
2010-11	07/08/2014	12/08/2014	05 days
2011-12	14/01/2015	21/01/2015	07 days
2012-13	03/04/2015	10/04/2015	07 days
2013-14	19/05/2015	21/05/2015	3 days
2014-15	04/03/2016	07/03/2016	3 days
2015-16	21/10/2016	26/10/2016	5 days

11. The date on which documents were taken up for translation & Printing and the time taken for completing the task at each stage.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Date of Receipt of SAR	Forwarding date to translation	Forwarding date to printing press	Receipt date of printed copy of Annual report	Time taken
1.	2009-10	31/12/2010	Translation is got done by	07/01/2011	21/02/2011	1 month 22 days

			translator posted in this office. So, record of date for forwarding has not been maintained.			
2.	2010-11	08/12/2011	-do-	15/12/2011	22/01/2012	1 month 15 days
3.	2011-12	18/03/2013	-do-	26/03/2013	29/04/2013	1 Month 12 days
4.	2012-13	29/11/2013	-do-	29/12/2013	25/02/2014	1 month 26 days
5.	2013-14	02/02/2015	-do-	08/04/2015	12/05/2015	3 Month 8 days
6.	2014-15	14/04/2016	-do-	04/07/2016	05/08/2016	3 months 21 day
7.	2015-16	14/02/2017	-do-	01/03/2017	23/03/2017	1 month 7 days

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Date of Receipt of SAR	Forwarding date to translation	Forwarding date to printing press	Receipt date of printed copy of Annual report	Time taken
1.	2009-10	10.01.2014	Translation is got done by translator from the official language department sitting their office within the premises of our office building. So, record of date for forwarding has not been mentioned.	On the next date	Within one week	1 week
2.	2010-11	10.01.2014	-do-	-do-	-do-	-do-
3.	2011-12	10.01.2014	-do-	-do-	-do-	-do-
4.	2012-13	23.07.2014	-do-	-do-	-do-	-do-
5.	2013-14	07.01.2015	-do-	-do-	-do-	-do-

6.	2014-15	23.12.2015	-do-	-do-	-do-	-do-
7.	2015-16	03.03.2017	-do-	-do-	-do-	-do-

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Date of approval of Annual report	Date of printing of Annual report	Time Taken
2009-10	10/04/2014	20/04/2014	10 days
2010-11	12/08/2014	24/08/2014	12 days
2011-12	21/01/2015	02/02/2015	12 days
2012-13	10/04/2015	20/04/2015	10 days
2013-14	21/05/2015	31/05/2015	9 days
2014-15	07/03/2016	07/03/2016	0 days
2015-16	26/10/2016	02/01/2016	2 months

12. The date and time taken for sending the documents to the Ministry for being laid in House after the completion of printing work.

NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Date of receipt of Printed Annual Accounting book	Forwarding date of Annual Accounts to DoC	Time taken (in days)
1.	2009-10	21/02/2011	22/02/2011	1
2.	2010-11	22/01/2012	23/01/2012	1
3.	2011-12	22/04/2013	29.04.2013	7
4.	2012-13	25/02/2014	03/03/2014	6
5.	2013-14	12/05/2015	12/05/2015	0
6.	2014-15	05/08/2016	08/08/2016	3
7.	2015-16	22/03/2017	23/03/2017	1

FALTA SPECIAL ECONOMIC ZONE AUTHORITY

Sr. No.	Financial year	Date of receipt of Printed Annual Accounting book	Forwarding date of Annual Accounts to DoC	Time taken (in days)
1.	2009-10	05.01.2011	07.01.2011	Within 2 days
2.	2010-11	05.12.2012 & 30.10.2012	07.03.2012 & 01.11.2012	-do-

3.	2011-12	04.11.2013	06.11.2013	-do-
4.	2012-13	05.11.2014	07.11.2014	-do-
5.	2013-14	16.09.2015	18.09.2015	-do-
6.	2014-15	23.05.2016	25.05.2016	-do-
7.	2015-16	12.03.2017	14.03.2017	-do-

SEEPZ SPECIAL ECONOMIC ZONE AUTHORITY

Year	Date on which document send to Ministry
2009-10	21/04/2014
2010-11	25/08/2014
2011-12	03/02/2015
2012-13	21/04/2015
2013-14	01/06/2015
2014-15	07/03/2016
2015-16	03/01/2017

The documents in sufficient quantity for laying on the Table of both Houses of Parliament were received in complete shape in the Department of Commerce on 17.07.2014 and laid before Parliament on 29.03.2017 in Rajya Sabha and on 10.04.2017 in Lok Sabha.

**EXTRACTS OF THE MINUTES OF THE SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2017-2018) HELD ON 13.10.2017**

The Committee sat on Friday, 13 October, 2017 from 12:00 hrs to 13:00 hrs. in Committee Room No. 03, Parliament House Annexe Extension, New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Shri P.C. Gaddigoudar
3. Shri Laxman Giluwa
4. Shri Choudhary Mohan Jatua
5. Shrimati Mausam Noor
6. Shri Bheemrao B. Patil
7. Shri Bishnu Pada Ray
8. Shri Manohar Untwal

SECRETARIAT

1. Dr. Preeti Srivastava - Joint Secretary
2. Smt. Rita Jaiikhani - Director
3. Smt. Maya Lingi - Additional Director

**REPRESENTATIVES OF THE MINISTRY OF COMMERCE & INDUSTRY
(DEPARTMENT OF COMMERCE)**

1. Smt. Rita Teotia Commerce Secretary
2. Shri B.S. Bhalla Joint Secretary
3. Shri T.V. Ravi Director

REPRESENTATIVES OF THE (i) FALTA SEZ AUTHORITY;(ii) SEEPZ SEZ AUTHORITY AND (iii) NOIDA SPECIAL ECONOMIC ZONE AUTHORITY

- | | | |
|----|---------------------|-------------------------------------------|
| 1. | Shri L.B.S. Singhal | Development Commissioner, NSEZ |
| 2. | Shri J.M. Gupta | Development Commissioner, FSEZ |
| 3. | Shri V.P. Shukla | Joint Development Commissioner, SEEPZ SEZ |

At the outset, Chairperson welcomed the Members to the sitting of the Committee.

2-4	XX	XX	XX	XX
	XX	XX	XX	XX

5. The Committee then called the representatives of the Ministry of Commerce and Industry (Department of Commerce) and (i) Falta SEZ Authority, Kolkata; (ii) SEEPZ SEZ Authority, Mumbai; and (iii) Noida Special Economic Zone Authority, Noida.

6. The Chairperson welcomed the representatives of the Ministry and the SEZs as mentioned above to the sitting of the Committee and explained the purpose of convening the meeting. The Chairperson also explained to the witnesses the provisions of Direction 58 of Directions issued by the Speaker, Lok Sabha regarding confidentiality of the proceedings.

7. The Committee then desired to know the reasons for delay in laying of the Annual Reports and Audited Accounts of the aforesaid SEZs. The Secretary apprised the Committee that as per SEZ Act the Annual Accounts of SEZs should be put up annually. The time limit for its finalization has been fixed by the next financial year. She also submitted before the Committee that as per SEZs Act, there is no specific provision but it is very specific for finalizing the accounts. Admitting the reasons for delay in laying of the documents of SEZs on the Table of the House, the Secretary apprised to the Committee that they have instituted a proper mechanism to monitor the work so that the Annual Reports and Audited Accounts of the SEZs are laid on the Table of the House within stipulated time The Committee expect that with

the remedial Measure taken by the Ministry, the documents of SEZs will be laid on the Table of the House within stipulated time period in future.

8. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry and the SEZs for useful discussion - in connection with examination of the subject. The Chairperson also directed to the representatives of the Ministry and (i) Falta SEZ Authority, Kolkata; (ii) SEEPZ SEZ Authority, Mumbai; and (iii) Noida Special Economic Zone Authority, Noida to furnish the information on certain other points desired by the Committee, which was not readily available with them, within two weeks' time to the Secretariat.

9. A copy of the verbatim proceedings of the sitting of the Committee has been kept on record.

The Committee then adjourned.

**EXTRACTS OF THE MINUTES OF THE THIRD SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2019-2020)**

The Committee sat on Wednesday, 04th March 2020 from 15:00 hrs to 16:00 hrs. in Committee Room 'E', Parliament House Annexe Building, New Delhi.

PRESENT

Shri Shyam Singh Yadav - **Chairperson**

MEMBERS

2. Shri Shafiqur Rahman Barq
3. Shri Pallab Lochan Das
4. Choudhary Mehboob Ali Kaiser
5. Dr. Amol Ramsing Kolhi
6. Shri Raja Amareshwara Naik
7. Shri Jamyang Tsering Namgyal
8. Shri T.N. Prathapan
9. Shri Saptagiri Ulaka
10. Shri Ashok Kumar Yadav

SECRETARIAT

1. Shri B. Srinivasa Prabhu - Joint Secretary
2. Shri Kushal Sarkar - Director
3. Shri Munish Kumar Rewari - Additional Director

XX XX XX XX

XX XX XX XX

2. At the outset, the Chairperson welcomed the Members to the sitting of the Committee and explained the purpose of convening the meeting.

3. The Committee then took up for consideration Eight Draft Reports (Original) regarding delay in laying of the Annual Report and Audited Accounts of :-

- i. Bharat Broadband Network Limited (BBNL), New Delhi;
- ii. SEZ- FALTA Kolkata, SEEPZ Mumbai and NOIDA;
- iii. Rashtriya Madhyamik Shiksha Abhiyan (RMSA), New Delhi;
- iv. National Council for Teachers Education, New Delhi;
- v. Science & Engineering Research Board, New Delhi;
- vi. National Sports Development Fund (NSDF);
- vii. Five Zonal Cultural Centres i.e., South Zone Cultural Centre (SZCC) Thanjavur, West Zone Cultural Centre (WZCC) Udaipur, South Central Zone Cultural Centre (SCZCC) Nagpur, North Central Zone Cultural Centre (NCZCC) Allahabad and North East Zone Cultural Centre (NEZCC), Dimapur;
- viii. Export Inspection Council of India (EIC),

After deliberations, the Committee adopted the Eight Original Reports without modifications.

4. Thereafter, the Committee took up for consideration Fifteen Action Taken Reports regarding Recommendations/Observations made by the Committee in their Original Reports regarding delay in laying of the Annual Reports and Audited Accounts of:-

- i. Central Pollution Control Board (CPCB), New Delhi;
- ii. National Council of Educational Research & Training (NCERT), New Delhi;
- iii. Banaras Hindu University, Varanasi;
- iv. Aligarh Muslim University, Aligarh;
- v. Nehru Yuva Kendra Sangathan (NYKS), New Delhi;
- vi. National Institute of Solar Energy (NISE), New Delhi;
- vii. Office of the Chief Commissioner for Personswith Disabilities (CCPD), New Delhi;
- viii. National Commission for Scheduled Castes (NCST), New Delhi
- ix. National Commission for Safai Karamcharis (NCSK), New Delhi
- x. National Institute of Technology, Meghalaya;
- xi. National Institute of Technology, Mizoram;
- xii. National Mission for Clean Ganga (NMCG), New Delhi;
- xiii. AIIMS (Bhopal, Bhubaneswar, Jodhpur, Patna and Rishikesh);
- xiv. Centre for Development for Telematics (CDOT), New Delhi; and
- xv. National Institute of Pharmaceutical Education Research (NIPER), Mohali.

After deliberations, the Committee adopted the Fifteen Action Taken Reports without modifications.

5. The Committee authorized the Hon'ble Chairperson to present both the Original and Action Taken Reports to the Parliament.

6-12	xx	xx	xx	xx
	xx	xx	xx	xx

The Committee then adjourned.